

Accounting Horizons

Editorial Policy

Accounting Horizons is one of three association-wide journals published by the American Accounting Association (AAA). The journal's primary objective is to publish rigorous research that addresses practice issues and problems, drawing on the best theory and methods in the academy to solve problems of real consequence. Consistent with this objective, we invite submissions that (1) seek to solve current practice problems, (2) evaluate whether current policies are achieving their objectives, (3) synthesize existing research relevant to accounting practice, or (4) examine issues and opportunities the accounting profession is likely to face in the near future. Applied research of this kind should appeal to accounting professionals as well as academicians. In seeking this objective, the journal contributes to the vision of building a learned profession for the future by purposeful integration of accounting research, education, and practice for students, practitioners, and educators.¹

The scope of acceptable topics mirrors the breadth of the accounting profession. These topics include, but are not limited to:

- Accounting ethics
- Assurance services
- Data analytics and related emerging technologies
- Diversity, Equity and Inclusion
- Enterprise risk management
- Financial reporting
- Impact of accounting on organizations and individual behavior
- Accounting Information systems
- Managerial accounting
- Regulation of the profession and related legal developments
- Sustainability, environmental, social, and governance reporting
- Taxation

In addition to these topic areas, the senior co-editors welcome submissions that address innovative topics and concerns. The senior co-editors may commission special editions, thought pieces, memorials, historical reviews, editorials, and original research relevant to current issues and the future of the accounting profession. Editors may be appointed to direct some of these commissioned efforts. Ideas for such efforts may come from the editors, the Executive Committee of the AAA, practitioners, or researchers. In addition, reviews of contemporary professional literature, commentaries on practice, and reports of current events will appear when developments warrant.

While the contents of *Accounting Horizons* should interest researchers, educators, practitioners, regulators, and students, papers submitted for publication must communicate in a

¹The Pathways Commission, *Charting a National Strategy for the Next Generation of Accountants*, July 2012, pp. 11 and 51-55.

manner that can be comprehended by members of the accounting profession, while still fulfilling the requirements of academic research. To that end, the main text of the article should be approximately 3,500 words in length excluding references. Technical jargon not readily understood by accounting professionals should be avoided as far as possible and clearly explained where its use is unavoidable. Essential but more technical details should be included in an appendix titled “Methods and Supplementary Information,” which should not exceed 3,000 words excluding references.²

All submitted articles processed for publication will be peer reviewed. Articles that address an especially timely subject to the accounting profession will be evaluated and refereed on an expedited basis to facilitate prompt publication if accepted.

SUBMISSION OF MANUSCRIPTS

The following guidelines should be followed for submitting manuscripts:

1. Manuscripts are submitted using the Manuscript Submission and Peer Review System at: <https://www.editorialmanager.com/acch>. This site contains detailed instructions regarding the preparation of files for submission. To ensure anonymous review, the title page is submitted as a separate file from the manuscript text.
2. Manuscripts under consideration by another journal or other publisher should not be submitted. The submitting author will be asked to verify this during the web-based submission process.
3. Authors should submit a 150-word abstract written with a practice audience in mind. The first section of the paper (titled “Synopsis and Contribution to Practice”) should be a brief synopsis including a clear explanation of the paper’s contribution to practice.
4. For manuscripts that report on field surveys or experiments: Please ensure that reporting descriptive statistics, models, and tests of hypotheses is complete. For experimental papers, this would generally include: (1) reporting standard deviation and cell sizes in any tables of means; (2) including degrees of freedom along with any reported test statistics that have degrees of freedom, whether in the tables, footnotes, or text; and (3) ensuring ANOVA, MANOVA, ANCOVA, etc. tables are complete, including all estimated terms, including the error term, along with the associated degrees of freedom. Note that if test statistics and associated degrees of freedom are reported in the tables, then authors need not repeat this material in the text. For example, authors could provide only the p-values for effects (tests) of interest in the text, if desired. If the additional documentation (e.g., questionnaire, case, interview schedule) is sent as a separate file, then all information that might identify the author(s) must be deleted from the instrument.
5. Manuscripts that report experiments utilizing human subjects must verify approval by the institution where the experiment took place (e.g., Institutional Review Board (IRB) approval). Notation of approval should be made within the manuscript. In addition, the

² Inspiration for these formatting and readability changes comes from *Nature*, one of the world’s most-read and widely-cited journals (see <https://www.nature.com/nature/for-authors/formatting-guide>, accessed Nov. 30, 2020).

submitting author will be asked to verify approval during the web-based submission process. For more information on the American Accounting Association's Policy on Publication Ethics: Human Subjects Research, click [here](#).

6. Authors are responsible for recognizing and disclosing any conflict of interest that could be perceived to bias their work. Conflict of interest disclosures include, but are not limited to, grants or research funding, employment, affiliations, honoraria, stock options/ownership, royalties, consultancies, inventions, and patents. Authors will be asked to provide any potential conflicts of interest during manuscript submission.
7. The nonrefundable submission fee of \$75.00 for members or \$100.00 for nonmembers of the AAA is payable by credit card (VISA, MasterCard, or American Express only). The payment form is available online at <https://my.aaahq.org/Shop/Product-Catalog>. If you are unable to pay by credit card or have any questions, please contact the AAA Member Services Team at (941) 921-7747 or info@aaahq.org.
8. Revisions should be submitted within six (6) months from the request; otherwise they will be considered new submissions.

REVIEW PROCESS

The review process consists of the following:

1. A senior editor reviews the submitted manuscript for proper format and consistency with the mission of the journal. The author(s) is notified if the manuscript is deemed inappropriate for further consideration.
2. Manuscripts that pass the initial review are sent to an editor and typically two reviewers for formal review. In addition to academic reviewers, the editor may invite an accounting professional with relevant expertise to comment specifically on the relevance of the manuscript to practice.
3. A senior editor evaluates comments and recommendations of the reviewers and the editor and informs the author(s) of the decision regarding the publication of the manuscript (reject, accept, or revise/resubmit). The senior editor's decision and comments, without identifying information, are forwarded to the editors and reviewers.
4. Requested revisions are returned to the same editor and reviewers. In addition to the revised manuscript, the author(s) should submit responses to the reviewer comments that restate the comments and identify how and where the comment is addressed in the revision.
5. The process will continue as described above until a final publication decision is made.
6. Consistent with our Publications Ethics policy on plagiarism (for the full version, please see: <http://aaahq.org/Portals/0/documents/about/Policies&ProceduresManual/PlagiarismPolicy.pdf>), all articles are automatically processed through CrossCheck prior to publication to identify text taken from published and unpublished works, print or digital, that is not properly cited or quoted.

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The review, as outlined above, is an overview of the typical review process. The senior editors may, in some circumstances, vary this process at their discretion. Through its constructive and responsive editorial procedures, the journal aims to render research efforts relevant and rewarding for all concerned.

ADDITIONAL INFORMATION

Mathematical notation should be employed only where its rigor and precision are necessary, and in such circumstances, authors should explain the principal operations performed in narrative format. Equations should be numbered in parentheses flush with the right-hand margin. Notation should be avoided in footnotes. Use standard mathematical notation and symbols. Do not use wingdings, geometric shapes, or images.

Comments on articles previously published in *Accounting Horizons* will be considered for publication, subject to review by the Editorial Group, the author of the article being critiqued, and other reviewer(s) deemed necessary by the editor(s). If a comment is accepted for publication, the original author will be invited to reply. All other editorial requirements, as enumerated above, also apply to proposed comments.