

# *Journal of Financial Reporting*

## **Editorial Policy**

The *Journal of Financial Reporting* (JFR) is the academic journal of the Financial Accounting and Reporting Section of the American Accounting Association. JFR's target audience is financial reporting researchers. JFR publishes two regular issues each year, but may also occasionally publish themed issues dedicated to studies that launch a new question or move the literature forward in an existing area. Our mission is as follows:

JFR publishes research on all aspects of financial reporting, regardless of method. In addition to publishing papers addressing traditional financial reporting topics with traditional methods, we seek to publish papers that

- Expand the boundaries of financial reporting research;
- Apply financial reporting theory to non-financial domains; and/or
- Extend the methodological tools used to address financial reporting questions.

We also seek to advance editorial practices that:

- Encourage investment in data gathering, analysis and reporting;
- Foster reliable and transparent reporting of methods and findings; and
- Allow authors a free hand in pursuing their scholarly goals, with minimal worry that innovations will be rejected on matters of taste.

JFR's Guide to Authors and Reviewers provides details on types of papers we seek to publish, and how we evaluate them. The "About" page on JFR's describes our strategy and our current calls for papers and proposals.

### **SUBMISSION OF MANUSCRIPTS**

The following guidelines should be followed for submitting manuscripts:

1. New manuscripts are submitted using the Manuscript Submission and Peer Review System, at <https://www.editorialmanager.com/aaajfir>. Please note the detailed instructions regarding the preparation of files for submission. While title page is submitted as a separate file from the manuscript text, JFR uses a single-blind review process. *Author names are known to reviewers.*
2. Manuscripts under consideration by another journal or other publisher should not be submitted. The submitting author will be asked to verify this during the submission process.
3. Manuscripts that report experiments utilizing human subjects must verify approval by the institution at which the experiment took place. Notation of approval should be made within the manuscript. In addition, the submitting author will be asked to verify approval during the web-based submission process.
4. Authors are responsible for recognizing and disclosing any conflict of interest that could be perceived to bias their work. Conflict of interest disclosures include, but are not limited to, grants or research funding, employment, affiliations, honoraria, stock options/ownership, royalties, consultancies, inventions, and patents. Authors will be asked to provide any potential conflicts of interest during manuscript submission.
5. The nonrefundable submission fee is \$75.00 for FARS members and \$100.00 for non-members payable by credit card (VISA, MasterCard, or American Express only). The payment form is

available at: <https://aaahq.org/Research/Journals/Information-for-Authors/OnlinePayment/productcd/JFRJRNSUBM>. 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](mailto:info@aaahq.org).

6. Revisions should be submitted within 12 months from the request, otherwise they will be considered new submissions.

### **SUBMISSION OF PROPOSALS**

JFR regularly issues Calls for Proposals. Some are open indefinitely, while others have deadlines times to allow for conference presentations. Proposals should be submitted by email to the editors listed on the Call the author is responding to. Each call indicates the basis for evaluating proposals, and if they are accepted, any changes to the process and standards by which the resulting manuscripts are evaluated.

### **REVIEW PROCESS**

JFR's review process consists of the following, though editors may deviate from aspects of it when circumstances warrant:

1. The lead editor reviews the submitted manuscript for proper format and consistency with the mission of the journal. The submitting author is notified if the manuscript is deemed inappropriate for further consideration.
2. Manuscripts that pass the initial review are sent to a co-editor or guest editor and a minimum of two reviewers for formal, single-blind review. *Author names are known to reviewers.*
3. The editor evaluates comments and recommendations of the reviewers and the associate editor and informs the submitting author of the decision regarding the publication of the manuscript (reject, accept, or revise/resubmit). The editor's decision and comments, without identifying information, are forwarded to the associate editor and reviewers.
4. Requested revisions are typically returned to the same reviewers. In addition to the revised manuscript, the author(s) should submit responses to the reviewer comments that restate the comments and identify how and where the comment is addressed in the revision.
5. The process will continue as described above until a final publication decision is made.
6. Consistent with our Publications Ethics policy on plagiarism (for the full version, please see: <http://aaahq.org/Portals/0/documents/about/Policies&ProceduresManual/PlagiarismPolicy.pdf>), all articles are automatically processed through CrossCheck prior to publication to identify text taken from published and unpublished works, print or digital, that is not properly cited or quoted.