

# *Accounting and the Public Interest*

## Editorial Policy

*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 that synthesize 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 that takes a socially responsive, and responsible, perspective.

### 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/api>. 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 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. For the full version, please see: [Policy on Publication Ethics: Human Subjects Research](#).
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. Authors are also responsible for disclosing any potential conflict of interest that might prevent an unbiased review. Potential conflicts for editor or reviewer assignments are described in the policy section below; however, this may not be an exhaustive list. Authors are requested to complete and submit an Author Conflict of Interest form upon submission.
7. The nonrefundable submission fee is \$25. AAA members may choose to have the fee applied toward section membership dues that are, coincidentally, \$25 per year. The submission fee 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](mailto:info@aaahq.org).
8. Revisions should be submitted within 6 months from the request, otherwise they will be considered new submissions.
9. All decisions are final and not subject to appeal.

## **REVIEW PROCESS**

The review process consists of the following:

1. The 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 associate editor and a minimum of two reviewers for formal, double-blind review.
3. The editor evaluates comments and recommendations of the reviewers and the associate editor 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 associate editor and reviewers.
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, 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. For full version, please see: [Policy on Publication Ethics: Plagiarism](#).

The review, as outlined above, is an overview of the actual process. 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.

## CONFLICT OF INTEREST

To promote the objective handling of papers under review, *API* takes steps to prevent Associate Editors and 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 Associate Editor or reviewer: (1) is an author of the paper; (2) has a personal relationship with an author that prevents the Associate Editor or reviewer from being objective; (3) chaired an author's dissertation committee or an author chaired the dissertation committee of the Associate 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 Associate Editor also is presumed to have a conflict of interest with a paper when that Associate Editor had editorial decision rights on a previous version of the paper at another journal.

When an Associate Editor has a conflict of interest with a paper, the Editor will assign a non-conflicted Associate Editor to handle the paper unless the Editor is an author of the paper, in which case a non-conflicted Associate Editor will assign a non-conflicted Associate Editor to handle the paper. If necessary, an ad hoc Associate Editor will be assigned to handle the paper. The conflicted Associate Editor will have no access to *API* information about the paper. Because of the double-blind review process, it is primarily the responsibility of the Editor and other Associate Editors to identify conflicts of interest. Should a reviewer suspect a conflict of interest, it is the reviewer's responsibility to alert the Editor or another Associate Editor to the potential conflict. If a conflict arises during the review process, the Editor will oversee a change in Associate Editor or reviewers, as appropriate.

## ADDITIONAL INFORMATION

### *Abstract*

An abstract of 100–150 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 keywords 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.