

American Accounting Association

Copyright Transfer Agreement

TITLE OF ARTICLE: _____

MANUSCRIPT NO.: _____

AUTHOR(S): _____

Subject to the terms hereof, the undersigned, in consideration for acceptance for publication of the aforementioned article in *Auditing: A Journal of Practice & Theory* hereby transfers and assigns all of the undersigned's interests in said article and the copyright thereon to the **American Accounting Association** together with the right to secure renewals, reissues and extensions of such copyright, which interest and right shall be held to the full end of the term for which such copyright or any renewal or extension thereof is or may be granted. (The term "article" includes manuscripts published in any form by the **American Accounting Association**.)

1. The author may order reprints or request permission to copy and distribute the article consistent with **American Accounting Association** policies.
2. In exercising its rights under the copyright, the **American Accounting Association** will act so as to facilitate the wide dissemination of the above article.
3. The author warrants that the manuscript is the author's original work, and has not been published before in any form and is not being submitted or considered for publication elsewhere. (If excerpts from copyrighted works are included, the author will have obtained written permission from the copyright owners and show credit to the sources in the manuscript.) The author also warrants that the article contains nothing that is libelous, and does not infringe on the intellectual property or other rights of any party. The author agrees to hold the **American Accounting Association** harmless against any claim, demand, damages or recovery finally sustained in any suit against the **American Accounting Association** or its licensees by reason of a violation of any of these warranties.
4. If the work was prepared jointly, the lead author shall have each co-author sign this Agreement. In the unlikely event that the signature of any co-author cannot be secured, the lead author represents that such co-author has been informed of the terms of this Agreement and has given permission for the lead author to sign on behalf of the co-author and thereby bind such co-author to the terms of this Agreement.
5. If the paper is rejected, this transfer and assignment is null and void.

Author(s) name (printed): _____

Author(s) signature(s): _____

Date signed: _____