American Accounting Association Annual Report
Journal of the American Taxation Association

For the Year Ending December 31, 2023

I. INTRODUCTION

The Journal of the American Taxation Association (*JATA*) is a research publication of the American Taxation Association, an organization that promotes the study of, and the acquisition of knowledge about, taxation. The journal is dedicated to disseminating a wide variety of tax knowledge and to fulfill this responsibility, the journal considers research that employs quantitative, analytical, experimental, and descriptive methods to address tax topics of interest to its readership.

This annual report documenting the activities of *JATA* 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/The-Journal-of-the-American-Taxation-Association.

II. COMMENTARY BY THE SENIOR EDITOR

I officially became the senior editor on June 1, 2023. The *JATA* editorial process has not changed from that of the prior editors. The editorial team consists of the following individuals: Amy M. Hageman (Kansas State University), Daniel P. Lynch (University of Wisconsin–Madison), and Stephanie Sikes (University of Illinois Chicago). The editorial team also relies on excellent *ad hoc* editors, including Timothy J. Rupert (Northeastern University) and Diana Falsetta (University of Miami). As senior editor, my first obligation is to promote the study of taxation across a wide variety of dimensions including subjects and methods of inquiry. Associated with this duty is my responsibility to guide tax research papers through the publication process of the journal, and through presentation at the *JATA* Annual Conference. Where appropriate, the editorial team provides detailed advice to the authors to help them develop their research in ways that might improve the contribution of the work. A key initiative in my role as senior editor is to foster Diversity, Equity, and Inclusion (DEI) in all that we do with the journal. In addition to paying attention to DEI in selecting editors, Editorial Board members, and reviewers, the journal aims to solicit articles in the tax space relevant to DEI issues for a Special Section of the journal. Another recent initiative is to better recognize the excellent work done by reviewers for the journal. To this end, we created a new award for the best reviewer for the journal over the past year. We will present the first award at the 2025 American Taxation Association Midyear Meeting. I thank the *JATA* editor team and editorial board members for their efforts and service to the journal during this period. I am also grateful for the support of the ATA leadership: President Jenny Brown; Past-President Petro Lisowsky; the ATA Board of Trustees, and the ATA Publications Committee (Stephen Lusch, Chair). The entire *JATA* editorial team extends a thank you to the AAA for their support. Finally, I invite any and all feedback on how we can continue to improve the dissemination of tax research ideas and the impact of the journal.

—Lisa De Simone, The University of Texas at Austin

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/The-Journal-of-the-American-Taxation-Association

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 1 desk rejection in 2023, which equals 2 percent of the 50 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	9	50	46	105	92	13

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 seven 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	50	21	42%	19	38%	10	20%
2022	38	23	61%	7	18%	8	21%
2021	42	26	62%	1	2%	15	36%
2020	54	41	76%	0	0%	13	24%
2019	65	46	71%	0	0%	19	29%

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 Editors

Diana Falsetta	University of Miami
Anne Magro	George Mason University
Brian Spilker	Brigham Young University

Ad Hoc Reviewers

Eric Allen	University of California, Riverside
Andrew Belnap	The University of Texas at Austin
Elisa Casi-Eberhard	Norwegian School of Economics
James Chyz	The University of Tennessee
William Ciconte	University of Illinois Urbana-Champaign
Paul Demere	University of Georgia
Alexander Edwards	University of Toronto
Anne Ehinger	Florida State University
Diana Falsetta	University of Miami
Zackery Fox	Brigham Young University
John Gallemore	The University of North Carolina at Chapel Hill
Davidson Gillette	East Carolina University
Stephen Glaeser	The University of North Carolina at Chapel Hill
Nathan C. Goldman	North Carolina State University
Amy Hageman	Kansas State University
Russ Hamilton	Southern Methodist University
Victoria Hansen	University of North Carolina Wilmington
Michelle Harding	Virginia Tech
Bradford Hepfer	The University of Iowa
Jeffrey Hoopes	The University of North Carolina at Chapel Hill
Hansol Jang	National University of Singapore
Preetika Joshi	McGill University
David Kenchington	Arizona State University
Allison Koester	Georgetown University
Ethan LaMothe	University of Central Florida
Stacie Laplante	University of Wisconsin–Madison
Yoojin Lee	California State University, Long Beach
Rebecca Lester	Stanford University
Christina Lewellen	North Carolina State University
Petro Lisowsky	Boston University and Norwegian Center for Taxation
Stephen Lusch	Texas Christian University
Daniel Lynch	University of Wisconsin–Madison
Aaron Mandell	University of Wisconsin–Milwaukee
Kevin Markle	Michigan State University
Mary Marshall	Portland State University
Michael Mayberry	University of Florida
Frank Murphy	University of Connecticut
Michelle Nessa	Michigan State University
Regina Ortmann	Paderborn University
Scott Rane	University of Florida
Miles Romney	Florida State University
Christina Ruiz	Indiana University Bloomington
Timothy Rupert	Northeastern University
Mary Sasmaz	Case Western Reserve University

Jeri Seidman   University of Virginia
Spenser Seifert   University of South Carolina
Brian Spilker   Brigham Young University
James Stekelberg   Colorado State University
Bridget Stomberg   Indiana University Bloomington
Erin Towery   University of Georgia
Luke Watson   Villanova University
Jacco Wielhouwer   VU Amsterdam
Jaron Wilde   The University of Iowa
Brian Williams   Texas A&M University
Braden Williams   The University of Texas at Austin