

Journal of Financial Reporting

Editorial Policy

The *Journal of Financial Reporting (JFR)* is the academic journal of the Financial Accounting and Reporting Section of the American Accounting Association. *JFR*'s target audience is financial reporting researchers. *JFR* will publish two regular issues each year. *JFR* will also occasionally publish themed issues dedicated to studies that launch a new question or move the literature forward in an existing area.

JFR is open to research on a broad spectrum of financial reporting issues related to the production, dissemination, and analysis of information produced by a firm's financial accounting and reporting system. Appropriate topics include accounting standard setting, the production and dissemination of accounting information, the relation between financial information and firm policies such as compensation and corporate governance, the role of financial intermediaries, and analysis by decision-makers such as equity investors, creditors, and analysts.

JFR welcomes research that employs empirical archival, analytical, and experimental methods, and **especially encourages** less traditional approaches such as field studies, small sample studies, and analysis of survey data. *JFR* also **especially encourages** "innovative" research, defined as research that examines a novel question or develops new theory or evidence that challenges current paradigms, or research that reconciles, confirms, or refutes currently mixed or questionable results.

JFR has a wide-ranging definition of research that constitutes a high-quality contribution to a body of scholarly work and *JFR* is willing to give weight to innovation and thought-provoking ideas when evaluating papers. At the same time, *JFR* maintains the highest standards for execution quality.

SUBMISSION OF MANUSCRIPTS

The following guidelines should be followed for submitting manuscripts:

1. Manuscripts are submitted using the Manuscript Submission and Peer Review System, at <https://www.editorialmanager.com/aaajfir>. The site contains detailed instructions regarding the preparation of files for submission. To ensure anonymous review, the title page is submitted as a separate file from the manuscript text.
2. Manuscripts under consideration by another journal or other publisher should not be submitted. The submitting author will be asked to verify this during the web-based submission process.
3. For manuscripts that report on field surveys or experiments: Please ensure that reporting descriptive statistics, models, and tests of hypotheses is complete. For experimental papers, this would generally include: (1) reporting standard deviation and cell sizes in any tables of means; (2) including degrees of freedom along with any reported test statistics that have degrees of freedom, whether in the tables, footnotes, or text; and (3) ensuring ANOVA, MANOVA, ANCOVA, etc. tables are complete, including all estimated terms, including the error term, along with the associated degrees of freedom. Note that if test statistics and associated degrees of freedom are reported in the tables, then authors need not repeat this material in the text. For example, authors could provide only the p-values for effects (tests) of interest in the text, if desired. If the additional documentation (e.g., questionnaire, case, interview schedule) is sent as a separate file, then all information that might identify the author(s) must be deleted from the instrument.
4. Manuscripts that report experiments utilizing human subjects must verify approval by the institution at which the experiment took place. Notation of approval should be made within the manuscript. In addition, the submitting author will be asked to verify approval during the web-based submission process. For the full version, please see: [Policy on Publication Ethics: Human Subjects Research](#).
5. Authors are responsible for recognizing and disclosing any conflict of interest that could be perceived to bias their work. Conflict of interest disclosures include, but are not limited to, grants

or research funding, employment, affiliations, honoraria, stock options/ownership, royalties, consultancies, inventions, and patents. Authors will be asked to provide any potential conflicts of interest during manuscript submission.

6. Authors are also responsible for disclosing any potential conflict of interest that might prevent an unbiased review. Potential conflicts for editor or reviewer assignments are described in the policy section below; however, this may not be an exhaustive list. Authors are requested to complete and submit an Author Conflict of Interest form upon submission.
7. The nonrefundable submission fee is \$75.00 for members of the American Accounting Association and \$125.00 for non-members payable by credit card (VISA, MasterCard, or American Express only). The payment form is available online at: <https://my.aaahq.org/Shop/Product-Catalog>. If you are unable to pay by credit card or have any questions, please contact the AAA Member Services Team at (941) 921-7747 or info@aaahq.org.
8. Revisions should be submitted within 12 months from the request, otherwise they will be considered new submissions.
9. All decisions are final and not subject to appeal.

REVIEW PROCESS

The review process consists of the following:

1. The editor reviews the submitted manuscript for proper format and consistency with the mission of the journal. The author(s) is notified if the manuscript is deemed inappropriate for further consideration.
2. Manuscripts that pass the initial review are sent to an associate editor and a minimum of two reviewers for formal, single-blind review. Author names are known to reviewers.
3. The editor evaluates comments and recommendations of the reviewers and the associate editor and informs the author(s) of the decision regarding the publication of the manuscript (reject, accept, or revise/resubmit). The editor's decision and comments, without identifying information, are forwarded to the associate editor and reviewers.
4. Requested revisions are returned to the same reviewers. 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.
5. The process will continue as described above until a final publication decision is made.
6. Consistent with our Publications Ethics policy on plagiarism, all articles are automatically processed through CrossCheck prior to publication to identify text taken from published and unpublished works, print or digital, that is not properly cited or quoted. For full version, please see: [Policy on Publication Ethics: Plagiarism](#).

The review, as outlined above, is an overview of typical review process. The editor may, in some circumstances, vary this process at his or her discretion. Through its constructive and responsive editorial procedures, the journal aims to render research efforts relevant and rewarding for all concerned.

CONFLICT OF INTEREST

To promote the objective handling of papers under review, *JFR* takes steps to prevent Editors and reviewers, from handling papers by authors with whom they have a conflict of interest. Because a variety of circumstances can result in a loss of objectivity with respect to a particular paper, judgment is necessary to identify conflicts of interest. However, a conflict of interest is presumed to exist when an Editor or reviewer: (1) is an author of the paper; (2) has a personal relationship with an author that prevents the Editor or reviewer from being objective; (3) chaired an author's dissertation committee or an author chaired the dissertation

committee of the Editor or reviewer; (4) works at the same institution as an author, or worked at the same institution within the last five years; or (5) has co-authored a paper with an author.

An Editor also is presumed to have a conflict of interest with a paper when that Editor had editorial decision rights on a previous version of the paper at another journal.

When an Editor has a conflict of interest with a paper, the Lead Co-Editor will assign a non-conflicted Editor to handle the paper unless the Lead Co-Editor is an author of the paper, in which case a non-conflicted Editor will assign a non-conflicted Editor to handle the paper. If necessary, an ad hoc Editor will be assigned to handle the paper. The conflicted Editor will have no access to *JFR* information about the paper. Because of the single-blind review process, it is primarily the responsibility of the Lead Co-Editor and other Editors to identify conflicts of interest. Should a reviewer suspect a conflict of interest, it is the reviewer's responsibility to alert the Lead Co-Editor or another Editor to the potential conflict. If a conflict arises during the review process, the Lead Co-Editor will oversee a change in Editor or reviewers, as appropriate.

ADDITIONAL INFORMATION

JFR's co-editors have discretion over the content of each regular issue. The primary content will be discovery research. Not all types of manuscripts will be represented in every issue and *JFR* will not have distinct sections dedicated to specific types of content.

Original Discovery Research

Studies can use various methods, including analytical models, empirical analysis of archival data or data from experiments, surveys, and field studies. *JFR* welcomes short articles as appropriate to convey the main idea in a manuscript.

Perspectives and Discussions

JFR will include articles that are thought-provoking about a new issue in financial reporting or suggest directions for future research ("Perspectives"). *JFR* will also include summaries of lessons learned from existing research ("Discussions"). Most Perspectives and Discussions will be solicited, but the *JFR* is open to unsolicited submissions of Perspectives and Discussions.

Replications

Replications include a partial or comprehensive repeat of an experiment that sustains as many conditions as possible but uses a different sample. The sample employed in the replication should be at least as "strong" as the original sample. *JFR* also uses the term "Replication" to describe an archival empirical analysis that *primarily* performs the same analysis as an existing study but adds, for example, another control variable or additional sensitivity analysis, or uses a slightly different sample.

Replications are expected to be short. The Introduction should provide a limited review of the essential features of the analysis being replicated: the research issue addressed, the contribution of the original article, and the key differences between the manuscript's analysis and the replicated study. The remainder of the paper need only provide a limited summary of the analysis that restates the central theory and hypotheses or research questions addressed in the replicated study. Authors should provide more detail about the sample, if using a new sample is the purpose of the replication, or about any new variables. Sufficient results should be presented to support conclusions drawn regarding the comparison of the results of the current paper to the replicated study.

Comments on Previously Published Papers

Authors who wish to comment on previously published articles should first communicate directly with the author(s) of the original article to eliminate any misunderstandings or misconceptions. If substantive issues remain after the initial exchange of views with the author(s), the Commentator may submit the proposed Comment to the *JFR*. The correspondence between the Commentator and the author(s) of the original article should be submitted as a supplementary file. Comments will generally be reviewed by two reviewers, usually including an author of the original article to ensure that the Comment represents the prior article accurately and an additional reviewer who is independent of the original article. If a

Comment is accepted for publication, then the original author will generally be invited to reply.

Commentaries

JFR's co-editors will have the discretion to write Commentaries or to invite other researchers, including the manuscript's reviewers, to provide Commentaries to accompany some discovery research articles. Commentaries can provide: (1) a balanced exposition for studies that present results or ideas that conflict with existing evidence or paradigms; (2) independent and objective insights about how the findings in an individual paper can be a meaningful contribution when viewed as part of the broader literature; and/or (3) emphasis on the limitations of an article. Commentaries are expected to be short (one or two pages).

The editor in charge of a paper will provide the authors of the original discovery research with the opportunity to review and respond to the draft of a Commentary on their article before the Commentary is published. The purpose of the response is to correct misunderstandings and incorrect facts or to raise alternative views to a point made in the Commentary. The editor makes a decision to publish the Commentary as is, recommend/require modifications, or reject the proposed Commentary taking into account the feedback from the original authors. In exceptional cases, the original authors may ask that their response be published as a "Rebuttal." This situation should be unusual because Commentaries are commonly written by one of the paper's reviewers and the authors have had a chance to respond to the reviewer's concerns. If, however, the authors believe the Commentary mischaracterizes or misrepresents their article, they can ask to publish a Rebuttal. Rebuttals should be short and they should focus on major issues not on countering each individual point. The editor in charge of the paper can reject a Rebuttal or recommend/require modifications. Commentaries (and Rebuttals, if published) will appear in the same issue as the original article except in unusual circumstances.