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.
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

<table>
<thead>
<tr>
<th>Year</th>
<th>Manuscripts In-Process, Beginning of Year (a)</th>
<th>New Submissions Received (b)</th>
<th>Resubmissions Received (c)</th>
<th>Manuscripts Available for Evaluation (a) + (b) + (c) = (d)</th>
<th>Decision Letters Sent (e)</th>
<th>Manuscripts In-Process, End of Year (d) − (e) = (f)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>53</td>
<td>69</td>
<td>65</td>
<td>187</td>
<td>159</td>
<td>28</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Year</th>
<th>New Submissions Received (a)</th>
<th>Number of Rejections (b)</th>
<th>Percentage of Rejections (c) = (b)/(a)</th>
<th>Number of Papers in Process (d)</th>
<th>Percentage of Papers in Process (e) = (d)/(a)</th>
<th>Number of Acceptances (f)</th>
<th>Percentage of Acceptances (g) = (f)/(a)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2023</td>
<td>69</td>
<td>25</td>
<td>36%</td>
<td>37</td>
<td>54%</td>
<td>7</td>
<td>10%</td>
</tr>
<tr>
<td>2022</td>
<td>65</td>
<td>29</td>
<td>45%</td>
<td>19</td>
<td>29%</td>
<td>17</td>
<td>26%</td>
</tr>
<tr>
<td>2021</td>
<td>109</td>
<td>70</td>
<td>64%</td>
<td>2</td>
<td>2%</td>
<td>37</td>
<td>34%</td>
</tr>
<tr>
<td>2020</td>
<td>85</td>
<td>68</td>
<td>80%</td>
<td>0</td>
<td>0%</td>
<td>17</td>
<td>20%</td>
</tr>
<tr>
<td>2019</td>
<td>86</td>
<td>72</td>
<td>84%</td>
<td>0</td>
<td>0%</td>
<td>14</td>
<td>16%</td>
</tr>
</tbody>
</table>

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  Universytet 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
<table>
<thead>
<tr>
<th>Name</th>
<th>Institution and University</th>
</tr>
</thead>
<tbody>
<tr>
<td>Xiangang Xin</td>
<td>City University of Hong Kong</td>
</tr>
<tr>
<td>Rui Ye</td>
<td>Xi’an Jiaotong–Liverpool University</td>
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<tr>
<td>Hau Yi Yeung</td>
<td>Lingnan University</td>
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<tr>
<td>Huifang Yin</td>
<td>Shanghai University of Finance and Economics</td>
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<td>Singapore Institute of Technology</td>
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<td>Kexin Yu</td>
<td>University of Cincinnati</td>
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<td>Hao Zhang</td>
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<tr>
<td>Jindan Zhang</td>
<td>Zhejiang University of Finance and Economics</td>
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<tr>
<td>Wei Zhang</td>
<td>University of Massachusetts Amherst</td>
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<tr>
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<td>Australian National University</td>
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<tr>
<td>Meiling Zhao</td>
<td>The Chinese University of Hong Kong</td>
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<tr>
<td>Vincent Y. Zhuang</td>
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