

## Open Access: Frequently Asked Questions

**What is Open Access?** Under Gold Open Access publishing, the author(s) pays an Article Publication Charge (APC) and retains the copyright to their article, publishing the article under a Creative Commons (CC-BY) license. Once the article is published online, the Open Access article is permanently and freely available for anyone to read, download, or share. Note: Open Access applies immediately upon publication; there is no embargo period.

**How does this differ from the traditional publishing model AAA offers now?** Under the traditional model, the AAA owns the copyright to an article and restricts access to those who either have a subscription for the content (through libraries or AAA membership) or purchase an individual article if no subscription is available. The traditional model is supported by submission fees and subscription/licensing fees from distributors (e.g., JSTOR, EBSCO, ProQuest).

**Does the author have a choice of which publishing model they would like to use?** Yes. The AAA is technically using a Hybrid Gold Open Access model as authors ultimately decide whether to publish Open Access or stick with the traditional publishing model. They will be presented with this choice once their paper has been given conditional acceptance.

**What are the benefits of publishing Open Access?** Open Access articles have more impact because they have more views, more cites, and higher Altmetric statistics. A 2025 [Wiley whitepaper](#) reports that the publisher's hybrid Open Access articles were viewed 4.2 times higher than subscription articles and were cited 1.5 times more.

**Do all AAA journals offer an Open Access option?** AAA will begin offering the Hybrid Gold Open Access option in *The Accounting Review*, *Accounting Horizons*, and *Issues in Accounting Education* journals on January 1, 2026. Additional AAA journals will add the Open Access option over time. Please check individual journal websites to see if they offer Open Access publishing.

**What is *Accounting Open*?** In addition to the AAA's 17 journals, we are also partnered with Elsevier to publish [Accounting Open](#), a fully Open Access journal publishing theoretical and empirical research. This is a "sound science" journal that publishes research that meets ethical standards but does not evaluate manuscripts for novelty or potential impact. The journal's APC is waived until Dec. 31, 2027.

**What type of Creative Commons license is available?** The AAA will publish Open Access articles under a Creative Commons Attribution (CC-BY) license, which allows the reuse, adaptation, or distribution of the article in any medium or format, as long as the original authors are properly credited. For more information about CC licenses, see <https://creativecommons.org/share-your-work/ccllicenses/>. Some funders require their grantees to publish their Open Access work under certain Creative Commons licenses. We recommend authors check with their funder's Open Access requirements to make sure they are in compliance.

**Is this predatory (e.g., pay to publish)?** No, the author's decision to publish their article traditionally or Open Access comes only after the article has completed peer review and received conditional acceptance. Editors will not be involved in the authors' Open Access choice and will not

consider an author's choice to publish Open Access when deciding whether to accept a manuscript.

**Is there a limit to how many Open Access articles a journal publishes?** Under the AAA's distribution and subscription agreements, each AAA journal can publish up to 50% of its articles as Gold Open Access per year, based on when the article appears in a published issue of the journal. For example, if an article is accepted and appears on a journal's Early Access website in December 2026 but is published in an issue of the journal in 2027, the article would be counted against the journal's 50% Open Access limit for 2027. The AAA cannot exceed the 50% limit. Authors should note that the AAA cannot predict at their article's submission date whether there will be room for another Open Access article under the annual limit when their article is accepted. Open Access slots are provided on a first-come, first-served basis. If a journal no longer has Open Access slots available for a given year when the article is accepted and the author asks to publish Open Access, the journal will offer to publish the article in a subsequent year.

**When do I decide whether to make my article Open Access?** Authors will be asked at conditional acceptance to sign and submit EITHER a Copyright Transfer Agreement (if using the traditional publishing model) or an Open Access Publishing Agreement, which includes the amount of the Article Publishing Charge. On final acceptance, the authors will be asked to pay the Article Publication Charge. The article will not be published until the APC has been paid in full.

**Can I choose Open Access for an article that has been previously published?** No. The Open Access option is not available for articles accepted before January 1, 2026.

**What does the APC cover?** Publishers incur costs at every stage of the publication process, from copy-editing to printing to hosting the final article on dedicated online servers. APCs cover these costs. They also recognize that when the author retains the copyright for an article, the AAA no longer receives any subsequent revenue from that article.

**If I plan to eventually publish my article Open Access, do I still have to pay a submission fee?** Yes, submission fees are due at submission, before we know whether your article will be accepted or published Open Access. Submission fees cover the cost of processing articles for review, which are incurred regardless of the publication decision.

**Are Open Access articles available in the print format of a journal?** Yes, where journals publish a print version, Open Access articles are included in the print journal issue and clearly indicate they have been published as Open Access under a Creative Commons license.

**Is there funding support available from the AAA to pay the APCs?** The AAA currently is unable to offer discounts or financial support for APCs.

**My school has transformative agreements, which pay my APCs at other journals. Can I use those agreements when publishing in AAA journals?** Some publishers (e.g., Wiley, Elsevier) have negotiated transformative agreements with schools' libraries, which cover APCs at their journals. EBSCO distributes AAA's journals to libraries and does not have these agreements. So, unfortunately, there are no transformative agreements available for publishing Open Access articles in AAA journals.

**Can co-authors share the payment of the APC for an accepted article?** Authors will typically receive a single invoice for the APC cost. But the cost of an APC can be split however many ways the author group wants. When you are asked to pay an APC, please inform us that you require multiple invoices, how many, and how much of the total APC cost each will cover.

**How do I pay the APC? Can I pay in a currency other than US dollars?** The process is similar to paying a submission fee to the journal, and details for paying the fee will be included in the information you are sent to pay the APC. You may submit your payment in your local currency, just as you can for a submission fee.

**What is the APC refund policy?**

AAA will refund an APC if an error on our part has resulted in a failure to publish an article under Open Access as selected by the authors.

**Who can I contact for more information about open access publishing with AAA?** Contact [David Twiddy](#), AAA Director of Publications, or [Pamela Hohl](#), Publications Assistant, if you have any questions.