

## Editorial Policy and Style Information

*Accounting Horizons* is one of three association-wide journals published by the American Accounting Association (AAA). This journal seeks to bridge academic and professional audiences with articles that focus on accounting, broadly defined, and that provide insights pertinent to the accounting profession. The contents of *Accounting Horizons*, therefore, should interest researchers, educators, practitioners, regulators, and students of accounting. Accordingly, papers submitted for publication must address subjects that appeal to these readers and must be written in a style that communicates effectively across these diverse groups. Authors should explain clearly their technical terms, methodologies, and tabular presentations. An appendix should be used for extensive methodological discussions. Because of the broad focus of this journal, the scope of acceptable manuscripts is also broad. Papers may deal with any aspect of accounting, including—but not limited to—the following topics:

- Accounting ethics
- Assurance services
- Financial reporting
- Impact of accounting on organizations and individual behavior
- Information systems
- Managerial accounting
- Regulation of the profession and related legal developments
- Risk management
- Taxation

The Co-Editors particularly welcome submissions of manuscripts addressing innovative topics and concerns.

One of the main objectives of *Accounting Horizons* is to establish a dialogue—a bridge of ideas—between accounting academics and the business community. From time to time, the Co-Editors will commission think pieces, memorials, historical and other reviews, editorials, and original research relevant to current issues and the future of the accounting profession. Ideas for such articles may come from the Associate Editors, the Executive Committee of the AAA, or other sources. In addition, reviews of contemporary professional literature, commentaries on practice, and reports of current events will appear when developments warrant.

All submitted articles processed for publication will be peer reviewed. Articles that address an especially timely subject will be evaluated and refereed on an expedited basis to facilitate prompt publication if accepted.

### Submission of Manuscripts

Authors should note the following guidelines for submitting manuscripts:

1. Manuscripts currently under consideration by another journal or other publisher should not be submitted. The author must state that the work is not submitted or published elsewhere.
2. New manuscripts must be submitted through the Manuscript Submission and Peer Review System for *Accounting Horizons*, located at <http://horizons.peerx-press.org>. The site contains detailed instructions regarding the preparation of files for submission. To ensure anonymous review, please note that the article's title page (with author names) must be in a separate file from the manuscript text.
3. In the case of manuscripts reporting on field surveys or experiments, a copy of the instrument (questionnaire, case, interview plan, or the like) should be submitted. The document(s) should be submitted electronically as separate file attachments in the original online submission. Information in the instrument that might identify the authors must be deleted or masked.
4. The nonrefundable submission fee in U.S. funds is \$75.00 for members or \$100.00 for nonmembers of the AAA payable by credit card (VISA or MasterCard only). The payment form is available online at: <https://aaahq.org/AAAforms/journals/horsubmit.cfm>. 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).
5. Unless stipulated by the Co-Editors, revisions must be submitted within 12 months from request, otherwise they will be considered new submissions.

6. The Co-Editors and their editorial office can be reached using the information below:
- |                                 |                                     |
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## Comments

Comments on articles previously published in *Accounting Horizons* will be considered for publication, subject to review by the Editorial Group, the author of the article being critiqued, and other reviewer(s) deemed necessary by the Co-Editors. If a comment is accepted for publication, the original author will be invited to reply. All other editorial requirements, as enumerated above, also apply to proposed comments.

## Manuscript Preparation and Style

The *Accounting Horizons* manuscript preparation guidelines follow *The Chicago Manual of Style* (15th edition, University of Chicago Press). Another helpful guide to usage and style is *The Elements of Style*, by William Strunk, Jr., and E. B. White (Macmillan). Spelling follows *Merriam-Webster's Collegiate Dictionary*.

## Format

1. All manuscripts should be formatted using 12-point font. The text should be double-spaced, except for indented quotations.
2. Manuscripts should be as concise as the subject and research method permit. The Editorial Group asks authors to limit the text of the manuscript to 20 double-spaced pages or fewer. We recommend a limit of 30 pages in total for the text, tables, references, and appendices, if applicable.
3. Margins should be at least one inch from top, bottom, and sides to facilitate editing and duplication.
4. To assure anonymous review, authors should not identify themselves directly or indirectly in their papers. Single authors should not use the editorial "we."
5. A separate file should contain the cover page. This page contains the name and affiliation of each author; a complete address, a phone number, and an email address for the corresponding author; and any acknowledgments that the authors wish to make. The cover page must also have a footnote indicating whether the author would be willing to share the data (see last paragraph in this statement).
6. A synopsis of about 150–200 words should be presented on a separate page immediately preceding the text. The synopsis should be nonmathematical and include a readable summary of the research question, method, and the significance of the findings and contribution. The title, but not the author's name or other identification designations, should appear on the synopsis page.
7. All pages, including tables, appendices, and references, should be serially numbered. The cover and synopsis pages are not numbered.
8. The American Accounting Association encourages use of gender-neutral language in its publications.
9. Spell out numbers from one to ten, except when used in tables and lists, and when used with mathematical, statistical, scientific or technical units and quantities, such as distances, weights and measures. For example: three days; 3 kilometers; 30 years. All other numbers are expressed numerically.
10. In nontechnical text use the word percent; in tables and figures, the symbol % is used.
11. Use a hyphen to join unit modifiers or to clarify usage. For example: a well-presented analysis; re-form. See *Webster's* for correct usage.
12. Headings should be arranged so that major headings are centered, bold, and capitalized. Second-level headings should be flush left, bold, and both uppercase and lowercase. Third-level headings should be flush left, bold, italic, and both uppercase and lowercase. Fourth-level headings should be paragraph indent, bold, and lower case. Headings and subheadings should not be numbered. For example:

## **A CENTERED, BOLD, ALL CAPITALIZED, FIRST-LEVEL HEADING**

### **A Flush Left, Bold, Uppercase and Lowercase, Second-Level Heading**

#### ***A Flush Left, Bold, Italic, Uppercase and Lowercase, Third-Level Heading***

**A paragraph indent, bold, lowercase, fourth-level heading.** Text starts...

### **Tables and Figures**

The author should note the following general requirements:

1. Each table and figure (graphic) should appear on a separate page and should be placed at the end of the text. Each should bear an arabic number and a complete title indicating the exact contents of the table or figure.
2. A reference to each table or figure should be made in the text.
3. The author should indicate where each table or figure should be inserted in the text, e.g., (Insert Table X here).
4. Tables or figures should be reasonably interpretable without reference to the text.
5. Notes should be included as necessary.
6. Figures must be prepared in a form suitable for printing.

### **Mathematical Notation**

Mathematical notation should be employed only where its rigor and precision are necessary, and in such circumstances authors should explain in the narrative format the principal operations performed. Notation should be avoided in footnotes. Displayed material should clearly indicate the alignment, superscripts, and subscripts. Equations should be numbered in parentheses flush with the right-hand margin.

### **Documentation**

Citations: Work cited should use the “author-date system” keyed to a list of works in the reference list (see below). Authors should make an effort to include the relevant page numbers in the cited works.

1. In the text, works are cited as follows: author’s last name and year, without comma, in parentheses. For example: one author, (Berry 2003); two authors, (Fehr and Schmidt 2003); three to five authors, (Scholes, Wolfson, Erickson, Maydew, and Shevlin 2008); six or more authors, (Dikolli et al. 2013); more than one work cited, (Cole and Yakushiji 1984; Dechow, Sloan, and Sweeney 1995; Levitt 1998); with two works by the same author(s), (Nelson 2003, 2005).
2. For repeated citations of works that have three or more authors, use only the first author’s last name followed by “et al.” (et is not followed by a period): first citation, Dechow, Kothari, and Watts (1998); subsequent citations, Dechow et al. (1998).
3. Unless confusion would result, do not use “p.” or “pp.” before page numbers. For example, (Dechow and Dichev 2002, 41–42).
4. When the reference list contains two or more works by the same author (the only author or first of two or more authors) published in the same year, the suffix a, b, etc., is appended to the date in the within-text citations and in the “References” section. For example, (Johansson 2004a, 2004b, 2004c; Baiman and Rajan 2002a, 2002b; Dhaliwal, Erickson, and Li 2005a; Dhaliwal, Krull, Li, and Moser 2005b).
5. When the author’s name is mentioned in the text, it need not be repeated in the citation. For example: “Cohen et al. (2005) provide ...”
6. Citations to institutional works should use acronyms or short titles where practicable: for example, (AAA ASOBAT 1966); (AICPA *Cohen Commission Report* 1977). Where brief, the full title of an institutional work might be shown in a citation: for example, (ICAEW *The Corporate Report* 1975).
7. If the manuscript refers to statutes, legal treatises or court cases, citations acceptable in law reviews should be used.

## Reference List

Every manuscript must include a list of references containing only those works cited. Each entry should contain all data necessary for unambiguous identification. With the author-date system, use the following format recommended by the *Chicago Manual*:

1. Arrange citations in alphabetical order according to surname of the first author or the name of the institution responsible for the citation.
2. Use authors' initials instead of proper names.
3. Dates of publication should be placed immediately after authors' names.
4. Titles of journals or newspapers should not be abbreviated.
5. Multiple works by the same author(s) should be listed in chronological order of publication. Two or more works by the same author(s) in the same year are distinguished by letters after the date.

### **Sample entries are as follows:**

- Baiman, S., and M. Rajan. 2002a. The role of information and opportunism in the choice of buyer-supplier relationships. *Journal of Accounting Research* 40 (2): 247–278.
- Baiman, S., and M. Rajan. 2002b. Incentive issues in inter-firm relationships. *Accounting, Organizations and Society* 27 (3): 213–238.
- Berry, R. 2003. Testimony before the Senate Committee on Homeland Security and Governmental Affairs Permanent Subcommittee on Investigations. November 18. Available at: <http://hsgac.senate.gov/files/111803berry.pdf>.
- Cohen, D., A. Dey, and T. Lys. 2005. *The Sarbanes Oxley Act of 2002: Implications for Compensation Structure and Risk-Taking Incentives of CEOs*. Working paper, New York University, University of Chicago, and Northwestern University.
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- Dechow, P. M., R. Sloan, and A. Sweeney. 1995. Detecting earnings management. *The Accounting Review* 70 (2): 193–225.
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- Dikolli, S. S., J. H. Evans III, J. Hales, M. Matejka, D. V. Moser, and M. G. Williamson. 2013. Testing analytical models using archival or experimental methods. *Accounting Horizons* 27 (1): 129–139.
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- Levitt, A. 1998. The numbers game. Speech delivered at New York University, Center for Law and Business, September 28.
- Maggi, G. 1999. The value of commitment with imperfect observability and private information. *RAND Journal of Economics* (Winter) 30: 555–574.

- National Commission on Fraudulent Reporting (the Treadway Commission). 1987. *Report of the National Commission on Fraudulent Financial Reporting*. Washington, D.C.: NCFRR.
- Nelson, M. W. 2003. Behavioral evidence on the effects of principles- and rules-based standards. *Accounting Horizons* 17 (1): 91–104.
- Nelson, M. W. 2005. A review of experimental and archival conflicts-of-interest research in auditing. In *Conflicts of Interest: Challenges and Solutions in Business, Law, Medicine, and Public Policy*, edited by D. A. Moore, D. M. Cain, G. Loewenstein, and M. H. Bazerman. Cambridge, U.K.: Cambridge University Press.
- Rigdon, E. E., R. E. Schumacker, and W. Wothke. 1998. A comparative review of interaction and nonlinear modeling. In *Interaction and Nonlinear Effects in Structural Equation Modeling*, edited by R. E. Schumacker, and G. A. Marcoulides, 1–16. Mahwah, NJ: Erlbaum Associates.
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- Securities and Exchange Commission (SEC). 2002. *Certification of Disclosure in Companies' Quarterly and Annual Reports*. Release Nos. 33-8124, 34-46427. Washington, D.C.: SEC.
- U.S. House of Representatives. 2002. The Sarbanes-Oxley Act of 2002. Public Law 107-204 [H. R. 3763]. Washington, D.C.: Government Printing Office.

## Footnotes

Footnotes are not to be used for documentation. Textual footnotes should be used only for extensions and useful excursions of information that if included in the body of the text might disrupt its continuity. Footnotes should be consecutively numbered throughout the manuscript with superscript Arabic numerals. In the initial submissions, footnotes may be at the bottom of the page. In the final version of an accepted manuscript, footnote text should be double-spaced and placed at the end of the article.

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The AAA Executive Committee's policy (originally adopted in 1989 and amended in 2009) is that the objective of the Association-wide journals (*The Accounting Review*, *Accounting Horizons*, *Issues in Accounting Education*) is to provide the widest possible dissemination of knowledge based on systematic scholarly inquiries into accounting as a field of professional research and educational activity. To fulfill this objective, authors are encouraged to make their data available for use by others in extending or replicating results reported in their articles.