Initial Submission	
1	Does your paper align with the journal's stated mission?
2	Did you complete the AAA <u>Title Page Requirements</u> document?
3	If IRB approval or exemption was required for your research, is there a mention of approval/exemption in the article? Note: Please review the AAA's Human Subjects Research Policy here. This is an AAA
	requirement and can be a statement in the text or appended as a footnote. A copy of the IRB approval/exemption is to be submitted with the article. Research with the IRB approval/exemption must also submit the full instrument used as a supplemental file.
4	Are all your authors and their affiliations clearly listed on the title page?
5	Is your abstract 150 words or less? Note: Both the document containing your abstract and the submitted metadata must be no more than 150 words and should match.
6	Have you checked the specific journal for page limits? Note: Our general guidelines suggest a 7,000 word limit, which is defined as a maximum of 30 pages of main text (12-point Times New Roman and double-spaced) not counting title page, abstract, or references. The overall total should not exceed 50 pages including a reference list of reasonable length. Current Issues in Auditing and Accounting Horizons have exceptions. Please see those individual editorial policies for details.
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Revis	sed Submissions
1	Did you complete the AAA <u>Title Page Requirements</u> document and seek the necessary approval for any authorship change? Note: Click <u>here</u> to view the policy on Authorship.
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3	If a survey/experiment/interview was added during revision, did you seek IRB approval or exemption? Please review the AAA's policy on Human Subjects Research here . Is there a mention of approval/exemption in the article and did you upload your formal IRB approval/exemption documentation with your submission?
4	Do all citations have a corresponding reference entry (including those in footnotes, tables, figures, appendices)? Do author groups, name spellings, and publication years exactly match the corresponding reference entries? Note: Errors, discrepancies, and inconsistencies in authors, name spellings, and dates delay timely production and can result in time-consuming revisions during the final stage of production.

5	Are all reference entries cited in the article (including in footnotes, tables, figures, appendices)?
6	Do all discussions of research data correspond to and are consistent with the tabular data provided in the tables? Note: If tabular data were changed as the result of a revision, ensure that the in-text discussion is changed accordingly, or vice versa. This review can prevent the need to publish an erratum.
7	Do the table columns sum to the totals that are shown (as applicable)? Note: If totals do not exactly sum due to rounding, consider adding a table note for explanation.
8	Are all article-specific terms, terminologies, and variable names formatted consistently with regard to spelling, use of upper and lower case, and the use of roman or italics? <i>Note: Errors, discrepancies, and inconsistencies result in time-consuming revisions during the final stage of production.</i>
9	Are all tables formatted as Word tables, Excel, or LaTex? Note: Tables that are not formatted as Word tables, Excel, or LaTex will cause a significant delay in production.
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1	Have you (and all co-authors) completed the Copyright Release form? Note: If you need a copy of the form, please contact the editorial office of the journal.