

American Accounting Association Annual Report *Journal of International Accounting Research*

For the Year Ending December 31, 2023

I. INTRODUCTION

The *Journal of International Accounting Research (JIAR)* publishes articles that increase our understanding of the development and use of international accounting and reporting practices or attempt to improve extant practices. International accounting is broadly interpreted to include the reporting of international economic transactions; the study of differences among practices across countries; the study of interesting institutional and cultural factors that shape practices in a single country but have international implications; and the effect of international accounting practices on users. *JIAR* has a diverse readership and is interested in articles on auditing, financial accounting, managerial accounting, systems, tax, and other specialties within the field of accounting. The journal is open to research using a wide variety of research methods, including empirical-archival, experimental, field studies, and theoretical. The importance of the findings and the rigor of the analysis are the factors that determine acceptability. The journal may include sections for Notes (shorter articles), Commentaries, and Book Reviews.

This annual report documenting the activities of *JIAR* 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-International-Accounting-Research/Editorial-Policy>.

II. COMMENTARY BY THE SENIOR EDITOR

After hosting two successful virtual conferences—the Eighth and Ninth *JIAR* Conferences, in collaboration with The University of Memphis in June 2021 and 2022—we organized the 10th *JIAR* Conference in beautiful Norwich, England, from June 22–24, 2023. The Conference was kindly organized and sponsored by the University of East Anglia. We received a total of 25 and 65 submitted manuscripts for the plenary and concurrent sessions, respectively. The 10th *JIAR* Conference garnered significant attention, with over 100 participants joining the scholarly discourse. The 11th *JIAR* Conference will be held in Taipei, Taiwan from June 20–22, 2024. The host university is National Taiwan University. We hope that our conferences will help promote *JIAR* and attract more submissions from different regions. On June 1, 2024, I will be stepping down from my role as the senior editor of *JIAR*. Dr. Ling Lisic, from Virginia Tech, will take over as the new senior editor. Dr. Lisic is a well-established researcher in the field of international accounting and auditing. I am confident that under her leadership, *JIAR* will not only maintain its momentum but also flourish further, contributing significantly to the academic community.

—Steve Lin

The University of Memphis

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/Journal-of-International-Accounting-Research/Editorial-Policy>

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 3 desk rejections in 2023, which equals 4 percent of the 69 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	53	69	65	187	159	28

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	69	25	36%	37	54%	7	10%
2022	65	29	45%	19	29%	17	26%
2021	109	70	64%	2	2%	37	34%
2020	85	68	80%	0	0%	17	20%
2019	86	72	84%	0	0%	14	16%

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

Lawrence Abbott	University of Wisconsin–Milwaukee
Subhash Abhayawansa	Swinburne University of Technology
Mansoor Afzali	Hanken Svenska Handelshogskolan
Jaehan Ahn	Northeastern University
Xi Ai	University of Louisville
Herita Akamah	University of Nebraska–Lincoln
Jose Arguello	The University of Tennessee
Nelli Artienwicz	Uniwersytet Gdanski
T. J. Atwood	University of Arkansas
Zhuoli Axelton	Washington State University
Saeed Baatwah	Shaqra University
Rebecca Bachmann	Macquarie University
Erik Beardsley	University of Illinois Urbana-Champaign
Anna Bedford	University of Technology Sydney
Evisa Bogdani	Northeastern University
Jeff Boone	The University of Texas at San Antonio
Diane Breesch	Vrije Universiteit Brussel
Qing Burke	Miami University
Ian Burt	Niagara University
June Cao	Curtin University
Valerie Chambers	Weber State University
Jeff Chen	Texas Christian University
Huimin Chen	University of Massachusetts Lowell
Yu Chen	Shanghai Jiao Tong University
Tai-Yuan Chen	The Hong Kong University of Science and Technology
Seong Cho	Oakland University
Bobae Choi	The University of Newcastle
Sung Gon Chung	Wayne State University
Lidong Cui	The University of Memphis
Francis Ding	Virginia Tech
Ting Dong	Stockholm School of Economics
Li Li Eng	Missouri University of Science and Technology
Andrei Filip	IESEG School of Management
Mary Fischer	The University of Texas at Tyler
Jiajia Fu	The University of Texas Rio Grande Valley
Irina Gazizova	Stockholm School of Economics
Rui Ge	Shenzhen University
Ahsan Habib	Massey University
Mostafa Harakeh	University of Leeds
Jodi Henley	The University of Alabama
Tuan Ho	University of Bristol
Hsiao-Tang Hsu	Texas A&M University–Corpus Christi
Yu-Lin Hsu	University of Glasgow
Ting-Chiao Huang	Monash University
Michael Imhof	Wichita State University
Haiyan Jiang	Macquarie University
Lingting Jiang	University of Cincinnati
Kiridaran Kanagaretnam	York University
Tony Kang	University of Nebraska–Lincoln
Oksana Kim	Minnesota State University, Mankato

Young Hoon Kim	George Mason University
Jae B. Kim	Lehigh University
Minjae Koo	The Chinese University of Hong Kong, Shenzhen
Jay Junghun Lee	University of Massachusetts Boston
Edward Lee	University of Manchester
Jimmy Lee	Singapore Management University
Gun Lee Changwon	National University
Lijun Lei	University of North Carolina Greensboro
Xiaohui LI	The Hong Kong Polytechnic University
Valerie Li	San Diego State University
Chuchu Liang	University of California, Irvine
Lin Liao	Nanjing Audit University
Chelsea Liu	The University of Adelaide
Summer Liu	Texas A&M University
Nan Liu	Peking University
Meiting Lu	Macquarie University
Shuqing Luo	The University of Hong Kong
Chun Yu Mak	University of Birmingham
Eldar Maksymov	Arizona State University
Ana Marques	University of East Anglia
Adi Masli	The University of Kansas
Francesco Mazzi	University of Florence
Brian McAllister	University of Colorado Colorado Springs
Valentina Minutiello	Carlo Cattaneo University
Toshiaki Mitsudome	Hunter College
Conny Overland	University of Gothenburg
Kevin Ow Yong	Peking University
Mari Paananen	University of Gothenburg
Jong Chool Park	University of South Florida
Jirada Petaibanlue	Chulalongkorn Business School
Pornthana Sakchuenyos	Deakin University
Kanyarat (Lek) Sanoran	Chulalongkorn University
K Saunders	University of Nebraska–Lincoln
Jeri Seidman	University of Virginia
Catherine Shakespeare	University of Michigan
Linna Shi	University of Cincinnati
Hanzhong Shi	Huazhong University of Science and Technology
Felipe Silva	University of Missouri
Stefan Slavov	San Diego State University
Nuno Soares	University of Porto
Byron Song	Hong Kong Baptist University
Sarah Stein	Virginia Tech
Xuan Sun	Edith Cowan University
Xian Sun	Johns Hopkins University
Laura Swenson	University of Wisconsin–Milwaukee
Qingliang Tang	Western Sydney University
Xiaojian Tang	Nanjing Agricultural University
Haimeng Teng	The Pennsylvania State University at Harrisburg
Anne Thompson	University of Illinois Urbana-Champaign
Martin Thomsen	University of Muenster
Qiong Wang	Southeast University
Mengmeng Wang	University of North Carolina Greensboro
Yang Wang	University of Dundee
Li Wang	University of Akron
Shujing Wang	Tongji University
Kun Wang	Tsinghua University
Yi Xiang	The Hong Kong Polytechnic University
Sujuan Xie	Ocean University of China
Yuan Xie	Fordham University

Xiangang Xin	City University of Hong Kong
Rui Ye	Xi'an Jiaotong–Liverpool University
Hau Yi Yeung	Lingnan University
Huifang Yin	Shanghai University of Finance and Economics
Kevin Yong	Singapore Institute of Technology
Kexin Yu	University of Cincinnati
Hao Zhang	Rochester Institute of Technology
Jindan Zhang	Zhejiang University of Finance and Economics
Wei Zhang	University of Massachusetts Amherst
Xiu-Ye Zhang	Australian National University
Meiling Zhao	The Chinese University of Hong Kong
Vincent Y. Zhuang	City University of Hong Kong