

American Accounting Association Annual Report

Current Issues in Accounting

For the Year Ending December 31, 2023

I. INTRODUCTION

Current Issues in Auditing (CIIA) is published by the Auditing Section of the American Accounting Association. To promote timely, widespread dissemination of ideas to the academic and practice communities, the journal is published online and is free to all interested parties. *CIIA* is devoted to advancing the dialogue between academics and practitioners on current issues facing the auditing practice community (e.g., new opportunities and challenges, emerging areas, global developments, effects of new regulations or pronouncements, and effects of technological or market developments on audit processes). We define “auditing practice” broadly to include practice-related issues in external auditing, internal auditing, government auditing, IT auditing, assurance services, and related fields.

This annual report documenting the activities of *CIIA* 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/Current-Issues-in-Auditing>.

II. COMMENTARY BY THE CO-EDITORS

CIIA is managed by Academic Co-Editor Nicole S. Wright, Associate Professor at James Madison University, and Practice Co-Editor Steven J. Davis, Ernst & Young Partner in the Assurance practice. Dr. Wright and Mr. Davis’ editorial terms began on July 1, 2023. Prior to that, Denise Dickins, Professor Emeritus at East Carolina University, and Keith Urtel, Associate Teaching Professor at the University of Norte Dame and retired assurance partner, acted as co-editors. Their terms ended on June 30, 2023. We thank both Dr. Dickins and Mr. Urtel for their dedication to *CIIA*.

We continue *CIIA*’s mission of bringing relevant audit research to practice by encouraging practice summaries of recently published academic journal articles. This, along with the Internal Audit Special Forum issued by Dr. Dickins and Mr. Urtel, produced an increase in submissions during 2023. The Internal Audit Special Forum call for papers ended on December 31, 2023. We will continue to seek areas of interest to audit practitioners in order to continue to grow quality submissions to further the mission of *CIIA*.

We also thank the *CIIA*’s Editorial Board for their service to *CIIA*. The Editorial Board includes academics and partner-level practitioners. Members of the Editorial Board continue to serve as reviewer teams for submitted manuscripts that include both an academic and practitioner. Their time and expertise are greatly appreciated during the review process.

—Nicole S. Wright, James Madison University
Steven J. Davis, Ernst & Young

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 academic co-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 academic co-editor selects reviewers, based on the topic of the research and the research methodology. 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 academic co-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 academic co-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/Current-Issues-in-Auditing>

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 10 desk rejections in 2023, which equals 23 percent of the 44 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	0	44	25	69	55	14

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 four 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	44	19	43%	11	25%	14	32%
2022	39	21	54%	0	0%	18	46%
2021	32	19	59%	0	0%	13	41%
2020	40	25	63%	0	0%	15	38%

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

Blake Burgess	Crowe LLP
Jeanette Franzel	Consultant
Ganesh Krishnamoorthy	Northeastern University
Michael Ozlanski	Susquehanna University
Marshall Pitman	The University of Texas at San Antonio
Michael Szafraniec	PricewaterhouseCoopers
Paul Tanyi	The University of North Carolina at Charlotte
Anne Wilkins	The University of Tennessee