Information to Authors

Journal of International Accounting Research

EDITORIAL POLICY

The Journal of International Accounting Research publishes articles that increase our understanding of the development and use of international accounting and reporting practices or attempt to improve extant practices. International accounting is broadly interpreted to include the reporting of international economic transactions; the study of differences among practices across countries; the study of interesting institutional and cultural factors that shape practices in a single country but have international implications; and the effect of international accounting practices on users. The Journal has a diverse readership and is interested in articles in auditing, financial accounting, managerial accounting, systems, tax, and other specialties within the field of accounting. The Journal is open to research using a wide variety of research methods, including empirical-archival, experimental, field studies, and theoretical. The importance of the findings and the rigor of the analysis are the factors that determine acceptability. The Journal may include sections for Notes (shorter articles), Commentaries, and Book Reviews.

SUBMISSION OF MANUSCRIPTS

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

2. To expedite the review process, an electronic submission is preferred. To preserve anonymity, it is advised that the cover page and the remainder of the document be placed in separate Word or PDF files. In the case of manuscripts reporting on field surveys or experiments, the instrument (e.g., questionnaire, case, interview plan) should also be submitted in a separate file, with the identity of the author(s) deleted. New manuscripts must be submitted through the Manuscript Submission and Peer Review system, located at http://jiar.allentrack.net.

3. The nonrefundable submission fee in U.S. funds is free for members of the AAA International Section, or $50.00 for others, payable by credit card (VISA or MasterCard only). The payment form is available online at: http://aaahq.org/AAAFORMS/JOURNALS/JIARSUBMIT.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.

4. Revised manuscripts must be submitted within 12 months from request; otherwise they will be considered new submissions.

MANUSCRIPT PREPARATION AND STYLE

These practices are based on The Accounting Review. The primary difference is the acceptability by the Journal of International Accounting Research of international standard size A4 paper and a 150-word abstract. For initial submission, any widely used style is acceptable.


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

Format

1. All manuscripts should be typed in 12-point font on one side of 8 1/2 X 11” or A4 good-quality paper and be double-spaced, except for indented quotations.

2. Manuscripts should be as concise as the subject and research method permit, generally not to exceed 7,000 words.
3. Margins should be at least one inch from top, bottom, and sides to facilitate editing and duplication.
4. To promote anonymous review, authors should not identify themselves directly or indirectly in their papers or in experimental test instruments included with the submission. Single authors should not use the editorial “we.”
5. A cover page should show 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 (see last paragraph in this statement).
6. Headings should be arranged so that major headings are centered, bold, and capitalized. Second-level headings should be flush left, 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 lowercase. Headings and subheadings should 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 ...

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. For example: three days; 3 kilometers; 30 years. All other numbers are expressed numerically.

Percentages and Decimal Fractions: In nontechnical copy use the word percent in the text.

Hyphens: 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.

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

Abstract/Introduction

An Abstract of about 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 methods, and its findings. Keywords and the Data Availability statements should follow the Abstract. 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. Both the Abstract and the Introduction should be relatively nontechnical, yet clear enough for an informed reader to understand the manuscript’s contribution. The manuscript’s title, but neither the author’s name nor other identification designations, should appear on the Abstract page.

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. Tables and figures should define each variable. The titles and definitions should be sufficiently detailed to enable the reader to interpret the tables and figures without reference to the text.
2. A reference to each graphic should be made in the text.
3. The author should indicate where each graphic should be inserted in the text.
4. Graphics should be reasonably interpreted without reference to the text.
5. Source lines and notes should be included as necessary.

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

Documentation

Citations: Works 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 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 to be separated by letters after the date.
6. Inclusive page numbers are treated as recommended in Chicago Manual section 8.67.

Sample entries are as follows:


**Footnotes**: Footnotes are not 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 inserted using the “footnote” or “endnote” feature of the word processing software, which will automatically number the footnotes throughout the manuscript with superscript Arabic numerals.

**COMMENTS**

Comments on articles previously published in the *Journal of International Accounting Research* will be sent to two reviewers at the same time. The first reviewer will be the author of the original article being subjected to critique. If substance permits, a suitably revised comment will be sent to a second reviewer to determine its publishability in the *Journal of International Accounting Research*. 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.

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