

## Alt-Text Guidelines for Authors

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For examples of alt-text, please refer to [Alt-Text Examples](#).

## AAA Statement on Accessibility

The American Accounting Association is committed to ensuring digital accessibility for people with disabilities. We are continually improving the user experience for everyone and applying the relevant accessibility standards according to the [European Accessibility Act \(EAA\)](#) and [WCAG 2.1](#). To that end, we require published articles to incorporate “alt-text” (alternative text) to provide concise descriptions of non-text content (images, charts, diagrams, etc.) for users who rely on screen readers or other assistive technologies.

## Alt-Text Requirements

**Alt-text (alternative text)** is brief descriptive text (150 characters maximum, with spaces) that conveys the meaning and function of an image and ensures that the visual content is accessible for all readers on digital platforms. Alt-text will be embedded into the image’s HTML code and therefore typically hidden for any readers who do not use a screen reader.

Alt-text requirements apply to all articles that receive conditional acceptance by a journal. In preparing the final revised version of their manuscript, the authors must provide alt-text when an image, figure, diagram, or other visual content:

1. Conveys content that is essential for understanding the text.
2. Illustrates a concept being explained in the article.
3. Provides new information not present in the surrounding text.

Authors are required to provide alt-text, where applicable as outlined above, for all images, figures, diagrams, and visual content that:

- They have created themselves.
- They have reproduced from a third party.

**The alt-text requirement applies to all parts of the submission, including the main article, appendices, and any supplementary materials hosted by the AAA.**

**Alt-text is not required for:**

- Decorative visuals (e.g., stock photos, cover images).
- Tables, which are not to be submitted as images (see the [AAA Manuscript Preparation Guidelines](#) for formatting requirements for tables). If a table also includes an embedded graphic, such as a line graph or bar chart, please ensure that alt-text is provided for the graphic(s).

- Third-party content that is merely referenced (e.g., via citation or link) but not included or reproduced in the main article, supplementary materials, or appendices.

**Long Descriptions for Complex Visuals:** If the content and function of an image cannot be adequately conveyed with alt-text (150 characters maximum, with spaces), then a “[long description](#)” will be required in addition to alt-text. Long descriptions are typically created for “complex visuals.” that present a significant number of data points or multiple variables/groupings, use color to indicate specific aspects and/or categories, or otherwise include visualizations comprised of many elements or details. According to the [Web Accessibility Initiative](#), complex visuals are typically:

- Maps and infographics
- Heat maps or diagrams
- Graphs and charts, such as bar graphs, line graphs, pie charts, and flow charts, especially if the data rely on colors or patterns that may not be discernible by everyone
- Diagrams and illustrations where the page text relies on the user being able to visually interpret the image

Guidelines for creating both alt-text and long descriptions are included in this document. If you are unsure if an image should be considered complex, please contact the editor of the journal to which you submitted your manuscript.

Please refer to the table below for a comprehensive overview of which types of images require alt-text and long descriptions.

Alt-Text Requirements Per Image Type

Image Type	Alt-Text Required?	Purpose of Alt-Text	Action for Authors
<b>Informative Images</b> (Simple charts, graphs, diagrams)	Yes	Conveys key data, trends, or relationships	Write concise alt-text that summarizes what the image shows or explains
<b>Conceptual Illustrations</b> (models, frameworks, flowcharts)	Yes	Explains theoretical or logical structures	Summarize the key concept or structure in alt-text
<b>Photographs that have academic relevance</b> (e.g., photos of tools/methodology or specimens)	Yes	Provides historical, scientific, or contextual insight	In the alt-text, describe who/what is shown and why it is significant

<b>Decorative Images</b> (any image that does not add meaningful information, e.g., stock photos of people or places)	No	N/A	None
<b>Institutional Logos</b>	Yes	Indicates identity or affiliation	Describe the academic relevance or unique meaning of the logo in alt-text
<b>Complex Visuals*</b> (Infographics, maps, and complex charts, graphs, diagrams and illustrations)	Yes + Long Description	Conveys key data, trends, or relationships	Provide brief alt-text and fully explain with a <a href="#">long description</a>

*\* If the content and function of the visual cannot be fully understood from the alt-text, a long description is required.*

## Guidelines and Examples for Creating Alt-Text

### Alt-Text Guidelines

When creating alt-text, authors should:

- **Describe purpose, not appearance:** Focus on the information the image conveys, rather than simply describing how it looks.
- **Be concise: Alt-text is limited to 150 characters (with spaces).** Readers who rely on screen readers may need to listen to the entire alt-text before they can continue, so keeping it brief helps maintain a quality reading experience.
- **Avoid redundancy:** Do not repeat captions or content that is already included in the in-text discussion.
- **Avoid beginning the alt-text with phrases like “An image/photo of” or “Figure 1 shows...”** For example, you can write “An illustration/cartoon of...” or “A scatter plot showing...” as this is more informative.
- **For charts/graphs:** Succinctly describe the trend, relationship, or key finding.
- **Do not include any special characters, symbols, or markup (bold, italics, etc.)** as this may negatively impact screen readers’ ability to read the text.
- **End alt-text with a period,** even if it isn’t a full sentence. The period ensures that the screen reader pauses after reading the alt-text.

- Use [long descriptions](#) in addition to alt-text for complex visuals.

## Alt-Text Examples

Below are some examples of appropriate alt-text per image type:

### Examples of Alt-Text

Image Type	Alt-Text Example
<b>Line chart</b> showing audit fees over time	“Line chart showing audit fees increased steadily from 2010 to 2020, with a sharp rise after 2015.”
<b>Bar graph</b> comparing Big 4 and non-Big 4 firms	“Bar graph comparing Big 4 and non-Big 4 firms, with Big 4 showing higher mean audit quality scores.”
<b>Flowchart</b> of internal control process	“Flowchart outlining internal control stages: risk assessment, control activities, monitoring, and reporting.”
<b>Scatter plot</b> showing earnings management vs. firm size	“Scatter plot indicating a negative correlation between firm size and likelihood of earnings management.”
<b>Conceptual model</b> of accounting theory	“Diagram illustrating how information asymmetry affects reporting choices, moderated by auditor incentives.”

## Long Description Guidelines

Long descriptions are incorporated into the digital version of the article, in the footnotes or an external resource URL (for long descriptions that exceed a paragraph or include tables). Long descriptions should adequately communicate everything that the audience is expected to understand from the image. Long descriptions should not duplicate already-included figure notes or in-text discussion (that is, do not “copy and paste” for existing text). Unlike alt-text, long descriptions do not have a character or word count limit. They may also contain data tables or lists. For example, a flowchart or concept map can be converted into a numbered list.

Start the long description with a general overview of the image and then break it down into specific information, focusing on key details. A description of every aspect or individual data point is not necessary, but be sure to describe all elements of the image that are important for understanding its purpose and meaning. Your long description should include things like:

- The information the graph is conveying
- Trends

- Groupings
- Categories
- Axis information (x and y)
- Minimum and maximum values
- Outliers

## Long Description Examples

### Example 1

#### **Figure 3. Composition of Audit Fees by Industry Sector (2022)**

**Alt-Text:** Stacked bar chart of audit fee types by industry. Finance and Technology lead in total fees, with consulting making up a large portion.

**Long Description:** A stacked bar chart showing the breakdown of audit fees across five industry sectors in 2022: Finance, Technology, Healthcare, Manufacturing, and Retail. The x-axis lists the sectors, while the y-axis shows total fees in U.S. dollars, ranging from \$0 to about \$1.2 million. Each bar is divided into dark blue for base audit fees, light blue for tax-related fees, and gray for consulting fees. Finance has the highest total audit fees, with consulting comprising more than half. Technology follows closely, with substantial contributions from both consulting and tax services. Healthcare and Manufacturing show moderate fees, primarily made up of base audit costs. Retail reports the lowest fees overall. The chart illustrates how fee composition varies by sector, especially in Finance and Technology, where non-core audit services represent a significant share.

### Example 2

#### **Figure 4. Average Audit Fees by U.S. State (2022)**

**Alt-Text:** Map of U.S. shaded by average audit fees in 2022. Dark: New York, California, and Illinois show the highest fees; light: states with lower fees.

**Long Description:** A choropleth map of the United States, color-coded to reflect the average audit fees paid by publicly listed companies in each state during 2022. A gradient from light to dark blue indicates fee levels, with darker shades representing higher averages. New York, California, and Illinois show the darkest shades, with average fees exceeding \$850,000. Texas, Massachusetts, and Florida follow, with fees between \$500,000 and \$800,000. In contrast, lighter-shaded states such as Iowa, Arkansas, and Mississippi report averages below \$300,000. The map reveals regional differences in

audit pricing, likely influenced by firm size, industry concentration, and local cost structures, with the highest fees concentrated in states that serve as financial hubs.

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## Instructions for Adding Alt-Text to Your Manuscript

Alt-text should be added to the image caption and clearly labeled with the identifier “[Alt-Text]”. The alt-text should be added directly below the regular caption.

Below is an example of correctly formatted alt-text:

### **FIGURE 5: Auditor Tenure and Report Lag in Public Companies**

Public companies with longer auditor tenure generally exhibited shorter audit report lags, suggesting greater efficiency through familiarity over time.

**[Alt-Text]** Scatter plot showing a negative trend between auditor tenure and audit report lag.

Please note that alt-text will not be visible in either the print version or the digital version of the article. Long descriptions will be visible in the digital version and will appear as footnotes or in an external resource URL.

Long descriptions should be added to the regular caption directly below the alt-text and preceded by the identifier “[Long Description].”

### **FIGURE 5: Auditor Tenure and Report Lag in Public Companies**

Public companies with longer auditor tenure generally exhibited shorter audit report lags, suggesting greater efficiency through familiarity over time.

**[Alt-Text]** Scatter plot showing a negative trend between auditor tenure and audit report lag.

**[Long Description]** A scatter plot with auditor tenure in years on the x-axis and audit report lag in days on the y-axis. Each point represents a public company’s data for the 2022 fiscal year. The plot shows a downward-sloping trend line, indicating that as auditor tenure increases, the number of days between fiscal year-end and audit report issuance tends to decrease. This suggests that longer auditor relationships may lead to more efficient audit processes. Outliers with unusually long report lags are noted in companies with both low and high auditor tenure.

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## Resources

The following resources were used in the creation of this document:

[WCAG 2 Overview](#)

[Write helpful Alt Text to describe images – Harvard University](#)

[How to write Alt Text and Long Descriptions – Routledge](#)

[Accessible manuscript preparation – A guide to alt texts – Brill](#)

[Web Accessibility Initiative](#)

[Guide to Long Descriptions – AccessiblePublishing.ca](#)

[Alternative text and long description – Best practices](#)