

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

Authors should note the following guidelines for submitting manuscripts:

1. Manuscripts currently under consideration by another journal or publisher should not be submitted. The author must state upon submission that the work is not submitted or published elsewhere.
2. For manuscripts reporting on field surveys or experiments: 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.
3. New and revised manuscripts must be submitted through the Manuscript Submission and Peer Review System, located at <http://accr.allentrack.net>. The site contains detailed instructions regarding the preparation of files for submission. Please submit separate files for (1) the manuscript's title page with identifying information (not forwarded to reviewers), (2) the manuscript with title page and all other identifying information removed, and (3) any necessary supplemental files, such as experimental instructions and/or response memoranda on invited revisions.
4. A nonrefundable submission fee in U.S. funds is \$200.00 for members and \$400.00 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.
5. Unless stipulated by the Editors, revisions must be submitted within 12 months from request, otherwise they will be considered a new submission.

JOURNAL-SPECIFIC MANUSCRIPT PREPARATION AND STYLE

Comments

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.