

Journal of Management Accounting Research

Editorial Policy

The Management Accounting Section of the American Accounting Association publishes the *Journal of Management Accounting Research* (JMAR). Its objective is to contribute to improving the theory and practice of management accounting by promoting high-quality applied and theoretical research. The audience for this publication is the community of scholars and practitioners worldwide whose work impacts or is otherwise informed by the role that accounting information plays in decision-making within organizations.

“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. The research methods used in papers submitted for publication may be analytical or empirical. 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 multinational organizations. New theories, topical areas, and research methods are encouraged.

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 material should be presented effectively and efficiently.

SUBMISSION OF MANUSCRIPTS

The following guidelines should be followed for submitting manuscripts:

1. New and Revised manuscripts are submitted using the Manuscript Submission and Peer Review System, at <http://jmar.allentrack.net>. The 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. 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.
4. Manuscripts reporting experiments utilizing human subjects must verify approval by the institution where 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, honoraria, stock options/ownership, royalties, consultancies, inventions, and patents. Authors will be asked to provide any potential conflicts of interest during manuscript submission.

6. The nonrefundable submission fee of \$50.00 is payable by credit card (VISA, MasterCard, or American Express only). The payment form is available online at: <http://aaahq.org/AAA-Journals/JMAR/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 process described above is a general one. 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.

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.

Additionally, the journal does not have a regular section for Comments. Authors who wish to comment on articles previously published in JMAR should first communicate directly with the author(s) of the original article to eliminate any misunderstandings or misconceptions. If substantive issues remain after the written exchange of views with the author(s), the Commentator may submit the proposed Comment to JMAR. One copy of the correspondence between the Commentator and the author(s) of the original article should be submitted to the Editor together with one copy of the comment manuscript. All other editorial norms also apply to proposed Comments.