

**Journal of Governmental & Nonprofit  
Accounting**

A Publication of the Government and  
Nonprofit Section of the American  
Accounting Association



**American  
Accounting  
Association**  
Government and  
Nonprofit

Journal of

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# Governmental & Nonprofit Accounting

Information Packet

## INTRODUCTION

The *Journal of Governmental & Nonprofit Accounting (JOGNA)* is the academic journal of the American Accounting Association's Government and Nonprofit Section. *JOGNA*'s objectives are to promote, publish, and build the community of those conducting research in governmental and nonprofit accounting, and to create new knowledge in this field.

To this end, the role of the editorial board is to identify promising manuscripts and to advise and support authors during the submission process.

Appropriate topics for the journal include, but are not limited to:

- Financial reporting by governmental and nonprofit organizations
- Governance practices in governmental and nonprofit organizations
- Audit markets for governmental and nonprofit organizations
- Financing governmental and nonprofit enterprises
- Budgeting and financial management in governmental and nonprofit organizations
- Evaluating charitable organizations
- Performance audits
- State oversight of local governments
- The role of accounting in political markets
- The use of accounting information in markets for philanthropic resources
- Financial and nonfinancial performance metrics in governmental and nonprofit organizations
- Compensation in public sector and nonprofit organizations
- Regulation of reporting requirements for governmental and nonprofit organizations
- Federal Accounting Standards
- Evaluating the public policy objectives, consequences, and performance of governmental and nonprofit organizations
- Government Auditing Standards
- Government Cost Accounting Standards and the CASB

Appropriate methodologies include, but are not limited to:

- Empirical studies using archival data
- Laboratory studies
- Theory-based analysis
- Case studies
- Ethnography and field research
- Accounting history

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## EDITORS AND EDITORIAL BOARD

### Outgoing Editor

#### Vaughan S. Radcliffe

Western University, Ivey School of Business, London, Ontario, Canada

Vaughan S. Radcliffe is Professor of Managerial Accounting and Control at the Ivey Business School. He is a past president and former research committee chair of the Canadian Academic Accounting Association (CAAA), the publisher of the *Financial Times*-ranked journal *Contemporary Accounting Research*. He is a winner of Ivey's school-wide MBAA teaching award for excellence in M.B.A. teaching; he is also a winner of the school's Research Merit Award. His work has appeared in *Accounting, Organizations and Society*; *Contemporary Accounting Research*; *Journal of Business Ethics*; *Accounting, Auditing and Accountability Journal*, and others. Professor Radcliffe has served as an editor of *Contemporary Accounting Research* and is a member of six editorial boards including *Accounting, Auditing and Accountability Journal*.

### Incoming Editor (September 1, 2022)

#### Thomas E. Vermeer

The University of Alabama at Birmingham, Collat School of Business, Birmingham, AL, USA

Thomas (Tom) E. Vermeer, Ph.D., CPA is a Professor of Accounting at The University of Alabama at Birmingham. Tom has been a full-time university professor of accounting for more than 20 years. Tom is a well-published author with over 35 academic/practitioner peer-reviewed articles, including article in *The Accounting Review*, *Accounting Horizons*, *Auditing: A Journal of Practice & Theory*, *Journal of Accounting & Public Policy*, *Journal of Accountancy*, *The Tax Adviser*, and *The CPA Journal*. Tom is currently the associate editor of the *Journal of Governmental & Nonprofit Accounting*. Tom has also served as a special editor and on the editorial board of the *Journal of Public Budgeting, Accounting and Financial Management*. He has reviewed over 40 manuscripts for academic journals including *Accounting Horizons*, *Contemporary Accounting Research*, *Journal of Accounting and Public Policy*, *Journal of Accounting, Auditing and Finance*, *Journal of Information Systems*, *Journal of Governmental and Nonprofit Accounting*, and *The Financial Review*. Tom is an acclaimed teacher who has been awarded numerous teaching awards and was awarded the AICPA's Elijah Watt Sells Award of High Distinction and the Virginia Society of CPAs Gold Medal Award as a result of his grades attained on the Uniform CPA Exam.

### Former Editor of *JOGNA*

2012–2016

William R. Baber

2016–2022

Vaughan S. Radcliffe

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## SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *Journal of Governmental & Nonprofit Accounting* for the period from 2019 to 2022.

**TABLE 1**  
**Annual Activity Summary—For the Calendar Year**

Year	Manuscripts In-Process, Beginning of Year (a)	New Submissions Received (b)	Resubmissions Received (c)	Manuscripts Available for Evaluation (a) + (b) + (c) = (d)	Decision Letters Sent (e)	Manuscripts In-Process, End of Year (d) – (e) = (f)
2022	8	14	9	31	25	6
2021	9	20	17	46	38	8
2020	6	10	25	41	32	9
2019	5	21	10	36	30	6

- (a) Includes submissions in the editor's hands, but excludes revise-and-resubmit editorial decisions in authors' hands.
- (b) New manuscripts, excluding resubmissions.
- (c) Resubmissions of previous revise-and-resubmit editor decisions.
- (d) Evaluation means all actions by referees, associate editor, and/or editor are complete and the manuscript has been returned to the authors.
- (e) Manuscripts processed with a decision returned to the author, including manuscripts returned by the editor without involving referees.
- (f) Submissions where a decision has not yet been sent to the author (note that in-process excludes revise-and-resubmit editorial decisions that are now in the authors' hands).

Table 2 shows acceptance and rejection rates for the period from 2019 to 2022.

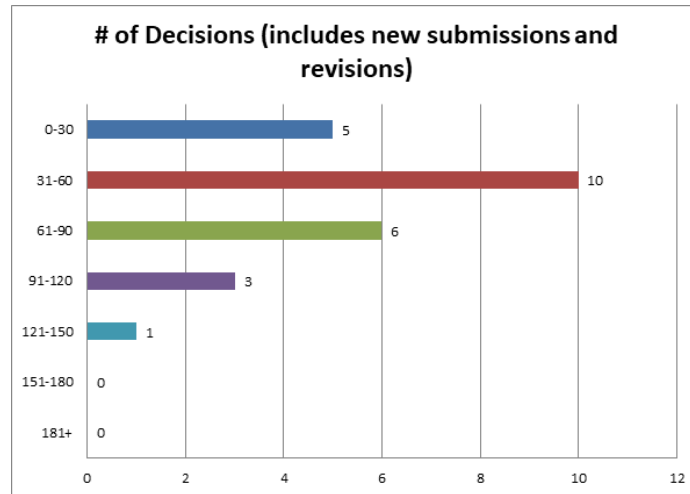
**TABLE 2**  
**Annual Outcome Summary—By Calendar Year Cohort**

Year	New Submissions Received (a)	Number of Rejections (b)	Percentage of Rejections (c) = (b)/(a)	Number of Papers in Process (d)	Percentage in Process (e) = (d)/(a)	Number of Acceptance s (f)	Percentage of Acceptances (g) = (f)/(a)
2022	14	10	71%	4	29%	0	0%
2021	20	12	60%	0	0%	8	40%
2020	10	6	60%	0	0%	4	40%
2019	21	14	67%	0	04%	7	33%

- (a) Number of submitted manuscripts from that year's cohort.
- (b) Number of rejected manuscripts from that year's cohort.
- (c) Percent of rejected manuscripts from that year's cohort.
- (d) Number of manuscripts still being evaluated (no report yet, revise, resubmit).
- (e) Percent of manuscripts from that year's cohort still being evaluated.
- (f) Number of accepted manuscripts from that year's cohort.
- (g) Percent of accepted manuscripts from that year's cohort.

Of the 25 submissions that were evaluated in 2022, the mean turn time was 57 days. Median turn time was 56 days.

**EXHIBIT 1**  
**Turnaround Times for Decisions Made in the Year Ended December 31, 2022**



## AAA DIGITAL LIBRARY and CONTENT AGGREGATOR DOWNLOAD DATA

The American Accounting Association Digital Library includes 17 journals that represent all areas of accounting. Table 3 shows the total usage data for each journal in 2022 across all distribution channels including: AAA Digital Library and the content aggregators (EBSCO, JSTOR, and ProQuest).

Table 3

### 2022 AAA Digital Library and Content Aggregators Downloads

Journals	Downloads
<i>The Accounting Review</i> *	937,193
<i>Accounting Horizons</i> *	156,824
<i>Auditing: A Journal of Practice &amp; Theory</i>	149,913
<i>The Journal of the American Taxation Association</i>	116,525
<i>Current Issues in Auditing</i>	113,967
<i>Issues in Accounting Education</i> *	100,439
<i>Journal of Emerging Technologies in Accounting</i>	90,711
<i>Journal of Management Accounting Research</i>	86,217
<i>Journal of Information Systems</i>	77,323
<i>Accounting Historians Journal</i>	42,902
<i>Behavioral Research in Accounting</i>	34,178
<i>Journal of International Accounting Research</i>	29,715
<b><i>Journal of Governmental &amp; Nonprofit Accounting</i></b>	<b>17,805</b>
<i>Journal of Forensic Accounting Research</i>	15,575
<i>Journal of Financial Reporting</i>	8,306
<i>Accounting and the Public Interest</i>	7,357
<i>The ATA Journal of Legal Tax Research</i>	4,016

\* Association-wide journal.

### Other Important Statistics

1. Percentage of international authors: 20%
3. View the Most Read and Most Cited papers for *JOGNA* on the AAA's [Digital Library](#).

## POSITIONING IN INTERNATIONAL RANKINGS

*Journal of Governmental & Nonprofit Accounting* is listed in a few international journal rankings, as tracked by the Harzing Journal Quality List\* (<http://www.harzing.com>, updated July 2022). The following table lists *JOGNA*'s position among AAA journals.

*Journal of Governmental & Nonprofit Accounting* ranks as B on the widely followed Australian Business Deans Council (ABDC) journal list.

TABLE 4

Journal	ABDC 2022	ABS 2021	EJL 2020	HCERES 2021
<i>Journal of Governmental &amp; Nonprofit Accounting</i>	B	1		
<b>American Accounting Association Journals</b>				
<i>Accounting and the Public Interest</i>	B			
<i>Accounting Historians Journal</i>	B	2		B
<i>Accounting Horizons</i>	A	3	S	A
<i>Auditing A Journal of Practice &amp; Theory</i>	A*	3	P	A
<i>Behavioral Research in Accounting</i>	A	3	S	B
<i>Current Issues in Auditing</i>	B	2		
<i>Issues in Accounting Education</i>	A	2		C
<i>Journal of Emerging Technologies in Accounting</i>	B	1		
<i>Journal of Financial Reporting</i>	A			
<i>Journal of Forensic Accounting Research</i>	B			
<i>Journal of Governmental &amp; Nonprofit Accounting</i>	B	1		
<i>Journal of Information Systems</i>	A	1		
<i>Journal of International Accounting Research</i>	A	2	S	B
<i>Journal of Management Accounting Research</i> †	A*	2	S	B
<i>The Accounting Review</i>	A*	4*	P*	A
<i>The ATA Journal of Legal Tax Research</i>	C	1		
<i>The Journal of the American Taxation Association</i>	A	3		