



**2021-2022  
AAA Publications Processes Task Force**

**July 2022 Task Force Report**

**Anne Farrell and Sarah McVay, Co-Chairs**

**July 7, 2022**

**Charge**

Journals are charged \$37 per page for production support up to the point of printing. This amount was established over a decade ago, so it needs to be revisited. To do so, it is necessary to understand journals' underlying processes and associated costs. Developing this understanding can create insights into possible process efficiencies and ways that AAA publications, in the aggregate and individually, can add value to AAA members and broader academic and practice communities.

**The Task Force should consider:**

- the individual and combined revenues and costs of AAA publications at the Association and Section levels;
- improvements to the profitability, efficiency, and policies surrounding publications processes;
- methods for cost management, through both outside contracts and more efficient use of professional staff time;
- the roles, responsibilities, and processes of Association- and Section-level publications committees and editorial teams; and,
- how to define and increase the value of the portfolio of publications and individual publications in the portfolio for AAA members and the broader academic and practice communities.

**Responsibilities**

- Fulfill the Task Force charge as outlined above.
- The Task Force meets as needed at the discretion of the Chair.
  - As the Task Force progresses with its charge, it must deliver interim reports on its work, accomplishments, and recommendations with respect to each of the following.
    - Details of existing publication processes and their associated costs at the Association and Section levels; recommendations to modify processes to improve profitability and/or efficiency; and equitable cost allocation methods.

- Existing roles and responsibilities of Association- and Section-level publications committees and editorial teams; and recommendations to modify these roles and responsibilities.
- How to define and increase the value of both the overall portfolio of publications and individual publications in the portfolio to AAA members and the broader academic and practice communities

### **Membership**

Members and the Chair were appointed by the AAA Management Team.

### **Task Force Members and Affiliations**

Anne M. Farrell, Miami University, Vice President-Finance-Elect, Co-Chair and *Ex Officio* member

Sarah McVay, University of Washington, Vice President-Research & Publications, Co-Chair and *Ex Officio member*

Chris Agoglia, University of Massachusetts Amherst

J. Efrim Boritz, University of Waterloo

Hui Du, University of Houston-Clear Lake

Cindy Durtschi, DePaul University

Elaine Henry, Stevens Institute of Technology

Eva Labro, University of North Carolina-Chapel Hill

Justin Leiby, University of Illinois at Urbana-Champaign

Connie Weaver, Texas A&M University

Vaughan S. Radcliffe, Western University

Stephanie Austin, AAA Content Strategy and Projects Lead, *Ex Officio member*

Michele Morgan, AAA Chief Financial Officer, *Ex Officio member*

### **Summary of Work to Date**

- The full committee has met four times (February 24, March 17, April 7, and April 28), and the co-chairs have met with AAA staff (mainly Stephanie Austin) several other times (December 7, January 6, February 8, February 18, March 3, March 15, March 29, April 7, and April 26). Subcommittees also met periodically to discuss specific subsets of journal processes.
- The committee first reviewed the charge and discussed how it was important for the sections to feel a sense of ownership over the publications process, given that process leads to the publication costs that will be allocated to the sections. If the sections do not understand or agree with the process, they will be more likely to resent the cost of those processes. We also discussed that it was critical to avoid perverse incentives such as publishing fewer pages or articles; we want the journal editors to be focusing on publishing quality articles that improve the overall value of our journal portfolio.
- The task force spent a great deal of time understanding the current processes; we began with *The Accounting Review* and eventually expanded this understanding to all journals. This review resulted in numerous suggestions for process improvement—some suggestions were made during the meetings whereas others were added to a shared Google sheet in the times between meetings. The diversity of the committee allowed for excellent feedback on many suggestions - sometimes explaining why it was not possible and other times offering concrete paths to achieve the goal based on experience at other journals. We summarize the key suggestions in the following section.

## Recommendations To Date to Reduce Cost and Improve Efficiency

### *For immediate implementation*

1. Have the AAA staff anonymize reviews upon receipt rather than after the Editors write the decision letter and uncouple the automatic send of editor decision letters that goes to reviewers so there is a QC check for the anonymity of these letters. Clearly communicate to the Editors that the “allow authors’ access” box allows them to see if the review has been anonymized and to never hit “send” when they have not been checked by the AAA staff.
  - Currently the AAA staff blinds reviews after Editors write their letters, which creates two issues. First, some editors send the letters manually, sometimes passing along reviews that have not been anonymized and the auto-generation of sending the decision letters to the reviewers can reveal author identities (e.g., if the editor writes in the author’s first name). Second, the existing sequence extends the total number of days in the review process.

### *For near-term implementation (as soon as possible; target deadline of December 31, 2022)*

We propose the following items be implemented. Following Board and Publications Committee review, we propose the Publications Committee notify all Sections of the proposed changes. Ideally, we would like to have this be the topic for the Editors meeting adjacent to the AAA Annual Meeting to discuss these items.

2. Tie the review due date to the date of the review request rather than the date of the review acceptance.
  - Currently the due date for the review is tied to the date the reviewer accepts the review, and thus some reviewers intentionally defer the due date by waiting a week or more to accept. This creates at least three issues. First, the editors must wait to know if they have successfully identified reviewers. Second, the overall turnaround times lengthen by the number of days the acceptance is delayed. Third, this represents an equity issue as those “in the know” understand they can delay the deadline whereas others do not.
3. Have each journal post a conflict-of-interest policy (ideally mirroring the policy used by *TAR*) and have authors submit a summary of conflicts of interest using a standard form with their submission.
  - Editors and AAA staff spend an inordinate amount of time identifying conflicts of interest and due diligence could vary across editors, creating an equity issue. The task force acknowledges that authors submitting to *TAR* are asked to submit a CV but noted that sometimes CVs are not current and/or do not list current work in process or conflicts due to university affiliations. In addition, CVs include a great deal of irrelevant information so editors and AAA staff must sift through a great deal of data and do web searches to identify potential conflicts when identifying reviewers.
4. Create and post an author “check-list” to increase the likelihood of submissions passing quality control and clearly communicate to editors what Cactus provides over and above Paperpal Preflight.
  - Currently there are a large number of quality control failures absorbing AAA staff time. To avoid perceptions that the journals are responsible for these failures, be much clearer to authors about what leads to quality control failures and what they can do to prevent them.
5. Implement a revised journal-specific policy for desk rejects, potentially allowing the journal to keep the submission fee when material feedback is provided to the author.
  - Currently some authors submit simply to get free feedback; given the amount of editor time many desk-rejects take, the task force felt it would be prudent to keep submission fees in some instances. Some non-AAA journals keep all or half of submission fees, even if the only feedback is “the paper

is not a good fit for the journal.” Thus, the AAA journals are on an extreme tail by providing quality feedback to authors while also refunding their submission fee. The task force felt the fees should be refunded for issues such as lack of fit, but it should be at the journal’s discretion whether the fees should be refunded when substantive feedback is provided by the editor. The task force recommends this be a journal-specific policy, and urges the publication committee to institute a policy of keeping the submission fee when material feedback is provided to *The Accounting Review* papers given the high number of submissions the journal receives.

6. Review all letter templates with a lens toward inclusivity and tone.
  - The task force identified that some wording, such as an abrupt message like “Your services are no longer needed at this time” to reviewers whose review request is retracted, could be more collegial. In addition, in light of the AAA’s effort to instill a sense of inclusion and belonging to everyone involved in the editorial processes, it is worth reviewing wording of automated messages to make sure they are indeed inclusive. To the extent possible, however, automated messages should be standard across all AAA journals.
7. Soft-code the name of the senior editor signing off on the editor decision letter.
  - Currently it appears that the name of the senior editor is hard-coded. Depending on how a journal handles senior editor transitions, soft-coding the name would facilitate transitions where the prior senior editor continues to handle manuscripts that are past their first revise-and-resubmit decision.
8. Offer authors table formatting options in the manuscript preparation guide. Add boilerplate language to conditional accept decision letters telling authors that manuscripts must follow one of the required formats.
  - Currently authors complain during the proofing stage about table formats, as the authors’ tables are reformatted without their input to fit the formats available via Allen Press. This adds time and the potential to introduce error, and often results in tables that are not as readable as they could have been with more author input. Although some of the issues are due to the severe limits to the formats that are available via Allen Press, some could be preempted by allowing the authors to format within the required templates before the paper goes to press. We acknowledge that this problem has the potential to be resolved if and when the AAA moves to a vendor other than Allen Press.
9. Review table formatting with a lens toward readability.
  - Currently all numbers are aligned at the decimal which makes for very ugly tables and is required for all AAA journals. This may have simply been an Allen Press default, but it should be revisited by examining other journals’ tables and discerning which are the easiest to digest or by simply allowing authors to choose how best to format given their message (e.g., centered, right aligned, left aligned, etc.). Again, we acknowledge that this issue has the potential to be resolved if and when the AAA moves to a vendor other than Allen Press.
10. During proofing, (a) have author corrections made before sending proofs to editors; (b) send both the author-corrected proof and the updated proof to the handling editor for approval; and then, (c) forward the same documents to the senior editor.
  - Currently, an editor receives the authors’ responses to queries and submitted corrections – not a fully-corrected proof. The editor is not able to see if a previously-submitted correction was made, and this can impact the clarity and quality of the published study. By first making author corrections and then providing both the author-corrected proof and the updated proof to the editor, it is easier to see how each author correction was implemented.
  - Currently, the handling editor does not receive page proofs – only the senior editor does. Senior editors do often consult with the handling editor outside of the system and prior to submitting their suggested corrections. However, the committee suggests the handling editor is in a better position to judge whether changes author(s) make are appropriate.
  - Since best practice is that the senior editor is responsible for the final content of each issue, they should receive author-corrected and final proofs once the handling editor has approved them.

11. Establish a forum/standing meeting for Section senior editors/editors to share best practices and minimize divergence in processes across journals with the goal of improving efficiency and quality.
  - It would be beneficial to have all Section journals communicate with each other more easily. Perhaps having a quarterly meeting for informal discussions would facilitate this process.

### ***Longer-term recommendations***

12. Consider whether we need to offer more open access opportunities to stay competitive and receive the highest quality submissions.
  - Most journals offer open access and many international scholars and scholars funded by grants are required to publish with open access. Our limited ability to meet these demands could hurt the long-term viability of our journals.
13. Consider whether we should make online early publicly available.
  - Currently we allow all AAA members to access online early articles. However, readers outside of accounting cannot access these articles thereby limiting the potential impact of these studies, especially those that are on cutting edge and time sensitive topics.
14. Consider collecting feedback on the review process from the authors.
  - This would allow for more data to use when identifying editors and editorial board members and would allow more authors to have a voice. Currently most authors never provide feedback about their experiences whether good or bad. Moreover, when editors do hear author complaints, they may come from authors that are systematically more privileged, creating an equity issue in that only some authors' voices are being heard. One idea was to send authors a survey about three weeks after the final decision asking about their experience. They could rate the reviewers on various dimensions (accuracy, constructiveness) to allow 1) the authors to feel heard, and 2) editors to learn about instances where the reviewer was particularly helpful or where the reviewers were inaccurate. This could also be a data point for editors to use to acknowledge outstanding reviewers. Perhaps the publications committee could take on how to do this as a project.
15. Consider additional ways to increase the visibility of published articles.
  - As an example, authors could be asked to email the authors of the papers they cite to point out that the forthcoming or published paper cites them, which would increase visibility (*Management Science* did this when the journal was less present in the accounting arena). This is a way to increase citations, and citations increase journal rankings.
16. Consider whether there are ways to discuss or collaborate with other associations or journals to increase efficiencies and/or reduce publication costs.
  - Discussions with other associations about their publications processes and costs could at least provide benchmarking data for AAA journals and at best provide opportunities to collaborate to increase efficiencies and reduce costs.

### **Remaining work for our charge**

- The task force will reconvene in the fall to discuss specific costs and cost allocation issues.
- Continue to work on the roles, responsibilities, and processes of Association- and Section-level publications committees and editorial teams; and, how to define and increase the value of the portfolio of publications and individual publications in the portfolio for AAA members and the broader academic and practice communities.