

Accounting and The Public Interest

Editorial Policy

Editorial Philosophy

Accounting and the Public Interest is an academic journal published by the Public Interest Section of the American Accounting Association. The journal takes the view that accounting has broad societal responsibilities, and thus accounting-related activities have consequences for a wide spectrum of constituencies. Studies submitted to the journal should be linked to the public interest by situating them within a historical, social, or political context, and findings should ultimately provide guidance for responsible action. The journal welcomes innovation and eclecticism, alternative theories and methodologies, as well as the more traditional ones. Responsible action can be promoted through research in all areas of accounting including, but not restricted to:

- financial accounting and auditing,
- accounting in organizations, whether profit-driven, governmental, or not-for-profit,
- social and environmental accounting,
- government and professional regulation,
- taxation,
- gender and diversity issues,
- professional and business ethics,
- information technology,
- accounting and business education, and
- governance of accounting organizations.

Theoretical and empirical contributions, as well as literature reviews synthesizing the state of the art in specific areas are considered appropriate. Replications and reinterpretations of previous work will also be considered. This editorial policy intends to provide a publication outlet for accounting research taking a socially responsive, and responsible, perspective.

REVIEW PROCESS

Each manuscript submitted to *Accounting and the Public Interest* is subject to the following review procedures:

1. The manuscript is screened by the editor for general suitability.
2. If the manuscript passes the initial editorial screening, it will be blind-reviewed by at least two peer reviewers.
3. In light of the reviewers' recommendations, a decision will be made by the editor as to whether the article will be accepted as is, revised, or rejected. It is anticipated that the decision will be communicated to the author within four to six weeks after submission.

The process described above is a general one. The 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.

SUBMISSION REQUIREMENTS

Manuscripts are expected to be original research that has not been previously published or not currently under review by another journal. If measurement instruments (questionnaires, case, interview plan, etc.) have been developed by the authors and are an integral part of the study, copies should be included with the manuscript. New manuscripts must be submitted through the Manuscript Submission and Peer Review System for API, located at <http://api.allentrack.net>. The site contains detailed instructions regarding the preparation of files for submission. To ensure anonymous review, please note that the article title page (with author names) must be in a separate file from the manuscript text. MS Word files are preferred.

There is no submission fee for Public Interest Section members. A nonrefundable submission fee in U.S. funds of \$20 will be charged to non-section members. AAA members may choose to have the fee applied toward section membership dues that are coincidentally \$20 per year. The submission fee [membership fee] may be paid by credit card (Visa, MasterCard, or American Express only). The payment form is available online at: <http://aaahq.org/AAA-Journals/API/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. Revisions must be submitted within 12 months from notification; otherwise the manuscript will be considered a new submission.

JOURNAL-SPECIFIC MANUSCRIPT PREPARATION

Abstract

An abstract of 100–200 words should be presented on a separate page immediately preceding the text. The Abstract should concisely inform the reader of the manuscript's topic, its method, and its conclusions. The Abstract is to be followed by four key words that will help in indexing the paper.

Commentary Policy

Accounting and the Public Interest posts commentaries with some articles to promote accounting scholarship, provide a means for academic discourse and support the open exchange of ideas presented. The views expressed and statements made in those commentaries are solely those of the authors and do not reflect the views of the Journal, its Editor or staff, nor those of the American Accounting Association, its successors, directors, employees, or agents. Further, the Journal and the American Accounting Association have not independently investigated the accuracy of any statement made by commentary authors, and do not undertake an obligation to do so. All commentaries are published within the absolute discretion of the Journal, and the Journal retains the right not to publish any commentary submitted to it, to invite commentary from only selected authors and to remove from posting any commentary at any time.