

Editorial Policy

The *Journal of Emerging Technologies in Accounting* is the academic journal of the Strategic and 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 Daniel E. O’Leary, Editor, at oleary@rcf.usc.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://aaahq.org/AAAFForms/Journals/jetasubmit.cfm>. Checks should be made payable to the American Accounting Association and mailed to Daniel E. O’Leary, Editor, *JETA*, School of Business Administration, University of Southern California, Los Angeles, CA 90089-1421.

MANUSCRIPT PREPARATION

Manuscripts submitted to *JETA* should be prepared according to the guidelines set forth in the B format of *The Chicago Manual Style* (15th 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.

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