Editorial Policy

The Journal of Emerging Technologies in Accounting is the academic journal of the Strategic and Emerging Technologies Section of the American Accounting Association. The purpose of the section is to improve and facilitate the research, education, and practice of advanced information systems, cutting-edge technologies, and artificial intelligence in the fields of accounting, information technology, and management advisory systems. The primary criterion for publication in JETA is the significance of contribution made to the literature.

JETA Mission

To encourage, support, and disseminate the production of a stream of high-quality research focused on emerging technologies and artificial intelligence applied or applicable to a wide set of accounting related problems.

Objectives

To provide an outlet for studies that are:

1. Forward-looking research regarding strategic and emerging technologies and their impact on the accounting and business environments;
2. Discovery and exploratory research about technological environments, including artificial intelligence;
3. Conceptual research about the technological environment;
4. Field research of emerging and relatively new technologies;
5. Archival and retrospective studies of the life cycle of previously emerging technologies with a focus on a historical perspective of such technologies and the knowledge that can be gained in the current and future adoption and implementation of emerging technologies; and
6. Integrative plans for introducing, managing, and controlling emerging technologies in all areas of accounting (audit, financial, cost, tax, etc.), including both practice and curriculum issues.

REVIEW PROCESS

The editorial review process is most efficient and effective when authors submit research papers that are polished and prepared for the review process. Such preparation should include subjecting the manuscript to critique by colleagues and others, for example, through participation in workshops and conferences. The paper should be revised to address comments raised by such colleagues and workshop and conference participants prior to submitting the manuscript to the journal. The JETA review process is not to be used as a means of obtaining feedback at early stages of developing the research.

Reviewers and associate editors are responsible for providing critically constructive and prompt evaluations of submitted research papers based on the significance of their contribution and on the rigor of analysis and presentation. Associate editors also make editorial recommendations to the editor. The review is double blind. Authors should not intentionally and inadvertently identify themselves in the text of their manuscripts or in materials accompanying their manuscripts.

MANUSCRIPT SUBMISSION

Manuscripts currently under consideration by another journal should not be submitted. At the time of submission, the author must state that the work is not submitted or published in a journal elsewhere.

Electronic Submission

All manuscripts are to be submitted to Alexander Kogan, editor, through the Manuscript Submission and Peer Review System of the Journal of Emerging Technologies in Accounting, located at http://jeta.allentrack.net. The site contains detailed instructions regarding the preparation of files for submission. To preserve anonymity, two files should be submitted, one with the cover page, and one with the abstract, text of the paper, and tables, figures, and appendices. There is no submission fee to submit to JETA.

The editor can be reached using the information below:
MANUSCRIPT PREPARATION

Manuscripts submitted to *JETA* should be prepared according to the guidelines set forth in the B format of *The Chicago Manual Style* (15th edition, University of Chicago Press) with spelling in accordance with *Merriam-Webster’s Collegiate Dictionary*.

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

**Manuscript Format**

All manuscripts should adhere to the following formats:

1. double-spaced, except for indented quotations
2. 12-point font
3. 8½ x 11” page set-up with margins of one inch from top, bottom, and sides
4. a cover page with the title of the paper, the author’s name, title and affiliation, email address, any acknowledgments, and a footnote indicating whether the author would be willing to share the data. The cover page should be placed in a separate file from the abstract and manuscript.

**Pagination:** All pages, including tables, appendices, and references, should be serially numbered. Major sections should be numbered in Roman numerals. Subsections should not be numbered.

**Numbers:** 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. All other numbers are expressed numerically.

**Abstract:** An abstract of about 100 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 methods, and its findings. The manuscript’s title, but neither the author’s name nor other identification designations, should appear on the abstract page.

**Keywords:** The abstract is to be followed by four keywords that will assist in indexing the paper.

**Text of Paper:** The text of the paper should start with a section labeled “I. Introduction,” which provides more details about the paper’s purpose motivation, methodology, and findings.

**Table and Figures**

The general requirements should be met:

1. All tables and figures must be placed in the same file as the text of the manuscript in the proper order.
2. Each table and figure (graphic) should appear on a separate page and should be placed at the end of the text.
3. A reference to each table and graphic should be made in the text.
4. The author should indicate where each table and graphic should be inserted in the text, e.g., (Insert Table X here).

**Equations:** Equations should be numbered in parentheses, flush with the right-hand margin.

**Documentation**

**Citations:** Within-text citations are made using an author-year format. Cited works must correspond to the list of works listed in the “References” section. Authors should make an effort to include the relevant page numbers in the within-text citations.
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: (NCFFR, 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 all 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 author’s initials instead of proper names.
3. Date of publication should be placed immediately after 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.
6. Inclusive page numbers appear as in the sample entries below, with a dash between to indicate their range.

**Sample entries are as follows:**


**POLICY ON REPRODUCTION**

The mission of *JETA* is to encourage, support, and disseminate the production of a stream of high-quality research focused on emerging technologies and artificial intelligence. Thus, permission is hereby granted to reproduce any of the contents in *JETA* for use in courses of instruction as long as the source and American Accounting Association copyright are indicated in any such reproductions.
Written application must be made to the American Accounting Association for permission to reproduce any of the contents of *JETA* for use in other than courses of instruction, e.g., inclusion in books or readings or in any other publications intended for general distribution. In consideration for the grant of permission by *JETA* in such instances, the applicant must notify the author(s) in writing of the intended use to be made of each reproduction.

Except where otherwise noted in articles, the copyright has been transferred to the American Accounting Association. Where the author(s) has (have) not transferred the copyright to the Association, applicants must seek permission to reproduce (for all purposes) directly from the author(s).

**POLICY ON DATA AVAILABILITY**

The AAA Executive Committee’s policy, originally adopted in 1929 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.