

# American Accounting Association Annual Report *Accounting Historians Journal*

For the Year Ending December 31, 2023

## I. INTRODUCTION

The *Accounting Historians Journal* (*AHJ*) is an international journal that addresses the development of accounting thought and practice. *AHJ* embraces all subject matter related to accounting history, including, but not limited to, research that provides a historical perspective on contemporary accounting issues.

This annual report documenting the activities of *AHJ* 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-Historians-Journal>.

## II. COMMENTARY BY THE SENIOR EDITOR

2023 was a special year for *Accounting Historians Journal* as it was the 50th anniversary of the founding of the Academy of Accounting Historians and the 50th volume of *AHJ*, with celebrations and special recognition at the American Accounting Association Annual Meeting in August. The 16 articles published in 2023 included several submissions from scholars and others highlighting progress made and changes experienced during the past half-century. We were also able to feature two articles from recipients of the Vangermeersch Award, for which authors must be new to academia, within seven years from receipt of their terminal degree. One of those articles, "[The Power of One: A Memorial to Dr. Larzette Golden Hale \(1920–2015\)](#)" by LaToya Flint and Brandi Holley, was subsequently recognized by the Academy as the most outstanding article published in *AHJ* during 2023. Several other articles resulted from outreach efforts publicizing *AHJ* at international conferences in France, Italy, and the United Kingdom. During 2023, SCOPUS began indexing *AHJ* as a History publication in addition to its existing classification as a business and accounting publication. We have also been notified that ANVUR, the Italian National Agency for the Evaluation of the University and Research Systems, has upgraded its rating of *AHJ* to "A," with retrospective application of that rating to 2019. We thank all those who have contributed to making 2023 the biggest year yet for the journal, and look forward to publishing more articles that are new, true, and interesting.

—William H. Black, University of North Georgia

## 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-Historians-Journal>.

#### 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 5 desk rejections in 2023, which equals 14 percent of the 37 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	23	37	39	99	69	30

##### 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**

<b>Year</b>	<b>New Submissions Received (a)</b>	<b>Number of Rejections (b)</b>	<b>Percentage of Rejections (c) = (b)/(a)</b>	<b>Number of Papers in Process (d)</b>	<b>Percentage in Process (e) = (d)/(a)</b>	<b>Number of Acceptances (f)</b>	<b>Percentage of Acceptances (g) = (f)/(a)</b>
2023	37	10	27%	12	32%	15	41%
2022	27	14	52%	2	7%	11	41%
2021	28	11	39%	3	11%	14	50%
2020	28	15	54%	0	0%	13	46%
2019	24	13	54%	0	0%	11	46%

#### V. CONCLUSION AND NOTES OF THANKS AND RECOGNITION

We appreciate the service of 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*

David Alexander	University of Birmingham
Elizabeth Almer	Portland State University
Frank Badua	McMurry University
Scott Boylan	Washington and Lee University
Tiago Cardao-Pito	University of Lisbon
Carolyn Cordery	Victoria University–Wellington
Josh Daspit	Texas State University
Carol Dee	University of Colorado Denver
Dominic Detzen	Vrije Universiteit Amsterdam
Michael Doron	California State University, Northridge
Roberta Fasiello	University of Salento
LaToya Flint	The University of Mississippi
Timothy Fogarty	Case Western Reserve University
Craig Foltin	Cleveland State University
Jan Heier	Faulkner University
Brandi Holley	Samford University
Keith Kebodeaux	Texas State University
John Keyser	Case Western Reserve University
Richard Krever	The University of Western Australia
Mikhail Kuter	Kuban State University
Markus Lampe	Vienna University of Economics and Business
Laurent Lavigne	Université de Lorraine
Ellen Lippman	University of Portland
Stephanie Moussalli	The University of Mississippi
Christopher Napier	Royal Holloway, University of London
Recep Pekdemir	University of Wisconsin–La Crosse
Michael Power	The London School of Economics and Political Science
Monica Prasad	Northwestern University
Vaughan Radcliffe	University of Western Ontario
Diane Roberts	University of San Francisco
Adriana Rodrigues	Silva Instituto Politecnico de Santarem
Alessandro Silvestri	Harvard University
Mary Stolberg	Appalachian State University
Miklos Vasarhelyi	Rutgers, The State University of New Jersey
Mohini Vidwans	Lincoln University
Rob Vosslander	University of Canterbury
Barbara White	University of West Florida
Alex Young	Hofstra University