

Quality Assurance Checklist

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Initial Submission	
1	Does your paper align with the journal's stated mission?
2	<p>If IRB approval or exemption was required for your research, is there a mention of approval/exemption in the article?</p> <p><i>Note: Please review the AAA's Human Subjects Research Policy here. This is an AAA requirement and can be a statement in the text or appended as a footnote. A copy of the IRB approval/exemption is to be submitted with the article. Research with the IRB approval/exemption must also submit the full research instrument (select "Instrument (Blind Copy for Peer Review Only)" as the file type for the purposes of blind review.</i></p>
3	<p>Is your abstract 150 words or less?</p> <p><i>Note: Both the document containing your abstract and the abstract added to the submission metadata must be no more than 150 words and should match.</i></p>
4	<p>Have you checked the specific journal for page limits? <i>Note: <u>Initial submissions and revisions</u> should not exceed 55 pages including references, figures, tables, and appendices. The body of the text must be 12-point Times New Roman and double-spaced (except for indented quotations) with 1-inch margins from top, bottom, and sides.) Current Issues in Auditing and Accounting Horizons have exceptions. Please see those individual editorial policies for details.</i></p>
5	<p>Did you explicitly disclose the existence (or lack thereof) of financial Conflicts of Interest in your submission letter and on the title page of your article? <i>The AAA requires that all authors evaluate and disclose whether they have any financial or non-financial conflicts of interest that are related to their research during the submission process. paper. Please review the AAA's Conflict of Interest Disclosures of Financial and Outside Activity Policy here.</i></p>
6	<p>Did you review the policy on the use of Generative AI? <i>Authors may use generative AI and AI-assisted tools to assist with the generation of scholarly work, as long as they disclose the specific use(s) of the tool and the tool(s) used. Authors are accountable for all information contained in an article regardless of how it is produced, including ensuring that any AI tools used do not infringe on the copyright and other ownership rights of third parties. Please review the AAA's Use of Generative AI and AI-Assisted Technologies Policy here.</i></p>
7	<p>Have all of your files been anonymized?</p> <p><i>Note: Authors must ensure that no identifying information is included in the text or the metadata/properties of all files uploaded for submission.</i></p>
8	<p>Are any required or optional supplemental files properly formatted according to journal policy?</p> <p><i>Note: Articles that have supplemental material file(s), such as an Online Appendix or pedagogical materials, must include a direct mention of the file(s) in the text. The accompanying file names(s) must conform to AAA standard style and format. Please refer to the journal's editorial policy and Manuscript Preparation Guide for details.</i></p> <p><i>All supplemental material files are subject to editorial review and approval, and must be included with your final submission files.</i></p>

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Revised Submissions	
1	<p>Did you update the title page per AAA Title Page Requirements and seek the necessary approval for any authorship change? <i>Note: Click here to view the policy on Authorship.</i></p>
2	<p>If a survey/experiment/interview was added during the revision process, do you reference your IRB approval or exemption status in the article and have your IRB approval or exemption ready to upload? <i>Please review the AAA's policy on Human Subjects Research here.</i></p>
3	<p>If there been any changes in your financial or outside activity Conflict of Interest (or those of your co-authors), did you revise the title paper and mention this in your letter to the editor letter? <i>The AAA requires that all authors evaluate and disclose whether they have any financial or non-financial conflicts of interest that are related to their research when they submit a paper. Please review the AAA's Conflict of Interest Disclosures of Financial and Outside Activity Policy here.</i></p>
4	<p>Have there been any changes in your use of Generative AI? <i>Authors may use generative AI and AI-assisted tools to assist with the generation of scholarly work, as long as they disclose the specific use(s) of the tool and the tool(s) used. Authors are accountable for all information contained in an article regardless of how it is produced, including ensuring that any AI tools used do not infringe on the copyright and other ownership rights of third parties. Please review the AAA's Use of Generative AI and AI-Assisted Technologies Policy here.</i></p>
5	<p>Do all citations have a corresponding reference entry (including those in footnotes, tables, figures, appendices)? Do author groups, name spellings, and publication years exactly match the corresponding reference entries? <i>Note: Errors, discrepancies, and inconsistencies in authors, name spellings, and dates delay timely production and can result in time-consuming revisions during the final stage of production.</i></p>
6	<p>Are all reference entries cited in the article (including in footnotes, tables, figures, appendices)? <i>Note: Errors, discrepancies, and inconsistencies in authors, name spellings, and dates delay timely production and can result in time-consuming revisions during the final stage of production.</i></p>
7	<p>Do all discussions of research data correspond to and are consistent with the tabular data provided in the tables? <i>Note: If tabular data were changed as the result of a revision, ensure that the in-text discussion is changed accordingly, or vice versa. This review can prevent the need to publish an erratum.</i></p>
8	<p>Do the table columns sum to the totals that are shown (as applicable)? <i>Note: If totals do not exactly sum due to rounding, consider adding a table note for explanation.</i></p>
9	<p>Are all article-specific terms, terminologies, and variable names formatted consistently with regard to spelling, use of upper and lower case, and the use of roman or italics? <i>Note: Errors, discrepancies, and inconsistencies result in time-consuming revisions during the final stage of production.</i></p>
	<i>continued on next page</i>

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10	Are all numbered tables, figures, or exhibits mentioned in the article? <i>Note: A direct mention of every table, figure, or exhibit in the article text is required (, do not include “Insert Table X Here”). Tables must be included in the manuscript. Please review the Manuscript Preparation Guide for more details.</i>
11	Are graphics used for figures or appendices your original work? <i>Note: If taken verbatim from a published article, you must secure permission for re-use from the publisher/copyright holder (even if you were an author of that published paper). The statement of reprint permission is to be added as a figure note or footnote, as applicable, and the statement of reprint permission as provided by the copyright holder must be included during final submission. See the Manuscript Preparation Guide for additional information for graphics that are likenesses of people typically captured through photography or as social media avatars. Click here for a sample permission statement for use of human likeness.</i>
12	Do all graphics conform to the specifications required? <i>Note: See the Manuscript Preparation Guide for details.</i>

Additional Requirements for Conditionally Accepted Articles	
1	Have you (and all co-authors) completed the Copyright Release form? <i>Note: If you need a copy of the form, please contact the editorial office of the journal.</i>
2.	The manuscript must be in Microsoft® Word (.doc or .docx), and should not exceed 50 pages including references, figures, tables, and appendices. Manuscripts that are developed in LaTeX are subject to the same page limit; please submit all relevant files along with a PDF of the merged article. Manuscript lengths are further restricted for <i>Current Issues in Auditing</i> and <i>Accounting Horizons</i> . Accepted manuscripts of <i>Current Issues in Auditing</i> have a maximum word count of 2,500, and <i>Accounting Horizons</i> of 35 pages in total. Please review the Manuscript Preparation Guide for more details.
3	Is the article <u>fully formatted</u> according to AAA’s Manuscript Preparation Guide for the submission journal?
4	Have there been any changes in your financial Conflict of Interest (or those of your co-authors)? <i>The AAA requires that all authors evaluate and disclose whether they have any financial or non-financial conflicts of interest that are related to their research when they submit a paper. Please review the AAA’s Conflict of Interest Disclosures of Financial and Outside Activity Policy here.</i>
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