Call for Papers

Journal Emerging Technologies in Accounting

Future Labs



Inspired by Lockheed Martin's famous Skunk Works (<u>origin story</u>), we seek to encourage quick development of prototype research studies in accounting and emerging technologies. Future Labs has become a permanent section of *JETA* with an evolved process. Article submissions begin with proposal papers that outline a research project. These papers receive a fast review (30 days or fewer) and revision process. Accepted proposals are published in the Future Labs section of *JETA* as "Future Labs Research Proposals." After that, *JETA* will accept submission of the developed proposals (full paper) in its Fast Track publication stream. Full papers will be published using this Fast Track process as "Fast Track Research Proposal Results."

Initial proposals are limited to 8 to 10 double-spaced pages of text excluding references, tables, and figures. There will be only a limited revision process. The purpose is to get new and novel research proposals into the public sphere in a rapid manner to influence further development of emerging technologies in accounting.

Submit initial proposals via the *Journal of Emerging Technologies in Accounting* submission site (https://aaahq.org/Research/Journals/Journal-of-Emerging-Technologies-in-Accounting) and indicate in your cover letter or author comments that the paper is intended for "Future Labs Research Proposals." Later, the developed proposal (full paper) should be marked as intended for "Future Labs Research Proposal Results."

Review rubric for initial proposals:

- Some literature review/development of the research question
- Contribution/value add of the project to stakeholders with the stakeholders clearly identified. Why *JETA* readers should be interested.
- Description of the research methodology and why it "works" for the project.
- A complete and comprehensible description of the research idea including a discussion of the hypotheses/research question/design artifact as appropriate to the research methodology.
- Next steps in the process of developing the project.
- Meeting these minimums does not guarantee acceptance of the paper.

Some papers may need additional components beyond these requirements.

Nothing in the Future Labs initial proposal should be so developed that it would be quoted verbatim in the final article. The reviews will give substantive direction to the proposal to make the final project/paper into a unique contribution to the research literature. Comparison of the Future Labs proposal to the final results paper should be a learning exercise to students/researchers who study both. The exercise is how to develop a project in emerging technologies in accounting.

What will not be accepted:

- Literature review only.
- Case proposals for educations or classroom cases (case-based research methodology is acceptable)
- Completed papers.
- Other things to avoid: No methodology, lack of project deliverables, content out of the emerging technologies domain.

For information contact:
Miklos Vasarhelyi
Professor of Accounting
Rutgers University miklosv@business.rutgers.edu

"We are defined not by the technologies we create, but the process in which we create them."

- Kelly Johnson, team leader of the original Skunk Works

