Publications Ethics for Academic Research

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Publications Ethics for Academic Research

Introduction

The American Accounting Association's publications ethics policy is a framework that is developed to inform authors, editors, and reviewers of their responsibilities to ensure the quality and integrity of manuscripts published in our journals and presented at AAA meetings and conferences. By being part of the American Accounting Association publication process, you agree to become informed about this framework and abide by it.

Throughout this policy, "academic research" is defined broadly and encompasses all work within the scope of the editorial policies of all journals published by the American Accounting Association. In general, "academic research" includes the application of a broad set of rigorous methods to a variety of topics. Examples include original discovery studies, literature reviews, case studies, and materials for instruction.

Our Cultural Norms for Research Integrity

As an editor, reviewer, or author who is part of the academic research community of the American Accounting Association, you agree to accept the following cultural norms:

- We value and respect the scholarly work performed by our colleagues throughout the world.
- We will treat authors, reviewers, and editors with respect.
- We will work to grow our collective knowledge.
- We will ensure honesty, transparency, and clear communication.
- We recognize there is a finite pool of resources and will not misuse the time of editors and reviewers.
- We recognize that authorship is a privilege that is critical to maintaining the value of scholarly inquiry. As such, it must be protected, respected, and encouraged.
- We acknowledge that authorship comes with the responsibility for all authors and co-authors to be accountable for the integrity of the research and the stated interpretation and contributions of the research, as well as approaching journal submission and review processes in good faith.
- We will, as authors, recognize all those individuals who qualify under the definition of authorship (provided below) and exclude those who do not qualify. Others who have contributed to the research but not as authors may be recognized through an acknowledgement (provided below).
- We will recognize the contributions of prior work as we develop our research.
- We will not condone plagiarism.
- We recognize that replicability is critical to scholarship. Accordingly, we will be transparent about the design, implementation, data analysis, and results of each study.
- We will disclose any potential conflicts of interest, which might be perceived as influencing our research objectivity, including related funding, consulting, and other financial benefits, as well as involvement in related for-profit or not-for-profit organizations.
- We believe that conducting and evaluating research implies responsibilities that can only be attributed to humans, but that with appropriate disclosures, the use of artificial intelligence (AI) and AI-assisted tools can be helpful.

Editorial Process

The American Accounting Association (AAA) is dedicated to publishing high-quality academic research. To fulfill this mission, the AAA uses an editorial process that is based on freedom from competing interests, outside influence, or discrimination against the personal characteristics or identity of any author, editor, or reviewer. We promote equity and value diversity and seek to remove any barriers to inclusion in our editorial process. We seek submissions from authors regardless of race or ethnicity, gender identity, sexual orientation, nationality, religion, or disability. Our editorial process is overseen by the AAA Research and Publications Committee, as well as the individual AAA sectional leadership, in the case of section journals.

Each journal is led by one or more academic editors who adjudicate submitted manuscripts from authors and make editorial decisions on those submitted manuscripts based on independent peer review reports.

Peer Review

Editors and reviewers are responsible for providing constructive and prompt evaluations of submitted research papers based on the significance of their contribution and on the rigor of analysis and presentation. Quality peer review, free of bias, in fact and perception, is vitally important to maintaining the standards of the AAA publications. The steps are as follows:

- The senior editor or editor of a journal reviews each submitted manuscript for proper format and consistency with the mission of that journal. The author(s) is(are) notified if the manuscript is deemed inappropriate for further consideration.
- Manuscripts that pass the initial review are sent to an editor. While normally two reviews are sought, the editor makes a decision as to whether and how many independent reviewers will be asked to review the manuscript. The editor is responsible for ensuring reviewers have the appropriate expertise to review the manuscript and have no conflicts of interest. With the exception of the *Journal of Financial Reporting*, which uses a single-blind review, all reviews are double-blind. Protecting the anonymity of authors and reviewers is one of the most critical goals of the editorial process.
- The editor evaluates the comments and recommendations of the reviewers and informs the author(s) of the decision regarding the publication of the manuscript (reject, accept, or revise/resubmit). For journals with a senior editor, the senior editor oversees editor decisions.
- Requested revisions are returned to the same reviewers, where possible. In addition to the revised manuscript, the author(s) should submit responses to the reviewer comments that restate the comments and identify how and where the comment is addressed in the revision.
- The process will continue as described above until a final accept or reject publication decision is made.

The AAA supports the review process with a goal of rigorous, fair, and effective peer review for all submissions. Authors, editors, and reviewers are also encouraged to raise any concerns regarding potential fraudulent or manipulated peer review to the AAA Director of Publications, who will follow the Allegations of Research Misconduct policy.

Minimizing Overlapping Decision Rights

- The American Accounting Association has a strong community of scholars and values diversity of expertise in domain and research methods.
- AAA's collection of journals provides a wide range of outlets for scholarly work. To ensure that each journal provides a unique opportunity for publication, and to enable a wide range of scholars to be involved in the publication process, the journals are strengthened when decision rights are distributed across members of the community.
- An editor will recuse him/herself from handling a manuscript if he/she has acted as editor or reviewer on that manuscript or a previous version of the manuscript at any other journal.

Prior Publication

Manuscripts that appear in AAA journals are normally original papers that have not been published by the author(s) elsewhere. The availability of a previous version of a manuscript on a working paper series such as SSRN, or a conference website created to distribute papers to conference participants in advance of a conference does not constitute prior publication. A publicly available conference proceeding, however, could represent a form of publication. A conference proceeding is the official record of a conference meeting that consists of a collection of documents in paper or electronic form, which corresponds to papers presented at the conference along with additional information such as title page, foreword, and other material that identifies the collection as a set or connected group.

The publication in an AAA journal, or portions, of a previously published manuscript is permitted only if one of the following criteria is met to the AAA journal editor's satisfaction:

1. The author has retained the copyright to the previously published material.
2. The AAA journal editor judges the submitted manuscript to contain substantially different material or significant clarification of the original material.
3. The AAA journal editor judges there to be significant potential additional benefit to be gained from publication in the AAA journal.

Any potentially previously published versions of the manuscript should be disclosed upon submission in the cover correspondence to the AAA journal editor. The AAA journal editor may request additional clarification and possibly also request additional clarification within the body of the manuscript, as circumstances dictate.

Authorship and Contributorship

Authorship confers credit for intellectual contributions to an article and has important reputational effects on career outcomes. Authorship also has reputational and financial implications for the journal and the publisher. Authorship imputes responsibility and accountability for published work.

Definition of Authorship

To meet the criteria for authorship, an individual must:

1. Provide a substantial contribution; AND
2. Review and provide final approval of the version to be submitted; AND
3. Agree to be accountable for all aspects of the work to ensure that questions related to the accuracy or integrity of any part of the work are appropriately investigated and resolved.

All those designated as authors should meet the criteria for authorship; and all who meet the criteria for authorship should be identified as authors. Substantial contribution can be achieved in many ways and can vary over the lifespan of a study. For example, substantial contribution could be made to:

- the conception or design of the study; or
- the acquisition, analysis, or interpretation of data for the study; or
- the creation of an initial draft or significant revision with important intellectual contribution.

The following resource may help determine whether an individual meets the definition of authorship: https://oir.nih.gov/system/files/media/file/2024-07/guidelines-authorship_contributions.pdf

AI or AI-assisted tools do not qualify as a co-author, as described in the Use of Generative AI and AI-Assisted Technology policy.

Definition of Contributorship

Those who contributed to the research, but without the level of substantial contribution required for authorship as defined above, should be recognized as a contributor through an acknowledgement, and may not be listed as authors.

Examples of activities that alone (without other contributions) do not qualify for authorship are: acquisition of funding; general supervision of a research group or general administrative support; general mentoring; routine collecting or entering data; suggesting or advising about the analysis; routine recruiting of participants; reading and commenting on a draft; and writing assistance, technical editing, language editing, and proofreading.

Large Multi-Author Studies

A large multi-author study refers to a research study that involves a broad, collaborative effort among many researchers.

The AAA journal submission system and technical publication constraints limit the number of authors allowed on the author byline to no more than 10 authors. To address this limitation, some large multi-author studies can designate authorship by a group name, with or without the names of individuals.

When submitting a manuscript authored by a group, the corresponding author should specify in the submission materials the group name, if one exists, and clearly identify to the Editor the group members who can take credit and responsibility for the work as authors. The authorship byline in the published article will display the group name and an appendix will list all individual members of that group, including their affiliations.

Responsibilities of All Authors

Any substantial overlap between the submitted manuscript and other work by members of the author team must be disclosed to all coauthors and to the editor upon submission. Refer also to the "Plagiarism" policy.

All authors must have an ORCID ID and provide the ID at the time of submission.

All authors must provide a completed co-author and mentor/mentee conflict of interest (COI) form using the template provided by AAA. Papers submitted without the COI will not be accepted.

The AAA will notify all co-authors via auto-email when a manuscript has been submitted or resubmitted to the journal's online submission portal. If anyone is unaware of the submission or unwilling to accept accountability for the work, they should contact the editor as soon as possible.

All authors should be responsive to any editor or publisher inquiries.

Deceased or Incapacitated Individuals as Authors

In the event of an author's death or incapacitation, authorship criteria (2) and (3) are waived, as are the requirements for an ORCID ID and editorial COI form.

If a manuscript is submitted with a deceased author, or an author passes away while the manuscript is being peer-reviewed, then a footnote should be added to the published article to indicate this.

Changes to Authorship

We expect that author teams will not change during the publication process, except in rare circumstances. Any addition, deletion, or rearrangement of author names in the authorship list should only be made before acceptance.

Requests to change authorship should be made by the corresponding author, who must provide the reason for the request to the journal editor with documented unanimous consent from all authors, including any authors being added or removed, that they agree with the addition, removal or rearrangement. In the case of disputes, refer to "Authorship Disputes" below.

Authorship Disputes

The framework for analysis of questions of authorship is generally based on the flowcharts developed by the Council for Publication Ethics (COPE), available at https://publicationethics.org.

It is the collective responsibility of the authors, not the journal to which the work is submitted nor the publisher of that journal, to determine that all people named as authors meet all three criteria; it is not the role of journal editors or publisher to determine who qualifies or does not qualify for authorship or to arbitrate objections to authorship status. If agreement is not reached about who does or does not qualify for authorship of a submitted paper, the authors' affiliated institution(s) are expected to investigate the matter, and the publication process will be stopped until the institution(s) inform the

editor and publisher of their decision.

If you have concerns about authorship on an in-progress manuscript, please contact the editor. If you have concerns related to authorship of a published AAA manuscript, please contact the AAA Director of Publications.

Conflict of Interest Disclosures of Financial and Outside Activity

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.

Financial or non-financial conflicts of interest include any relationship, financial or otherwise, which might be perceived as influencing an author's objectivity concerning the submitted article. These sources must be disclosed when directly relevant or indirectly related to the analyses and conclusions that the authors describe in their manuscript. Potential sources of how an author's objectivity might be influenced include but are not limited to: Advisory Positions, Board Membership, Consultancy, Data Access, Employment, Funding, Grants, Litigation Support and Expert Witness Services, Patents, Royalties, Stock or Stock Options, or Speaking Fees.

The existence of a conflict of interest does not preclude publication in the journal. The purpose of this policy is to provide readers of published manuscripts with information about the authors' potential conflicts, which could influence how readers receive and understand the manuscript. Authors are asked to err on the side of full disclosure; it is better to disclose a relationship than not to do so.

The submitting author is responsible for consulting with their co-authors to obtain this information. Submitting authors will indicate whether there are any potential conflicts of interest for all authors during the submission process and in the submission letter. Additionally, authors will disclose any conflicts of interest as a statement that appears after the acknowledgments on the title page. Three sample disclosures follow:

Example 1
The author(s) of this [publication, presentation or poster] has(have) research support from [Source of research funding] and also [holds stock in; serves on an advisory board for; serves on the Board of Directors of, received an honorarium from] [name of entity].

Example 2
The author(s) of this [publication, presentation or poster] consults(consult) for [Entity(ies)] on [subject of consultation]. The author(s) also conducts research in areas of interest similar to the business interests of [Entity(ies)].

Example 3
The author(s) of this [publication, presentation or poster] has(have) no conflicts of interest related to this research.

Failure to disclose a relevant conflict of interest would be evidence of a failure of author accountability.

Author Accountability

Authors are subject to possible consequences if they violate expectations of the ethical peer review process, e.g., declaring a manuscript that had previously been rejected from the journal as one that had not been previously submitted at the journal; failing to reference clearly relevant, related, and known research or doing so in a way that mischaracterizes the research; or bullying, harassing, or sending abusive communications to the editors or publications staff.

An editor or employee who experiences or learns of violations (e.g., from a reviewer, an editorial assistant, or other sources) will report this to the CEO and Director of Publications, who will initiate an assessment, following the Allegations of Research Misconduct policy.

Use of Generative AI and AI-Assisted Technology

Scope and Definitions

- This policy governs the use of Artificial Intelligence (AI) for articles submitted to AAA journals, including the use of AI:
  - By authors in all phases of the research process:
  - In the design and analysis stage of research to create, collect, process, and analyze data, and
  - In the writing process, including the generation and editing of text.
  - By reviewers and editors in all phases of the review process.
- Data refers to all information gathered for purposes of generating scholarly work and includes, but is not limited to numerical data, textual documents, qualitative information, and images.
- AI refers to the set of technologies that enable computers to perform a variety of advanced functions typically requiring human intelligence and includes, but is not limited to, machine learning (ML) and large language models (LLM).
- AI use governed by this policy does *not* include the use of AI-assisted tools for:
  - Spelling and grammar corrections (e.g., using Grammarly, Paperpal Preflight), or
  - Managing references (e.g., organizing and citing scholarly works with tools such as Mendeley and EndNote), or
  - Conducting Internet searches for reference discovery.

The use of AI-assisted tools for these purposes does not need to be disclosed.

The use of AI in academic research is evolving, and new situations will arise that are not directly addressed in this policy. As the field develops, this policy will be updated accordingly, and authors are encouraged to refer back regularly for the most current guidance.

Policy for Authors

It is the collective expectation of the scholarly community that authors are the original source of any written scholarly work, except as appropriately cited. Because AI tools draw from commonly available and often copyrighted knowledge resources, AI-generated content is not considered to be a contribution of the author(s).

AI cannot fulfill the role of an author. This has two main implications:

1. **Attribution**: Authors must not list AI or AI-assisted tools as an author or co-author, nor cite them as if they were authors.
2. **Authorship criteria**: Authors should have contributed sufficiently to merit authorship status. Refer to the Authorship Policy.

The final decision about whether use of an AI tool is appropriate or permissible in the circumstances of a submitted manuscript lies with the editor(s). In all cases the author(s) assume full responsibility for the content of the article.

Allowance for AI Use

Except as noted herein, authors may use AI and AI-assisted tools to assist with the creation of scholarly work, as long as they disclose the use. In all cases, the AI technology should be used with human oversight and control. Authors should carefully review and validate any AI output upon which the authors rely because AI can generate authoritative-sounding output that can be incorrect, incomplete, biased, or infringe on existing copyrights. 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. Use of AI and AI-assisted writing tools must be consistent with the AAA policies on Authorship and Plagiarism and other publication ethics policies outlined in the Publications Ethics for Academic Research.

Any attempt to obfuscate the use of AI or to circumvent the review process through the use of AI tactics is not allowed.

AI Disclosure

The objective of the AI disclosure statement is to provide full transparency as to the type and extent of AI use during the preparation of the work.

- At the time of manuscript submission, all authors are to provide an "AI disclosure statement" following the abstract and preceding the body of the text. This disclosure statement will be provided to editors and reviewers. Upon publication, the disclosure statement will be included in the published article.
- Authors must specify *whether or not* AI tools were used in the AI disclosure statement. If AI tools were used, AI use must be described transparently and in detail. The disclosure should indicate the tool(s) used, the extent of use, and the reason(s) for using the tool(s). When preparing the disclosure statement, if there is uncertainty as to what should be disclosed and how, authors should err on the side of more extensive and more specific disclosure.
- Authors will update the AI disclosure statement each time they submit the manuscript in the review process to ensure that it remains current.
- The use of AI for data generation, data collection, data processing, and/or data analysis should *additionally* be described in the methods section of the manuscript with sufficient detail to understand which tool was used, how the tool was used, and the date the tool was used.

- At the discretion of the editor, author(s) may also be required to provide additional information regarding AI use, potentially including the prompts used to generate AI content relied upon in the manuscript. At the discretion of the Editor, this additional information may be published along with the article or in an online appendix.

Using, Generating, or Altering Images and Videos

Articles may not include images or videos that violate copyrights or that do not faithfully represent the original source.

- AI or AI-assisted tools may be used to create original data-driven visualizations such as author-created graphs, maps, charts, infographics, or plots. AI or AI-assisted tools may also be used to generate author-created data-driven interactive graphics and videos that are linked to from within the article.
- AI or AI-assisted tools may not be used to create or materially alter (e.g., enhance, obscure, move, remove, or introduce a feature) non-data driven images that will be published with the article or non-data driven interactive graphics or videos linked to from within the article. Images, graphics, and videos that cannot be altered include representations or likenesses of objects, people, or scenes, typically captured through photography, artwork, or other visual mediums.
- Pre-existing images, interactive graphics, or videos to be included in (or linked to from within) the published article (which must be cited) may be adjusted for brightness, contrast, or color balance to improve clarity as long as any such adjustments do not obscure or eliminate any information present in the original image.
- Manipulation of pre-existing images, interactive graphics, or videos for purposes other than improving clarity is not allowed.
- The prohibition of AI-generated or AI-altered images, interactive graphics, or videos does not extend to research materials that will not be published with the article (e.g., experimental instruments).

Policy for Reviewers and Editors

It is the collective expectation of the scholarly community that reviewing a manuscript or making an editorial decision implies responsibilities that can only be attributed to humans. The critical thinking and assessment required for peer-review are outside the scope of generative AI and AI-assisted technologies, and there is a risk that the technology will generate incorrect, incomplete, or biased conclusions. These considerations, together with the principle that submitted manuscripts are to be treated as confidential documents, underpin our policies regarding the use of AI and AI-assisted tools by reviewers and editors.

- Editors and reviewers should not upload manuscripts (or any parts of manuscripts including figures and tables) into an AI tool. Reviewers should also not upload any portion of a peer report that could violate the confidentiality of the review process, even if it is just for the purpose of improving language and readability.
- AI technology should be used only on a limited basis in connection with peer review. AI tools can be used by an editor or peer reviewer to improve the quality of the written feedback in a peer review report, as long as that use does not violate the confidentiality of the review process. For example, using AI to improve the language and readability of paragraphs or sentences of the review report that do not include language from the manuscript or that could identify the manuscript would be acceptable. This use must be transparently declared upon submission of the peer review report to the manuscript's handling editor.

- The reviewer takes final responsibility for the content of the review report and their publication recommendation. The editor takes final responsibility for the content of the decision letter and the publication decision.

Preventive Actions

This AI use policy and all other publication policies will be prominently displayed on all AAA journal websites and notices of changes emailed to all members.

The submission process for all AAA journals will link to the AI use policy.

All reviewer invitations from all AAA journals will link to the AI use policy.

AI Use Misconduct

Misconduct related to the use of AI by authors, reviewers, and editors, including but not limited to the failure to disclose AI use as required, is governed by the Allegations of Research Misconduct policy.

Plagiarism

Plagiarism is copying or paraphrasing without appropriate attribution to original sources, including copying from one's own previous work (**self-plagiarism,** also called **duplicate publication** and **text recycling**).[1] Plagiarism includes appropriation of textual passages, figures, tables, images, unique methodology, processes, data, results, or other original content. It can be thought of as a continuum ranging from uncredited or improperly delineated paraphrasing to copying portions or all of one's own or another's published or unpublished work(s).

An evaluation of potential plagiarism involves a qualitative and quantitative analysis to determine whether it misleads "an ordinary reader regarding the contributions of the author."[2] Based on this analysis, a determination will be made as to whether there is **extensive** copying in the paper, i.e., the copying is quantitatively or qualitatively significant and would represent a serious departure from accepted practices within the community. Although each case will be evaluated individually, an analysis may also examine whether "a pattern of copying"[3] exists.

Even if the quality and quantity of verbatim copying is **not significant**, the editor may ask the authors to modify the content (e.g., text, figure, table, or image) and/or add a citation to the copied material. Proper citation is expected to allow reviewers and readers to assess the incremental contribution of the submission. Such citation includes quotation marks or indentation for verbatim copying.

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[1] Submitting authors are expected to refer to their own related but distinct working papers. However, this policy does not preclude an author from making a version of the same submitted working paper available in an unpublished public domain source such as the Social Science Research Network or presenting the paper at a conference without published proceedings, as long as the author complies with the AAA's policy against prior publication.

[2] This text is from the Office of Research Integrity's December newsletter as quoted in Parrish, D. 2006. Research Misconduct and Plagiarism. *Journal of College and University Law* (vol. 33, issue 1). https://www.nacua.org/docs/default-source/jcul- articles/jcul-articles/volume33/33_jcul_65.pdf?sfvrsn=9d8489bf_9

[3] Practices and cases from NSF and The Public Health Services and the Offices of Research Integrity are documented in Parrish, D. 2006. Research Misconduct and Plagiarism. *Journal of College and University Law* (vol. 33, issue 1). https://www.nacua.org/docs/default-source/jcul-articles/jcul-articles/volume33/33_jcul_65.pdf?sfvrsn=9d8489bf_9

Preventive Actions

To decrease the likelihood of plagiarism in AAA publications, all manuscripts submitted to AAA journals (and, in the future, conference abstracts) may be analyzed using plagiarism detection software.[4] By submitting an article to an AAA journal, the author agrees to have the manuscript assessed by such software and acknowledge that all co-authors are responsible for the content of the manuscript unless they specify otherwise during the submission process.[5]

The software will increase the ability of editors (and subsequently conference chairs) to identify suspected plagiarism at the manuscript submission stage rather than after publication. Plagiarism detection software creates a similarity report for each manuscript submission. It is expected that an editorial assistant will review the similarity report to determine whether further evaluation of potential plagiarism should be undertaken for the manuscript. Our expectation is that few manuscripts will raise suspicion of potential plagiarism, but when plagiarism is suspected, the editorial assistant will forward the similarity report to the journal editor and copy the AAA Director of Publications.

Detailed Process, Suspected Plagiarism in a Submission

An editor who learns of possible plagiarism from plagiarism software diagnostics, reviewers, or from other sources will contact the AAA Director of Publications, who will then look into the matter following the process outlined in the Allegations of Research Misconduct policy.

Data Integrity and Research Record

- We acknowledge that it is AAA's responsibility as an academic publisher to develop policies and educational programs that encourage ethical research practices.
- We encourage discussion of ethical research practices in Ph.D. programs and doctoral consortiums.
- We recognize the importance of all methods of inquiry. We further recognize that data integrity is critical to the scholarly record in all areas of research, but that the process for ensuring it may differ depending on whether the data are publicly available, abstracted from publicly available data, privately collected, or collected pursuant to confidentiality agreements.
- We respect the time and resources of firms, companies, and other organizations that participate in our research and will be professional in dealing with them.
- We recognize that journals often lack the resources to conduct comprehensive investigations into allegations of research misconduct. In contrast, institutions bear primary responsibility for the conduct of their researchers. Accordingly, the AAA generally will defer to the findings of institutional investigations when addressing allegations of research misconduct or other improprieties. Further information regarding the handling of allegations of research misconduct can be found in the AAA policy on Allegations of Research Misconduct.

Definitions

Falsification is manipulating or omitting research materials, data, or processes or altering equipment used in the research in such a way that the results of the research do not accurately reflect the research record. This includes incorrectly describing data collection procedures and analysis as well as failing to fully disclose data limitations.

[4] The current tool is CrossCheck powered by iThenticate. A version of CrossCheck for use by authors prior to submission is described at http://www.crossref.org/crosscheck_faq.html.

[5] Authorship issues will be addressed further and more explicitly in a future policy that will be linked to this policy when completed.

Fabrication is also inventing data and reporting results based on the fabricated data, without required disclosure (e.g., for simulations or AI-generated data).

Responsibility for Data

The process for submitting research manuscripts to AAA publications or conferences will include positive assurance from the author(s) of the integrity of the data underlying the research.

Data Description Sheet Upon Conditional Acceptance

Upon conditional acceptance, authors must submit a separate Data Description Disclosures list (which will be seen by only the editor) that provides enough detail about the data used in the study to allow for verification of its authenticity. The Data Description Disclosures list will be required for all manuscripts conditionally accepted to *The Accounting Review* on or after July 1, 2026, and for all other AAA journals on or after July 1, 2027. See the table below for the disclosures that need to be provided.

The Data Description list requires different approaches for studies using different methods as follows:

Type of data	Data Description Disclosures	Additional Required Data-related Materials
Data from subscription databases (e.g., CRSP, Compustat, Audit Analytics)	Describe the precise databases from which data were drawn and the date(s) that data were downloaded, detailed enough for an independent research team to replicate the data collection process.	See: Code Submission Upon Conditional Acceptance
Data collected from public sources (e.g., textual analysis of 10-Ks)	Describe the decisions made while collecting the data and the date(s) the data were collected, detailed enough for an independent research team to replicate the collection of the data.	See: Code Submission Upon Conditional Acceptance
Simulated data	Describe the steps taken to generate the simulated data in enough detail for an independent research team to replicate the simulation. For AI-simulated data, describe the prompts used and/or decisions made in simulating the data in enough detail for an independent research team to replicate the simulation of the AI data. See also the Use of Generative AI and AI-Assisted Technologies policy.	See: Code Submission Upon Conditional Acceptance
Proprietary data collected by researchers (e.g., archival, survey, or interview data collected by researchers from a third-party research collaborator) **Proprietary data collected by a third party with access given**	• Describe the data collection process and steps the authors have taken to verify authenticity of the data; • Anonymize the identity of the collaborating organization identity, if necessary However, upon request, when allegations of misconduct are under investigation, the author(s) must be prepared and able to provide third-party verification of the data source (e.g., the name, email address, and phone number of a contact at the organization(s) from	Initial submission materials to include experimental instruments, survey protocols, and/or interview protocols, as relevant. See also: Human Subjects Research and Code Submission Upon Conditional Acceptance

to the researchers (e.g., survey data obtained from an organization, restricted use data obtained from a governmental entity)	which data were obtained)[6]; • Provide information about the data-sharing agreement with the organization (i.e., non-disclosure agreement). In particular, the authors should indicate whether an organization or data provider imposes restrictions on the publication of the results, has not given the authors full control of the relevant data, or requires that the study findings must be reviewed or approved prior to publication and the terms of those conditions.	
Experimental, survey, interview, and qualitative analysis data	Describe the data collection process, including: • date(s) of data collection; • method of data collection (including but not limited to: laboratory experiment, web-based survey/experiment, in-person interview, review of internal documents, review of online forums or social media sites); • steps taken to evaluate authenticity of human participants (in compliance with any IRB restrictions (e.g., how subjects were identified/contacted, screening criteria for participants from online services such as Prolific, etc.) or of the written, audio, or visual sources that were relied upon.	Initial submission materials are to include experimental instruments, survey protocols, and/or interview protocols, as relevant. See also: Human Subjects Research and Code Submission Upon Conditional Acceptance

Code Submission Upon Conditional Acceptance

At the time a manuscript is conditionally accepted for publication, authors must **submit all computer code** used to produce the results reported in the paper, including all data extraction, cleaning, construction, and other data manipulation steps, as well as the code used to conduct the analyses (e.g., SAS, SPSS, STATA, R, Python, MATLAB). Submitted code must be sufficiently documented to allow an independent researcher to reproduce the analysis, subject to any data access restrictions.

In instances where there is no code (e.g., qualitative studies where analysis consists of human judgment, experimental studies with basic analyses not requiring computer code, scraping of data from online sources) or code cannot legally be shared (e.g., because of a confidentiality agreement), a detailed description of the steps taken to download, obtain, or collect as well as process the data used in the final analyses reported in the paper is to be provided as described in the Data Description Sheet. When code cannot be legally shared, a detailed description of why the code cannot be provided must also be included.

Code submission will be required for all manuscripts conditionally accepted to *The Accounting Review* on or after July 1, 2026, and for all other AAA journals on or after July 1, 2027.

Scholar Record Repository

AAA will maintain all materials submitted during the review process in a private, secure AAA-managed repository. Access to this repository will be restricted to authorized AAA personnel and the editorial team and will be used solely for purposes of maintaining the integrity of the scholarly record.

[6] For restricted data obtained from governmental organizations (e.g., IRS, CMS, or US Census Bureau), evidence of registration/access approval can serve as verification of the data source.

Data Archiving After Publication

Authors are required to **archive final datasets** (including participant experimental and survey responses and interview transcripts/notes) used in generating the analyses presented in published papers for a period of at least **7 years** from the date of publication. Archived data, along with code submitted at the time of conditional acceptance, should be sufficient to reproduce all presented findings.

Authors agree to provide archived data (in compliance with any IRB or other data use restrictions) to the AAA upon request when allegations of misconduct are under investigation as required by the AAA policy on Allegations of Research Misconduct.

AAA does not require authors to make raw or final datasets publicly available. However, the AAA strongly encourages authors to publicly share their data to the extent reasonably possible.

Preventive Actions

This data policy and all other publication policies will be prominently displayed on all AAA journal websites and notices of changes emailed to all members.

Prior to submission of a manuscript, the author team is responsible for agreeing on how the team will vouch for the integrity of the data used in a paper submitted for review. We recommend that more than one author vouch for the stated source of the raw data.

Suspected Data Falsification/Fabrication in a Submission

Questions about the verifiability of data or findings in a published article or manuscript under review will be handled in accordance with the AAA policy on Allegations of Research Misconduct.

Human Subjects Research

- The American Accounting Association (AAA) respects all individuals who participate in research studies.
- All authors who seek to publish their research in AAA journals will respect and protect the individuals who participate in their research studies.
- All research published in AAA journals will meet or exceed U.S. federal policies in place to protect human subjects or non-U.S. research regulations as applicable, or will otherwise protect the rights of participants.

Definitions

The U.S. Government defines research using human subjects as follows (see https://www.hhs.gov/ohrp/regulations-and-policy/regulations/45-cfr-46/revised-common-rule-regulatory-text/index.html#46.101):

Human subject means a living individual about whom an investigator (whether professional or student) conducting research:

(i) Obtains information or biospecimens through intervention or interaction with the individual, and uses, studies, or analyzes the information or biospecimens; or

(ii) Obtains, uses, studies, analyzes, or generates identifiable private information or identifiable biospecimens.

Intervention includes both physical procedures by which information or biospecimens are gathered (e.g., venipuncture) and manipulations of the subject or the subject's environment that are performed for research purposes.

(1) Interaction includes communication or interpersonal contact between investigator and subject.
(2) Private information includes information about behavior that occurs in a context in which an individual can reasonably expect that no observation or recording is taking place, and information that has been provided for specific purposes by an individual and that the individual can reasonably expect will not be made public (e.g., a medical record).
(3) Identifiable private information is private information for which the identity of the subject is or may readily be ascertained by the investigator or associated with the information.
(4) Research means a systematic investigation, including research development, testing, and evaluation, designed to develop or contribute to generalizable knowledge.

Policy

Authors who submit manuscripts to AAA journals that involve research using human subjects must provide, at the time of submission:

(1) For studies with at least one U.S. co-author: evidence of Institutional Review Board (IRB) approval from one co-author's institution if required by the institution (e.g., an approval or exemption email from the IRB), or
(2) For studies conducted outside the U.S. only by non-U.S. authors: evidence that the study complies with any local jurisdiction human subjects research regulations or otherwise protects the rights of participants.

Further, all manuscripts submitted to AAA journals that involve research using human subjects must include a footnote or in-text statement that the study was IRB approved or (for studies outside the U.S. with only non-U.S. authors) that it complied with local jurisdiction human subjects research regulations or otherwise protected the rights of participants.

Submitted papers that do not comply with these requirements will be desk rejected or may have the offending portion of the paper removed (i.e., if a small portion of the study is affected) at the discretion of the editor. In cases where authors add a human subjects research component to a study during the review process (e.g., in response to a reviewer or editor suggesting a survey or interviews be added to an archival study), the authors must comply with the human subjects guidelines above when the revised paper is resubmitted to the journal.

Frequently Asked Questions (FAQs)

1. Does research involving human subjects include the following:
a. Surveys? **Yes**
b. Interviews? **Yes**
c. Experiments, whether behavioral or experimental markets? **Yes**
d. Archival studies using data from public sources (e.g., CRSP, Compustat, Audit Analytics, etc.)? **No**
e. Multi-method studies, such as archival and a survey? **Yes**

Generally speaking, IRB approval is needed for the collection of primary data, but not the use of secondary data (data collected by other authors). Individual situations may differ from this generalization, so it is always important to have input from your local IRB if in doubt.

2. Do I need IRB approval for testing the use of cases or other instructional resources (e.g., surveys or interviews of students about the materials being tested) that are being submitted to an AAA journal? **Yes. This category of research typically will be approved as "exempt," but the IRB needs to make that determination, not the researcher.**

3. If a reviewer or editor of an archival study suggests that we add interviews or a survey to the study and we do so, does the project now qualify as research involving human subjects? **Yes, please see the policy above.**

4. If I believe that my project using human subjects will be classified as "exempt"by my IRB, do I still have to file with the IRB? **Yes**

5. If I conduct research using human subjects without proper IRB approval, will I be able to get IRB approval after the fact? **Generally, no.**

6. If I have an informal conversation with a colleague or a practitioner about a research idea, do I need IRB approval for that? **No, that is not a systematic investigation, as in a formalized interview study of many individuals.**

7. Do all co-authors on a study have to get separate IRB approval at their institutions? **For AAA purposes, no. The AAA is seeking assurance that the study is IRB approved by one co-author's institution. However, contact your institution's IRB regarding requirements for "single-institution IRB approval" versus "all- institutions IRB approval" on your projects. Requirements regarding IRB approval of multi-institution research projects vary across institutions.**

8. If I have any questions about how to handle a specific study or issue related to human subjects, what should I do? **Contact your institution's IRB.**

Citing Corrected Articles

- The American Accounting Association has the responsibility to make corrections to the research record, such as errata, expressions of concern and retractions, that are easily visible and understandable to ensure that readers are aware of any work that is with error, partially or fully retracted, or under investigation for error or validity.
- The AAA community recognizes the importance of building upon the extant literature and the limitations of research that has undergone corrections.
- We recognize the need to balance the needs and perspectives of our authors, our readers—including other scholars, practicing accountants, and the public—throughout the scholarly process.

Definitions

Errata: "Fixing a minor problem with a published paper. A minor problem is one that does not impact the reliability or integrity of the data or results. Journals publish correction notices and identify corrected papers in electronic databases to alert the scientific community to problems

with the paper."[7]

Expression of Concern (EOC): Used when there is "inconclusive evidence of research or publication misconduct by the authors; there is evidence that the findings are unreliable but the authors' institution will not investigate the case; [editors] believe that an investigation into alleged misconduct related to the publication either has not been, or would not be, fair and impartial or conclusive; an investigation is underway but a judgment will not be available for a conservable time."[8,9] (See the Allegations of Research Misconduct policy for more information.)

Partial Retraction: Withdrawing a portion of a published paper from the research record because the data or results reported in the section have subsequently been found to be unreliable or because the paper involves research misconduct. The sections of the paper that have *not* been retracted remain in the literature.[10]

Retraction: Withdrawing or removing a published paper from the research record because the data or results have subsequently been found to be unreliable or because the paper involves research misconduct. Journals publish retraction notices and identify retracted papers in electronic databases to alert the scientific community to problems with the paper.[11] (See the Allegations of Research Misconduct policy for more information.)

Preventive Actions

Authors have the responsibility to be aware of corrections to the research record and must limit their reliance on studies that have been *retracted* or *partially retracted*. Authors also have the responsibility to be aware of scholarly work that has currently received an EOC and to consider whether to rely on studies that are under investigation.

The AAA will maintain and make available to the public a list of articles in the AAA journals that have been retracted, partially retracted, or received an expression of concern. As a service to the community, the AAA will attempt to maintain an up-to-date list of such corrections to the non-AAA accounting literature. If you become aware of any corrections not included in the comprehensive list, please contact the Director of Publications and Content Strategy of the AAA.

Detailed Process

If an article has been corrected by an erratum, authors citing the article should follow the standard citation format. If the research record has been corrected by another means (retraction, partial retraction, or expression of concern), the citation guidelines are dependent on how the original paper is being used. In some cases, authors may be using the article as a foundation to build the literature, such as using it to support their motivation, theory, or hypothesis development. In others, the new paper is a replication of the original article. The citation guidelines are dependent on the type of correction to the research record and the way the original

[7] Source: NIH, https://www.niehs.nih.gov/research/resources/bioethics/glossary#a750754

[8] Source: Committee on Publications Ethics, http://publicationethics.org/files/retraction%20guidelines_0.pdf

[9] Use of Expressions of Concern varies in scholarly publishing. In general, the AAA will publish Expressions of Concern only when there is a serious issue that has arisen and the final determination has not been made. As such, when an Expression of Concern is published, it is with the expectation that the identified (or cited) paper will either be exonerated (and an exoneration published) or the paper (or a portion of it) will be retracted. Arriving at a clear resolution protects authors and readers by sending a strong signal that the paper can either be relied upon or should not be relied upon.

[10] Adapted from: NIH, https://www.niehs.nih.gov/research/resources/bioethics/glossary#a750754

[11] Adapted from: NIH, https://www.niehs.nih.gov/research/resources/bioethics/glossary#a750754

paper is being used.

In these situations, there are two formats for citations; guidance for when to use each format is provided in Table 1, below.

Format 1: Refer to the **correction (retraction, partial retraction, or expression of concern)** in the text and then have the reference also include a reference to the original article:

In-text citation:
Author(s) (Year Corrected)

Reference:
Author(s). Year Corrected. CORRECTION (this would be RETRACTION, PARTIAL RETRACTION, EXPRESSION OF CONCERN): Title of article here. *Journal Name* Vol (Issue): page number. **doi**: DOI here. Original article published in YYYY, *Journal* vol (issue): pages.

Format 2: Refer to the **original** paper, and then include the correction in the reference:

In-text citation:
Author(s) (Original Year) *this would be the year originally published*

Reference:
Author(s). Original Year. Title of article. *Journal Name* Vol (Issue): page number. **doi**: DOI here. Correction (such as Expression of Concern) published in YYY, *Journal* vol (issue): pages.

For further details on the definitions of plagiarism, data fabrication, data falsification, conflicts of interest, authorship, contributorship, and human subjects research, please refer to the respective sections of the AAA's Publications Ethics for Academic Research.

TABLE 1
Guidance for Determining the Citation Format Required When Referring to Corrected Articles

		When the New Paper is:	
		Building upon the corrected paper (a regular use of citations in journal articles)	**A replication of the corrected paper**
Correction Type	**Retraction**	In normal cases, authors should not reference retracted articles. They have the responsibility to formulate arguments for their research based on the current extant literature. In exceptional circumstances where authors rely on concepts developed in the retracted paper (but not the findings from the paper), they may refer to the retraction in a footnote, using Format 1.	Format 1
	Partial Retraction	If referring to the portion of the corrected paper that was NOT retracted, cite using Format 2. In normal cases, authors should not reference the retracted portion, unless they are replicating the retracted portion. The authors of the new paper have the responsibility to formulate arguments based for their studies based on the current literature. In exceptional circumstances (SUCH AS, do you have examples?), they could refer to the retraction in a footnote, using Format 1.	Format 1
	Expression of Concern (EOC)	If referring to the portion NOT covered by the expression of concern, cite using Format 2. In normal cases, authors should not reference portion of the paper covered by the EOC, unless they are replicating the EOC portion. The authors of the new paper have the responsibility to formulate arguments based for their studies based on the current literature. In exceptional circumstances, they could refer to the retraction in a footnote, using Format 1. (If by acceptance date of the citing paper, the EOC has been resolved, then the authors of the citing paper will need to follow the procedure for retraction, partial retraction, or regular paper.)	Format 1

Notes:
Format 1 = Refer to the correction. Format 2 = Refer to the original article.

Allegations of Research Misconduct

Introduction

This policy outlines the procedures for addressing and resolving allegations of misconduct related to research activities in **submitted manuscripts and published articles**. This policy does not apply to legitimate differences in opinion regarding research findings, design choices, data collection methods, or other decisions that fall within the normal discretion of the author(s).

Scope of Research Misconduct

As defined herein, research misconduct in a submitted manuscript or published article includes, but is not limited to: plagiarism; data fabrication or falsification; distortion or severe bias in reported results; undisclosed conflicts of interest; failure to comply with generative AI disclosure requirements; inappropriate authorship; intentional omission of relevant prior research; manipulation of the peer review process; use of human subjects without proper approval; or any other activity that compromises the integrity of the research.[12]

Reporting Allegations of Potential Research Misconduct

Allegations of research misconduct or questionable research practices may originate from a variety of sources, including but not limited to: reviewers, readers, editors, AAA staff, or social media. Such allegations must be submitted in writing, either to the senior editor of the AAA journal to which the manuscript was submitted or published, or directly to the AAA Director of Publications. If an editor becomes aware of a potential misconduct allegation during the review process, they must promptly notify the journal's senior editor. Written allegations should include a detailed explanation of the concern, along with any supporting evidence. Regardless of how an allegation of misconduct arises or the path by which it is reported, the AAA Director of Publications should be promptly notified.

The Role of Author(s)' Institutions in Investigating Allegations of Research Misconduct

The AAA recognizes that journals often lack the resources to conduct comprehensive investigations into allegations of research misconduct. In contrast, institutions bear primary responsibility for the conduct of their researchers. Under U.S. law—and similar laws in other countries—institutions are required to investigate such allegations and to maintain strict confidentiality throughout the process. Institutions also employ the researchers in question, have access to relevant documentation, can compel participation in investigations, and must ensure that investigations are conducted by individuals with appropriate expertise. Accordingly, the AAA generally will defer to the findings of institutional investigations when addressing allegations of research misconduct or other improprieties.

Process of Investigating Allegations of Research Misconduct

After an allegation of research misconduct has been received, the senior editor of the journal will promptly notify the AAA Director of Publications (if not already involved) who will notify the AAA

[12] For further details on the definitions of plagiarism, data fabrication, data falsification, conflicts of interest, authorship, contributorship, and human subjects research, please refer to the respective sections of the AAA's Publications Ethics for Academic Research.

CEO. The journal's senior editor, AAA Director of Publications, and AAA CEO will conduct an initial review of the allegation, which may involve evaluating evidence from the submitted materials (e.g., data integrity or conflict of interest statements) and from external sources (e.g., plagiarism detection software). If questions remain following this preliminary review, they will contact the author(s) of the submitted manuscript or published article in writing, describe the specific nature of the allegation, and request clarification and response. Authors are expected to respond within 30 days.

- If the clarification/response from the author(s) is **satisfactory**, the submitted manuscript will proceed through the editorial and review process without prejudice, or no further action will be taken regarding the published article.
- If the author(s) **admit to research misconduct**, one or more corrective actions may be implemented, as described below.
- If the clarification/response from the author(s) is **insufficient or unsatisfactory**, the following steps may be taken in part or in full:
    - Acting jointly, the senior editor, AAA Director of Publications, and CEO will inform the author(s) in writing that the clarification/response is inadequate, and that the AAA will contact the author(s)' institution(s) to request a formal investigation. For submitted manuscripts, the review process will be suspended pending a determination of whether corrective action is warranted.
    - The AAA Director of Publications will contact the designated research integrity officer or equivalent at the author(s)' institution(s). If no such individual is clearly identified, the AAA Director of Publications will contact relevant institutional authorities (e.g., provost, vice president for research, department chair).
    - If the institution agrees to investigate the allegation, the AAA may defer any corrective action until the investigation is complete. However, if the author(s) acknowledge flaws in the submitted manuscript or published article, the AAA may take corrective action regardless of whether the institutional process is complete.
    - Although institutions have primary responsibility for investigating allegations of research misconduct by their researchers, the AAA reserves the right to act independently of institutional findings when deemed necessary.
    - If the institution has taken—or is expected to take—more than 180 days to complete its investigation, the AAA may issue an **Expression of Concern** (discussed below).
    - If institutional officials fail to respond or indicate that they will not investigate the matter, the AAA Director of Publications, CEO, and senior editor, acting jointly, may decide to enlist the help of one or more subject matter experts to review the allegations of research misconduct and evaluate responses from authors. The identities of these subject matter experts will not be shared with the Respondent or made public to protect the individuals from reprisal. If the senior editor, CEO, or Director of Publications is the subject of the allegations, they will be deemed to have a conflict of interest and will be recused from choosing the subject matter experts. The AAA Vice President for Research & Publications will be substituted for any individual excluded due to a conflict of interest.
    - If the senior editor, AAA Director of Publications, and CEO (to the extent not excluded due to a conflict of interest) conclude that corrective action is warranted—whether based on the institution's finding or on objective evidence (e.g., plagiarism or obvious manipulation that distorts the research results)—they will notify the author(s) of the proposed action and rationale behind it.
    - The authors will be given 30 days to submit evidence that disputes the need for corrective action. If the authors do not respond or do not submit evidence supporting their position, AAA will proceed with the action it deems appropriate.

Corrective Actions Regarding Researchers Found to Have Engaged in Activities that Compromise the Integrity of AAA Journals

One or more of the following actions may be taken in response to an allegation of research misconduct:

1. Notify the senior editor and author(s) that no further action is warranted.
2. **Reject** a submitted manuscript.
3. Issue an **Expression of Concern (EOC)** for a published article. The senior editor or AAA may issue an EOC:
    a. To alert readers to potential serious issues that could affect the reliability or conclusions of the work. These scenarios include, but are not limited to:
        i. Significant or credible concerns have been raised, but the available evidence does not clearly establish whether the work—or parts of it—is unreliable; or
        ii. An institution, funding agency, or other oversight investigation is ongoing and may lead to corrections to the literature based on the reliability of the work; or
        iii. The authors have been asked to provide additional information to address the concerns raised, but that information is not immediately available; or
        iv. There has been a breach of journal or publisher policy that cannot be resolved (e.g., the data were available at the time of publication but are no longer accessible).
    b. If a resolution is not expected within a timeframe deemed appropriate by the AAA, given the nature and seriousness of the concerns.

The AAA may also issue an EOC if it deems that an institutional investigation is insufficient to resolve concerns raised about a publication. In such cases, the AAA Director of Publications will inform the author(s) and the institution that the investigation does not resolve the outstanding issues, explain the reasons for this conclusion, and provide a specific timeline—typically 30 days—for the institution or the authors to submit evidence that addresses the concerns before issuing an EOC. In those cases, the EOC may remain in place permanently. AAA generally does not issue an EOC in response to authorship disputes.

When the AAA issues an EOC, it will have the following characteristics:

- Clearly visible, bidirectional links between the original or updated published article and the EOC;
- Clear identification of the relevant article, including its title and authors;
- Free access to the EOC for all readers;
- A clear statement of the reason(s) for concern; and,
- An objective, factual tone that avoids inflammatory language.

4. Retract or partially retract a published article. Examples of when the AAA may retract an article include when it determines, in its sole discretion, that:
    a. The article contains a major error that invalidates its conclusions —i.e., the findings are unreliable due to honest error, research or scientific misconduct (e.g., falsification, fabrication, plagiarism), or a significant undisclosed conflict of interest that may have influenced the interpretation of the research.
    b. The findings previously were published elsewhere without appropriate referencing, justification, or permission.
    c. Another person's work was used without appropriate permission or attribution, including material obtained through the peer-review process; or the article involves manipulation of authorship or plagiarism.
    d. The published research is unethical research – for example, it was conducted without informed consent, or in violation of other applicable research regulations.

e. There is credible evidence of systematic manipulation of the publication process.

5. Notify the department chair, research integrity officer, or equivalent administrator at the college, university, or employer of one or more of the authors, as well as the relevant funding agency or sources.
6. Notify the appropriate federal agency responsible for research integrity and/or relevant professional societies of the allegation of research misconduct.
7. Remove from consideration all manuscripts currently under review at any AAA journals and conferences by the same author or group of authors.
8. Refuse to accept submissions by the author(s) to AAA journals and conferences for a defined period of time.
9. Correct the publication.

Allegations of Misconduct Against a Current Editor

If an allegation of research misconduct is made against a current editor (e.g., discrimination, favoritism, plagiarism, self-promotion, disclosure of confidential information, acceptance of bribes, or similar misconduct), it may be reported through an alternative channel. Appropriate channels include the AAA Director of Publications, the CEO, or members of the AAA Board of Directors. Allegations may also be submitted confidentially via the AAA whistleblower hotline. All such allegations will be forwarded directly to the CEO, who will initiate an initial investigation.