

American Accounting Association Annual Report

Accounting and the Public Interest

For the Year Ending December 31, 2023

I. INTRODUCTION

Accounting and the Public Interest (API) is an academic journal published by the Public Interest Section of the American Accounting Association. The journal takes the view that accounting has broad societal responsibilities, and thus accounting-related activities have consequences for a wide spectrum of constituencies. Studies submitted to the journal should be linked to the public interest by situating them within a historical, social, or political context, and findings should ultimately provide guidance for responsible action. The journal welcomes innovation and eclecticism, alternative theories and methodologies, as well as the more traditional ones. Responsible action can be promoted through research in all areas of accounting including, and not restricted to financial accounting and auditing; accounting in organizations, whether profit-driven, governmental, or not-for-profit; social and environmental accounting; government and professional regulation; taxation; gender and diversity issues; professional and business ethics; information technology; accounting and business education; and governance of accounting organizations. Theoretical and empirical contributions, as well as literature reviews that synthesize the state-of-the-art in specific areas, are considered appropriate. Replications and reinterpretations of previous work will also be considered.

This annual report documenting the activities of *API* 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/Accounting-and-the-Public-Interest>.

II. COMMENTARY BY THE SENIOR EDITOR

It was an honor and a privilege to serve as Senior Editor for *Accounting and the Public Interest* for the 2019–2021 term, and to be serving an additional three-year term that runs 2022-2024. I highlight the following two activities at the journal:

- **Special Section:** Several of the papers in the 2023 issue of *Accounting and the Public Interest* pertain to a special call for papers held in conjunction with the Biennial Ethics Symposium sponsored by the Centre for Accounting Ethics at the University of Waterloo. We very much appreciate the hard work and coordination of Krista Fiolleau and Linda Thorne in making this special section and these papers possible.
- **Thank You to All:** A heartfelt thank you to the submitting authors, *ad hoc* reviewers, editorial board members, and associate editors whose hard work and support makes this journal possible. All have made this journal the well-regarded, important outlet it is today. I especially highlight all of the associate editors, whose expertise in a variety of functional areas and methodologies is what enables our journal to have such a broad impact. Thank you from the bottom of my heart. Finally, thank you to all AAA editorial assistants and staff who have assisted with this journal, without whom its publication would not be possible.

—Amy M. Hageman, Kansas State University

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/Accounting-and-the-Public-Interest>

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 7 desk rejections in 2023, which equals 23 percent of the 31 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	5	31	13	49	42	7

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	31	16	52%	10	32%	5	16%
2022	20	14	70%	1	5%	5	25%
2021	16	14	88%	0	0%	2	12%
2020	26	20	77%	0	0%	6	17%
2019	20	11	55%	0	0%	9	45%

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 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 Reviewers

Christofer Adrian	Monash University
May Xiaoyan Bao	Southern Illinois University Carbondale
Beau Barnes	Washington State University
Nathan Berglund	Mississippi State University
Brooke Beyer	Kansas State
Daniel Boylan	Purdue University Fort Wayne
Richard Cazier	University of North Texas
Steve Dannemiller	Providence College
Osamuyimen Egbon	University of Essex
Jonathan Farrar	Wilfrid Laurier University
Andrew Felo	Susquehanna University
LaToya Flint	The University of Mississippi
Cristina Florio	University of Verona
Silvia Gaia	University of Essex
Lei Gao	University of North Florida
Davidson Gillette	East Carolina University
Nathan C. Goldman	North Carolina State University
Jacob Haislip	Texas Tech University
M. Kathleen Harris	Washington State University
Leila Hickman	California State Polytechnic University, Pomona
Joseph Johnson	University of Central Florida
Steven Kaszak	University of North Carolina Wilmington
James Lawson	Bucknell University
Annie Lecompte	Université du Québec à Montréal
Eric Lee	University of Northern Iowa
Lijun Lei	University of North Carolina Greensboro
Jacob Lennard	Butler University
Yi-Hung Lin	Monash University

Mahfuja Malik	Sacred Heart University
Mary Marshall	Portland State University
Terry Mason	Kansas State University
William Miller	University of Wisconsin–Eau Claire
Wioleta Olczak	Marquette University
Kelli Saunders	University of Nebraska–Lincoln
Gregory Stone	Old Dominion University
James Wainberg	Florida Atlantic University
Ashley West	Kansas State University
Shan Zhou	The University of Sydney
Linying Zhou	California State University, San Marcos
Aleksandra Zimmerman	Florida State University