

SUBMISSION GUIDELINES

1. Papers submitted (or substantially similar papers by the same authors) should not have been published or be under review for publication elsewhere.
2. Four (4) copies of the paper must be submitted. Three copies should not contain any author identification. An abstract of no more than 150 words should be attached to all four copies. In the case of manuscripts reporting on laboratory or field studies as well as simulations or experiments, four copies of the instrument (e.g., questionnaire, experimental task, simulation codes and sample outputs or field interview plan) should be submitted.
3. Where firm or organization specific data released by a firm or organization are used in a manuscript, a signed release allowing identification of any person(s) or the organization in the manuscript should accompany the manuscript.
4. One copy of the paper should have a cover page with the following information:
 - a. Full name of author(s)
 - b. Position and affiliation
 - c. Complete address
 - d. Phone number(s)
 - e. Any acknowledgements
5. Footnotes, references, and other style matters should follow guidelines for *The Accounting Review*.
6. A submission fee of \$25 made out to "AAA-Management Accounting Section" in U.S. Funds should accompany the manuscript.

7. Send papers to:

Professor William L. Ferrara
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REVIEW PROCESS

Each paper submitted to *Management Accounting Research* is subject to the following review procedures:

1. The paper is reviewed by the editors for general suitability for this publication.
2. For those that are judged suitable a detailed blind review by two reviewers takes place.
3. Using the recommendations of the reviewers the editors will decide whether the particular paper should be accepted as is, revised, or rejected for publication.

The process described above is a general process. In any particular case, deviations may occur from the procedures described.

We fully expect that the supply of quality manuscripts made available to us will be sufficient to justify "the section" seeking authorization from the AAA Executive Committee to publish *Management Accounting Research* on a continuing basis as one of the journals of the association.

MANAGEMENT ACCOUNTING RESEARCH

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Published by the
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CALL FOR PAPERS

The Management Accounting Section of the American Accounting Association is pleased to announce the establishment of a new publication, *Management Accounting Research*. Its objective is to contribute to improving the theory and practice of management accounting by promoting both applied and theoretical research. The primary audience for this publication is the membership of the Management Accounting Section of the American Accounting Association and other individuals interested in management accounting. Anticipated date of publication is Fall 1989.

EDITORIAL POLICY

"Management accounting" for purposes of this publication is to be broadly conceived. We will publish papers involving a variety of topics, settings and research methods. We invite manuscripts related to internal reporting and decision making, the interface between internal and external reporting, profit and not-for-profit organizations, service and manufacturing organizations and domestic, foreign and multi-national organizations. New theories, topical areas and research methods are encouraged.

The methodology used in papers submitted for publication may be analytical or empirical and this does include simulation, experiments, survey research and field studies. All papers should address problems of real significance to managers and management accountants and all conclusions must follow logically from the evidence and arguments presented. As a publication of the American Accounting Association the high standards applicable to the journals of the association will be maintained. For a manuscript to be acceptable for publication the research question should be of interest to the intended readership, the research should be well-designed and well-executed, and the presentation of the material should be done effectively and efficiently.

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