

# Editorial Policy

The *Journal of Emerging Technologies in Accounting* is the academic journal of the Artificial Intelligence/Emerging Technologies Section of the American Accounting Association. The purpose of this section is to improve and facilitate the research, education, and practice of advanced information systems, cutting-edge technologies, and artificial intelligence in the fields of accounting, information technology, and management advisory systems. The primary criterion for publication in *JETA* is the significance of contribution made to the literature.

## **JETA Mission**

To encourage, support, and disseminate the production of a stream of high-quality research focused on emerging technologies and artificial intelligence applied or applicable to a wide set of accounting related problems.

## **Objectives**

To provide an outlet for studies that are:

1. Forward-looking research regarding technologies and their impact on the accounting and business environments;
2. Discovery and exploratory research about technological environments, including artificial intelligence;
3. Conceptual research about the technological environment;
4. Field research of emerging and relatively new technologies;
5. Archival and retrospective studies of the life cycle of previously emerging technologies with a focus on a historical perspective of such technologies and the knowledge that can be gained in the current and future adoption and implementation of emerging technologies; and
6. Integrative plans for introducing, managing, and controlling emerging technologies in all areas of accounting (audit, financial, cost, tax, etc.), including both practice and curriculum issues.

To foster a community of ongoing scholarly discussions that emphasizes the concept that any singly published high-quality research study will be but one extraction and culmination of knowledge in the overall research agenda of both the authors and researchers with similar interests. A refereed online discussion forum facilitates these ongoing scholarly discussions.

## **REVIEW PROCESS**

The editorial review process is most efficient and effective when authors submit research papers that are polished and prepared for the review process. Such preparation should include subjecting the manuscript to critique by colleagues and others, for example, through participation in workshops and conferences. The paper should be revised to address comments raised by such colleagues and workshop and conference participants prior to submitting the manuscript to the journal. The *JETA* review process is not to be used as a means of obtaining feedback at early stages of developing the research.

Reviewers and associate editors are responsible for providing critically constructive and prompt evaluations of submitted research papers based on the significance of their contribution and on the rigor of analysis and presentation. Associate editors also make editorial recommendations to the editor. The review is double blind. Authors should not intentionally and inadvertently identify themselves in the text of their manuscripts or in materials accompanying their manuscripts.

## MANUSCRIPT SUBMISSION

Manuscripts currently under consideration by another journal should not be submitted. At the time of submission, the author must state that the work is not submitted or published in a journal elsewhere.

### Electronic Submission

All manuscripts are to be submitted electronically to the journal editor. To preserve anonymity, two files should be submitted, one with the cover page, and one with the abstract, text of the paper, and tables, figures, and appendices. All documents should be submitted in Microsoft® Word format (.doc files). *All tables, figures, and appendices must be placed in the same documents as the text of the paper.* The two electronic files should be emailed to Miklos Vasarhelyi, Editor, at miklosv@andromeda.rutgers.edu. The submission fee is \$25.00 in U.S. Funds. Payment may be made by credit card or check. For credit card payments, the electronic payment form is available on the AAA's web site: <http://aaa-edu.org>. Checks should be made payable to the American Accounting Association and mailed to Miklos Vasarhelyi, Editor, *JETA*, Rutgers School of Business, 315 Ackerson Hall, 180 University Avenue, Rutgers University, Newark, NJ 07102.

## MANUSCRIPT PREPARATION

Manuscripts submitted to *JETA* should be prepared according to the guidelines set forth in the B format of *The Chicago Manual Style* (14th edition, University of Chicago Press) with spelling in accordance with *Merriam-Webster's Collegiate Dictionary*.

### Manuscript Format

All manuscripts should adhere to the following formats:

1. double-spaced, except for indented quotations
2. 12-point font
3. 8 ½ × 11" page set-up with margins of one inch from top, bottom, and sides to facilitate editing and comments
4. a cover page with the title of the paper, the author's name, title and affiliation, email address, any acknowledgments, and a footnote indicating whether the author would be willing to share the data. *The cover page should be placed in a separate file from the abstract and manuscript.*

**Pagination:** All pages, including tables, appendices, and references, should be serially numbered. Major sections should be numbered in Roman numerals. Subsections should not be numbered.

**Numbers:** Spell out numbers from one to ten, except when used in tables and lists, and when used with mathematical, statistical, scientific, or technical units and quantities, such as distances, weights, and measures. All other numbers are expressed numerically.

**Abstract:** An abstract of about 100 words should be presented on a separate page immediately preceding the text. The abstract should concisely inform the reader of the manuscript's topic, its methods, and its findings. The manuscript's title, but neither the author's name nor other identification designations, should appear on the abstract page.

**Keywords:** The abstract is to be followed by four keywords that will assist in indexing the paper.

**Text of Paper:** The text of the paper should start with a section labeled "I. Introduction," which provides more details about the paper's purpose, motivation, methodology, and findings.

**Tables and Figures:** The general requirements should be met:

1. All tables and figures must be placed in the same .doc file as the text of the manuscript in the proper order.

2. Each table and figure (graphic) should appear on a separate page and should be placed at the end of the text.
3. A reference to each graphic should be made in the text.
4. The author should indicate by marginal notation where each graphic should be inserted in the text.

**Equations:** Equations should be numbered in parentheses, flush with the right-hand margin.

### Documentation

**Citations:** Work cited should use the author-date system keyed to a list of works in the reference list, for example, (Smith 1998), (Thompson and Gonzalez 1999), and (Wilson et al. 2000).

**Reference List:** Every manuscript must include a list of references containing only those works cited. Each entry should contain all data necessary for unambiguous identification. With the author-date system, use the following format recommended by *The Chicago Manual of Style*:

1. Arrange citations in alphabetical order according to surname of the first author or the name of the institution responsible for the citation.
2. Use author's initials instead of proper names.
3. Date of publication should be placed immediately after author's name.
4. Titles of journals should not be abbreviated.
5. Multiple works by the same author(s) in the same year are distinguished by letters after the date.
6. Inclusive page numbers appear as in the sample entries below, with a dash between to indicate their range.

### *Sample entries are as follows:*

- Greenstein, M., and H. Sami. 1994. The impact of the SEC's segment disclosure requirement on the bid-ask spread. *The Accounting Review* 69 (1): 179–199.
- , and M. Vasarhelyi. 2002. *Electronic Commerce: Security, Risk Management and Control*. Second edition. Chicago, IL: McGraw-Hill.
- Hunton, J. 2002. Blending information and communication technology with accounting research. *Accounting Horizons* 16 (1): 55–67.
- O'Leary, D. 1999a. The impact of the euro on information systems. *Journal of Information Systems* 13 (2): 105–116.
- . 1999b. REAL-D: A schema for data warehouses. *Journal of Information Systems* 13 (1): 49–62.

### POLICY ON REPRODUCTION

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# Discussion Forum Editorial Policies

One of the objectives of the *Journal of Emerging Technologies in Accounting* is to foster a community of ongoing scholarly discussions that emphasizes the concept that any singly published high-quality research study will be but one extraction and culmination of knowledge in the overall research agenda of both the authors and researchers with similar interests.

The online forum of continuing discussion regarding accepted and digitally published *JETA* articles can be found on the AAA's web site: [aaa-edu.org](http://aaa-edu.org). This forum is facilitated, reviewed, and edited by the journal's Discussion Forum Editor. Postings are made monthly. Examples of acceptable discussion comments include:

1. specific critiques of experimental design, control groups, theoretical development (such critiques should be constructive and be followed with suggestions for improvement by future researchers);
2. a list of additional, relevant published work and a discussion of why these works are relevant; and
3. sharing of similar, relevant work-in-progress by other researchers.

*Some examples appear below.*

*The Journal of Emerging Technologies in Accounting* Web Site  
Volume 1 Number 1

The Impact of Technology on Investors' Decisions

By John Doe and Jane Smith

Discussion Forum for This Article

Comment by Enrique Gonzalez – August 2002

This study would have been greatly enhanced by using a stronger control group. Such a group may be implemented by having a group of subjects that...

Comment by Mary Hill – December 2002

John Doe and I have expanded this study and we have included a control group as suggested by Gonzalez (2002). Also, we used larger experimental and control groups. We will be presenting this paper at the midyear XXX meeting. An abstract of the paper can be found at <http://www.mysite.com>.

## Discussion Forum Submission Requirements

Discussion comments should be electronically submitted to the **Andy Lymer**, Discussion Forum Editor, [a.lymer@bham.ac.uk](mailto:a.lymer@bham.ac.uk). The submissions should include:

1. submitter's name, affiliation, title, and email address
2. title and issue number of the paper being critiqued
3. discussion comments along with any diagrams and references all contained in a single word document.

## Discussion Forum Editorial Policies

The Discussion Forum Editor has the sole discretion to review and accept or reject comments for posting to the discussion forum. The Discussion Forum Editor may suggest editorial changes before the posting of the comments. If the author of the comments does not wish to accept any or all of the proposed changes, then the Discussion Forum Editor has the right to reject the posting of the comments. Once comments have been accepted for posting to the discussion forum, the Discussion Forum Editor will send a copy of the comments to author of the original article that appeared in *JETA*.