



Policies and Procedures

Title: AAA Publications Ethics Policy

Part D: Citing Corrected Articles

Code: PUB004

Team: Publications Ethics Task Force

Effective Date: 04/04/16

Approved By: Board of Directors

Revision Date: 02/28/16

Policy Statement:

The American Accounting Association's publications ethics policy is a framework developed to inform authors, editors, and reviewers of their responsibilities to ensure the quality and integrity of manuscripts published in our journals and presented at AAA conferences.

Part D of this policy focuses on citing articles that have been corrected.

Cultural Norms

- The American Accounting Association has the responsibility to make corrections to the research record, such as retractions and expressions of concern, easily visible and understandable to ensure readers are aware of any work that is with error, partially or fully retracted, or under investigation for error or validity.
- The AAA community recognizes the importance of building upon the extant literature and the limitations of research that has undergone corrections.
- We recognize the need to balance the needs and perspectives of our authors, our readers, including other scholars, practicing accountants, and the public, throughout the scholarly process.

Definitions

Errata: "fixing a minor problem with a published paper. A minor problem is one that does not impact the reliability or integrity of the data or results. Journals publish correction notices and identify corrected papers in electronic databases to alert the scientific community to problems with the paper."¹

¹ Source: NIH,
<https://www.niehs.nih.gov/research/resources/bioethics/glossary/index.cfm#a750754>)

Expression of Concern (EOC): used when there is “inconclusive evidence of research or publication misconduct by the authors; there is evidence that the findings are unreliable but the authors’ institution will not investigate the case; (editors) believe that an investigation into alleged misconduct related to the publication either has not been, or would not be, fair and impartial or conclusive; an investigation is underway but a judgment will not be available for a considerable time.”^{2,3}

Partial Retraction: withdrawing a portion of a published paper from the research record because the data or results reported in the section have subsequently been found to be unreliable or because the paper involves research misconduct. The sections of the paper that have *not* been retracted remain in the literature.⁴

Retraction: “withdrawing or removing a published paper from the research record because the data or results have subsequently been found to be unreliable or because the paper involves research misconduct. Journals publish retraction notices and identify retracted papers in electronic databases to alert the scientific community to problems with the paper.”⁵

Preventive Actions

Authors have the responsibility to be aware of corrections to the research record and must limit their reliance on studies that have been *retracted* or *partially retracted*. Authors also have the responsibility to be aware of scholarly work that has currently received an EOC and to consider whether to rely on studies that are under investigation.

The AAA will maintain and make available to the public a list of articles in the AAA journals that have been retracted, partially retracted, or received an expression of concern. As a service to the community, the AAA will attempt to maintain an up-to-date list of such corrections to the non-AAA accounting literature. If you become aware of any corrections not included in the comprehensive list, please contact the Director of Publications and Content Strategy of the AAA.

Detailed process

If an article has been corrected by an erratum, authors citing the article should follow the standard citation format. If the research record has been corrected by another means (retraction, partial retraction or expression of concern), the citation guidelines are dependent on how the original paper is being used. In some cases, authors may be using the article as a foundation to build the literature, such as using it to support their motivation, theory, or hypothesis development. In others, the new paper is a replication of the original article. The citation guidelines are dependent on the type of correction to the research record and the

² Source: Committee on Publications Ethics,
http://publicationethics.org/files/retraction%20guidelines_0.pdf

³ Use of Expressions of Concern varies in scholarly publishing. In general, the AAA will publish Expressions of Concern only when there is a serious issue that has arisen and the final determination has not been made. As such, when an Expression of Concern is published, it is with the expectation that the identified (or cited) paper will either be exonerated (and an exoneration published) or the paper (or a portion of it) will be retracted. Arriving at a clear resolution protects authors and readers by sending a strong signal that the paper can either be relied upon or should not be relied upon.

⁴ Adapted from: NIH,
<https://www.niehs.nih.gov/research/resources/bioethics/glossary/index.cfm#a750754>

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way the original paper is being used.

In these situations, there are two formats for citations; guidance for when to use each format is provided in Table 1, below.

Format 1: Refer to the **correction (retraction, partial retraction, or expression of concern)** in the text and then have the reference also include a reference to the original article:

In-text citation:

Author(s) (Year Corrected)

Reference:

Author(s). Year Corrected. CORRECTION (this would be RETRACTION, PARTIAL RETRACTION, EXPRESSION OF CONCERN): Title of article here. *Journal Name* Vol (Issue): page number. **doi:** DOI here. Original article published in YYYY, *Journal* vol (issue): pages.

Format 2: Refer to the **original** paper, and then include the correction in the reference:

In-text citation:

Author(s) (Original Year) *this would be the year originally published*

Reference:

Author(s). Original Year. Title of article. *Journal Name* Vol (Issue): page number. **doi:** DOI here. Correction (such as Expression of Concern) published in YYY, *Journal* vol (issue): pages.

Table 1: Guidance for Determining the Citation Format Required when Referring to Corrected Articles

		When the New Paper is:	
		Building upon the corrected paper (a regular use of citations in journal articles)	A replication of the corrected paper
Correction Type	Retraction	<p>In normal cases, authors should not reference retracted articles. They have the responsibility to formulate arguments for their research based on the current extant literature.</p> <p>In exceptional circumstances where authors rely on concepts developed in the retracted paper (but not the findings from the paper), they may refer to the retraction in a footnote, using Format 1.</p>	Format 1
	Partial Retraction	<p>If referring to the portion of the corrected paper that was NOT retracted, cite using Format 2.</p> <p>In normal cases, authors should not reference the retracted portion, unless they are replicating the retracted portion. The authors of the new paper have the responsibility to formulate arguments based for their studies based on the current literature. In exceptional circumstances (SUCH AS – do you have examples?), they could refer to the retraction in a footnote, using Format 1.</p>	Format 1
	Expression of Concern (EOC)	<p>If referring to the portion NOT covered by the expression of concern, cite using Format 2.</p> <p>In normal cases, authors should not reference portion of the paper covered by the EOC, unless they are replicating the EOC portion. The authors of the new paper have the responsibility to formulate arguments based for their studies based on the current literature. In exceptional circumstances, they could refer to the retraction in a footnote, using Format 1.</p> <p>(If by acceptance date of the citing paper, the EOC has been resolved, then the authors of the citing paper will need to follow the procedure for retraction, partial retraction, or regular paper)</p>	Format 1

Note:

Format 1 = Refer to the correction.

Format 2 = Refer to the original article.