

Policies and Procedures

Title: Human Subject Research
Code: PUB-008
Team: Publications
Effective Date: 11/08/2021
Approved By: Board of Directors
Revision Date: [Click [here](#) and type subject]

Policy: To inform authors, editors, and reviewers of their responsibilities to ensure the quality and integrity of manuscripts published in American Accounting Association (AAA) journals and presented at AAA conferences

Purpose: To ensure the quality and integrity of manuscripts published in AAA journals and presented at AAA conferences

Scope: All AAA authors, editors, and reviewers

Our Cultural Norms

- The American Accounting Association (AAA) respects all individuals who participate in research studies.
- All authors seeking to publish their research in AAA journals will respect and protect the individuals who participate in their research studies.
- All research published in AAA journals will meet or exceed U.S. federal policies in place to protect human subjects or non-U.S. research regulations as applicable, or will otherwise protect the rights of participants.

Definitions

The U.S. Government defines research using human subjects as follows (see <https://www.hhs.gov/ohrp/regulations-and-policy/regulations/45-cfr-46/revise-common-rule-regulatory-text/index.html#46.101>):

“(1) **Human subject** means a living individual about whom an investigator (whether professional or student) conducting research:

- (i) Obtains information or biospecimens through intervention or interaction with the individual, and uses, studies, or analyzes the information or biospecimens; or
- (ii) Obtains, uses, studies, analyzes, or generates identifiable private information or identifiable

biospecimens.

(2) **Intervention** includes both physical procedures by which information or biospecimens are gathered (e.g., venipuncture) and manipulations of the subject or the subject's environment that are performed for research purposes.

(3) **Interaction** includes communication or interpersonal contact between investigator and subject.

(4) **Private information** includes information about behavior that occurs in a context in which an individual can reasonably expect that no observation or recording is taking place, and information that has been provided for specific purposes by an individual and that the individual can reasonably expect will not be made public (e.g., a medical record).

(5) **Identifiable private information** is private information for which the identity of the subject is or may readily be ascertained by the investigator or associated with the information.

(6) **Research** means a systematic investigation, including research development, testing, and evaluation, designed to develop or contribute to generalizable knowledge."

Policy

Authors submitting manuscripts to AAA journals that involve research using human subjects must provide, at the time of submission:

- (a) For studies with at least one U.S. coauthor: evidence of Institutional Review Board (IRB) approval from one coauthor's institution if required by the institution (e.g., an approval or exemption email from the IRB), or
- (b) For studies conducted outside the U.S. only by non-U.S. authors: evidence that the study complies with any local jurisdiction human subjects research regulations or otherwise protects the rights of participants.

Further, all manuscripts submitted to AAA journals that involve research using human subjects must include a footnote or in-text statement that the study was IRB approved or (for studies outside the U.S. with only non-U.S. authors) that it complied with local jurisdiction human subjects research regulations or otherwise protected the rights of participants.

Submitted papers that do not comply with these requirements will be desk rejected or may have the offending portion of the paper removed (i.e., if a small portion of the study is affected) at the discretion of the editor. In cases where authors add a human subjects research component to a study during the review process (e.g., in response to a reviewer or editor suggesting a survey or interviews be added to an archival study), the authors must comply with the human subjects guidelines above when the revised paper is resubmitted to the journal.

Frequently Asked Questions (FAQs)

1. Does research involving human subjects include the following:
 - a. Surveys? **Yes**
 - b. Interviews? **Yes**
 - c. Experiments, whether behavioral or experimental markets? **Yes**
 - d. Archival studies using data from public sources (e.g., CRSP, COMPUTAT, Audit Analytics, etc.)? **No**
 - e. Multi-method studies, such as archival and a survey? **Yes**

Generally speaking, IRB approval is needed for the collection of primary data, but not secondary data. Individual situations may differ from this generalization, so it is always important to have input from your local IRB if in doubt.

2. Do I need IRB approval for testing the use of cases or other instructional resources (e.g., surveys or interviews of students about the materials being tested) that are being submitted to an AAA journal? **Yes. This category of research typically will be approved as “exempt”, but the IRB needs to make that determination, not the researcher.**
3. If a reviewer or editor of an archival study suggests that we add interviews or a survey to the study and we do so, does the project now qualify as research involving human subjects? **Yes, please see the policy above.**
4. If I believe that my project using human subjects will be classified as “exempt” by my IRB, do I still have to file with the IRB? **Yes**
5. If I conduct research using human subjects without proper IRB approval, will I be able to get IRB approval after the fact? **Generally, no.**
6. If I have an informal conversation with a colleague or a practitioner about a research idea, do I need IRB approval for that? **No, that is not a systematic investigation, as in a formalized interview study of many individuals.**
7. Do all coauthors on a study have to get separate IRB approval at their institutions? **For AAA purposes, no. The AAA is seeking assurance that the study is IRB approved by one coauthor’s institution. However, contact your institution’s IRB regarding requirements for “single-institution IRB approval” versus “all-institutions IRB approval” on your projects. Requirements regarding IRB approval of multi-institution research projects vary across institutions.**
8. If I have any questions about how to handle a specific study or issue related to human subjects, what should I do? **Contact your institution’s IRB.**

Revision #	Date	Description of Changes	Requested By:
	MM/DD/YY		