



TIMELINE FOR SUBMISSIONS

This Call for Registered Reports is open for the full 2022–2024 term of the current senior editor. We will review all submissions received before December 31, 2024.

Accepted proposals will have a two-year window to get implemented starting from the date of proposal acceptance. The implementation window can be extended at the discretion of the senior editor.

Given the length of time between accepting a proposal and receiving the manuscript with the findings, we cannot guarantee that the same editor and reviewers will be available in the second stage of the review process. Although we will strive to keep the same review team, it may not always be possible. In any case, the editor and reviewers evaluating the manuscript in the second stage will be bound by the agreements made at the time of accepting the proposal.

Call for Registered Reports

Journal of Management Accounting Research (JMAR)

OBJECTIVE

The purpose is to: (i) promote rigorous research free of publication biases, (ii) reduce outcome risks for projects relying on high-cost data collections, (iii) increase availability of interesting new data, (iv) encourage replications of existing findings or triangulations using alternative research methods, and (v) add to the body of evidence on research questions of high relevance to management accounting theory and practice.

SUBMISSION AND REVIEW PROCESS

Registered report proposals will go through a two-stage process. In the first stage, we will review proposals describing the theoretical motivation, hypotheses, data collection procedures, and major research design choices. This stage will be similar to a normal first-round review with one assigned editor and typically two reviewers providing feedback. Proposals should be similar to regular submissions in terms of structure, length, discussion of prior literature, except for not yet including findings and conclusions. The review team will evaluate the potential for a contribution and comment on data collection procedures and research design choices. Revised proposals that offer enough of a contribution and successfully incorporate the review feedback will be accepted. Authors will have two years to implement accepted proposals and to submit a manuscript with their findings to the next stage of review.

In the second stage, we will evaluate adherence to data collection procedures and research design choices described in the accepted proposal. Regardless of their findings, manuscripts will be guaranteed publication as long as they do not deviate in any major way from the accepted proposals. The editor and reviewers may provide additional comments on exposition of the findings and suggestions for additional data analyses (to be presented in a separate section). However, authors will be granted considerable discretion in how to incorporate these additional comments into the final publication.

EXAMPLES

We encourage submissions of registered reports on new research questions as well as replications or triangulations of prior findings in all areas of management accounting research. All empirical research methods qualify, including experimental, survey, archival, qualitative or quantitative field research, and longitudinal case method research. We are particularly interested in proposals featuring multiple methods. In what follows, we provide some examples and discuss issues that may arise when evaluating research proposals.

Replication proposals have to demonstrate the potential for establishing new insights, e.g., by raising plausible concerns about generalizability, validity, or reliability of the finding to be replicated and explaining how such concerns can be addressed with a replication. The potential for new insights may be strengthened with triangulation of a finding using a different research method or a similar method in a very different setting.

Other ways of establishing a contribution include developing an experimental procedure, validating a survey measure, hand-collecting archival data (particularly if the data will be made publicly available), or gaining access to an interesting research site.

Proposals should discuss the feasibility of obtaining enough data to support inferences. This may require a statistical power analysis for new research questions. A commitment to collect a sample that is comparable in size to those in prior studies may be sufficient. If a study cannot reach the sample size discussed in the accepted proposal (a nontrivial risk particularly for survey studies) and there is no other way to demonstrate sufficient statistical power, it will likely get rejected in the second stage of the review process.

Submissions should include enough detail to allow for an evaluation of all major research design choices, such as detailed experimental procedures, survey questionnaires, interview protocols, etc. They should also include an exact description of planned statistical tests, e.g., variable definitions, validation and hypotheses tests, fully specified regression models, and estimation choices.

We recognize that there are different ways of writing high-quality registered report proposals and that authors will inevitably face some ambiguity regarding what to include in their submission. Incompleteness of a submission, on its own, will not be a reason for rejecting a registered report proposal, although the editor may request additional details before accepting a proposal.

ADDITIONAL INFORMATION FOR AUTHORS

A submission should be made via the JMAR portal (<https://www.editorialmanager.com/aaajmar>), include a cover letter indicating that it is a registered report proposal, and follow the guidelines for a JMAR submission. This includes obtaining approval for conducting human subject research whenever required, although it is sufficient to state that approval will be obtained after proposal acceptance but before the data collection starts. An accepted proposal can be withdrawn at any time but the resulting manuscript cannot be submitted to another journal before a withdrawal notification.

For additional information contact Senior Editor Michal Matějka of Journal of Management Accounting Research at Michal.Matejka@asu.edu.



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