

Journal of International Accounting Research

Editorial Policy

The *Journal of International Accounting Research* publishes articles that increase our understanding of the development and use of international accounting and reporting practices or attempt to improve extant practices. International accounting is broadly interpreted to include the reporting of international economic transactions; the study of differences among practices across countries; the study of interesting institutional and cultural factors that shape practices in a single country but have international implications; and the effect of international accounting practices on users. The Journal has a diverse readership and is interested in articles on auditing, financial accounting, managerial accounting, systems, tax, and other specialties within the field of accounting. The Journal is open to research using a wide variety of research methods, including empirical-archival, experimental, field studies, and theoretical. The importance of the findings and the rigor of the analysis are the factors that determine acceptability. The Journal may include sections for Notes (shorter articles), Commentaries, and Book Reviews.

All manuscripts are sent to two reviewers, although one or more additional reviewers are consulted in some instances. Reviews are double-blind (i.e., to both the author and reviewer). A strong effort is made to complete the initial review within two to three months. The review process is intended to provide constructive comments that improve the quality of manuscripts by focusing on critical issues. The editorial team recognizes that the nuances of a paper are better left to the authors.

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/jiar>. This site as well as the journal homepage (<https://aaahq.org/Research/Journals/Journal-of-International-Accounting-Research>) 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 should be made within the manuscript. In addition, the submitting author will be asked to verify approval 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 after the acknowledgements, 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

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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 actual 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.

ADDITIONAL INFORMATION

Keywords

The abstract is to be followed by four keywords that will assist in indexing the paper.

Comments

Comments on articles previously published in the *Journal of International Accounting Research* will be sent to two reviewers at the same time. The first reviewer will be the author of the original article being subjected to critique. If substance permits, a suitably revised comment will be sent to a second reviewer to determine its publishability in the *Journal of International Accounting Research*. If a comment is accepted for publication, the original author will be invited to reply. All other editorial requirements, as enumerated above, also 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 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. Personal assurance from an author is not adequate support for waiving this policy. 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](#).