

EDITORIAL POLICY AND STYLE INFORMATION

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 is a social activity with far-ranging consequences for every citizen, welcoming innovation and eclecticism, alternative theories and methodologies, as well as the more traditional ones. The common element in this diversity is the requirement that the study and its findings be linked to the public interest by situating them within a historical, social, and political context, and ultimately providing guidance for responsible action. 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 nonsection 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 or MasterCard only). The payment form is available online at: <https://aaahq.org/AAAforms/journals/apisubmit.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. Revisions must be submitted within 12 months from notification; otherwise the manuscript will be considered a new submission.

Style

Accounting and the Public Interest's manuscript preparation guidelines follow (with a slight modification) the B-format of *The Chicago Manual of Style* (15th ed.: University of Chicago Press). Another helpful guide to usage and style is *The Elements of Style*, William Strunk, Jr. and E. White (Macmillan). Spelling follows *Merriam-Webster's Collegiate Dictionary*.

The American Accounting Association encourages use of gender-neutral language in its publications.

Format

1. All manuscripts should be double-spaced, except for indented quotations.
2. Manuscripts should be as concise as the subject matter and research method permit.
3. Margin settings should provide for at least one inch top, side, and bottom margins.
4. A cover page should include the title of the paper, the author's name, title and affiliation, any acknowledgments, and a footnote indicating whether the author is willing to share the data (see policy statement below).
5. All pages, including tables, appendices, and references, should be serially numbered.
6. 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.
7. In nontechnical copy use the word percent in the text.
8. 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.
9. Equations should be numbered in parentheses flush with the right-hand margin.
10. Headings should be arranged so that major headings are centered, bold, and capitalized. Second-level headings should be flush left, bold, and both upper and lowercase. Third-level headings should be flush left, bold, italic, and both upper and lower case. Fourth-level headings should be paragraph indent, bold, and lower case. 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 ...

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.

Tables and Figures

The author should note the following general requirements: Each table and figure (graphic) should bear an Arabic number and a complete title indicating the exact context of the table or figure. A reference to each table and figure should be made in the text. Graphics should be reasonably interpretable without reference to the text. Source lines and notes should be included as necessary.

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: (NCFRR, The Treadway Commission 1987).
7. If the paper 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 the data necessary for unambiguous identification. With the author-date system, use the following format recommended by *The Chicago Manual of Style*:

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 the author's initials instead of proper names.
3. Date of publication should be placed immediately after the author's name.
4. Titles of journals should not be abbreviated.
5. Multiple works by the same author(s) in the same year are distinguished by letters after the date.

Sample entries are as follows:

- American Accounting Association, Committee on Concepts and Standards for External Financial Reports. 1977. *Statement on Accounting Theory and Theory Acceptance*. Sarasota, FL: AAA.
- Becker, H., and D. Fritsche. 1987. Business ethics: A cross-cultural comparison of managers' attitudes. *Journal of Business Ethics* 6: 289–295.
- Bowman, R. 1980a. The importance of market-value measurement of debt in assessing leverage. *Journal of Accounting Research* 18 (Spring): 617–630.
- Bowman, R. 1980b. The debt equivalence of leases: An empirical investigation. *The Accounting Review* 55 (April): 237–253.
- 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.
- Harry, J., and N. Goldner. 1972. The null relationship between teaching and research. *Sociology of Education* 45 (1): 47–60.
- Hopwood, A., and P. Miller, eds. 1994. *Accounting as Social and Institutional Practice*. Cambridge, U.K.: Cambridge University Press.
- Jensen, M., and C. Smith. 1985. Stockholder, manager, and creditor interests: Applications of agency theory. In *Recent Advances in Corporate Finance*, edited by E. Altman, and M. Subrahmanyam. Homewood, IL: Richard D. Irwin.
- Munn, G., F. Garcia, and C. Woelfel, eds. 1991. *Encyclopedia of Banking and Finance*. 9th edition. Chicago, IL: St. James Press.
- Murray, F. 1991. Technical rationality and the IS specialists: Power, discourse and identity. *Critical Perspectives on Accounting* (March): 59–81.
- Scholes, M., M. Wolfson, M. Erickson, E. Maydew, and T. Shevlin. 2008. *Taxes and Business Strategy: A Planning Approach*. 4th edition. Upper Saddle River, NJ: Pearson Prentice Hall.

Yuthas, K. 1996. *Structuration Theory and Business Ethics: Integration and Emergence*. Working paper, University of New Mexico.

Footnotes: Footnotes are not to be used for documentation. Textual footnotes should be used 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.

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Policy on Data Availability

The AAA's Executive Committee 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.

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.