

American Accounting Association Annual Report

Auditing: A Journal of Practice & Theory

For the Year Ending December 31, 2023

I. INTRODUCTION

The purpose of *Auditing: A Journal of Practice & Theory* is to contribute to improving the practice and theory of auditing. The term “auditing” is to be interpreted broadly and encompasses internal and external auditing as well as other attestation activities (phenomena). Papers that report results of original research that embody improvements in auditing theory or auditing methodology are the central focus of this journal. Discussion and analysis of current issues that bear on prospects for developments in auditing practice and in auditing research will also constitute an important part of the journal’s contents. This will include work that is designed to summarize and evaluate developments in related fields that have an important bearing on auditing. An essential objective of *AJPT* is to promote communication between research and practice, which will influence present and future developments in auditing education as well as auditing research and practice.

This annual report documenting the activities of *AJPT* for calendar year 2023 represents a marked departure from past annual reports as the American Accounting Association presents information about the performance of its journals in a more concise and consistent manner that aligns with changing industry standards. In particular, these reports will continue to update readers on submission and decision information, new initiatives, policy changes, and modifications to the journal’s editing team, as well as expressing our gratitude to *ad hoc* editors and reviewers. It also directs interested readers to find more detailed information about the journal, including submission directions and manuscript processing times, on its redesigned and expanded website: <https://aaahq.org/Research/Journals/Auditing-a-Journal-of-Practice-and-Theory>.

II. COMMENTARY BY THE SENIOR EDITOR

AJPT publishes important, high-quality manuscripts. The journal currently has the highest ranking (A*) awarded by the Australian Business Dean’s Council (ABDC), and our long-term goal is for *AJPT* to be a serious candidate for inclusion on the *Financial Times* (*FT*) list of the top research journals in the business category. As a journal with broad reach, we encourage submissions from around the world, and we support diversity in research topics and methods. Although a majority of submissions to the journal employ archival methods, we strongly encourage interesting and substantive submissions that use experimental, qualitative, and other methods. We appreciate creativity in thought, research design, and questions asked.

Our team of editors, editorial board members, and *ad hoc* reviewers works diligently to provide high-quality reviews and return manuscripts to submitting authors in a timely manner. The mean first-round turnaround time for manuscripts submitted during 2023 was 59 days, and roughly 86 percent of manuscripts received a first-round decision within 90 days. Moving forward, we are striving to decrease the number of rounds in the review process, accelerate final editorial decisions, and shorten time-to-publication.

In 2020, *AJPT* issued a call for papers for a Research Forum on COVID-19. The purpose of this Forum was to assemble articles that can directly inform our understanding of how the pandemic might affect audits and the profession. The call closed on June 30, 2022, and resulted in 60 submissions, which largely drives the substantial increase in submissions during 2021 and 2022 (see Table 2). Eleven of those papers have been accepted for publication, and two papers remain under consideration.

In 2022, *AJPT* issued two calls for papers. A Research Forum on Technology, Audits, and Auditors calls for papers that directly inform our understanding of how technological advances implemented in the last decade have affected auditing and the people involved. A Research Forum on the Role of Assurance in Non-Financial Reporting calls for papers that can inform our understanding of the role of assurance over information that goes beyond traditional financial reporting. The calls initially were set to close on May 31, 2024, but both calls have been extended to August 31, 2024.

In early 2024, *AJPT* issued two additional calls for papers. Our call for Shorter Papers aims to encourage concise presentation, reduce the length of the review process, and aid in the consumption of high-quality research. Our call for Unexpected or Non-Significant Results in Experimental Research seeks to counteract distorted inferences that might occur as a result of publication bias while also helping researchers develop a toolbox for designing, analyzing, and reporting experiments in which unexpected or non-significant results nonetheless have inferential value. These two calls close on August 31, 2025.

In an additional new development, with the initiation of my term as Senior Editor in June 2023, I began featuring a recent paper from the journal each week on LinkedIn (#ajpt #auditresearch). The purpose of this initiative is to showcase the journal and highlight the appeal of *AJPT* papers to academics, practitioners, regulators, and investors. Feedback has been positive, and I encourage those who are interested to follow my account or #ajpt for updates.

In closing, I thank Jayanthi Krishnan, Chris Agoglia, Stephanie Austin, David Twiddy, and Steve Hardy for their guidance and patience as I've learned how to manage my various responsibilities as Senior Editor. *AJPT* has always been my favorite journal, and I'm honored to serve in this important capacity.

—Michael S. Wilkins, The University of Kansas

III. EDITORIAL PROCESS

AAA staff and their editorial partners perform an initial quality control (QC) check of new submissions to the journal to ensure the manuscript files are prepared in accordance with AAA guidelines. Successful submissions are forwarded to the senior editor, who also performs an initial screening, this time focusing on the paper's subject and methods. Papers that do not meet the journal's mission and scope are desk rejected. Otherwise, the senior editor assigns the paper to an editor for review. Based on the topic of the research and the research methodology, the editor selects the reviewers. The reviewers provide detailed evaluations about each paper's strengths and weaknesses as well as the publication recommendation. A "double blind" review process is followed, so the author(s) remain anonymous to the reviewers and *vice versa*. The editor then evaluates the reviews and makes an editorial decision based on the reviews and their own consideration of the paper. The paper may then be rejected, conditionally accepted, or sent back to the author, with the editor requesting that they revise the manuscript according to the evaluation of the reviewers and/or editor and then resubmit. The paper repeats this process until a final decision is reached.

Other submission policies, such as our conflict of interest and human subject research policies, can be found on the journal website: <https://aaahq.org/Research/Journals/Auditing-a-Journal-of-Practice-and-Theory>

IV. EDITORIAL AND PUBLICATION STATISTICS

Annual Activity

Table 1 reports annual manuscript activity for calendar year 2023. Column (a) reports the number of manuscripts that began the year in-process, which means a manuscript that may be (1) a new submission that has not been assigned to an editor or reviewers, (2) waiting for one or more reviewers to submit their report, (3) waiting for the editor to write the decision letter, or (4) waiting for the senior editor to release the decision letter. Once the editor's decision letter is sent to the authors, the manuscript is no longer considered to be "in process." Column (f) reports the number of in-process manuscripts at the end of each year.

- Column (b) of Table 1 reports the number of new submissions by year.
- Column (c) of Table 1 reports the number of revised manuscripts resubmitted each year.
- Column (d) reports the number of manuscripts available for evaluation during 2023, which is equal to the sum of columns (a) through (c) (i.e., manuscripts in process at the beginning of the year, plus new submissions, plus resubmissions).
- Column (e) of Table 1 reports the number of decision letters issued each year. These numbers include first-round rejections, subsequent round rejections, invitations to revise and resubmit, and conditional and final acceptances.

The decision letters in column (e) include 4 desk rejections in 2023, which equals 3 percent of the 135 new submissions.

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)
2023	45	135	168	348	308	40

Acceptance/Rejection Rate

Table 2 provides information on the journal's acceptance and rejection rates by analyzing the decision outcomes for submission cohorts in the past five years. Column (a) presents the number of submissions each year, which is the same as column (b) in Table 1. Columns (b) through (g) partition each year's cohort based on outcomes as of the end of 2023. Specifically, for each cohort year:

- Columns (b) and (c) report the number and percentage of submissions that have been rejected;

- Columns (d) and (e) present the number and percentage of submissions for which no decision has been made; and
- Columns (f) and (g) present the number and percentage of submissions that have been accepted, respectively.

Thus, this table reveals the ultimate outcome of each year's cohort of new submissions. However, the final acceptance rate for any given cohort is not available until all submissions in that year have been processed, which typically takes a few years.

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 Acceptances (f)	Percentage of Acceptances (g) = (f)/(a)
2023	135	89	66%	43	32%	3	2%
2022	195	142	73%	33	17%	20	10%
2021	172	142	82%	10	6%	20	12%
2020	144	109	76%	2	1%	33	23%
2019	155	118	76%	0	0%	37	24%

V. CONCLUSION AND NOTES OF THANKS AND RECOGNITION

We appreciate the service of the *ad hoc* editors who selflessly agree to occasionally step into the editor's role when needed, as well as the many colleagues who act as *ad hoc* reviewers, listed in Appendix A, and generously share their insight and expertise to help evaluate and improve submissions. We are also beholden to our Editors and Editorial Board members, who are listed on the journal website, and whose expert advice forms the backbone upon which the journal is built, and the foundation for our evaluations.

APPENDIX A

Ad Hoc Editors

Tim Bauer	University of Waterloo
Christopher Bleibtreu	BI Norwegian Business School
Mark Cecchini	University of South Carolina
Chris Hogan	Michigan State University
Adi Masli	The University of Kansas
Marcy Shepardson	Indiana University Bloomington
Roger Simnett	Deakin University
Gregory Trompeter	University of Central Florida

Ad Hoc Reviewers

Lawrence Abbott	University of Wisconsin–Milwaukee
Andrew Acito	Virginia Tech
Jaehan Ahn	Northeastern University
Xi Ai	University of Louisville
Herita Akamah	University of Nebraska–Lincoln
Lindsay Andiola	Virginia Commonwealth University
H. Scott Asay	The University of Iowa
Ashley Austin	University of Richmond
Ashleigh Bakke	Oklahoma State University
Ryan Ballestero	Kent State University
Matthew Baugh	Arizona State University
Erik Beardsley	University of Illinois Urbana-Champaign
Anne Beatty	The Ohio State University
Nathan Berglund	Mississippi State University
James Blann	Georgia Institute of Technology
Emily Blum	Texas A&M University College Station

Colleen Boland	University of Wisconsin–Milwaukee
Veena Brown	University of Wisconsin–Milwaukee
Bethany Brumley	The University of Mississippi
Brian Burnett	The University of North Carolina at Charlotte
William Buslepp	Louisiana State University and A&M College
Melissa Carlisle	Case Western Reserve University
Heather Carrasco	Texas Tech University
Stefano Cascino	The London School of Economics and Political Science
Ryan Casey	University of Denver
Ryan Cating	University of Central Arkansas
Stacy Chavez	Loyola University Maryland
Limei Che	Oslo Metropolitan University
Feng Chen	University of Toronto
Yuzhou Chen	University of Nebraska at Omaha
Lucy Huajing Chen	Villanova University
Mei Cheng	The University of Arizona
Myojung Cho	Pace University
Preeti Choudhary	The University of Arizona
Dane Christensen	University of Oregon
Shana Clor-Proell	Texas Christian University
Elizabeth Cowle	Colorado State University
Keith Czerney	University of Missouri
Steve Dannemiller	Providence College
Stuart Dearden	University of Nebraska–Lincoln
Simon Dekeyser	KU Leuven
Sean Dennis	University of Central Florida
Stephanie Donahue	Queen’s University
Cassandra Estep	Emory University
Yangyang Fan	The Hong Kong Polytechnic University
Xiaohua Fang	Florida Atlantic University
Annita Florou	Bocconi University
Marshall Geiger	University of Richmond
Christine Gimbar	DePaul University
Nargess Golshan	Indiana University Bloomington
Angela Gore	The George Washington University
Feng Guo	Iowa State University
Erin Hamilton	University of Nevada, Las Vegas
Kris Hardies	University of Antwerp
Xianjie He	Shanghai University of Finance and Economics
Hien Hoang	UNSW Sydney
Chris Hogan	Michigan State University
Kathryn Holmstrom	Iowa State University
Yue (Bright) Hong	DePaul University
Yongtao Hong	North Dakota State University
Sarowar Hossain	UNSW Sydney
Bingbing Hu	Hong Kong Baptist University
Danqi Hu Peking	University Guanghai
Millie Hutton	The University of Alabama
Scott Jackson	University of Nevada, Las Vegas
Anand Jha	Wayne State University
Like Jiang	The University of Melbourne
Bret Johnson	George Mason University
J. Scott Judd	University of Illinois Chicago
Antonis Kartapanis	Texas A&M University
Young Hoon Kim	George Mason University
Minjae Kim	The University of Texas at Austin
Jared Koreff	Trinity University
Sebastian Kronenberger	University of Mannheim
Jake Krupa	Tulane University

Henry Laurion	University of Colorado Boulder
Bradley Lawson	Oklahoma State University
Edward Li	Baruch College–CUNY
Bing Li City	The University of Hong Kong
Wenyin Li	The University of North Carolina at Charlotte
Lin Liao	Nanjing Audit University
Chenxi Lin	The University of Oklahoma
Nanqin Liu	Southern University of Science and Technology
Shuqing Luo	The University of Hong Kong
Yi Luo	Western University
Daniel Lynch	University of Wisconsin–Madison
Steven Maex	George Mason University
Lucas Mahieux	Tilburg University
Tracie Majors	University of Southern California
Lauren Matkaluk	Bowling Green State University
Landon Mauler	Florida State University
Brian Mayhew	University of Wisconsin–Madison
Jenny McCallen	University of Georgia
Andrew McMartin	University of Delaware
Kim Mendoza	University of Illinois Urbana-Champaign
Melanie Millar	Baylor University
Uday Murthy	University of South Florida
Eric Negangard	University of Virginia
Stevanie Neuman	University of Missouri
Erin Nickell	Stetson University
Allison Nicoletti	University of Pennsylvania
Edwige Nortier	Université Paris Dauphine
Oliver Okafor	Toronto Metropolitan University
Evgeny Petrov	University of Zurich
Jeffrey Pickerd	The University of Mississippi
Velina Popova	Kennesaw State University
Jorien Pruijssers	TBS Education
Stephanie Rasmussen	The University of Texas at Arlington
Dan Rimkus	University of Florida
Jesse Robertson	University of North Texas
Linette Rousseau	University of Houston
Andrea Rozario	University of Illinois Urbana-Champaign
Dan Russomanno	The University of Arizona
Ji Woo Ryou	West Virginia University
Anna Samsonova-Taddei	HEC Montréal
Arnold Schneider	Georgia Institute of Technology
Amy Sheneman	The Ohio State University
Yanting (Crystal) Shi	HEC Paris
Saad Siddiqui	Villanova University
Roger Simnett	Deakin University
Zvi Singer	HEC Montreal
Stefan Slavov	San Diego State University
J. Reed Smith	Indiana University
Kecia Smith	North Carolina A&T State University
Crawford William Spence	King's College London
Kristin Stack	The University of Kansas
Matthew Stern	DePaul University
Lixin (Nancy) Su	The Hong Kong Polytechnic University
Valbona Sulcaj	The University of Texas at El Paso
Lili Sun	University of North Texas
Zhiyuan (Simon) Tan	The University of Sydney
Amy Tegeler	University of Wisconsin–Milwaukee
Ulrike Thuerheimer	University of Amsterdam
Lisa Tiplady	Texas A&M University

Andrew Trotman	Kennesaw State University
Jenny Ulla	University of Illinois Urbana-Champaign
Delia Valentine	University of Wisconsin–Milwaukee
Ben Van Landuyt	The University of Arizona
Jeremy Vinson	Clemson University
Kamber Vittori	Northeastern University
Patrick Vorst	Maastricht University
Maria Vulcheva	Florida International University
Wei Wang	Temple University
Qian Wang	Iowa State University
Yini Wang	Loyola Marymount University
Dechun Wang	Texas A&M University
Jingjing Wang	University of Calgary
K. Philip Wang	University of Florida
Xiaoyan Wen	Texas Christian University
Devin Williams	The University of Oklahoma
Brian Williams	Texas A&M University
Christopher Williams	University of Michigan
Patrick Witz	University of Wyoming
Donghui Wu	The Chinese University of Hong Kong
Xi Wu Central	University of Finance & Economics
Han Wu	HEC Paris
Summer (Xia) Xiao	Northeastern University
Gina Xu	BDO
Zhifeng Yang	Stony Brook University
Minlei Ye	University of Toronto
Donald Young	Indiana University Bloomington
Christopher Yust	Texas A&M University
Mahbub Zaman	Hull University
Wei Zhang	University of Massachusetts Amherst
Hao Zhang	Rochester Institute of Technology
Pengdong Zhang	Sun Yat-Sen University
Joseph Zhang	The University of Memphis
Jieying Zhang	The University of Texas at Dallas
Jing Zhang	University of Colorado Denver
Wuyang Zhao	The University of Texas at Austin
Yuepin Zhou	University of Illinois Urbana-Champaign
Aleksandra Zimmerman	Florida State University