

American Accounting Association Annual Report *Journal of Emerging Technologies in Accounting*

For the Year Ending December 31, 2023

I. INTRODUCTION

The *Journal of Emerging Technologies in Accounting* is the academic journal of the Strategic and Emerging Technologies Section of the American Accounting Association. The purpose of this section is to improve and facilitate the research, education, and practice of advanced information systems, cutting-edge technologies, and artificial intelligence in the fields of accounting, information technology, and management advisory systems. The primary criterion for publication in *JETA* is the significance of contribution made to the literature. *JETA*'s mission is to encourage, support, and disseminate the production of a stream of high-quality research focused on emerging technologies and artificial intelligence, applied or applicable, to a wide set of accounting related problems. *JETA*'s objectives are to provide an outlet for studies that are:

1. Forward-looking research regarding strategic and emerging technologies and their impact on the accounting and business environments;
2. Discovery and exploratory research about technological environments, including artificial intelligence;
3. Conceptual research about the technological environment;
4. Field research of emerging and relatively new technologies;
5. Archival and retrospective studies of the life cycle of prior technologies with a focus on a historical perspective of such technologies and the knowledge that can be gained in the current and future adoption and implementation of emerging technologies; and
6. Integrative plans for introducing, managing, and controlling emerging technologies in all areas of accounting (audit, financial, cost, tax, etc.), including practice and curriculum issues.

This annual report documenting the activities of *JETA* 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/Journal-of-Emerging-Technologies-in-Accounting>.

II. COMMENTARY BY THE SENIOR CO-EDITORS

SPECIAL SECTIONS AND EVENTS IN 2023

1. Special Sections of *Journal Emerging Technologies in Accounting*

Large Language Models and Their Implications for Accounting and Finance

JETA invited accounting and information systems scholars to publish their work on Large Language Models (LLMs) in 2023. Large Language Models like ChatGPT have become a significant focus within artificial intelligence and broader technology domains. These models can generate human-like text and perform various tasks, which has significant implications for various sectors, including accounting and finance. LLMs can be trained to understand and generate financial texts, automate report writing, provide insights from vast amounts of data, and more. Nevertheless, they introduce new challenges, such as data privacy and accuracy issues, regulatory considerations, and ethical dilemmas. This call for papers sought to promote theoretical and empirical academic research exploring the opportunities and challenges linked with adopting and using LLMs in accounting and finance. All research methods were welcome.

Environmental, Social, and Governance (ESG) Issues and Technologies

JETA published a special section that featured work on the combination of Environmental, Social, and Governance (ESG) and Technologies in 2023. *JETA* also published a 2022 *JETA* Conference Paper in the area of ESG.

Future Labs

JETA published several articles in Future Labs in the theme of Embracing the AACSB A5 Standards in 2023. We continue to call papers for Future Labs in 2024 (see below).

Analytics in Accounting Curriculum

JETA published an article in this special section in 2023.

2. Thirty-Second Annual Research Workshop on Strategic and Emerging Technologies in Accounting, Auditing, and Tax

The 32nd Annual Research Workshop on Strategic and Emerging Technologies in Accounting, Auditing, and Tax was held in Denver, CO on Saturday, August 5, 2023. The Strategic and Emerging Technologies Section of the American Accounting Association sponsors the workshop. Papers were welcome on any topic relating to strategic and emerging technologies applied to any area of accounting, applying any research methodology including design science (DSR). Examples of research presented at recent workshops: blockchain, text/data analytics, REA, continuous assurance, fraud detection, evidential reasoning, information modeling, genetic programming, neural networks, natural language processing, intelligent databases, intelligent agents and object-oriented computing, XML, and XBRL.

3. Fifty-Eighth World Continuous Auditing & Reporting Symposium

The 58th World Continuous Auditing & Reporting Symposium (58 WCARS) was held in Newark, NJ on November 3 and 4, 2023. The WCARS is the leading global forum on the application of technology to accounting, auditing and financial reporting. The aim of the conference is to provide a forum for all stakeholders, including accounting customers, regulators, the Big 4 and regional accounting firms, internal auditors, and technology vendors to share experiences, best practices, and emerging technologies.

4. Change of Co-Senior Editorship

In 2023, Miklos A. Vasarhelyi, having served as *JETA* Editor from 2004 to 2008, and then as senior editor from 2015 to 2023, made the decision to step down, effective as of the beginning of 2024. We express our deep gratitude for his decade-long commitment and invaluable contributions to *JETA*. Particularly noteworthy is his visionary leadership and unwavering dedication, which played a pivotal role in transforming *JETA* from a nascent AAA journal in 2004 to a pioneering platform that champions emerging technologies and innovations among AAA journals. Fortunately, Miklos is not stepping down too far. We are delighted to announce that Miklos stays on as the Future Labs Editor. See the call for papers here:

<https://aaahq.org/portals/0/documents/calls/2024/JETA%20Future%20Labs.pdf>

As we embark on a new chapter in 2024, we extend a warm welcome to Rob Nehmer of Oakland University, who steps up as a co-senior Editor. *JETA* is a collaborative endeavor, and we are excited to have Robert A. (Rob) Nehmer in the journal leadership as we continue our journey.

Under the co-senior editorship of Hui Du and Rob Nehmer, we are committed to further cultivating *JETA*'s growth, ensuring that it remains at the forefront of scholarly discourse and innovation. Together, we look forward to fostering a dynamic and forward-thinking future for the journal.

In Appreciation

We thank the *JETA* editor team and editorial board members for their efforts and service to the journal this past year. Our editor team and editorial board stay the same in 2023 as in 2022. The entire *JETA* editorial team thanks the AAA and especially David Twiddy (Assistant Director of AAA Publications) for his excellent work and continuous support. We also thank Guangyue (Maria) Zhang (gz132@scarletmail.rutgers.edu) at Rutgers for her editorial assistance.

We are excited about the future of the *JETA* and the many initiatives we have underway. Our editorial team hopes you will continue to support the journal and our efforts to increase the reach and reputation of the journal through your reviews, submissions, and citations.

—Hui Du, University of Houston–Clear Lake, Co-Senior Editor

Miklos Vasarhelyi, Rutgers, The State University of New Jersey, Co-Senior Editor

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 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 senior co-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/Journal-of-Emerging-Technologies-in-Accounting>

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 8 desk rejections in 2023, which equals 12 percent of the 67 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	81	67	67	215	124	91

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	67	25	37%	35	52%	7	10%
2022	73	36	49%	13	18%	24	33%
2021	41	23	56%	1	2%	17	42%
2020	92	35	38%	2	2%	55	60%
2019	52	13	25%	0	0%	39	75%

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 Editor

Juan Zhang Nanjing University

Ad Hoc Reviewers

Majdi Alkababji	Al-Quds Open University
Michael Alles	Rutgers, The State University of New Jersey
Eid Alotaibi	American University of Sharjah
Abdulrahman Alrefai	Kuwait University
Zamil Alzamil	Majmaah University
Deniz Appelbaum	Montclair State University
K. Asli Basoglu	University of Delaware
Marcy Binkley	Vanderbilt University
Adam Booker	University of Denver
A. Faye Borthick	Georgia State University
Salem Boumediene	University of Illinois Springfield
Kristine Brands	United States Air Force Academy
Paul Byrnes	Northern Michigan University
Thomas Calderon	The University of Akron
Vasundhara Chakraborty	Stockton University
Christine Cheng	The University of Mississippi
Arion Cheong	Stevens Institute of Technology
Tiffany Chiu	SUNY at New Paltz
Victoria Chiu	SUNY at Oswego
Soohyun Cho	Rutgers, The State University of New Jersey
Mauricio Codesso	Northeastern University
Joshua Coyne	Texas Tech University
Jun Dai	Michigan Technological University
Bruce Davidson	University of West Florida

Prajakta Desai	Bocconi University
Kexing Ding	Rutgers, The State University of New Jersey
Jonathan DiYorio	Virginia Tech
Ning Du	DePaul University
Huijue Duan	Sacred Heart University
Marc Eulerich	University Duisburg–Essen
Angelica Farfan	Lievano Pontificia Universidad Javeriana
Lazarus Fotoh	Karlstad University
Anupama Girish	Dayananda Sagar College of Engineering
Yu Gu	Rutgers, The State University of New Jersey
Hanchi Gu	Rutgers, The State University of New Jersey
Ryan Guggenmos	Cornell University
Jamie Hoelscher	Southern Illinois University Edwardsville
Qing Huang	Rutgers, The State University of New Jersey
Feiqi Huang	Pace University
Hussein Issa	Rutgers, The State University of New Jersey
Suaad Jassem	Modern College of Business and Science
Lanxin Jiang	Rutgers, The State University of New Jersey
Jiancheng Jiang	The University of North Carolina at Charlotte
Martin Kang	Mississippi State University
Karina Kasztelnik	Tennessee State University
Matt Kaufman	Portland State University
Allison Kays	Emory University
Jumi Kim	Rutgers, The State University of New Jersey
Rosemary Kim	Loyola Marymount University
Ashley King	The University of Tennessee
Sherwood Lambert III	University of West Florida
Barbara Lamberton	University of Hartford
Heejae Lee	Rutgers, The State University of New Jersey
Lorraine Lee	University of North Carolina Wilmington
Eugene Lee	University of Maryland Global Campus
Gordon Leeroy	The University of Texas at Austin
He Li	Southwestern University of Finance and Economics
Qi Liu	University of Rhode Island
Kai-Uwe Marten	Ulm University
Maureen Mascha	Purdue University Northwest
Richard Mautz	University of South Florida
Kevin Moffitt	Rutgers, The State University of New Jersey
Ivy Munoko	Rutgers, The State University of New Jersey
Cory Ng	Temple University
Ziyi Niu	Eastern New Mexico University
Nyore Ofogbe	University of Nigeria
Duo Pei	University of Warwick
Robert Pinsker	Florida Atlantic University
Amer Qasim	Al Ain University
Ali Saeedi	University of Minnesota Crookston
Vincent Shea	St. John's University
Jonas Sogaard	Copenhagen Business School
Daniel Street	Bucknell University
Scott Summers	Brigham Young University
Ting Sun	The College of New Jersey
Ronald Tsang	Mercer University
Yunsen Wang	Montclair State University
Xinxin Wang	Rutgers, The State University of New Jersey

Chengzhang Wu	Marist College
Fangbing Xiong	Rutgers, The State University of New Jersey
Yao Yao	Rutgers, The State University of New Jersey
Chanyuan (Abigail) Zhang	Rutgers, The State University of New Jersey
Maria Guangyue Zhang	Rutgers, The State University of New Jersey
Juan Zhang	Nanjing University