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 A of this policy focuses on authorship.

Our Cultural Norms

• We value and respect the scholarly work performed by our colleagues throughout the world.
• We will treat authors, reviewers, and editors with respect.
• We will ensure transparency and clear communication.
• We recognize that authorship is a privilege that is critical to maintaining the value of scholarly inquiry. As such, it must be protected, respected, and encouraged.
• We acknowledge that authorship comes with the responsibility for all co-authors to be accountable for the integrity of the research.
• We recognize that those who perform the research are the ones responsible for identifying and recognizing the contributions co-authors made to produce the manuscript.
• We will recognize as authors all those individuals that qualify under the definition of authorship written below and exclude those who do not qualify. Others who have contributed to the research but not as authors may be recognized through an acknowledgement.
• We will recognize the contributions of prior work as we develop our research.
• We will not condone plagiarism, either of others’ work or one’s own.
• We recognize that replicability is critical to scholarship. Accordingly, we will be transparent about the design, implementation, data analysis, and results of each study.
• We will disclose any potential conflicts of interest, including funding sources.
Definition of Author
The American Accounting Association has adapted the National Institute of Health’s definition of author: “For each individual the privilege of authorship is based on a significant contribution to the conceptualization, design, execution, and/or interpretation of the research study, as well as on the drafting or substantively reviewing or revising the research article, and a willingness to assure responsibility for the study.”

Preventive actions
Each research team is responsible for specifying who receives the privilege of authorship and the order in which the authors will be listed in the paper. Accordingly, all co-authors should discuss the roles, responsibilities and ordering of authorship at the start and throughout the completion of a project.

The AAA will notify all co-authors when a manuscript has been submitted or resubmitted. If anyone is unaware of the submission or unwilling to accept accountability for the work, they should contact the editor.

Detailed process for authorship issues that arise with a submission or a published paper
Before submitting a manuscript to an American Accounting Association journal or conference, the research team should discuss and agree upon who qualifies as authors. The author listing is submitted along with the paper.

If the author list should change between initial submission and acceptance of the article, all of the original authors need to request the change. Once that is received, the author list can be modified.

The framework for analysis of questions of authorship is generally based on the flowcharts developed by the Council for Publication Ethics (COPE), available at this URL: http://publicationethics.org/resources/flowcharts. If you have concerns related to authorship of an AAA manuscript, contact the Director of Publications.