

Journal of Management Accounting Research

Editorial Policy

The Management Accounting Section of the American Accounting Association publishes the *Journal of Management Accounting Research (JMAR)*. Its objective is to contribute to improving the theory and practice of management accounting by promoting high-quality applied and theoretical research. The primary audience for this publication is the membership of the Management Accounting Section of the American Accounting Association and other individuals interested in management accounting.

“Management Accounting” for purposes of this publication is to be broadly conceived. We will publish papers involving a variety of topics, settings, and research methods. The research methods used in papers submitted for publication may be analytical or empirical. We invite manuscripts related to internal reporting and decision making, the interface between internal and external reporting, profit and not-for-profit organizations, service and manufacturing organizations and domestic, foreign, and multinational organizations. New theories, topical areas, and research methods are encouraged.

As a publication of the American Accounting Association, the high standards applicable to the journals of the Association will be maintained. For a manuscript to be acceptable for publication, the research question should be of interest to the intended readership, the research should be well designed and well executed, and the material should be presented effectively and efficiently.

REVIEW PROCESS

Each paper submitted to *JMAR* is subject to the following review procedures:

1. The Editor will review the paper for general suitability for this publication.
2. For those papers that are judged suitable, a detailed blind review by two reviewers takes place.
3. Using the recommendations of the reviewers, the Editor will decide whether the particular paper should be accepted as is, revised, or rejected for publication.

The process described above is a general process. In any particular case, deviations may occur from the steps described.

SUBMISSION OF MANUSCRIPTS

Authors should note the following guidelines for submitting manuscripts:

1. Manuscripts currently under consideration by another journal or other publisher should not be submitted. The author must state that the work is not submitted or published elsewhere.
2. Where firm- or organization-specific data released by a firm or organization are used in a manuscript, a signed release allowing identification of any person(s) or organization(s) in the manuscript must accompany the manuscript.
3. New and revised manuscripts must be submitted through the Manuscript Submission and Peer Review System for *JMAR*, located at <http://jmar.allentrack.net>. The site contains detailed instructions regarding the preparation of files for submission. To ensure anonymous review, please note that the article’s title page (with author names) must be in a separate file from the manuscript text. The nonrefundable submission fee in U.S. funds is \$75 payable by credit card (VISA, Master Card, or American Express only). The payment form is available online at <http://aaahq.org/AAA-Journals/JMAR/Payment>. If you are unable to pay by credit card or have any questions please contact the AAA Member Services Team at (941) 921-7747 or info@aaahq.org.
4. In the case of manuscripts reporting on field surveys or experiments, four copies of the instrument (questionnaire, case, interview plan, or the like), must be submitted.
5. Revisions must be submitted within 12 months from request. Otherwise, they will be considered new submissions.

Manuscripts not conforming to these guidelines will be returned to the author.

JOURNAL-SPECIFIC MANUSCRIPT PREPARATION

Mathematical Notation

Mathematical notation should be employed where its rigor and precision are necessary, and in such circumstances authors should explain in the narrative format the principal operations performed. Notation should be avoided in footnotes. Unusual symbols, particularly if handwritten, should be identified in the margin when they first appear. Displayed material should clearly indicate the alignment, superscripts, and subscripts. Equations should be numbered in parentheses flush with the right-hand margin.

Comments

The journal does not have a regular section for Comments. Authors who wish to comment on articles previously published in *JMAR* should first communicate directly with the author(s) of the original article to eliminate any misunderstandings or misconceptions. If substantive issues still remain after the written exchange of views with the author(s), the Commentator may submit the proposed Comment to *JMAR*. Four copies of the correspondence between the Commentator and the author(s) of the original article should be submitted to the Editor together with four copies of the comment manuscript. All other editorial norms also apply to proposed Comments.