Policy Statement
This plagiarism policy is the first of a suite of policies developed to inform authors, editors, and reviewers of their responsibilities to ensure the quality and integrity of manuscripts published in American Accounting Association (AAA) journals and presented at AAA conferences.

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.

Definitions
Plagiarism is copying or paraphrasing without appropriate attribution to original sources, including copying from one’s own previous work (self-plagiarism, also called duplicate publication and text recycling). Plagiarism includes appropriation of words, figures, tables, images, unique methodology, processes, data, results, or other original content. It can be thought of as a continuum ranging from uncredited or improperly delineated paraphrasing to copying portions or all of one’s own or another’s published or unpublished work(s).

1 Submitting authors are expected to refer to their own related but distinct working papers. However, this policy does not preclude an author from making a version of the same submitted working paper available in an unpublished public domain source such as the Social Science Research Network or presenting the paper at a conference without published proceedings, as long as the author complies with the AAA’s policy against prior publication, available at http://aaahq.org/about/manual/current/publications/PriorPublication.pdf.
An evaluation of potential plagiarism cases involves a qualitative and quantitative analysis to determine whether it misleads "an ordinary reader regarding the contributions of the author." Based on this analysis, a determination will be made whether there is extensive copying in the paper, i.e., the copying is quantitatively or qualitatively significant and would represent a serious departure from accepted practices within the community. Although each case will be evaluated individually, an analysis may also examine whether "a pattern of copying" exists.

Even if the quality and quantity of verbatim copying is not significant, the editor may ask the authors to modify the content (e.g., text, figure, table, or image) and/or add a citation to the copied material. Proper citation is expected to allow reviewers and readers to assess the incremental contribution of the submission. Such citation includes quotation marks or indentation for verbatim copying.

Preventive actions
To decrease the likelihood of plagiarism in AAA publications, all manuscripts submitted to AAA journals (and, in the future, conference abstracts) may be analyzed using plagiarism detection software. By submitting an article to an AAA journal, the author(s) agree to have the manuscript assessed by such software and acknowledge that all co-authors are responsible for the content of the manuscript unless they specify otherwise during the submission process.

The software will increase the ability of editors (and subsequently conference chairs) to identify suspected plagiarism at the manuscript submission stage rather than after publication. Plagiarism detection software creates a similarity report for each manuscript submission. It is expected that an editorial assistant will review the similarity report to determine whether further evaluation of potential plagiarism should be undertaken for the manuscript. Our expectation is that few manuscripts will raise suspicion of potential plagiarism, but when plagiarism is suspected, the editorial assistant will forward the similarity report to the journal editor and copy the Publications Director.

Detailed process, suspected plagiarism in a submission
An editor who learns of possible plagiarism from plagiarism software diagnostics, reviewers, or from other sources, will be responsible for gathering additional evidence about the original work(s) and the submitted manuscript. The editor will then determine whether the evidence is sufficient to warrant further action.

If the editor determines that the manuscript does not include/contain an extensive instance of copying, the editor may send a written request to the author(s) identifying content to be removed, modified, or cited, before the manuscript can be considered further. The editor should use the standard text available from the Publications Director, who should be copied on the correspondence.

If the editor determines that the plagiarism is potentially extensive, the editor will contact the AAA’s Executive Director to discuss the situation and determine the process to move forward. These actions may include some or all of the following:

- The editor and Executive Director contact the author(s) and ask for an explanation of the copied material. Standard text will be used for this communication.
- The editor and Executive Director write a letter indicating that the extent of plagiarism is so significant that the manuscript will not be given further editorial consideration. The Editor will provide a copy of this correspondence or a statement of other resolution to the AAA Publications Director and Executive Director.

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2 This text is from the Office of Research Integrity’s December newsletter as quoted in Parrish, 2006.
4 The current tool is CrossCheck powered by iThenticate. A version of CrossCheck for use by authors prior to submission is described at http://www.crossref.org/crosscheck_faq.html.
5 Authorship issues will be addressed further and more explicitly in a future policy that will be linked to this policy when completed.
• If the editor or Executive Director deems the situation to be serious enough to consider action beyond the above, the editor or Executive Director will contact the chair of the AAA Publications Committee and request the appointment of a special committee to review the collected evidence and determine appropriate action. The special committee will consider the extent of plagiarism, the facts surrounding the submission, the role of each co-author, the intent of the author(s), whether a pattern of copying exists, and any other mitigating or aggravating factors. The corrective action(s) they may recommend include one or more of the following: (1) notice to the editor and author(s) that no further action is needed; (2) notice to the department head or equivalent administrator, or research integrity officer, of each or some of the authors’ college/university/employers and/or funding agency/sources; (3) notice to the relevant federal agency on research integrity or professional societies; (4) removal of all manuscripts written or co-written by the author(s) pending review at all AAA journals; and (5) refusal to accept submissions by the author(s) to AAA journals and conferences for a defined period.

**Detailed process, suspected plagiarism in a published article**
The potential corrective actions if an editor becomes aware of suspected plagiarism *in an already published article* will require the same evidence gathering process, notification of the AAA Executive Director and Publications Director, and analysis for pending manuscripts. However, the corrective actions may also include publication of an erratum statement, a retraction, or an expression of concern.