CAR Author Submission Guidelines

New Submissions

We require the following separate files for new submissions:

- Title page
- Original manuscript
- Author declaration form
- Verification of ethics approval for research involving human participants
- Proof of payment

The following additional files should be uploaded as necessary:

- Cover letter
- Research instrument
- Related research article(s)

The following information will be required in EM:

- Information related to items 1-3 of *CAR*'s Data Integrity and Code Sharing Policy will be collected in EM as part of the submission process.

Revised Submissions

Authors who have been invited to submit a revised manuscript are not required to pay a further submission fee. We require the following files for revised submissions:

- Title page
- Revised manuscript

CONTEMPORARY ACCOUNTING RESEARCH
RECHERCHE COMPTABLE CONTEMPORAINE

The following additional files should be uploaded as necessary:

- Cover letter
- Response to editor & reviewer(s)
- Research instrument
- Supporting information (online only)

Final Version Manuscripts

Final version manuscripts have been accepted for publication by the Editor, pending approval of the Editor-in-Chief. We require the following files for final versions:

- Final version of manuscript (PDF)
- Final version of manuscript (Word or LaTeX)

The following files should also be uploaded as necessary:

- Cover letter
- A separate image file for each figure
- Supporting information (online only)
- Tracked-changes manuscript

The following information will be required in EM:

- Information related to items 4-5 of *CAR*'s Data Integrity and Code Sharing Policy will be collected in EM as part of the submission process.
- Author Twitter handles so *CAR* can tag them in Tweets re: their forthcoming articles.

Please also see *Notes regarding papers accepted for publication*.

General Format Requirements

The initial submission should conform to an overall page limit of 50 pages, with a maximum of 30 pages of main text (12-point font, double-spaced, formatted for 8 1/2" x 11" paper with 1-inch margins on all sides). This page limit excludes the title page, abstract, and references. Papers can occasionally exceed the 30 pages of main text guideline (especially for qualitative research papers), provided the overall page limit of 50 pages is maintained. Papers may slightly exceed these limits during the process of revisions, but if a paper is accepted for publication, the final version should also conform to these guidelines, with any additional material being presented in an online-only supplementary appendix. Manuscripts must be prepared using Microsoft Word or LaTeX and submitted in Word or PDF format.

Submission Items

Title Page of Manuscript

The title page should be produced in a separate file to allow creation of the "blind" copy for peer review. The title page must clearly identify the corresponding author, as well as contain the following information:

- Title;
- Author names and affiliations;
- Address, telephone number, and e-mail address of the corresponding author;
- Acknowledgements, including for comments received and for financial support of the research; and
- A statement of data availability, if the paper uses data

Original Manuscript/Revised Manuscript

The manuscript file must be blind (no author-identifying information), and contain the following information:

- The manuscript file should begin with an abstract page that contains the paper's title and an abstract of not more than 300 words. The abstract should include the: research question and why it is important, predictions (if applicable), research method(s) employed, principal findings and their key implications. The abstract should be followed by up to six keywords, to aid in indexing.
- Pages in the manuscript should be numbered sequentially, beginning with the page following the abstract page.
- Notes within the text should be formatted as footnotes, not endnotes.
- References should appear after the end of the manuscript text, and should begin on a new page.
- Exhibits (appendices, tables, figures, etc.) Each exhibit should begin on a new page.

Author Declaration

Authors are jointly responsible for adhering to the highest standards of academic integrity in the conduct, writing and presentation of their research. Authors must submit a declaration of academic integrity, agreed to by all authors, with any new submission.

The contribution of the submitted manuscript must be clearly distinguishable from other papers. If the submitted paper shares substantial data, research sites, experimental or survey materials, participants, or modeling analysis with any other paper, whether published or not, the authors must disclose the circumstances and discuss the implications of the overlap. If the other paper is not readily available (e.g. it is unpublished and not posted publicly), the authors should provide a copy. This disclosure may be sent to reviewers.

Verification of Ethics Approval for Research Involving Human Participants

Per the Author Declaration statement that accompanies all new submissions, authors must attest to having conducted the research in an ethical manner, including obtaining any necessary institutional ethics clearance for research involving human participants (e.g., experiments, interviews, surveys).

Verification of institutional ethics clearance for all research involving human participants must be included as part of the online submission. This verification must be issued by the appropriate institutional research ethics review board or equivalent. Even if human participants are used as a secondary data source (e.g., interviews) in a study, this typically would require the need to obtain institutional research ethics clearance for their involvement.

CONTEMPORARY ACCOUNTING RESEARCH | DÉCLARATION COMPARABLE CONTEMPORAINE

If research ethics clearance was not obtained because the nature of the human participation in the study does not require it from the authors' institutional ethics review board or equivalent, verification of this exemption must be included as part of the online submission. This verification must be issued by the appropriate institutional research ethics review board or equivalent; an unverified statement by the authors asserting that approval was not required by their institution will not be accepted.

If institutional research ethics clearance was not obtained because all co-authors work at institutions where there is no ethics review board (such as at the university level), a letter from a senior administrative official (e.g., Department Chair, Dean, etc.) must be included with the online submission verifying that this is the case.

In summary, all new submissions using human participants must include a statement somewhere in the manuscript that either: (a) discloses that the authors received institutional research ethics clearance for the involvement of human participants described in the study; or (b) discloses the reasons research ethics clearance was not obtained (i.e., not required by the review board or no review board exists).

Failure by authors to provide the required verification described above will be grounds for withdrawal of the manuscript by the Editor-in-Chief.

Proof of Payment

Please see the CAAA website for up-to-date submission fee information.

Submission fee payments may be made by Visa or Mastercard. All CAAA online payments respect your security and privacy; our payment facility is protected by 128-bit SSL encryption. You will automatically receive a receipt when the payment is received, which should be uploaded with your submission in the EM system.

Fee waivers can also be uploaded as proof of payment. Please e-mail the editorial team if you have any questions about your eligibility for a fee waiver.

For any manuscript desk-rejected on or after April 1, 2021, a 50% refund will be issued to the original form of payment. No refund will be issued for submissions where fee waivers were claimed as payment. In all other instances, submission fees are non-refundable.

Cover Letter to Editor

The cover letter is available to any Editor assigned to the paper and is not available to the reviewers.

Authors should use a cover letter or memo to the Editor to discuss any special circumstances or ancillary details that will be useful in evaluating the manuscript. Examples include: disclosure of related research by the author team, discussions of potential conflicts of interest, issues arising from the author declaration form, or descriptions of prior review history. The cover letter should not repeat the paper's abstract.

Authors may also use the cover letter to express preferences about reviewers or editors, but must understand that granting such requests is at the Editor's discretion.

Research Instrument

If the paper uses a survey, interview or experiment, copies of the full research instrument used to collect the data must accompany the submission while the manuscript is under review. If the article is accepted for publication, *CAR* encourages, but does not require, that the research instrument be made available as an online-only supplement. Please do not include the instrument with the final version unless it is intended as an online supplement.

Related Research Article

If authors wish to provide related articles, to allow an Editor to judge independent contribution (see above under Author declaration), these may be uploaded with the submission.

Response to Editor and Reviewer(s)

For revised submissions, authors may include responses to reviewers and the Editor indicating how the reviewer comments have been addressed. These files will be available to all reviewers.

Supporting Information (online only)

Online supplements appear only on the publisher's website and must be referenced in the print article. Interested readers can access the files via the Supporting Information link associated with the online article.

Format: See the publisher's guidelines for information about file formats for supporting information. Include a footer that contains the article title, and consecutive page numbers preceded by the letter "S" (e.g. S1, S2, ...). Name the file informatively and end the file name with SuppInfo (e.g., Table_4_SuppInfo.pdf).

Referencing the supporting information: To guide readers of the print article to the supporting information, refer to the materials at appropriate places in the text. Add a footnote at the first reference, worded as shown below. Later references to online material do not require further footnotes.

For example:

> ... The wording used by the auditor is presented in online Appendix A.[12] ... Our coding scheme for the auditor's wording appears in online Appendix B.
>
> [12] Please see supporting information, "Appendix A: Auditor Wording," as an addition to the online article.

Submitting: Upload the supporting information file along with your revised or final version manuscript, using file type "Supporting Information (online only)". Should you have any questions regarding this, please e-mail the editorial team.

Final Version of Manuscript

Authors whose papers have been accepted for publication must ensure the paper conforms to the *CAR* Style Guide. A final version manuscript includes a title page, original manuscript and tables in a single file. If there are figures, upload an individual image file for each figure. Include the figure titles and notes in the manuscript, following the tables. Name files clearly. For information about preferred image file types, file names, and resolution, see "For Post-Acceptance Articles" in the publisher's electronic artwork guidelines.

[Please note: if you have not already done so, you may wish to post the penultimate version of your paper on SSRN. Once you have submitted the Copyright Transfer Agreement, it is no longer legitimate to post the paper to public sites.]

Notes regarding papers accepted for publication

The CAAA's publishing partner is Wiley. *CAR* articles are published in the Wiley online library in advance of print publication. The unedited version is posted in Accepted Articles and the final proof in Early View.

1. It is vital that the final version of the manuscript be complete, correct, carefully proofread, and properly formatted (refer to the *CAR* Style Guide). The accepted version will be posted as a PDF on our publisher's website under "Accepted Articles," without copyediting or proofreading.

2. The abstract must reflect fully the contribution of the paper and be easy for a non-expert to understand. The CAAA translates abstracts for all *CAR* articles; the abstract will appear in the journal in both English and French.

3. Acknowledgements should appear on the title page.

For regular manuscript submissions, begin the acknowledgements with "*Accepted by [Editor's Full Name]."

For *CAR* Conference papers, use: "*Accepted by [Editor's Full Name]. An earlier version of this paper was presented at the 20XX Contemporary Accounting Research Conference, generously supported by the Chartered Professional Accountants of Canada."

Once it is accepted by the Editor-in-Chief, the final version of your article will be promptly forwarded to our Production Editor at Wiley. You will receive an email asking you to login or register with Author Services, where via the Wiley Author Licensing Service (WALS) you will be required to complete a copyright license agreement with signatures from all co-authors. You may choose to publish under the terms of the journal's standard copyright license agreement or publish Open Access under the terms of a Creative Commons License.

Your institution or funder may be able to help with open access Article Publication Charges (APCs) through a Wiley Open Access Account. Visit Wiley's Institutional Payments page to view a list of agreements and find out if your institution (or funder) will cover your open access APCs.

With your Author Services account, you will be able to track your article by production stage, retain free access to view your article after publication, and share read-only access to your article with unlimited people. See this page for more detail on resources for journal authors.

If you have questions, please e-mail the editorial team.