Policies and Procedures

Title: The use of Generative AI and AI-assisted technologies in the writing and publication process—Authors

Code: PUB-009

Team: Publications

Effective Date: 04/25/2024

Approved By: Board of Directors

Policy: To inform authors, editors, and reviewers of their responsibilities to ensure the quality and integrity of manuscripts published in American Accounting Association (AAA) journals and presented at AAA conferences

Purpose: To ensure the quality and integrity of manuscripts published in AAA journals and presented at AAA conferences

Scope: All AAA authors

Our Cultural Norms

- The American Accounting Association (AAA) believes that using artificial intelligence (AI) and AI-assisted tools can be useful when conducting research.
- The publication process requires transparency among authors, reviewers, editors, and readers of submitted works.
- We recognize that authorship is a privilege that is critical to maintaining the value of scholarly inquiry. As such, it must be protected, respected, and encouraged.

Definitions

This policy refers to generative AI and AI-assisted technologies, such as Large Language Models, when they are used during the scientific writing process.

This policy does not refer to spelling and grammar checker tools (e.g., Grammarly, Paperpal Preflight), which are tools that may be AI-assisted and can be used to improve grammar and spelling.

This policy does not refer to reference managers (e.g., Mendeley, EndNote), which are tools that may be AI-assisted that can be used to collect, organize, and use references to scholarly works.

This policy does not refer to AI and AI-assisted tools used in the research design and analysis stage (e.g., machine learning) that can be used in the research process to create, collect, analyze and process data.

Policy for authors:

It is the collective expectation of the scholarly community that authors are the original source of any written scholarly work, except as appropriately cited. Except as noted herein, authors may use generative AI and AI-assisted tools to assist with the generation of scholarly work, as long as they disclose the specific use(s) of the tool and the tool(s) used. The technology should be used with human oversight and control. Authors should carefully review and edit the output because AI can generate authoritative sounding output that can be incorrect, incomplete, biased, or infringe on existing copyrights. Authors are accountable for all information contained in an article regardless of how it is produced, including ensuring that any AI tool(s) used do not infringe copyright and other ownership rights of third parties.

Use of AI and AI-assisted writing tools must be consistent with the AAA policies on Authorship (https://aaahq.org/portals/0/documents/about/policies&proceduresmanual/aaapublicationsethicspolicy-authorship.pdf) and Plagiarism (https://aaahq.org/portals/0/documents/about/policies&proceduresmanual/plagiarismpolicy.pdf).

Authors should disclose the use of AI and AI-assisted tools in their work. Disclosure supports transparency among authors, reviewers, editors, and readers of the work. The use of AI and AI-assisted technologies in research design and analysis should be described as part of the methodology of the work. The use of AI and AI-assisted tools for uses other than research design and analysis should be disclosed at the end of the manuscript in a separate section, immediately before the reference section of the paper. This section should be titled 'Declaration of Generative AI and AI-assisted Technologies in the Writing Process'. In that statement, the authors should specify the tool(s) used, the extent of use, and the reason(s) for using the tool(s). We suggest that authors use the following format when preparing their statement:

> During the preparation of this work the author(s) used [NAME TOOL / SERVICE] in order to [EXTENT/REASON]. After using this tool/service, the author(s) reviewed and edited the content as needed and take(s) full responsibility for the content of the publication.

Authors should not list AI or AI-assisted tools as an author or co-author or cite AI or AI-assisted tools as authors. Authorship implies a willingness to assume responsibility for the study.

Note that the use of spelling and grammar checking tools and reference manager tools, which may rely on AI or AI-assisted technologies does not require disclosure, however, use of AI or AI-assisted technologies (e.g., ChatGPT) to check spelling or grammar requires disclosure, since these tools are not limited in the scope of their output.

Exceptions

We do not permit the use of AI or AI-assisted tools to create or alter images in submitted manuscripts. Images are representations or likenesses of objects, people, or scenes, typically captured through photography, artwork, or other visual mediums, but do not include data-driven visualizations such as author created graphs, charts, infographics, or plots. It is not acceptable to enhance, obscure, move, remove, or introduce a specific feature within an

image. Adjustments of existing images (which must be cited) for brightness, contrast, or color balance are acceptable if and as long as they do not obscure or eliminate any information present in the original. Manipulating images for improved clarity is accepted, but manipulation for other purposes could be seen as scientific ethical abuse and will be dealt with accordingly.

The only exception is if the use of AI or AI-assisted tools in the creation or alteration of images is part of the research design or research methods. If this is done, we require a clear description of the content that was created or altered, an explanation of how the AI or AI-assisted tools were used in the creation or alteration process, and the name of the model or tool, version and extension numbers, and manufacturer."

Preventive actions
This AI use policy and all other publication policies will be prominently displayed on all AAA journal websites and notices of changes emailed to all members.

The submission process for all AAA journals will include a summary of the policy:

> It is the collective expectation of the scholarly community that authors are the original source of any written scholarly work, except as appropriately cited. Authors may use generative AI and AI-assisted tools to assist with the generation of scholarly work, as long as they disclose the specific use(s) of the tool (e.g., outlining, preparing literature reviews, writing, editing, grammar checking, etc.) and the tool(s) used. The technology should be used with human oversight and control. Authors should carefully review and edit the output because AI can generate authoritative sounding output that can be incorrect, incomplete, biased, or infringe on existing copyrights. Authors are accountable for all information contained in an article regardless of how it is produced.
>
> **Did you use generative AI to help write this manuscript?** If you used generative AI or AI-assisted technology, include the following statement directly before the references at the end of your manuscript.
>
> **Declaration of Generative AI and AI-assisted Technologies in the Writing Process**
> During the preparation of this work the author(s) used [NAME TOOL / SERVICE] in order to [EXTENT/REASON]. After using this tool/service, the author(s) reviewed and edited the content as needed and take(s) full responsibility for the content of the publication.)

Each author team is responsible for agreeing on what the team will disclose about the use of AI and AI-assisted technologies in a paper submitted for review and for ensuring that the work does not infringe on third party rights. The paper must also comply with the AAA's plagiarism policy.

Detailed process, suspected undisclosed AI use in a submission
An editor who learns of possible undisclosed use of AI or AI-assisted technologies or other failures to comply with this policy (e.g., failure to adequately review AI output) from a reviewer, from an editorial assistant, or other sources, will be responsible for reviewing the submitting author's(s') disclosures about AI use and evaluating the paper. If concerns remain after reviewing this evidence, the editor will contact the corresponding author, explain the concern, and ask for further clarification. The editor will also contact the AAA Publications Director and CEO to alert them to the situation. If the clarification is satisfactory, review of the paper will continue without prejudice.

If the editor determines that the manuscript contains undisclosed use of AI, but this issue is not extensive, the editor may send a written request to the author(s) identifying the disclosure to be added before the manuscript can be considered further. The editor will copy the AAA Publications Director and CEO on the correspondence.

If the editor concludes the additional disclosure is insufficient and the author(s) is(are) unwilling to change the disclosure further, the editor will communicate in writing to the manuscript's author(s), indicating that the review process is suspended. The editor will provide a copy of this correspondence to the AAA Publications Director and CEO.

Detailed process, suspected undisclosed use of AI in a published article
The corrective action(s) that may be taken if an editor becomes aware of suspected undisclosed use of AI in an article published after the enactment of this policy will require the same evidence gathering process and notification of the AAA CEO and Publications Director. However, the corrective actions may also include publication of an erratum statement, a retraction, or an expression of concern.