

# American Accounting Association Annual Report

## *Accounting Horizons*

For the Year Ending December 31, 2023

### I. INTRODUCTION

*Accounting Horizons* is dedicated to publishing rigorous research that addresses practice issues and problems, drawing on the best theory and methods in the academy to solve problems of real consequence. Consistent with this objective, we invite submissions that (1) seek to solve current practice problems, (2) evaluate whether current policies are achieving their objectives, (3) synthesize existing research relevant to accounting practice, or (4) examine issues and opportunities the accounting profession is likely to face in the near future. Applied research of this kind should appeal to accounting professionals as well as academicians. In seeking this objective, the journal contributes to the vision of building a learned profession for the future by purposeful integration of accounting research, education, and practice for students, practitioners, and educators.

This annual report documenting the activities of *Horizons* 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-Horizons>.

### II. COMMENTARY BY THE SENIOR EDITOR

As our term as co-senior editors of *Accounting Horizons* will end on May 31, 2024, we look forward to finalizing the decisions for the many research papers we have received. We would also like to acknowledge and thank the significant efforts of the editors and the Editorial Advisory and Review Board to advance the revised editorial policy of the journal that began on June 1, 2021. The acceptance of the new journal format by the academic community is appreciated and an endorsement of the revised editorial policy. During the past years, there was a focused effort to communicate the revised editorial policy and to be open to suggestions on how best to implement the editorial vision. Thanks to everyone who participated in the journey.

In our last annual report, we highlight the special call for papers on Diversity, Equity, Inclusion, and Belonging Practice Problems of Real Consequence (DEI) and the Interface between Accounting and Technology. Both topics address the need for *Accounting Horizons* to be practitioner-oriented and touch upon topics of great interest at this time not only for accounting academics and practitioners, but also for society in general. Both of these topics determine the trajectory of future research and advancement in accounting thought—particularly the role that accounting research, practice, and education will play in how accountability will be maintained and sustained as we go forward. While DEI redefines the areas where accountability is sought, the impact of technology on accounting reshapes the way that accounting will be used both to enforce accountability by the regulators and others, while it also reshapes the ways in which the perpetrators of accountability violations could use technology to skirt regulatory oversight. Moreover, both of these topics focus on the growing internationalization of accounting theory, practice, and usage. Neither of these special calls would have been possible without the leadership and support of the special section editors. We thank Miklos A. Vasarhelyi and Alexander Kogan for their efforts on the Accounting and Technology special section and special section editors Helen Brown-Liburd, Alessandro Ghio, and Andrea Alston Roberts for presenting the idea and leading the DEI special section.

We have had numerous conversations the incoming senior editor, Jennifer W. Tucker, and are excited about how she will advance the influence of *Accounting Horizons* on practice. We wish all the best to Jennifer and her editorial team.

—D. Scott Showalter, North Carolina State University  
Bin Srinidhi, The University of Texas at Arlington

### 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-Horizons>

#### 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 29 desk rejections in 2023, which equals 15 percent of the 191 new submissions.

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

<b>Year</b>	<b>Manuscripts In-Process, Beginning of Year (a)</b>	<b>New Submissions Received (b)</b>	<b>Resubmissions Received (c)</b>	<b>Manuscripts Available for Evaluation (a) + (b) + (c) = (d)</b>	<b>Decision Letters Sent (e)</b>	<b>Manuscripts In-Process, End of Year (d) – (e) = (f)</b>
2023	72	190	153	415	341	74

##### 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	190	110	58%	70	37%	10	5%
2022	197	149	76%	16	8%	32	16%
2021	162	133	82%	4	3%	25	15%
2020	207	161	78%	0	0%	46	22%
2019	221	172	78%	1	0%	48	22%

## V. CONCLUSION AND NOTES OF THANKS AND RECOGNITION

We appreciate the service of 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* Editors

Todd Kravet	University of Connecticut
Jagan Krishnan	Temple University
Carol Marquardt	Baruch College–CUNY
Peter Pope	Bocconi University
Sundaresh Ramnath	University of Miami
Lynn Rees	Utah State University

### *Ad Hoc* Reviewers

Andrew Acito	Virginia Tech
Nishant Agarwal	University of Western Australia
Anwer Ahmed	Texas A&M University
Kemi Ajayi	University of Colorado Denver
Michael Alles	Rutgers, The State University of New Jersey
Elizabeth Almer	Portland State University
Divya Anantharaman	Rutgers, The State University of New Jersey
Julia Ariel-Rohr	University of Wisconsin–Madison
Salman Arif	University of Minnesota
Musaib Ashraf	Michigan State University
Chelsea Austin	University of South Carolina
In Gyun Baek	National University of Singapore
Matthew Bamber	York University
K. Asli Basoglu	University of Delaware
Andrew Belnap	The University of Texas at Austin
James Bierstaker	Villanova University
Kenneth Bills	Michigan State University
Allen Blay	Florida State University
Bradley Blaylock	The University of Oklahoma
Colleen Boland	University of Wisconsin–Milwaukee
Joseph Brazel	North Carolina State University
Janja Brendel	The Chinese University of Hong Kong
Billy Brewster	Texas State University
Bryan Brockbank	Oklahoma State University

Scott Bronson	The University of Kansas
Helen Brown-Liburd	Rutgers, The State University of New Jersey
Ulf Brüggemann	Humboldt-Universität zu Berlin
David Bryan	University of North Florida
Long Thai Bui	The University of Texas at Arlington
Jenna Burke	University of Colorado Denver
Jeffrey Burks	University of Notre Dame
Laurie Burney	Baylor University
James Byrd	The University of Alabama at Birmingham
Dmitri Byzalov	Temple University
Christopher Calvin	University of Dayton
James Cannon	Utah State University
Nathan Cannon	Texas State University
Ryan Cating	University of Central Arkansas
Yunshil Cha	University of New Hampshire
Derek Chan	The University of Hong Kong
Jesse Chan	Boston University
David Chan	St. John's University
Kam Chan	Pace University
Xia Chen	Singapore Management University
Xin Chen	Nankai University
Wei Chen	UNSW Sydney
Xi (Novia) Chen	University of Houston
Mian Cheng	Southern University of Science and Technology
Xin Cheng	Renmin University of China
Arion Cheong	Stevens Institute of Technology
Foong Soon Cheong	Nanyang Technological University
Tiffany Chiu	SUNY at New Paltz
Soohyun Cho	Rutgers, The State University of New Jersey
Brant Christensen	Brigham Young University
Roman Chychyla	University of Miami
Nava Cohen	New Jersey City University
Eric Condie	Georgia Institute of Technology
Robert Cornell	University of Nevada, Las Vegas
Timothy Coville	St. John's University
Asher Curtis	University of Washington
Jun Dai	Michigan Technological University
Derek Dalton	Clemson University
Michael Dambra	University at Buffalo, SUNY
Claire Dambrin	ESCP Business School
Mark Dawkins	University of North Florida
Kristina Demek	University of South Florida
Sean Dennis	University of Central Florida
R. Dey	Howard University
Michelle Draeger	Colorado State University
Huijue Duan	Sacred Heart University
Richard Dull	West Virginia University
Sylvain Durocher	University of Ottawa
Andrew Duxbury	James Madison University
Brian Elzweig	University of West Florida
Yun Fan	The University of Oklahoma
Xiaohua Fang	Florida Atlantic University
Bingxu Fang	University of Toronto
Ruyun Feng	University of Wisconsin–Madison
Rebecca Files	The University of Texas at Dallas
Dale Flesher	The University of Mississippi
Yu Gao	University of St. Thomas
Joanna Garcia	John Carroll University
Guido Geerts	University of Delaware

Gregory Gerard	Florida State University
Anna Gold	Vrije Universiteit Amsterdam
Jonathan Grenier	Miami University
Andrew Griffith	Iona University
Xiaozhe Gu	University of Southern Indiana
Hanchi Gu	Rutgers, The State University of New Jersey
Yu Gu	Rutgers, The State University of New Jersey
Benita Gullkvist	University of Vaasa
Timothy Haight	Loyola Marymount University
Jacob Haislip	Texas Tech University
Nicholas Hallman	The University of Texas at Austin
Russ Hamilton	Southern Methodist University
Michelle Harding	Virginia Tech
Steven Hawkins	Southern Utah University
David Hay	University of Auckland
Kathryn Haynes	Northumbria University
Jonas Heese	Harvard University
Julia Higgs	Florida Atlantic University
Matthew Holt	University of Dayton
Eric Holzman	Indiana University Bloomington
Patrick Hopkins	Texas Christian University
Wei Hsu	University of Colorado Colorado Springs
Hanxin Alice Hu	Rutgers, The State University of New Jersey
Qing Huang	Rutgers, The State University of New Jersey
Kelly Huang	Florida International University
Ying Huang	The University of Texas at Dallas
JiangBo HuangFu	Florida Atlantic University
Hussein Issa	Rutgers, The State University of New Jersey
Mikhail Ivonchyk	University at Albany, SUNY
Surya Janakiraman	The University of Texas at Dallas
Mieke Jans	Hasselt University
Diane Janvrin	Iowa State University
Yuan Ji	The University of Texas at Arlington
Liangliang Jiang	The Hong Kong Polytechnic University
J. Scott Judd	University of Illinois Chicago
Steven Kaplan	Arizona State University
Irene Karamanou	University of Cyprus
Christo Karuna	Monash University
Sarfraz Khan	University of Louisiana at Lafayette
Meehyun Kim	Rutgers, The State University of New Jersey
Heedong Kim	Baruch College–CUNY
Kyonghee Kim	Michigan State University
Tisha King	University of Waterloo
Peter Kipp	University of North Texas
Tyler Kleppe	University of Kentucky
Gregory Kogan	Virginia Tech
Joon Ho Kong	Stevens Institute of Technology
Jagan Krishnan	Temple University
Judith Künneke	Tilburg University
Ethan LaMothe	University of Central Florida
Bradley Lawson	Oklahoma State University
Maksym Lazirko	Rutgers, The State University of New Jersey
Lian Fen Lee	Boston College
Jimmy Lee	Singapore Management University
Jacob Justus Leidner	University of Göttingen
Edith Leung Erasmus	University Rotterdam
He Li	Southwestern University of Finance and Economics
Kevin Li	Santa Clara University
Lingwei Li	Australian National University

Nan Li	University of Minnesota
An-Ping Lin	Singapore Management University
Qianhua "Q" Ling	Marquette University
Ruanjia Liu	Rutgers, The State University of New Jersey
Qi Liu	University of Rhode Island
Fang-Chun Liu	University of South Florida
Danielle Lombardi	Villanova University
Ben Lourie	University of California, Irvine
Beemamol Muhammed	Pondicherry University
Mark (Shuai) Ma	University of Pittsburgh
Joshua Madsen	University of Minnesota
Tracie Majors	University of Southern California
Eldar Maksymov	Arizona State University
Bertrand Malsch	Queen's University
Laura Maran	RMIT University
Mary Marshall	Portland State University
Raj Mashruwala	University of Calgary
Nathan Mecham	University of Pittsburgh
Paul Michas	The University of Arizona
Natalia Mintchik	University of Cincinnati
Theodore Mock	University of California, Riverside
Kevin Moffitt	Rutgers, The State University of New Jersey
Kimberly Moreno	Northeastern University
Robyn Moroney	RMIT University
Robyn Moroney	Monash University
Brigitte Muehlmann	Babson College
Frank Murphy	University of Connecticut
Uday Murthy	University of South Florida
Patricia Naranjo	Rice University
James Naughton	University of Virginia
Sridhar Nerur	The University of Texas at Arlington
Won Gyun No	Rutgers, The State University of New Jersey
Kirill Novoselov	Shanghai University of Finance and Economics
Kara Obermire	Oregon State University
Daniel O'Leary	University of Southern California
Richard Palmer	Washington University in Saint Louis
Hyun Jong Park	Temple University
Christoph Pelger	University of Passau
Nadra Pencle	Ball State University
Jeffrey Pickerd	The University of Mississippi
Byron Pike	Minnesota State University–Mankato
Robert Pinsker	Florida Atlantic University
Rachna Prakash	The University of Mississippi
Jaclyn Prentice	University of Central Oklahoma
Chad Proell	University of North Texas System
Lian Qi	Rutgers, The State University of New Jersey
Nirmalee Raddatz	The University of Memphis
Aneesh Raghunandan	The London School of Economics and Political Science
Hari Ramasubramanian	Frankfurt School of Finance & Management
Robyn Raschke	University of Nevada, Las Vegas
Lynn Rees	Utah State University
Kenneth Reichelt	Louisiana State University
Lauren Reid	Wake Forest University
Andrea Romi	Texas Tech University
Mark Ross	Miami University
David Rosser	The University of Texas at Arlington
Stephen Rowe	University of Arkansas
Andrea Rozario	University of Illinois Urbana-Champaign
Aaron Saiewitz	University of Nevada, Las Vegas

Kerri-Ann Sanderson	Bentley University
Gabriel Saucedo	Seattle University
Scott Seavey	Florida Atlantic University
Deborah Seifert	Illinois State University
Yuxin Shan	University of Wisconsin–Eau Claire
Mark Sheldon	John Carroll University
Matthew Sherwood	University of Massachusetts Amherst
Ewa Sletten	The Ohio State University
Rodney Smith	California State University, Long Beach
Stewart Smyth	The University of Sheffield
Mason Snow	Weber State University
Dhinu Srinivasan	University of Pittsburgh
Kevin Standridge	Duke University
Jared Stark	University of Arkansas
Matthew Starliper	Texas A&M University–Corpus Christi
Chad Stefaniak	University of South Carolina
Arthur Stenzel	University of St. Gallen
Mikhail Sterin	Texas State University
Jennifer Sustersic Stevens	Ohio University
Ikseon Suh	University of Nevada, Las Vegas
Dan Sunderland	Northeastern University
Steve Sutton	NHH Norwegian School of Economics
Amy Swaney	Central Michigan University
Ryan Teeter	University of Pittsburgh
Meredith Tharapos	RMIT University
James Thewissen	Universite Catholique de Louvain
Chanta Thomas	Rutgers, The State University of New Jersey
Anne Thompson	University of Illinois Urbana-Champaign
Nuriddin Tojiboyev	Rutgers, The State University of New Jersey
Adam Vitalis	University of Waterloo
Patrick Vorst	Maastricht University
Yin Wang	Singapore Management University
Tawei Wang	DePaul University
Qian Wang	Iowa State University
Yunsen Wang	Montclair State University
K. Philip Wang	University of Florida
Marcia Watson	Trinity University
Luke Watson	Villanova University
Kelly Wentland	George Mason University
Brian Wenzel	McGill University
John Wertz	Indiana University Bloomington
T. Jeffrey Wilks	Brigham Young University
Brian Williams	Texas A&M University
David Wood	Brigham Young University
Feilian Xia	Southern University of Science and Technology
Lu Xing	University of Bath
Yao Yao	Rutgers, The State University of New Jersey
Alfred Yebba	Binghamton University, SUNY
Teri Yohn	Emory University
Haiwen (Helen) Zhang	University of Minnesota
Yinglei Zhang	The Chinese University of Hong Kong
Chanyuan(Abigail) Zhang	Rutgers, The State University of New Jersey
Ivy Zhang	University of California, Riverside
Abigail Zhang	The University of Texas at San Antonio
Meiling Zhao	The Chinese University of Hong Kong
Yijiang Zhao	American University
Yuping Zhao	University of Houston
Aleksandra Zimmerman	Florida State University

