ACCOUNTING, ORGANIZATIONS AND SOCIETY
An International Journal Devoted to the Behavioural, Organizational & Social Aspects of Accounting

AUTHOR INFORMATION PACK

TABLE OF CONTENTS

- Description p.1
- Audience p.1
- Impact Factor p.1
- Abstracting and Indexing p.2
- Editorial Board p.2
- Guide for Authors p.4

DESCRIPTION

*Accounting, Organizations & Society* is a major international journal concerned with all aspects of the relationship between accounting and human behaviour, organizational structures and processes, and the changing social and political environment of the enterprise. Its unique focus covers such topics as: the social role of accounting, social accounting, social audit and accounting for scarce resources; the provision of accounting information to employees and trade unions and the development of participative information systems; processes influencing accounting innovations and the social and political aspects of accounting standard setting; behavioural studies of the users of accounting information; information processing views of organizations, and the relationship between accounting and other information systems and organizational structures and processes; organizational strategies for designing accounting and information systems; human resource accounting; cognitive aspects of accounting and decision-making processes, and the behavioural aspects of budgeting, planning and investment appraisal.

Benefits to authors
We also provide many author benefits, such as free PDFs, a liberal copyright policy, special discounts on Elsevier publications and much more. Please click here for more information on our author services.

Please see our Guide for Authors for information on article submission. If you require any further information or help, please visit our Support Center

AUDIENCE

Researchers and students involved in behavioural, organizational and social aspects of accounting, personnel managers, information technologists.

IMPACT FACTOR

2016: 2.158 © Thomson Reuters Journal Citation Reports 2017
ABSTRACTING AND INDEXING

Current Contents
RePEc
Research Alert
Social Sciences Citation Index

EDITORIAL BOARD

Editor-in-Chief
Keith Robson, HEC Paris, Paris, France

Editors
C.S. Chapman, University of Bristol, Clifton, UK
W.F. Chua, The University of Sydney, Darlington, New South Wales, Australia
D. Cooper, University of Alberta, Edmonton, Canada
R. Krishnan, Michigan State University, East Lansing, Michigan, USA
P.B. Miller, London School of Economics, London, UK
M. Power, London School of Economics and Political Science, London, UK
M. Shields, Michigan State University, East Lansing, USA
H.-T. Tan, Nanyang Technological University, Singapore, Singapore
K.T. Trotman, UNSW Australia, Sydney, New South Wales, Australia

Editorial Board
C. Agoglia, University of Massachusetts at Amherst, Amherst, Massachusetts, USA
T. Ahrens, United Arab Emirates University, Al-Ain, United Arab Emirates
S. Anand, University of California at Davis, Davis, USA
M. Annisette, York University, Toronto, Ontario, Canada
M. Arzt, Frankfurt School of Finance and Management, Frankfurt, Germany
R. Balakrishnan, University of Iowa, Iowa City, Iowa, USA
A. Bhimani, London School of Economics, London, UK
J. Birnberg, University of Pittsburgh, Pittsburgh, USA
J.A. Bol, Tulane University, New Orleans, Louisiana, USA
R. Bryer, University of Warwick, Coventry, England, UK
B. Carruthers, Northwestern University, Evanston, Illinois, USA
C. Carter, University of Edinburgh, Edinburgh, Scotland, UK
C. Chen, University of Illinois at Urbana-Champaign, Champaign, Illinois, USA
R. Chenhall, Monash University, Melbourne, Australia
C.H. Cho, York University, Toronto, Ontario, Canada
J. Choi, University of Pittsburgh, Pittsburgh, Pennsylvania, USA
C. Cooper, University of Strathclyde, Glasgow, UK
C. Dambrin, ESCP Europe, Paris, France
H.C. Dekker, VU University, Amsterdam, Netherlands
S. Dikolli, Duke University, Durham, USA
W. Espeland, Northwestern University, Evanston, USA
J. Fisher, Indiana University, Bloomington, USA
T. J. Fogarty, Case Western Reserve University, Cleveland, USA
C. Free, UNSW Australia, Sydney, New South Wales, Australia
Y. Gendron, Universite Laval, Quebec, Canada
I. Grabner, University of Maastricht, Maastricht, Netherlands
C. Graham, York University, Toronto, Ontario, Canada
J. Hales, Georgia Institute of Technology, Atlanta, Georgia, USA
M. Hall, Monash University, Monash, Australia
J. Hammersley, University of Georgia, Atlanta, USA
L. Hannan, Georgia State University, Atlanta, USA
R. Hatfield, University of Alabama, Tuscaloosa, Alabama, USA
F. Hodge, University of Washington, Seattle, Washington, USA
V.B. Hoffman, University of Pittsburgh, Pittsburgh, USA
M. Holzhacker, Michigan State University, East Lansing, Michigan, USA
P. Hopkins, Indiana University, Bloomington, Indiana, USA
C. Ittner, University of Pennsylvania Wharton School, Philadelphia, USA
J. Jollineau, University of San Diego (USD), San Diego, California, USA
K. Kadous, Emory University, Atlanta, USA
L. Koone, University of Texas at Austin, Austin, USA
J. Kuang, Georgia Institute of Technology, Atlanta, Georgia, USA
GUIDE FOR AUTHORS

BEFORE YOU BEGIN

Ethics in publishing
Please see our information pages on Ethics in publishing and Ethical guidelines for journal publication.

Declaration of interest
All authors must disclose any financial and personal relationships with other people or organizations that could inappropriately influence (bias) their work. Examples of potential conflicts of interest include employment, consultancies, stock ownership, honoraria, paid expert testimony, patent applications/registrations, and grants or other funding. If there are no conflicts of interest then please state this: 'Conflicts of interest: none'. More information.

Full Online Submission
Submission to this journal proceeds totally online and you will be guided stepwise through the creation and uploading of your files. The system automatically converts source files to a single PDF file of the article, which is used in the peer-review process. Please note that even though manuscript source files are converted to PDF files at submission for the review process, these source files are needed for further processing after acceptance. All correspondence, including notification of the Editor's decision and requests for revision, takes place by e-mail removing the need for a paper trail. http://ees.elsevier.com/aos

When submitting a paper that contains a survey or experiment, the submission must include a copy of the complete research instrument as an appendix, before review of the paper will commence. For survey papers this includes the cover letter, and all questions and items included in the survey whether they are used in the evidence presented in the submitted paper or not. Please note that you should upload the complete research instrument with formatting and layout as actually used. Be sure to blank out identifying names and logos to allow for a blind review process.

Submission declaration and verification
Submission of an article implies that the work described has not been published previously (except in the form of an abstract or as part of a published lecture or academic thesis or as an electronic preprint, see 'Multiple, redundant or concurrent publication' section of our ethics policy for more information), that it is not under consideration for publication elsewhere, that its publication is approved by all authors and tacitly or explicitly by the responsible authorities where the work was carried out, and that, if accepted, it will not be published elsewhere in the same form, in English or in any other language, including electronically without the written consent of the copyright-holder. To verify originality, your article may be checked by the originality detection service CrossCheck.

Changes to authorship
Authors are expected to consider carefully the list and order of authors before submitting their manuscript and provide the definitive list of authors at the time of the original submission. Any addition, deletion or rearrangement of author names in the authorship list should be made only before the manuscript has been accepted and only if approved by the journal Editor. To request such a change, the Editor must receive the following from the corresponding author: (a) the reason for the change in author list and (b) written confirmation (e-mail, letter) from all authors that they agree with the addition, removal or rearrangement. In the case of addition or removal of authors, this includes confirmation from the author being added or removed.

Only in exceptional circumstances will the Editor consider the addition, deletion or rearrangement of authors after the manuscript has been accepted. While the Editor considers the request, publication of the manuscript will be suspended. If the manuscript has already been published in an online issue, any requests approved by the Editor will result in a corrigendum.

Copyright
Upon acceptance of an article, authors will be asked to complete a 'Journal Publishing Agreement' (see more information on this). An e-mail will be sent to the corresponding author confirming receipt of the manuscript together with a 'Journal Publishing Agreement' form or a link to the online version of this agreement.
Subscribers may reproduce tables of contents or prepare lists of articles including abstracts for internal circulation within their institutions. Permission of the Publisher is required for resale or distribution outside the institution and for all other derivative works, including compilations and translations. If excerpts from other copyrighted works are included, the author(s) must obtain written permission from the copyright owners and credit the source(s) in the article. Elsevier has preprinted forms for use by authors in these cases.

For open access articles: Upon acceptance of an article, authors will be asked to complete an 'Exclusive License Agreement' (more information). Permitted third party reuse of open access articles is determined by the author's choice of user license.

**Author rights**
As an author you (or your employer or institution) have certain rights to reuse your work. More information.

Elsevier supports responsible sharing
Find out how you can share your research published in Elsevier journals.

**Role of the funding source**
You are requested to identify who provided financial support for the conduct of the research and/or preparation of the article and to briefly describe the role of the sponsor(s), if any, in study design; in the collection, analysis and interpretation of data; in the writing of the report; and in the decision to submit the article for publication. If the funding source(s) had no such involvement then this should be stated.

**Open access**
This journal offers authors a choice in publishing their research:

**Open access**
- Articles are freely available to both subscribers and the wider public with permitted reuse.
- An open access publication fee is payable by authors or on their behalf, e.g. by their research funder or institution.

**Subscription**
- Articles are made available to subscribers as well as developing countries and patient groups through our universal access programs.
- No open access publication fee payable by authors.

Regardless of how you choose to publish your article, the journal will apply the same peer review criteria and acceptance standards.

For open access articles, permitted third party (re)use is defined by the following Creative Commons user licenses:

**Creative Commons Attribution (CC BY)**
Lets others distribute and copy the article, create extracts, abstracts, and other revised versions, adaptations or derivative works of or from an article (such as a translation), include in a collective work (such as an anthology), text or data mine the article, even for commercial purposes, as long as they credit the author(s), do not represent the author as endorsing their adaptation of the article, and do not modify the article in such a way as to damage the author's honor or reputation.

**Creative Commons Attribution-NonCommercial-NoDerivs (CC BY-NC-ND)**
For non-commercial purposes, lets others distribute and copy the article, and to include in a collective work (such as an anthology), as long as they credit the author(s) and provided they do not alter or modify the article.

The open access publication fee for this journal is **USD 1800**, excluding taxes. Learn more about Elsevier's pricing policy: [http://www.elsevier.com/openaccesspricing](http://www.elsevier.com/openaccesspricing).

**Green open access**
Authors can share their research in a variety of different ways and Elsevier has a number of green open access options available. We recommend authors see our green open access page for further information. Authors can also self-archive their manuscripts immediately and enable public access from their institution's repository after an embargo period. This is the version that has been accepted for publication and which typically includes author-incorporated changes suggested during
submission, peer review and in editor-author communications. Embargo period: For subscription articles, an appropriate amount of time is needed for journals to deliver value to subscribing customers before an article becomes freely available to the public. This is the embargo period and it begins from the date the article is formally published online in its final and fully citable form. Find out more.

This journal has an embargo period of 24 months.

Accounting, Organizations and Society is compliant with the Open Access requirements of the Research Councils in the United Kingdom (RCUK compliant): the UK embargo period is 24 months.

Elsevier Publishing Campus
The Elsevier Publishing Campus (www.publishingcampus.com) is an online platform offering free lectures, interactive training and professional advice to support you in publishing your research. The College of Skills training offers modules on how to prepare, write and structure your article and explains how editors will look at your paper when it is submitted for publication. Use these resources, and more, to ensure that your submission will be the best that you can make it.

Language (usage and editing services)
Please write your text in good English (American or British usage is accepted, but not a mixture of these). Authors who feel their English language manuscript may require editing to eliminate possible grammatical or spelling errors and to conform to correct scientific English may wish to use the English Language Editing service available from Elsevier's WebShop.

PREPARATION
Peer review
This journal operates a double blind review process. All contributions will be initially assessed by the editor for suitability for the journal. Papers deemed suitable are then typically sent to a minimum of two independent expert reviewers to assess the scientific quality of the paper. The Editor is responsible for the final decision regarding acceptance or rejection of articles. The Editor's decision is final. More information on types of peer review.

Essential title page information
• Title. Concise and informative. Titles are often used in information-retrieval systems. Avoid abbreviations and formulae where possible.
• Author names and affiliations. Please clearly indicate the given name(s) and family name(s) of each author and check that all names are accurately spelled. Present the authors’ affiliation addresses (where the actual work was done) below the names. Indicate all affiliations with a lower-case superscript letter immediately after the author's name and in front of the appropriate address. Provide the full postal address of each affiliation, including the country name and, if available, the e-mail address of each author.
• Corresponding author. Clearly indicate who will handle correspondence at all stages of refereeing and publication, also post-publication. Ensure that the e-mail address is given and that contact details are kept up to date by the corresponding author.
• Present/permanent address. If an author has moved since the work described in the article was done, or was visiting at the time, a 'Present address' (or 'Permanent address') may be indicated as a footnote to that author's name. The address at which the author actually did the work must be retained as the main, affiliation address. Superscript Arabic numerals are used for such footnotes.

Abstract
A concise and factual abstract is required. The abstract should state briefly the purpose of the research, the principal results and major conclusions. An abstract is often presented separately from the article, so it must be able to stand alone. For this reason, References should be avoided, but if essential, then cite the author(s) and year(s). Also, non-standard or uncommon abbreviations should be avoided, but if essential they must be defined at their first mention in the abstract itself.

Keywords
Immediately after the abstract, provide a maximum of 6 keywords, using American spelling and avoiding general and plural terms and multiple concepts (avoid, for example, 'and', 'of'). Be sparing with abbreviations: only abbreviations firmly established in the field may be eligible. These keywords will be used for indexing purposes.
Abbraviations
Define abbreviations that are not standard in this field in a footnote to be placed on the first page of the article. Such abbreviations that are unavoidable in the abstract must be defined at their first mention there, as well as in the footnote. Ensure consistency of abbreviations throughout the article.

Formatting of funding sources
List funding sources in this standard way to facilitate compliance to funder’s requirements:

Funding: This work was supported by the National Institutes of Health [grant numbers xxxx, yyyy]; the Bill & Melinda Gates Foundation, Seattle, WA [grant number zzzz]; and the United States Institutes of Peace [grant number aaaa].

It is not necessary to include detailed descriptions on the program or type of grants and awards. When funding is from a block grant or other resources available to a university, college, or other research institution, submit the name of the institute or organization that provided the funding.

If no funding has been provided for the research, please include the following sentence:

This research did not receive any specific grant from funding agencies in the public, commercial, or not-for-profit sectors.

Nomenclature and units
Follow internationally accepted rules and conventions: use the international system of units (SI). If other quantities are mentioned, give their equivalent in SI. Authors wishing to present a table of nomenclature should do so on the second page of their manuscript.

Math formulae
Please submit math equations as editable text and not as images. Present simple formulae in line with normal text where possible and use the solidus (/) instead of a horizontal line for small fractional terms, e.g., X/Y. In principle, variables are to be presented in italics. Powers of e are often more conveniently denoted by exp. Number consecutively any equations that have to be displayed separately from the text (if referred to explicitly in the text).

Footnotes
Footnotes should be used sparingly. Number them consecutively throughout the article. Many word processors can build footnotes into the text, and this feature may be used. Otherwise, please indicate the position of footnotes in the text and list the footnotes themselves separately at the end of the article. Do not include footnotes in the Reference list.

Artwork
Electronic artwork
General points
• Make sure you use uniform lettering and sizing of your original artwork.
• Embed the used fonts if the application provides that option.
• Aim to use the following fonts in your illustrations: Arial, Courier, Times New Roman, Symbol, or use fonts that look similar.
• Number the illustrations according to their sequence in the text.
• Use a logical naming convention for your artwork files.
• Provide captions to illustrations separately.
• Size the illustrations close to the desired dimensions of the published version.
• Submit each illustration as a separate file.
A detailed guide on electronic artwork is available.

You are urged to visit this site; some excerpts from the detailed information are given here.

Formats
If your electronic artwork is created in a Microsoft Office application (Word, PowerPoint, Excel) then please supply ‘as is’ in the native document format. Regardless of the application used other than Microsoft Office, when your electronic artwork is finalized, please ‘Save as’ or convert the images to one of the following formats (note the resolution requirements for line drawings, halftones, and line/halftone combinations given below):
EPS (or PDF): Vector drawings, embed all used fonts.
TIFF (or JPEG): Color or grayscale photographs (halftones), keep to a minimum of 300 dpi.
TIFF (or JPEG): Bitmapted (pure black & white pixels) line drawings, keep to a minimum of 1000 dpi.
TIFF (or JPEG): Combinations bitmapped line/half-tone (color or grayscale), keep to a minimum of 500 dpi.

Please do not:
- Supply files that are optimized for screen use (e.g., GIF, BMP, PICT, WPG); these typically have a low number of pixels and limited set of colors;
- Supply files that are too low in resolution;
- Submit graphics that are disproportionately large for the content.

Color artwork
Please make sure that artwork files are in an acceptable format (TIFF (or JPEG), EPS (or PDF), or MS Office files) and with the correct resolution. If, together with your accepted article, you submit usable color figures then Elsevier will ensure, at no additional charge, that these figures will appear in color online (e.g., ScienceDirect and other sites) regardless of whether or not these illustrations are reproduced in color in the printed version. **For color reproduction in print, you will receive information regarding the costs from Elsevier after receipt of your accepted article.** Please indicate your preference for color: in print or online only. **Further information on the preparation of electronic artwork.**

Figure captions
Ensure that each illustration has a caption. Supply captions separately, not attached to the figure. A caption should comprise a brief title (**not** on the figure itself) and a description of the illustration. Keep text in the illustrations themselves to a minimum but explain all symbols and abbreviations used.

Tables
Please submit tables as editable text and not as images. Tables can be placed either next to the relevant text in the article, or on separate page(s) at the end. Number tables consecutively in accordance with their appearance in the text and place any table notes below the table body. Be sparing in the use of tables and ensure that the data presented in them do not duplicate results described elsewhere in the article. Please avoid using vertical rules and shading in table cells.

Supplementary data
Elsevier accepts electronic supplementary material to support and enhance your scientific research. Supplementary files offer the author additional possibilities to publish supporting applications, high-resolution images, background datasets, sound clips and more. Supplementary files supplied will be published online alongside the electronic version of your article in Elsevier Web products, including ScienceDirect: [http://www.sciencedirect.com](http://www.sciencedirect.com). In order to ensure that your submitted material is directly usable, please provide the data in one of our recommended file formats.

References

Citation in text
Please ensure that every reference cited in the text is also present in the reference list (and vice versa). Any references cited in the abstract must be given in full. Unpublished results and personal communications are not recommended in the reference list, but may be mentioned in the text. If these references are included in the reference list they should follow the standard reference style of the journal and should include a substitution of the publication date with either ‘Unpublished results’ or ‘Personal communication’. Citation of a reference as ‘in press’ implies that the item has been accepted for publication.

Web references
As a minimum, the full URL should be given and the date when the reference was last accessed. Any further information, if known (DOI, author names, dates, reference to a source publication, etc.), should also be given. Web references can be listed separately (e.g., after the reference list) under a different heading if desired, or can be included in the reference list.

Data references
This journal encourages you to cite underlying or relevant datasets in your manuscript by citing them in your text and including a data reference in your Reference List. Data references should include the following elements: author name(s), dataset title, data repository, version (where available), year, and global persistent identifier. Add [dataset] immediately before the reference so we can properly identify it as a data reference. The [dataset] identifier will not appear in your published article.

References in a special issue
Please ensure that the words ‘this issue’ are added to any references in the list (and any citations in the text) to other articles in the same Special Issue.
Reference management software

Most Elsevier journals have their reference template available in many of the most popular reference management software products. These include all products that support Citation Style Language styles, such as Mendeley and Zotero, as well as EndNote. Using the word processor plug-ins from these products, authors only need to select the appropriate journal template when preparing their article, after which citations and bibliographies will be automatically formatted in the journal's style. If no template is yet available for this journal, please follow the format of the sample references and citations as shown in this Guide.

Users of Mendeley Desktop can easily install the reference style for this journal by clicking the following link:


When preparing your manuscript, you will then be able to select this style using the Mendeley plug-ins for Microsoft Word or LibreOffice.

Reference style

Text: Citations in the text should follow the referencing style used by the American Psychological Association. You are referred to the Publication Manual of the American Psychological Association, Sixth Edition, ISBN 978-1-4338-0561-5, copies of which may be ordered online or APA Order Dept., P.O.B. 2710, Hyattsville, MD 20784, USA or APA, 3 Henrietta Street, London, WC3E 8LU, UK.

List: references should be arranged first alphabetically and then further sorted chronologically if necessary. More than one reference from the same author(s) in the same year must be identified by the letters 'a', 'b', 'c', etc., placed after the year of publication.

Examples:

Reference to a journal publication:

Reference to a book:

Reference to a chapter in an edited book:

Reference to a website:

Reference to a dataset:

Journal abbreviations source

Journal names should be abbreviated according to the List of Title Word Abbreviations.

Data in Brief

You have the option of converting any or all parts of your supplementary or additional raw data into one or multiple data articles, a new kind of article that houses and describes your data. Data articles ensure that your data is actively reviewed, curated, formatted, indexed, given a DOI and publicly available to all upon publication. You are encouraged to submit your article for Data in Brief as an additional item directly alongside the revised version of your manuscript. If your research article is accepted, your data article will automatically be transferred over to Data in Brief where it will be editorially reviewed and published in the open access data journal, Data in Brief. Please note an open access fee of 500 USD is payable for publication in Data in Brief. Full details can be found on the Data in Brief website. Please use this template to write your Data in Brief.

Interactive plots

This journal enables you to show an Interactive Plot with your article by simply submitting a data file. Full instructions.

Submission checklist

It is hoped that this list will be useful during the final checking of an article prior to sending it to the journal's Editor for review. Please consult this Guide for Authors for further details of any item.
Ensure that the following items are present:
One Author designated as corresponding Author:
- E-mail address
- Full postal address
- Telephone and fax numbers
All necessary files have been uploaded
- Keywords
- All figure captions
- All tables (including title, description, footnotes)
Further considerations
- Manuscript has been "spellchecked" and "grammar-checked"
- References are in the correct format for this journal
- All references mentioned in the Reference list are cited in the text, and vice versa
- Permission has been obtained for use of copyrighted material from other sources (including the Web)
- Color figures are clearly marked as being intended for color reproduction on the Web (free of charge) and in print or to be reproduced in color on the Web (free of charge) and in black-and-white in print
- If only color on the Web is required, black and white versions of the figures are also supplied for printing purposes
For any further information please visit our customer support site at service.elsevier.com
- Where authors are submitting surveys or laboratory experiments it is essential that they include a full copy of the research instrument as an appendix to the paper.

AFTER ACCEPTANCE

Online proof correction
Corresponding authors will receive an e-mail with a link to our online proofing system, allowing annotation and correction of proofs online. The environment is similar to MS Word: in addition to editing text, you can also comment on figures/tables and answer questions from the Copy Editor. Web-based proofing provides a faster and less error-prone process by allowing you to directly type your corrections, eliminating the potential introduction of errors.
If preferred, you can still choose to annotate and upload your edits on the PDF version. All instructions for proofing will be given in the e-mail we send to authors, including alternative methods to the online version and PDF.
We will do everything possible to get your article published quickly and accurately. Please use this proof only for checking the typesetting, editing, completeness and correctness of the text, tables and figures. Significant changes to the article as accepted for publication will only be considered at this stage with permission from the Editor. It is important to ensure that all corrections are sent back to us in one communication. Please check carefully before replying, as inclusion of any subsequent corrections cannot be guaranteed. Proofreading is solely your responsibility.

Offprints
The corresponding author will, at no cost, receive a customized Share Link providing 50 days free access to the final published version of the article on ScienceDirect. The Share Link can be used for sharing the article via any communication channel, including email and social media. For an extra charge, paper offprints can be ordered via the offprint order form which is sent once the article is accepted for publication. Both corresponding and co-authors may order offprints at any time via Elsevier's Webshop. Corresponding authors who have published their article open access do not receive a Share Link as their final published version of the article is available open access on ScienceDirect and can be shared through the article DOI link.

AUTHOR INQUIRIES
Visit the Elsevier Support Center to find the answers you need. Here you will find everything from Frequently Asked Questions to ways to get in touch.
You can also check the status of your submitted article or find out when your accepted article will be published.

© Copyright 2014 Elsevier | http://www.elsevier.com