

# *Accounting Horizons*

## Editorial Policy

*Accounting Horizons* is one of three association-wide journals of the American Accounting Association (AAA). The journal aims to bridge accounting academics and non-academics (e.g., practitioners, regulators, and students) by publishing rigorous academic research and thought-provoking perspectives that are pertinent to the accounting profession. This thought-leadership contributes to building a learned profession for the future by addressing emerging issues, facilitating dialogues, and embracing changes.

The scope of acceptable topics mirrors the breath of the accounting profession in both U.S. and international settings. These topics include, but are not limited to:

- Accounting ethics
- Accounting information systems
- Assurance services
- Corporate governance
- Data analytics and related emerging technologies
- Diversity, equity, and inclusion
- Enterprise risk management
- Financial reporting
- Impact of accounting on organizations and individuals
- Managerial accounting and control
- Regulation of the profession and related legal developments
- Sustainability
- Taxation

The journal welcomes submissions of original academic research as well as commentaries, thought pieces, debates, historical reviews, and editorials (all referred to as “perspectives”). An original research paper should address a single timely research question that is important to accounting practice and be written in clear, concise, and plain language that is comprehensible to a broad audience. Authors are encouraged to use graphical presentations for effective communication. Acceptable research methods include analytical, archival, experimental, and qualitative methods as well as literature reviews. A research paper accepted for publication will generally be within 20 pages of text (double-spaced, 12-point font, and normal margins) and 35 pages in total. The journal encourages author teams to involve non-academics in research production. The senior editor may commission original research and perspectives. Editors may be appointed to direct some of the commissioned efforts.

All submitted articles will be peer reviewed. Articles that address an especially timely topic will be evaluated on an expedited basis. The journal intends to distinguish itself from other academic accounting journals by its broad reach of audience, relevance to accounting practice, research rigor, and swift review process.

## 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/acch>. This 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. Original research papers for *initial* submission should be within 25 pages of text (double-spaced, 12-point font, and normal margins) and 40 pages in total, excluding the title and abstract pages. Shorter papers are welcome, and all submissions will receive full consideration for publication as long as they are within the above page limits. The submission should include a 150-word abstract written with a practice audience in mind. The first section of the paper is titled “Synopsis and Insights for Practice,” where “practice” may be replaced by “regulators” or another specific audience that the study is speaking to. This section takes the place of the introduction in a typical research paper and should specify the paper’s non-academic audience and explain the insights that the paper offers to this audience.
4. For manuscripts that report on field surveys or experiments: Please ensure that the reporting of 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.
5. Manuscripts that report experiments utilizing human subjects must verify approval by the institution where the experiment took place (e.g., Institutional Review Board (IRB) approval). 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](#).
6. 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.
7. 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.

8. The nonrefundable submission fee of \$80.00 for members or \$105.00 for nonmembers of the AAA is 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](mailto:info@aaahq.org).
9. Revisions should be submitted within six (6) months from the request; otherwise, they will be considered new submissions.
10. All decisions are final and not subject to appeal.

## **REVIEW PROCESS**

The review process consists of the following:

1. A senior 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 editor. The editor evaluates the quality of a manuscript and may reject it without sending it to reviewers. If the editor believes that the manuscript is worthy of the reviewer resources, the editor typically assigns two reviewers for formal review.
3. A senior editor evaluates comments and recommendations of the reviewers and the editor and informs the author(s) of the decision regarding the publication of the manuscript (reject, accept, or revise/resubmit). The senior editor's decision and comments, without identifying reviewer information, are forwarded to the editors and reviewers.
4. Requested revisions are returned to the same editor and 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, 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 the full version, please see: [Policy on Publication Ethics: Plagiarism](#).

The review, as outlined above, is an overview of the typical review process. The senior editors may, in some circumstances, vary this process at their 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, *Accounting Horizons* 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.

*Accounting Horizons* Editors have editorial decision rights for papers they handle. When an Editor has a conflict of interest with a paper, the Senior Editor will assign a non-conflicted Editor to handle the paper unless the Senior 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 information about the paper. Because of the double-blind review process, it is primarily the responsibility of the Senior 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 Senior Editor or another Editor to the potential conflict. If a conflict arises during the review process, the Senior Editor will oversee a change in Editor or reviewers, as appropriate.

### **ADDITIONAL INFORMATION**

The journal publishes four issues per year. One of the issues may be designated for a special topic if there are enough accepted articles on that topic. The journal may group related articles in a special forum in a regular issue or use special section headings for articles as needed. Additional information for original research papers and perspectives follows.

#### *Original Research Papers:*

We welcome descriptive studies of new phenomena or emerging issues; first evidence after new regulations; hypothesis testing on a single but fundamental research question; evidence of accounting practices in one institutional setting that can provide insights for other settings; and literature reviews written for the general audience in the accounting profession rather than primarily for academic researchers. We encourage the use of figures to accompany a minimum number of necessary tables. The review process will evaluate research rigor and expository clarity. Authors should communicate their research in clear, concise, and plain language with minimal use of jargon and mathematical notations. The decision of "conditional acceptance" is expected to be made on the first or second manuscript revisions. Online appendices may be used sparingly at the editor's discretion. Occasionally, an original research paper may be accompanied by an invited brief discussion.

#### *Perspectives:*

Perspectives have played a prominent role in the journal since its founding in 1987, accounting for 30-40% of total articles as of a decade ago.<sup>1</sup> Given its broad reach, the journal provides an ideal

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<sup>1</sup> See Zeff and Dyckman, "A historical study of the first 30 years of *Accounting Horizons*," *Accounting Historians Journal*, 2018, 45 (1): 115-131.

platform for dialogue between academic and non-academics on emerging issues and accounting thought as well as the challenges faced by the accounting profession. The dialogue may be in the form of (1) scholarly thought pieces, (2) thought-provoking speeches, (3) debates and panel discussions, (4) perspectives from practitioners, regulators, or legal scholars, (6) comments on new regulations extending beyond those submitted to regulators and available in the public domain, (7) critiques of influential research published in top-tier academic journals, (8) editorials, (9) recommendation of influential and relevant books, excluding textbooks, etc. Submissions for perspectives are generally subject to the same page limits as other submissions, but the editor may waive the page limits as long as the writing is clear, coherent, and concise.

In addition to welcoming submissions of perspectives from a broad audience, the journal encourages its editors to identify important and pressing topics in their areas of expertise and seek out knowledgeable prospective authors to write articles. Editors may submit proposals of perspectives to an advisory subcommittee of the editorial team for feedback. Individuals other than the editors may email proposals of perspectives to the editorial team ([horizons@aaahq.org](mailto:horizons@aaahq.org)) for feedback.