



Call for Papers *Accounting Horizons*

Broadening Research Methods to Bridge the Gap between Research and Practice

As one of the three association-wide journals of the American Accounting Association, *Accounting Horizons* aims to bridge accounting academics and non-academics (e.g., practitioners, standard setters, and regulators) by publishing rigorous academic research and thought-provoking perspectives that are pertinent to the accounting profession. Most accounting research in the past few decades uses archival, experimental, or analytical methods, rather than other research methods, such as literature reviews, surveys, interviews, and field studies. *Accounting Horizons* recognizes that these other research methods have an important role to play in bridging the gap between academic research and accounting practice and invites submissions using these other research methods.

Literature review articles can inform academics about what knowledge has been discovered and where gaps exist. These articles can be particularly useful to non-academics who are interested in the given topic and seek insights from research. Literature review articles in *Accounting Horizons* should focus on specific topics relevant to practice and be written for both academics and non-academics who are interested in the topic, using plain language and avoiding jargon. Examples of literature review articles published in *Accounting Horizons* are [Dechow and Skinner \(2000\)](#), [Hirst, Koonce, and Venkataraman \(2008\)](#), [Lennox and Wu \(2018\)](#), and [Brazel, Carpenter, Gimbar, Jenkins, and Jones \(2024\)](#).

Surveys, interviews, and field studies allow researchers to gather input from non-academics on important accounting issues. This research can inform academics about what research questions are relevant to practice and what phenomena urgently need in-depth investigation. This research can also inform non-academics by providing evidence on issues that they deal with in practice. We welcome research using positivist, interpretive, or critical paradigmatic lenses (Baudot and Ghio 2024). Examples of this research published in *Accounting Horizons* are [Bailey, Dalton, Harp, and Philips \(2024\)](#), [Bucaro, Wilks, and Yust \(2024\)](#), [Eulerich, Waddoups, Wagener, and Wood \(2024\)](#), and [Lamberton, Chang, Geerts, and Raschke \(2024\)](#).

To encourage research articles using these other research methods and reduce authors' uncertainty regarding the outcomes of their research efforts, this Call uses a two-stage review process.

First Stage:

Authors should submit a two-page (single-spaced, 12-point font, standard margins) research proposal to the journal's [Editorial Manager System](#). When submitting a proposal, please **indicate in your cover letter that your submission is intended for this call**. The cover letter should include a paragraph that discusses your experience related to the method and topic, including practical experience, related research, and other strengths that would allow you to speak

authoritatively on the topic and successfully complete the proposed project. The research proposal should include: (1) the proposed title of the research project, (2) the planned research method(s), (3) a summary of the motivation (why is the paper needed?), (4) the execution plan, (5) the expected impact on the academic literature and accounting practice, and (6) a reference list. In the case of proposals using qualitative methods, the execution plan should include a brief discussion of the intended use of theory or an explanation of why a descriptive approach without theory is more appropriate for the specific research question, as well as an appendix with any materials to be used in data collection (e.g., interview script and vignettes). The reference list and appendix are not included in the page count. Authors are allowed to submit a proposal for a study for which data have already been collected. The proposal will be evaluated by an editor with domain expertise. The evaluation outcome of the first stage will be either (1) “encouraged to submit the completed article” (a “revise” decision) or (2) “not encouraged to submit the completed article” (a “reject” decision).

Second Stage:

Authors will be given six months to submit a completed article to the journal’s [Editorial Manager System](#) as a “revision” of the previous proposal submission (rather than a new submission). Additional time may be granted for data collection. For the initial article submission, the authors may include up to 30 pages of text (double-spaced, 12-point font, standard margins) and 40 pages in total.¹ This submission will be typically assigned to the editor who evaluated the proposal in the first stage. The editor will assign reviewers to evaluate the submission. Our goal is to conditionally accept the first revision of the completed article, but paper acceptance is not guaranteed because studies may be rejected for poor execution or for failure to follow reasonable recommendations of the review team. However, no manuscript will be rejected in the second stage because of lack of contribution or relevance to practice.

This is an open call. We will start accepting paper proposals for this call immediately and continue until **December 31, 2026**. Each submission will be processed as soon as it is received. Meanwhile, as stated in the journal’s [editorial policy](#), submissions of completed papers using any research method, independent of this Call, are welcome.

For general inquiries related to this call, please contact Wayne Thomas (wthomas@ou.edu) about literature review articles and Alessandro Ghio (aghio@escp.eu) about articles that use other research methods.

References

- Bailey, C. D., D. W. Dalton, N. L. Harp, and T. J. Philips. 2024. Socializing remote newcomers in public accounting: Challenges and best practices from the perspective of experienced Big 4 professionals. *Accounting Horizons* 38 (2): 27-43.
- Baudot, L. and A. Ghio. 2024. Qualitative research in North American journals: A promising trajectory and an invitation. *Accounting Horizons*. Conditionally accepted.

¹ Even though research articles accepted for publication at *Accounting Horizons* are generally limited to 20 pages of text (double-spaced, 12-point font, standard margins) and 35 pages in total, the text for literature review and interview articles accepted for publication may slightly extend this 20-page text limit.

- Brazel, J. F., T. Carpenter, C. Gimbar, J. G. Jenkins, and K. L. Jones. 2024. Recent research on the identification, assessment, and response to fraud risks: Implications for audit practice and topics for future research. *Accounting Horizons* 38 (3): 1-12.
- Bucaro, A. C., T. J. Wilks, and C. J. Yust. 2024. Current issues faced by controllers. *Accounting Horizons* 38 (4): 31-49.
- Dechow, P. M and D. J. Skinner. 2000. Earnings management: Reconciling the views of accounting academics, practitioners, and regulators. *Accounting Horizons* 14 (2): 235-250.
- Eulerich, M. N. Waddoups, M. Wagener, and D. A. Wood. 2024. The dark side of robotic process automation (RPA): Understanding risks and challenges with RPA. *Accounting Horizons* 38 (2): 143-152.
- Hirst, D. E., L. Koonce, and S. Venkataraman. 2008. Management earnings forecasts: A review and framework. *Accounting Horizons* 22 (3): 315-338.
- Lamberton, B. C. J. Chang, G. L. Geerts, and R. L. Raschke. 2024. Breadth versus depth: A gap analysis of technology requirements from the perspective of academics and practitioners. *Accounting Horizons* 38 (4): 149-172.
- Lennox, C. S. and X. Wu. 2018. A review of the archival literature on audit partners. *Accounting Horizons* 32 (2): 1-35.