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The *Journal of Information Systems* manuscript preparation guidelines follow (with slight modification) the B-format of the Chicago Manual of Style (15th ed., University of Chicago Press) with spelling according to *Webster's International Collegiate Dictionary*. Manuscripts investigating psychology-related issues should also follow the suggestions in the Publication Manual of the American Psychological Association. In cases of differences between the APA publication manual and the Chicago manual styles, authors of research with human participants should follow the (more specific) APA publication manual. Manuscripts should be typed, double-spaced, on one side of the paper with one-inch or larger margins on all sides. The main text in files must be in a 12-point font. Manuscripts should be as concise as the topic and method permit, generally not to exceed 7,000 words.

The cover page should include the title of the manuscript, the author's name(s), title and affiliation(s), email address(es), and any acknowledgments. All pages, including tables, appendices, and references should be numbered serially, beginning with the page following the abstract. The first section of the manuscript, the abstract, should be unnumbered. Major sections should be numbered in Roman numerals. Subsections should not be numbered.

Consistent with the APA publication manual, research with human participants should "Replace the impersonal term *subjects* with a more descriptive term when possible and appropriate—*participants, individuals, college students, children, or respondents*." (APA Publication Manual 2001, 65; italics in original).

Where appropriate, authors should include statistical power analyses in submitted manuscripts.

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

Abstract and Keywords

An abstract of no longer than 150 words should appear immediately preceding the manuscript text. The abstract should be nonmathematical and include a readable summary of the research question, method, and the significance of the findings and contributions. The title, but not the author's name(s) or affiliation(s), should appear at the beginning of the abstract. Keywords for indexing the work should follow, and appear on the same page as the abstract.

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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.

Format

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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.

———, and ———. 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.

Cole, R., and T. Yakushiji, eds. 1984. *The American and Japanese Auto Industries in Transition*. Ann Arbor, MI: University of Michigan.

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