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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 as well as the journal homepage (<https://aaahq.org/Research/Journals/Accounting-Horizons>) 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. All authors are notified by email when a paper has been successfully submitted.

2. Submitting authors are required to enter a valid ORCID during submission. All co-authors will be asked to confirm authorship. Co-authors are encouraged to provide an ORCID.
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. 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.
5. For manuscripts reporting on field surveys or experiments: Please ensure that reporting of descriptive statistics and of 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, 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.
6. Manuscripts that report surveys, interviews, qualitative studies, or experiments utilizing human subjects must verify approval or exemption by the institution at which the experiment took place. *This includes manuscripts reporting quantitative data or testing the use of cases or instructional resources (e.g. surveys, interviews or quotes from students, faculty or others about the materials being tested).* Notation of approval or exemption should be made within the manuscript. In addition, the submitting author will be asked to verify approval or exemption during the web-based submission process. Before submission, please refer to the disclosure on human subject research below in Additional Information.
7. Authors are responsible for recognizing and disclosing any financial or non-financial conflicts 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, patents, inventions, honoraria, stock options/ownership, royalties, and consultancies. Authors must (1) indicate whether there are conflicts of interest in the cover letter, (2) include definitive disclosure statements for each author on the separate title page,

and (3) during submission, affirm that disclosures have been made for each author. The existence of a conflict of interest does not preclude publication in the journal.

8. Authors are also responsible for disclosing any potential conflict of interest that might prevent an unbiased review. Potential conflicts for editor or reviewer assignments include 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. Authors are requested to complete and submit an [Author Conflict of Interest form](#) upon submission.
9. Authors need to disclose the use of generative AI and AI-assisted tools in their work. Use of AI and AI-assisted writing tools must be consistent with the AAA policies on Authorship and Plagiarism, as well as other requirements listed in the AAA's [Publications Ethics for Academic Research](#)
10. All journal submissions require payment of a non-refundable submission fee, with AAA members paying a reduced amount as a member benefit. Payments can be made at <https://my.aaahq.org/Shop/Product-Catalog>.
11. Revisions should be submitted within the deadline requested by the journal or the editor, otherwise they will be considered new submissions, requiring a new submission fee.

REVIEW PROCESS

The review process consists of the following:

1. The 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 and a minimum of two reviewers for formal review. The editor is responsible for ensuring reviewers have the appropriate expertise to review the manuscript and have no conflicts of interest. Editorial board members serve as the primary panel of reviewers, though ad hoc reviewers with appropriate expertise may be asked to review. All reviews are double-blind. Protecting the anonymity of authors and reviewers is one of the most critical goals of the editorial process.
3. The editor evaluates 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). The editor's decision and comments, without identifying information, are forwarded to the reviewers. The senior editor reviews and approves all editor decisions.
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. All decisions are final and not subject to appeal.

7. Consistent with our Publication 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. Authors are responsible for obtaining reprint permissions. For a full version of the Plagiarism policy, please refer to the American Accounting Association's [Publications Ethics for Academic Research](#).

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.

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.¹ Given its broad reach, the journal provides an ideal 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, (5) comments on new regulations extending beyond those submitted to regulators and available in the public domain, (6) critiques of influential research published in top-tier academic journals, (7) editorials, (8) recommendation of influential and relevant books (see our [book review policy](#)), excluding textbooks, etc., and (9) memorials that reflect the intellectual contributions of deceased accounting giants (see the AAA’s [policy for memorials in *Accounting Horizons*](#)). 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.

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

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) for feedback.

Human Subject Research Disclosure

Many approaches to accounting research involve interactions with, and about, human beings. Given the general rise in hybrid, multi-method, and blended research projects, many accounting research projects are now subject to human participant review. Broadly speaking, any research that involves interactions with human participants, even tangentially, are subject to country-specific government rules and regulations. In the US, rules promulgated by the FDA of the US government (HRP-001) set out the following definitions:

2.16 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

2.16.1 Intervention: Physical procedures by which data are gathered (for example, venipuncture) and manipulations of the subject or the subject's environment that are performed for research purposes.

2.16.2 Interaction: Communication or interpersonal contact between investigator and subject.

2.16.3 Private Information: 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 which has been provided for specific purposes by an individual and which the individual can reasonably expect will not be made public (for example, a medical record)

2.28 Research means a systematic investigation, including research development, testing, and evaluation, designed to develop or contribute to generalizable knowledge.

Universities are generally responsible for enforcing these rules and regulations for all researchers affiliated with the university, and researchers are often required to obtain training on IRB regulations. Researchers are responsible for familiarizing themselves with the appropriate rules and regulations before undertaking a research project. If human subjects are involved in any way—as a participant in a lab experiment, a respondent to a survey, a focus of an interview, or as the result of an intervention associated with a field experiment—it is highly likely that the project will require review by the researcher's university-based Institutional Review Board (IRB). Projects by accounting researchers may be exempt from IRB review or eligible for an expedited review process. However, the decision to obtain an IRB review is not the researcher's and it is always best,

when in doubt, to obtain an assessment from the local IRB.

Failure to obtain appropriate clearance from the IRB of an author's university is grounds for a desk reject of a submitted paper. Authors should be aware that different universities may have different approaches to IRB approval, including whether all authors have to seek IRB approval at their local institution.

Further, US-based researchers normally need local IRB approval for cases where the human participants are in different countries or legal jurisdictions. Author teams composed entirely of non-USA based authors must comply with the local equivalence to US IRB rules and be prepared to offer proof of such clearance. This policy statement does not substitute for an assessment by the local IRB and, if in doubt, always obtain clearance from your local IRB.

For more information, please refer to the Human Subjects Research policy in the American Accounting Association's [Publications Ethics for Academic Research](#).