

Information to Authors

Journal of International Accounting Research

EDITORIAL POLICY

The *Journal of International Accounting Research* publishes articles that increase our understanding of the development and use of international accounting and reporting practices or attempt to improve extant practices. International accounting is broadly interpreted to include the reporting of international economic transactions; the study of differences among practices across countries; the study of interesting institutional and cultural factors that shape practices in a single country but have international implications; and the effect of international accounting practices on users. The *Journal* has a diverse readership and is interested in articles in auditing, financial accounting, managerial accounting, systems, tax, and other specialties within the field of accounting. The *Journal* is open to research using a wide variety of research methods, including empirical-archival, experimental, field studies, and theoretical. The importance of the findings and the rigor of the analysis are the factors that determine acceptability. The *Journal* may include sections for Notes (shorter articles), Commentaries, and Book Reviews.

All manuscripts are sent to two reviewers, although one or more additional reviewers are consulted in some instances. Reviews are double-blind (i.e., to both the author and reviewer). A strong effort is made to complete the initial review within two to three months. The review process is intended to provide constructive comments that improve the quality of manuscripts by focusing on critical issues. The editorial team recognizes that the nuances of a paper are better left to the authors.

SUBMISSION OF MANUSCRIPTS

1. Manuscripts currently under consideration by another journal or other publisher should not be submitted. At the time of submission, the author must state that the work is not submitted or published elsewhere.
2. To expedite the review process, an electronic submission is preferred. To preserve anonymity, it is advised that the cover page and the remainder of the document be placed in separate Word® or PDF files. In the case of manuscripts reporting on field surveys or experiments, the instrument (e.g., questionnaire, case, interview plan) should also be submitted in a separate file, with the identity of the author(s) deleted. The cover page, manuscript, and, if applicable, the instrument should be emailed as attached files to Kenneth Ferris, Editor, at: kenneth.ferris@asu.edu. The submission fee is free for members of the AAA International Section, or \$50.00 for others, made payable to the American Accounting Association. The submission fee is nonrefundable. To charge the fee, the AAA website can be accessed at: <http://aaahq.org/AAAforms/journals/jiarsubmit.cfm>. Alternatively, (although this is not encouraged) the submission fee also may be paid by check, payable to the American Accounting Association, and mailed to Kenneth Ferris, Editor, *Journal of International Accounting Research*, W. P. Carey School of Business, Arizona State University, P.O. Box 37100, Phoenix, AZ 85069-7100.
3. If electing to submit hardcopies, one copy of the manuscript should be mailed to Kenneth Ferris at the address above. In the case of manuscripts reporting on field surveys or experiments, one copy of the instrument (e.g., questionnaire, case, interview plan) should be submitted. Information that might identify the author(s) must be deleted from the instrument. The submission fee should either be enclosed or charged at the AAA website (per above).

4. Revised manuscripts must be submitted within 12 months from request; otherwise they will be considered new submissions.

MANUSCRIPT PREPARATION AND STYLE

These practices are based on *The Accounting Review*. The primary difference is the acceptability by the *Journal of International Accounting Research* of international standard size A4 paper and a 150-word abstract. For initial submission, any widely used style is acceptable.

The *Journal of International Accounting Research* manuscript preparation guidelines follow (with a slight modification) the B-format of *The Chicago Manual of Style* (15th ed.; University of Chicago Press). Another helpful guide to usage and style is *The Elements of Style*, by William Strunk, Jr., and E. B. White (Macmillan). Spelling follows *Merriam-Webster's Collegiate Dictionary*.

Format

1. All manuscripts should be typed in 12-point font on one side of 8 1/2 × 11" or A4 good-quality paper and be double-spaced, except for indented quotations.
2. Manuscripts should be as concise as the subject and research method permit, generally not to exceed 7,000 words.
3. Margins should be at least one inch from top, bottom, and sides to facilitate editing and duplication.
4. To promote anonymous review, authors should not identify themselves directly or indirectly in their papers or in experimental test instruments included with the submission. Single authors should not use the editorial "we."
5. A cover page should show 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 (see last paragraph in this statement).

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. For example: *three days*; *3 kilometers*; *30 years*. All other numbers are expressed numerically.

Percentages and Decimal Fractions: In nontechnical copy use the word percent in the text.

Hyphens: Use a hyphen to join unit modifiers or to clarify usage. For example: *a well-presented analysis*; *re-form*. See *Webster's* for correct usage.

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

Abstract/Introduction

An Abstract of about 150 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. Keywords and the Data Availability statements should follow the Abstract. 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. Both the Abstract and the Introduction should be relatively nontechnical, yet clear enough for an informed reader to understand the manuscript's contribution. The manuscript's title, but neither the author's name nor other identification designations, should appear on the Abstract page.

Tables and Figures

The author should note the following general requirements:

1. Each table and figure (graphic) should appear on a separate page and should be placed at the end of the text. Each should bear an Arabic number and a complete title indicating the exact contents of the table or figure. Tables and figures should define each variable. The titles and definitions should be sufficiently detailed to enable the reader to interpret the tables and figures without reference to the text.
2. A reference to each graphic should be made in the text.
3. The author should indicate by marginal notation where each graphic should be inserted in the text.
4. Graphics should be reasonably interpreted without reference to the text.
5. Source lines and notes should be included as necessary.

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

Documentation

Citations: Works cited should use the “author-date system” keyed to a list of works in the reference list (see below). Authors should make an effort to include the relevant page numbers in the cited works.

1. In the text, works are cited as follows: author’s last name and date, without comma, in parentheses: for example, (Jones 1987); with two authors: (Jones and Freeman 1973); with more than two: (Jones et al. 1983); with more than one source cited together (Jones 1987; Freeman 1986); with two or more works by one author: (Jones 1985, 1987).
2. Unless confusion would result, do not use “p.” or “pp.” before page numbers: for example, (Jones 1987, 115).
3. When the reference list contains more than one work of an author published in the same year, the suffix a, b, etc. follows the date in the text citation: for example, (Jones 1987a) or (Jones 1987a; Freeman 1985b).
4. If an author’s name is mentioned in the text, it need not be repeated in the citation; for example, “Jones (1987, 115) says ...”
5. Citations to institutional works should use acronyms or short titles where practicable; for example, (AAA ASOBAT 1966); (AICPA Cohen Commission Report 1977). Where brief, the full title of an institutional work might be shown in a citation: for example, (ICAEW *The Corporate Report* 1975).
6. If the manuscript refers to statutes, legal treatises, or court cases, citations acceptable in law reviews should be used.

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*:

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 to be separated by letters after the date.
6. Inclusive page numbers are treated as recommended in *Chicago Manual* section 8.67.

Sample entries are as follows:

- American Accounting Association, Committee on Concepts and Standards for External Financial Reports. 1977. *Statement on Accounting Theory and Theory Acceptance*. Sarasota, FL: AAA.
- Demski, J. S., and D. E. M. Sappington. 1989. Hierarchical structure and responsibility accounting. *Journal of Accounting Research* 27 (Spring): 40–58.
- Dye, R., B. Balachandran, and R. Magee. 1989. Contingent fees for audit firms. Working paper, Northwestern University, Evanston, IL.
- Fabozzi, F., and I. Pollack, eds. 1987. *The Handbook of Fixed Income Securities*. Second edition. Homewood, IL: Dow Jones-Irwin.
- Kahneman, D., P. Slovic, and A. Tversky, eds. 1982. *Judgment Under Uncertainty: Heuristics and Biases*. Cambridge, U.K.: Cambridge University Press.
- Porcano, T. M. 1984a. Distributive justice and tax policy. *The Accounting Review* 59 (October): 619–636.
- . 1984b. The perceived effects of tax policy on corporate investment intentions. *The Journal of the American Taxation Association* 6 (Fall): 7–19.
- Shaw, W. H. 1985. Empirical evidence on the market impact of the safe harbor leasing law. Ph.D. dissertation, The University of Texas at Austin.
- Sherman, T. M., ed. 1984. *Conceptual Framework for Financial Accounting*. Cambridge, MA: Harvard Business School.

Footnotes: Footnotes are not used for documentation. Textual footnotes should be used only for extensions and useful excursions of information that, if included in the body of the text, might disrupt its continuity. Footnotes should be consecutively numbered throughout the manuscript with superscript Arabic numerals. Footnote text should be doubled-spaced and placed at the end of the article.

COMMENTS

Comments on articles previously published in the *Journal of International Accounting Research* will be sent to two reviewers at the same time. The first reviewer will be the author of the original article being subjected to critique. If substance permits, a suitably revised comment will be sent to a second reviewer to determine its publishability in the *Journal of International Accounting Research*. If a comment is accepted for publication, the original author will be invited to reply. All other editorial requirements, as enumerated above, also apply to proposed comments.

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