The Accounting Review
Editorial Policy

According to the policies set by the Publications Committee (which were endorsed by the Executive Committee and were published in the Accounting Education News, June 1987), The Accounting Review “should be viewed as the premier journal for publishing articles reporting the results of accounting research and explaining and illustrating related research methodology. The scope of acceptable articles should embrace any research methodology and any accounting-related subject, as long as the articles meet the standards established for publication in the journal ... no special sections should be necessary. The primary, but not exclusive, audience should be—as it is now—academicians, graduate students, and others interested in accounting research.”

The primary criterion for publication in The Accounting Review is the significance of the contribution an article makes to the literature. Topical areas of interest to the journal include accounting information systems, auditing and assurance services, financial accounting, management accounting, taxation, and all other areas of accounting, broadly defined. The journal is also open to all rigorous research methods.

The efficiency and effectiveness of the editorial review process is critically dependent upon the actions of both the authors submitting papers and the reviewers. Authors accept the responsibility of preparing research papers at a level suitable for evaluation by independent reviewers. Such preparation, therefore, should include subjecting the manuscript to critique by colleagues and others and revising it accordingly prior to submission. The review process is not to be used as a means of obtaining feedback at early stages of developing the research.

Reviewers and editors are responsible for providing constructive and prompt evaluations of submitted research papers based on the significance of their contribution and on the rigor of analysis and presentation.

SUBMISSION OF MANUSCRIPTS

The following guidelines should be followed for submitting manuscripts:

1. New manuscripts are submitted using the Manuscript Submission and Peer Review System, at https://www.editorialmanager.com/acer. Revisions with a manuscript number less than TAR-2019-1000 are resubmitted at http://acer.allentrack.net. Both sites contain 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. For manuscripts reporting on field surveys or experiments: Please ensure that reporting of descriptive statistics and of 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, 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.
4. Manuscripts that report experiments utilizing human subjects must verify approval by the institution at which the experiment took place. Notation of approval should be made within the manuscript. In addition, the submitting author will be asked to verify approval during the web-based submission process.

5. 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, patents, inventions, honoraria, stock options/ownership, royalties, and consultancies. Authors will be asked to provide any potential conflicts of interest during manuscript submission.

6. The nonrefundable submission fee is $250.00 for members and $500.00 for nonmembers of the AAA payable by credit card (VISA, MasterCard, or American Express only). The payment form is available online at: http://aaahq.org/AAA-Journals/TAR/Payment. 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.

7. Revisions should be submitted within 12 months from the request, otherwise they will be considered new submissions.

**REVIEW PROCESS**

The review process consists of the following:

1. The 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 a minimum of two reviewers for formal review.

3. The editor evaluates comments and recommendations of the reviewers and informs the author(s) of the decision regarding the publication of the manuscript (reject, accept, or revise/resubmit). The editor’s decision and comments, without identifying information, are forwarded to the reviewers. The senior editor reviews and approves all editor decisions.

4. Requested revisions are returned to the same 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.

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

**TAR POLICIES**

**Conflicts of Interests**

To promote the objective handling of papers under review, TAR prohibits Editors, and takes steps to prevent reviewers, from handling papers by authors with whom they have a conflict of interest. Because a variety of circumstances can result in a loss of objectivity with respect to a particular paper, judgment is necessary to identify conflicts of interest. However, a conflict of interest is presumed to exist when an Editor or reviewer: (1) is an author of the paper; (2) has a personal relationship with an author that prevents
the Editor or reviewer from being objective; (3) chaired an author’s dissertation committee or an author chaired the dissertation committee of the Editor or reviewer; (4) works at the same institution as an author, or worked at the same institution within the last five years; or (5) has co-authored a paper with an author. An Editor also is presumed to have a conflict of interest with a paper when that Editor had editorial decision rights on a previous version of the paper at another journal.

TAR Editors have editorial decision rights for papers they handle. When an Editor has a conflict of interest with a paper, the Senior Editor will assign a non-conflicted Editor to handle the paper unless the Senior Editor is an author of the paper, in which case a non-conflicted Editor will assign a non-conflicted Editor to handle the paper. If necessary, an ad hoc Editor will be assigned to handle the paper. The conflicted Editor will have no access to TAR information about the paper.

Because of the double-blind review process, it is primarily the responsibility of the Senior Editor and other Editors to identify conflicts of interest. Should a reviewer suspect a conflict of interest, it is the reviewer’s responsibility to alert the Senior Editor or another Editor to the potential conflict. If a conflict arises during the review process, the Senior Editor will oversee a change in Editor or reviewers, as appropriate.

Appeals of Rejected Manuscripts

TAR’s overall policy is that the Editor’s editorial decision on a paper is final. The only exception is when the editorial decision was based on a factual mistake, or there was a breach in the review process. Importantly, disagreements in judgment are not grounds for reinstating a previously rejected paper. Thus, appeals should be rare and the large majority of appeals for reinstatement are denied.

Only the Senior Editor can authorize the reinstatement of a rejected manuscript. Thus, all communication between TAR and the authors regarding appeals comes directly from the Senior Editor. The Senior Editor will ask the original Editor, or another Editor, to revisit the original rejection decision based on the reasons for the appeal as articulated by the author(s) in the appeal request. The Editor may ask the original reviewers to provide their assessment of the validity of reasons for the appeal. The Editor then recommends to the Senior Editor whether the appeal should be granted, or whether the original decision should stand. If the Senior Editor denies the appeal, the file is closed. If the Senior Editor grants the appeal, the Senior Editor will, with input from the Editor, send the authors a new decision letter based on input from the appeal process.

Resubmissions based on a Previously Rejected Manuscript

In some cases, authors may wish to resubmit a previously rejected manuscript because they believe the revised version essentially constitutes a new paper.

To qualify for resubmission to TAR, a previously rejected manuscript must be a genuinely new paper. An extensive revision of the originally rejected paper does not meet this criterion and is not permitted to be resubmitted. If authors were allowed to submit revisions without being invited to do so, papers effectively would never be rejected. The paper asking a new research question or employing a substantially new dataset or methodology could be evidence that the paper is “genuinely new.” The large majority of these resubmission requests are not granted.

The Senior Editor usually asks the original Editor to evaluate the newness of the paper. The original Editor is likely an expert in the area and is familiar with the original paper. If the original Editor is unavailable, the Senior Editor asks another Editor, or ad hoc Editor, to evaluate the newness of the paper. If the new paper is evaluated to be genuinely new, it continues through the review process. If not, it is rejected by the Senior Editor.

ADDITIONAL INFORMATION

The Accounting Review welcomes submissions of comments on previous TAR articles. Comments on articles previously published in The Accounting Review will generally be reviewed by two reviewers,
usually including an author of the original article (to assist the editor in evaluating whether the submitted comment represents the prior article accurately) and an additional reviewer who is independent of the original article. If a comment is accepted for publication, the original author will generally be invited to reply. All other editorial requirements, as enumerated above, apply to proposed comments.