

Beginning on January 1, 2026, the AAA will begin offering a **Hybrid Gold Open Access (OA) publishing option** for newly accepted articles in its Association-level journals (*The Accounting Review*, *Accounting Horizons*, and *Issues in Accounting Education*). It will also offer this in its Section journals if the publishing Section decides to participate. Below we have prepared a list of FAQs about OA publishing that is intended to guide authors as AAA makes this option available.

What is Hybrid Gold Open Access publishing?

- **Open access:** published articles are permanently and freely available for anyone to read.
- **Hybrid:** authors can choose whether to publish OA or under the traditional subscription model when their articles are accepted for publication.
- **Gold:** authors pay an Article Publication Charge, which allows them to retain the copyright and make articles freely available for reading, downloading, and sharing.

How does this differ from the traditional model AAA offers now? Under the traditional model, the AAA owns the copyright of an article and restricts access to those who either have a subscription for the content (through libraries or AAA membership) or who purchase an individual article if no subscription is available. The traditional model is supported by submission fees and subscription/licensing fees from distributors (e.g., JSTOR, EBSCO, ProQuest).

OA articles are freely available for anyone to read, and the authors retain the copyright. The Open Access model is supported by submission fees and Article Publication Charges, which are paid at article acceptance by authors, funders of the research, or through transformative agreements.

What are the benefits of publishing OA? OA articles have more impact because they have more views, more cites, and higher Altmetric statistics. A 2025 [Wiley whitepaper](#) reports that its hybrid OA articles were viewed 4.2 times the level of subscription articles and were cited 1.5 times more.

Why is AAA making this gold OA option available? In addition to the higher visibility and impact noted above, some schools and funding models require authors to publish OA, so this will make AAA journals viable outlets for these authors' work and increase their publishing options. Finally, our competitor journals now publish an average 33% of their articles as Open Access. Other disciplines have reached the 50% mark with medicine, science, and engineering leading the way. Overall, this is an opportunity for the AAA to increase the visibility of its authors' content and the value of its journals.

How can authors comply with funder open access requirements (e.g., NSF, NIH, or European funders)? Authors funded by agencies that mandate publishing Open Access (such as the National Science Foundation or NIH) should ensure that the AAA journal they submit to permits the version of record or an accepted manuscript to be made publicly available within the required timeframe. Authors may need to use self-archiving (Green OA) or pay for an Open Access option (Gold OA). If unclear, authors should contact the journal's editorial office for guidance on funder compliance.

How does AAA ensure discoverability and indexing of OA articles?

All articles published by AAA journals are indexed in major databases such as Google Scholar and CrossRef. This ensures broad visibility and persistent linking (via DOI). Authors can increase discoverability of OA-published articles further by depositing the accepted version in institutional repositories with a link to the version of record.

What version of the paper can I post online or share publicly without OA publishing? Authors may post or share the accepted, pre-production version of their manuscript (i.e., the version submitted following conditional acceptance), along with the DOI number to link to the final version, once the article is posted to the Early Access website (or is published in an issue).

Do all AAA journals offer an OA option? AAA will begin offering the Hybrid Gold OA option in the Association journals (*The Accounting Review*, *Accounting Horizons*, and *Issues in Accounting Education*) to newly accepted articles as of January 1, 2026. The AAA Section journals will individually decide whether and when to offer the Hybrid Gold OA option. Until a Section chooses to offer the Hybrid Gold option, its journal(s) will continue to be published under the traditional model.

Are any AAA journals OA only? All AAA published journals that offer OA do so under the hybrid model. This means authors have a choice about whether to publish their articles under the traditional model or as Open Access (subject to space in the journal for additional OA articles – see below). AAA has an affiliated journal, *Accounting Open*, which is published by Elsevier and is OA only.

Is this predatory (e.g., pay to publish)? No, the submission and peer review process will be conducted as normal, and the author decides after the article's final acceptance whether to publish it OA (subject to space in the journal for additional OA articles). Editors will not be involved in the authors' OA choice.

When do I decide whether to make my article OA? Authors will be asked at article final acceptance if they want to choose the OA option (note that this option is subject to space being available in the journal for an additional OA article at the time of acceptance).

Why is space in the journal for another OA article a consideration for whether I will be offered the OA option at acceptance? AAA's contract with EBSCO (its distributor of subscription content) allows each AAA journal to publish up to 50% of its articles as OA, per year, based on when the article appears in a published journal issue. For example, an article that is accepted and appears on a journal's Early Access website in December 2026 but is published in an issue of the journal in 2027 would be counted against the journal's 50% OA limit for 2027. AAA cannot exceed the limit. Authors should note that AAA cannot predict at your article's submission date whether there will be room for another OA article in the journal when your article is accepted. If a journal no longer has room for an OA article that year, the journal can offer to publish the article in a subsequent year.

Can I choose OA for an article that has been previously published? No, the choice to publish OA must be decided in the window described in the decision letter that contains the final acceptance of the paper. The OA option is not available for articles accepted before January 1, 2026.

What are the costs associated with publishing my article OA? Authors will pay an Article Publication Charges (APC) that varies by journal. See the journals' websites for more information about these charges.

What does the APC cover? Publishers incur costs at every stage of the publication process, from administering peer review to copy-editing, to printing and hosting the final article on dedicated

servers. APCs cover these costs. Under traditional publishing models, subscription revenue covers these costs.

If I choose to publish my article OA, do I still have to pay a submission fee? Yes, submission fees are due at submission, before we know whether your article will be accepted or published OA. Submission fees cover the cost of processing articles for review, which are incurred regardless of the publication decision.

Are Open Access articles available in the print format of a journal? Yes, where journals publish a print version, Open Access articles are included in the print journal issue and clearly indicated as having been published as open access under a Creative Commons license.

Does AAA double dip by collecting both subscription revenue and APCs? No. AAA receives revenue from only one source for each type of article. AAA receives APCs only for OA articles and receives subscription revenue only for non-OA articles. Subscription rates are computed based only on the traditional, non-OA article catalog.

How are APCs set? The APCs reflect the value of each journal relative to its peers. AAA set the APCs for its journals after benchmarking against competing journals' APCs. The competing journals are those that cite each AAA journal most and the journals that are most cited by each AAA journal.

Is there funding support available to pay the APCs? Publishers incur costs at every stage of the publication process, from administrating peer review to copy-editing, to printing and hosting the final article on dedicated servers. APCs cover these costs. Under traditional publishing models, subscription revenue covers these costs. AAA must cover these costs on OA articles, so AAA is unable to offer discounts or financial support for the APCs.

My school has transformative agreements, which pay my APCs at other journals. Can I use those agreements when publishing in AAA journals? Some publishers (e.g., Wiley, Elsevier) have negotiated transformative agreements with schools' libraries, which cover APCs at their journals. EBSCO distributes AAA's journals to libraries and does not have these agreements. So, unfortunately, there are not transformative agreements available for publishing OA in AAA journals.

Can co-authors share the payment of the APC an accepted article? AAA is working to offer this option.

How do I pay the APC? Can I pay in a currency other than US dollars? The process is similar to paying a submission fee to the journal. You may submit your payment in your local currency, just as you can for a submission fees.

What is the APC refund policy?

AAA will refund an article processing charge (APC) if an error on our part or the authors part has resulted in a failure to publish an article under Open Access as selected by the authors.

Does the listed APC include taxes? No. As a non-profit organization, the AAA does not collect sales, VAT, or local taxes on its goods or services.

What type of Creative Common license will AAA use? Open Access articles are published under a Creative Commons license, which lets the author dictate how their work is reused but requires anyone reusing the article to properly cite the original author. For more information about CC licenses: <https://creativecommons.org/share-your-work/cclicenses/>. Some funders require their grantees to publish their OA work under certain CC licenses. We recommend authors check with their funder's OA requirements to make sure they are in compliance.

Who can I contact for more information about open access publishing with AAA? Contact David Twiddy, AAA Director of Publications, with more questions (David.Twiddy@aaahq.org).

FAQs to support Sections' decisions:

How are APCs set? The APCs reflect the value of each journal relative to its peers. Thus, to set the Association-level journal APCs, we benchmarked against the APCs charged by the set of journals that cite each AAA journal most and the journals that are most cited by each AAA journal.

What are the APCs for the Association journals?

The Accounting Review \$3900

Accounting Horizons \$3400

Issues in Accounting Education \$3400

What are the APCs at some other accounting journals?

See table on the last page of this document.

The APC fees seem high, can the AAA offer discounts? Publishers incur costs at every stage of the publication process, from administering peer review to copy-editing, to printing and hosting the final article on dedicated servers. APCs cover these costs. Under traditional publishing models, subscription revenue covers these costs. AAA must cover these costs on OA articles, so AAA is unable to offer discounts.

Are the section journal OA fees shared with the sections? Yes, the sections will retain the APCs that are collected for their journals.

If the section journal is free to read, does the section still need to add OA? AAA owns the copyright for all articles published under the traditional model, even those offered free to read. So, authors still may want to publish their articles as OA in order to obtain the copyright and be able to post and distribute their work.

When do the sections need to decide whether to offer Open Access? The sections can choose to add OA at any time; there is no deadline.

Who do the section leaders contact to indicate that they would like their journal to allow OA publishing? Contact David Twiddy (David.twiddy@aaaahq.org), who is the AAA Director of Publications. Indicate when the journal would like to begin offering the OA option to newly accepted papers and provide an OA fee.

How does OA affect editors' tasks? The editors are not involved. The letters notifying authors that their paper has reached final acceptance will be prepopulated to contain the offer to publish OA and will link to relevant information to execute that decision.

Will editors be involved in managing compliance with the 50 percent limit on OA publishing? No, AAA publications staff will manage this.

2024 APCs at other accounting and finance journals

<i>Accounting and Business Research</i>	3300
<i>Accounting and Finance</i>	3470
<i>Accounting Auditing & Accountability Journal</i>	4105
<i>Accounting Economics And Law-A Convivium</i>	2400
<i>Accounting Education</i>	3300
<i>Accounting History</i>	3650
<i>Accounting In Europe</i>	3650
<i>Accounting Organizations And Society</i>	3830
<i>Accounting Perspectives</i>	2900
<i>Advances In Accounting</i>	3240
<i>British Accounting Review</i>	3770
<i>Contemporary Accounting Research</i>	3300
<i>Critical Perspectives On Accounting</i>	4460
<i>Decision Sciences*</i>	3090
<i>European Accounting Review</i>	3300
<i>Finance Research Letters</i>	3350
<i>International Journal of Accounting Information Systems</i>	4120
<i>International Journal Of Auditing</i>	2760
<i>International Review of Financial Analysis</i>	3580
<i>Journal of Accounting & Economics</i>	4170
<i>Journal of Accounting And Organizational Change</i>	4105
<i>Journal of Accounting and Public Policy</i>	3270
<i>Journal of Accounting Education</i>	3910
<i>Journal of Accounting Literature</i>	4105
<i>Journal of Accounting Research</i>	4420
<i>Journal of Finance</i>	4430
<i>Journal of Financial and Quantitative Analysis*</i>	3550
<i>Journal of Financial Economics</i>	5210
<i>Journal of Financial Reporting And Accounting</i>	4105
<i>Journal of International Accounting Auditing and Taxation</i>	3730
<i>Journal of International Financial Management & Accounting</i>	3010
<i>Management Accounting Research</i>	3740
<i>Management Science*</i>	3000
<i>Managerial Auditing Journal</i>	4105
<i>Meditari Accountancy Research</i>	4105
<i>Pacific Basin Finance Journal</i>	2970
<i>Qualitative Research In Accounting and Management</i>	4105
<i>Research in International Business And Finance</i>	3630
<i>Review of Accounting Studies</i>	3190
<i>Review of Finance*</i>	2980
<i>Review of Financial Studies*</i>	4229