

The Accounting Review

Editorial Policy

The mission of *The Accounting Review* is to publish high-quality academic research using rigorous, state-of-the-art, research methods conducted across a wide range of topics and methods. The mission is to expand knowledge in all areas of accounting, such as to inform the practice and regulation of accounting and highlight the importance of accounting as a tool for decision-making. The journal welcomes cross-disciplinary collaboration that furthers its mission.

The primary criterion for publication in *The Accounting Review (TAR)* is the significance of the contribution an article makes to the literature. Topical areas of interest to the journal include accounting information systems, auditing and assurance services, financial accounting, management accounting, taxation, and all other areas of accounting, broadly defined. The journal is also open to all rigorous research methods.

The efficiency and effectiveness of the editorial review process is critically dependent upon the actions of both the authors submitting papers and the reviewers. Authors accept the responsibility of preparing research papers at a level suitable for evaluation by independent reviewers. Such preparation, therefore, should include subjecting the manuscript to critique by colleagues and others and revising it accordingly prior to submission. The review process is not to be used as a means of obtaining feedback at early stages of developing the research.

Reviewers and editors 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.

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/accr>. This site as well as the journal homepage (<https://aaahq.org/Research/Journals/The-Accounting-Review>) 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. 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.
4. 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.

5. Manuscripts that report surveys, interviews, qualitative studies, or experiments utilizing human subjects must verify approval 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.
6. 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.
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 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.
8. 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](#).
9. 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>.

10. 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. 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 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.

***TAR* POLICIES**

Appeals of Rejected Manuscripts

TAR's overall policy is that the Editor's editorial decision on a paper is final. The only exceptions are when the editorial decision was based on a factual mistake or there was a breach in the review process. Importantly, disagreements in judgment are not grounds for reinstating a previously rejected paper. Thus, appeals should be rare, and successful appeals should be quite rare.

Appeals should be directed to the current Senior Editor. The Senior Editor will do an initial screening to determine whether the appeal alleges a specific factual mistake or breach in the review process. If not, the appeal will be denied without further action. If there is an allegation of factual mistake or breach, then the Senior Editor will appoint a Consulting Editor to evaluate the appeal. The Consulting Editor should be a distinguished researcher with current or prior editorial experience at *TAR* who has the experience and perspective to independently evaluate the nature of the appeal. The Consulting Editor will review all relevant documentation and may contact the original Editor and reviewers for additional insights. The Consulting Editor then recommends to the Senior Editor whether the appeal should be granted, or whether the original decision should stand. If the Senior Editor denies the appeal, the file is closed. If the Senior Editor grants the appeal, the Senior Editor will, with input from the Consulting Editor and original Editor, send the authors a new decision letter based on input from the appeal process.

Online Appendices

TAR requires the printed version of all papers and all submissions to conform to *TAR*'s page length guidelines. An Online Appendix will only be offered when the editor concludes that there is specific material that is an appropriate part of the paper but tangential enough to not be part of the printed version and instructs the authors to place that material in an online appendix. This typically occurs near the end of the review process. This policy ensures material published in an online appendix has been scrutinized during the review process by the reviewers and editor. *TAR* does not view online appendices as a repository for supporting material that has not been part of the reviewed manuscript or for material the authors simply want to make available online. For example, *TAR* does not routinely publish survey instruments or tables relating to empirical analyses the summaries of which appear in footnotes in the printed version of the paper.

Resubmissions based on a Previously Rejected Manuscript

In some cases, authors may wish to resubmit a previously rejected manuscript because they believe the revised version essentially constitutes a new paper.

To qualify for resubmission to *TAR*, a previously rejected manuscript must be a genuinely new paper. An extensive revision of the originally rejected paper does not meet this criterion and is not permitted to be resubmitted. If authors were allowed to submit revisions without being invited to do so, papers effectively would never be rejected. The paper asking a new research question or employing a substantially new dataset or methodology could be evidence that the paper is "genuinely new." The large majority of these resubmission requests are not granted.

The Senior Editor usually asks the original Editor to evaluate the newness of the paper. The original Editor is likely an expert in the area and is familiar with the original paper. If the original Editor is unavailable, the Senior Editor asks another Editor, or *ad hoc* Editor, to evaluate the newness of

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the paper. If the new paper is evaluated to be genuinely new, it continues through the review process. If not, it is rejected by the Senior Editor.

Submission Limits

Individual authors are limited to eight first round submissions over a rolling 24-month period. The limit applies to each author individually and does not depend on how many co-authors are listed on any paper. Papers that receive a first-round revise and resubmit decision do not count against this limit regardless of the ultimate outcome. The limit shall be adjusted on a monthly basis. Submissions made in excess of the rejection limit will automatically receive a desk reject from the Senior Editor which shall indicate when the author is eligible to submit another paper. Exceptions to this policy can be made by the Senior Editor on a case-by-case basis (e.g., considering history of *TAR* publications, history of reviewing for *TAR*).

ADDITIONAL INFORMATION

The Accounting Review welcomes submissions of comments on previous *TAR* articles. Comments on articles previously published in *The Accounting Review* will generally be reviewed by two reviewers usually including an author of the original article (to assist the editor in evaluating whether the submitted comment represents the prior article accurately) and an additional reviewer who is independent of the original article. If a comment is accepted for publication, the original author will generally be invited to reply. All other editorial requirements, as enumerated above, apply to proposed comments.

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](#).