

Editorial Policy and Style Information

Editorial Policy

The Management Accounting Section of the American Accounting Association publishes the *Journal of Management Accounting Research (JMAR)*. Its objective is to contribute to improving the theory and practice of management accounting by promoting high-quality applied and theoretical research. The primary audience for this publication is the membership of the Management Accounting Section of the American Accounting Association and other individuals interested in management accounting.

"Management Accounting" for purposes of this publication is to be broadly conceived. We will publish papers involving a variety of topics, settings, and research methods. The research methods used in papers submitted for publication may be analytical or empirical. We invite manuscripts related to internal reporting and decision making, the interface between internal and external reporting, profit and not-for-profit organizations, service and manufacturing organizations and domestic, foreign, and multinational organizations. New theories, topical areas, and research methods are encouraged.

As a publication of the American Accounting Association, the high standards applicable to the journals of the Association will be maintained. For a manuscript to be acceptable for publication, the research question should be of interest to the intended readership, the research should be well designed and well executed, and the material should be presented effectively and efficiently.

Review Process

Each paper submitted to *JMAR* is subject to the following review procedures:

1. The Editor will review the paper for general suitability for this publication.
2. For those papers that are judged suitable, a detailed blind review by two reviewers takes place.
3. Using the recommendations of the reviewers, the Editor will decide whether the particular paper should be accepted as is, revised, or rejected for publication.

The process described above is a general process. In any particular case, deviations may occur from the steps described.

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. Where firm- or organization-specific data released by a firm or organization are used in a manuscript, a signed release allowing identification of any person(s) or organization(s) in the manuscript **must** accompany the manuscript.
3. New and revised manuscripts must be submitted through the Manuscript Submission and Peer Review System for *JMAR*, located at <http://jmar.peerxpress.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. The nonrefundable submission fee in U.S. funds is \$50 payable by credit card (VISA or Master Card only). The payment form is available online at <https://aaahq.org/AAAFORMS/journals/jmarsubmit.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. In the case of manuscripts reporting on field surveys or experiments, four copies of the instrument (questionnaire, case, interview plan, or the like), must be submitted.
5. Revisions must be submitted within 12 months from request. Otherwise, they will be considered new submissions.

Manuscripts not conforming to these guidelines will be returned to the author.

Comments

The journal does not have a regular section for Comments. Authors who wish to comment on articles previously published in *JMAR* should first communicate directly with the author(s) of the original article to eliminate any misunderstandings or misconceptions. If substantive issues still remain after the written exchange of views with the author(s), the Commentator may submit the proposed Comment to *JMAR*. Four copies of the correspondence between the Commentator and the author(s) of the original article should be submitted to the Editor together with four copies of the comment manuscript. All other editorial norms also apply to proposed Comments.

Manuscript Preparation and Style

The *Journal of Management Accounting Research's* manuscript preparation guidelines follow (with a slight modification) documentation 2 of 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. Manuscripts should be typed on one side of 8 1/2 x 11" 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 assure anonymous review, authors should not identify themselves directly or indirectly in their papers. Single authors should not use the editorial "we."
5. 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 would be willing to share the data (see last paragraph in this statement).
6. All pages, including tables, appendices, and references, should be serially numbered.
7. 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.
8. In nontechnical text use the word percent.
9. a. 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.
b. En dash (–) is used between words indicating a duration, such as hourly time or months or years. No space on either side.
c. Em dash (—) is used to indicate an abrupt change in thought, or where a period is too strong and a comma is too weak. No space on either side.
10. The following will be Roman in all cases: i.e., e.g., *ibid.*, et al., op. cit.
11. Initials: A. B. Smith (space between); States, etc.: U.S., U.K. (no space between).
12. When using "Big 4," "Big 5," or "Big 6," use Arabic figures (don't spell out).
13. Ellipsis should be used not spaced periods, example ... not

14. Use "SAS No. #" not "SAS #".
15. Use only one space after periods, colons, exclamation points, question marks, quotation marks—any punctuation that separates two sentences.
16.
 - a. Use real quotation marks—never inch marks: use “ and ” not " and ".
 - b. Use real apostrophes, not the foot marks: use ' not '.
17. Punctuation used with quote marks:
 - a. Commas and periods are always placed inside the quotation marks.
 - b. Colons and semicolons go outside the quotation marks.
 - c. Question marks and exclamation points go in or out, depending on whether they belong to the material inside the quote. If they belong to the quoted material, they go inside the quote marks, and vice versa.
18. Punctuation and parentheses: Sentence punctuation goes after the closing parenthesis if what is inside the parentheses is part of the sentence (as is this phrase). This also applies to commas, semicolons, and colons. If what is inside the parentheses is an entire statement of its own, the ending punctuation should also be inside the parentheses.
19. 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 lowercase. 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 ...

Abstract

An abstract of no more than 150 words should be presented on a separate page immediately preceding the text. The abstract 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 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.
2. A reference to each table or figure should be made in the text.
3. The author should indicate by marginal notation where each table or figure should be inserted in the text, e.g., (Insert Table X here).
4. Tables or figures should be reasonably interpreted without reference to the text.
5. Source lines and notes should be included as necessary.
6. When information is not available, use "NA" capitalized with no slash between.
7. Figures must be prepared in a form suitable for printing.

Mathematical Notation

Mathematical notation should be employed 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. Unusual symbols, particularly if handwritten,

should be identified in the margin when they first appear. Displayed material should clearly indicate the alignment, superscripts, and subscripts. 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, (Smith 1999); two authors, (Saudagaran and Biddle 1992); three or more authors, (Blanthorne et al. 2007); more than one work cited, (Amir et al. 1993; Matthews and Whalen 2006; Saudagaran and Meek 1997); with two works by the same author(s), (Saudagaran and Biddle 1992, 1995).
2. Unless confusion would result, do not use "p." or "pp." before page numbers. For example, (Saudagaran and Biddle 1992, 110–111).
3. For cited works that include more than one work by an author (or same co-authors) that are published in the same year, the suffix a, b, etc., is to follow the date in the within-text citations and in the "References" section. For example: (Harden and Biggart 2004a, 2004b).
4. When the author's name is mentioned in the text, it need not be repeated in the citation. For example: "Choi and Meek (2005) provide ..."
5. Citations to institutional works should use acronyms or short titles where practicable. For example: (NCFRR, The Treadway Commission 1987).
6. 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 "References" section that contains only those works cited within the text. Each entry should contain all information necessary for unambiguous identification of the published work. Use the following formats (which follow *The Chicago Manual of Style*):

1. Arrange citations in *alphabetical order* according to the surname of the first author or the name of the institution or body responsible for the published work.
2. Arrange citations in *chronological order* when two or more works are by the same first author (regardless of co-authors). Two or more works by the *same author(s)* published in the same year are distinguished by letters a, b, etc., after the year.
3. Use authors' initials instead of proper names.
4. For two or more authors, separate authors with a comma, including a comma before "and" (Blanthorne, C., S. E. Kovar, and D. G. Fisher).
5. Date of publication follows the author's (authors') name(s).
6. Titles of journals or newspapers should not be abbreviated.

Sample entries are as follows:

- American Institute of Certified Public Accountants (AICPA). 1997. *Software Revenue Recognition*. Statement of Position No. 97-2. New York, NY: AICPA.
- Amir, E., T. S. Harris, and E. K. Venuti. 1993. A comparison of the value-relevance of US versus non-US-GAAP accounting measures using Form 20-F reconciliations. *Journal of Accounting Research* 31 (Supplement): 230–264.
- Blanthorne, C., S. E. Kovar, and D. G. Fisher. 2007. Accounting educators' opinions about ethics in the curriculum: An extensive view. *Issues in Accounting Education* 22 (3): 355–390.

- Choi, F. D. S., and G. K. Meek. 2005. *International Accounting*. 5th edition. Upper Saddle River, NJ: Pearson-Prentice Hall.
- Ernst & Young. 2005. *2005–2006 Global Transfer Pricing Survey*. New York, NY: Ernst & Young.
- Financial Accounting Standards Board (FASB). 1982. *Related Party Disclosures*. Statement of Financial Accounting Standard (SFAS) No. 57. Stamford, CT: FASB.
- Financial Times. 2006. GlaxoSmithKline in \$3.1 billion settlement of US tax dispute. (September 12).
- Harden, J. W., and T. B. Biggart. 2004a. Advance pricing agreements: A chance for certainty amidst chaos, Part 1. *Strategic Finance* 86 (3): 12–14.
- , and ———, 2004b. Advance pricing agreements: A chance for certainty amidst chaos, Part 2. *Strategic Finance* 86 (4): 11–12.
- IAS Plus. 2006. *IASB Agenda Project: Reporting Comprehensive Income*. Performance reporting. Available at: <http://www.iasplus.com/agenda/perform.htm>.
- International Federation of Accountants (IFAC). 1999. *Managing Information Technology Planning for Business Impact*. Information Technology Guideline No. 2. New York, NY: IFAC. Available at: <http://www.ifac.org>.
- Matthews, R. G., and J. Whalen. 2006. Glaxo to settle tax dispute with IRS over U.S. unit for \$3.4 billion. *Wall Street Journal* (September 12): A3.
- Saudagaran, S. M., and G. C. Biddle. 1992. Financial disclosure levels and foreign stock exchange listing decisions. *Journal of International Financial Management and Accounting* (Summer): 106–148.
- , and ———, 1995. Foreign listing location: A study of MNC's and stock exchanges in eight countries. *Journal of International Business Studies* 26 (2): 319–341.
- , and G. Meek. 1997. A review of research on the relationship between international capital markets and financial reporting by multinational firms. *Journal of Accounting Literature* 16: 127–159.
- Smith, G. 1999. A bunch of angry Mexican shareholders. *BusinessWeek* (June 28).
- U.S. House of Representatives, Committee on Financial Services. 2002. Sarbanes-Oxley (SOX) Act of 2002. Public law No. 104-204. Washington, D.C.: Government Printing Office.
- Zeff, S. A., ed. 1976. *Asset Appreciation, Business Income, and Price-Level Accounting: 1918–1935*. New York, NY: Arno Press.

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 consecutively numbered throughout the manuscript with superscript Arabic numerals. Footnote text should be double-spaced and placed at the end of the article.

Policy on Reproductions

The objective of *JMAR* is to promote wide dissemination of the results of theoretical and applied research and other scholarly inquiries into the broad field of management accounting.

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Policy on Data Availability

The following policy, adopted by the Executive Committee of the AAA in April 1989, is applicable to *all* manuscripts submitted to *JMAR*:

Authors are encouraged to make their data available for use by others ... Authors of articles that report data-dependent results should footnote the status of data availability and, when pertinent, this should be accompanied by information on how the data may be obtained.