

American Accounting Association Annual Report

Journal of Information Systems

For the Year Ending December 31, 2023

I. INTRODUCTION

The *Journal of Information Systems (JIS)* is the academic journal of the Accounting Information Systems (AIS) Section of the American Accounting Association (AAA). *JIS*, which was first published in 1987, publishes high-quality, leading-edge research that advances AIS knowledge. The vital importance of information technology in all aspects of business and government, broadly, and all fields of accounting and auditing, has significantly heightened the need for the research published in *JIS*.

All papers in *JIS* contribute to AIS, or to accounting or auditing research with an AIS component. This contribution may be direct, by working with settings in AIS and various areas of accounting, including financial, managerial, taxation, and auditing. Equally important, the contribution of a paper may be indirect, by bringing to AIS, accounting, and auditing, the benefits and implications of research in management information systems, management science, computer science, psychology, sociology, or other business fields.

This annual report documenting the activities of *JIS* 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-Information-Systems>.

II. COMMENTARY BY THE SENIOR EDITORS

As reflected in our recent *JIS* editorial, our vision as thought leaders is for *JIS* to be a leading outlet for authors studying the relationship between accounting, information systems, and information technology. In so doing, we seek to support, promote, and improve research and practice on these topics. Specifically, we encourage submissions from the research community in topical areas related to AIS, auditing and assurance services, financial accounting, management accounting, taxation, and all other areas of accounting that broadly defined have relevance to AIS.

JIS continues to actively work on initiatives, including research development workshops on emerging topics of interest to the AIS research community, and conferences that provide a forum for AIS researchers to share their research and advance it toward publication. These initiatives and forums all help to generate research related to AIS. Specifically, building on the 2020 workshop on Robotic Process Automation, 2021 workshop on Data Value Creation and Measurement, and 2022 workshop on AI and the Accounting Profession, we conducted a Special Forum Conference on The Digital Transformation of ESG Reporting in New York in December 2023. This was a collaboration between the editors for *Journal of Accounting and Public Policy* and *JIS*.

Additionally, *JIS* sponsors National and International Conferences. Following the 2021 virtual conference in conjunction with National Chung Cheng University in Taiwan, and the conference in conjunction with the University of Duisburg-Essen in Germany in 2022, our international conference in 2024 will run in conjunction

with Monash University, Indonesia. Similarly, the *JIS* Conference (JISC2024), held in conjunction with the AIS Section Midyear Meeting, considers original academic papers addressing a wide range of issues related to accounting information systems and information technology.

As such, *JIS* continues to:

- embrace a breadth of submission types that use a wide range of research methods including analytic, archival, design science, experiment, field or case study, and survey/questionnaire. These types include:
 - research papers; research letters; practice section articles; invited commentary; comments on previously published articles; and special topics.
- maintain ongoing calls for special topics, including:
 - literature review and/or research synthesis; methodology; descriptive research for theory building; innovative and novel research datasets; and replication research (see <https://aaahq.org/Research/Journals/Journal-of-Information-Systems/Editorial-Policy>).
- be committed to promoting and supporting diversity of thought and diversity of representation on its editorial board.

Further, there are plans to develop and offer future-focused online forums to increase the visibility of the journal. These include presentations by industry leaders, short cutting-edge opinion pieces (including interviews) from industry leaders, and paper development workshops.

—Tawei Wang, DePaul University
Carla Wilkin, Monash University

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 editors, 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, one 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-Information-Systems>.

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 2023.

- Column (b) of Table 1 reports the number of new submissions for 2023.

- Column (c) of Table 1 reports the number of revised manuscripts resubmitted for 2023.
- 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 in 2023. 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 4 desk rejections in 2023, which equals 6 percent of the 70 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 | 18 | 70 | 62 | 150 | 126 | 24 |

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 | 70 | 26 | 37% | 28 | 40% | 16 | 23% |
| 2022 | 63 | 41 | 65% | 7 | 11% | 15 | 24% |
| 2021 | 44 | 26 | 59% | 1 | 2% | 17 | 39% |
| 2020 | 71 | 39 | 55% | 0 | 0% | 32 | 45% |
| 2019 | 77 | 47 | 61% | 0 | 0% | 30 | 39% |

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

Gregory Saxton York University

Ad Hoc Reviewers

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|------------------|------------------------------------|
| Lawrence Abbott | University of Wisconsin–Milwaukee |
| Sanaz Aghazadeh | Louisiana State University |
| Kemi Ajayi | University of Colorado Denver |
| M. Tolga Akcura | Ozyegin University |
| Jillian Alderman | Pepperdine University |
| Sameh Ammar | Qatar University |
| Reza Barkhi | Virginia Tech |
| Nathan Berglund | Mississippi State University |
| Hind Berrami | Hassan II University |
| Jeremy Bertomeu | Washington University in St. Louis |
| Annika Bonrath | Universität Duisburg-Essen |
| Adam Booker | University of Denver |
| Joseph Brazel | North Carolina State University |
| Matthias Breuer | Columbia University |
| Hilda Carrillo | University of Louisville |
| Xu (Joyce) Cheng | Auburn University |
| Victoria Chiu | SUNY at Oswego |

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|----------------------|--|
| Brett Considine | Monash University |
| Lauren Cooper | West Virginia University |
| Corey Evans | Texas Tech University |
| Daniel Ferguson | Washington State University |
| Renee Flasher | The Pennsylvania State University Harrisburg |
| Benjamin Fligge | Universität Duisburg-Essen |
| Anne Fortin | Université du Québec a Montreal |
| Tracie Frost | Florida Atlantic University |
| Bachman Fulmer | The University of Tampa |
| Graham Gal | University of Massachusetts Amherst |
| Benjamin George | The University of Toledo |
| Shawn Granitto | Florida Gulf Coast University |
| Emily Griffith | University of Wisconsin–Madison |
| Ken Guo | California State University, Fullerton |
| Zhijian He | Marquette University |
| Shih-Hui Hsiao | Rowen University |
| Feiqi Huang | Pace University |
| JiangBo HuangFu | Florida Atlantic University |
| Diane Janvrin | Iowa State University |
| Anna Jeong | University of Hawai'i at Manoa |
| Kim Jeppesen | Copenhagen Business School |
| Wanying Jiang | The University of Texas Permian Basin |
| Ahmad Juma'h | University of Illinois |
| Steven Kaszak | University of North Carolina Wilmington |
| Faten Kharbat | Al Ain University of Science and Technology |
| Peter Kipp | University of North Texas |
| Jan Klaus | Bentley University |
| Joon Ho Kong | Stevens Institute of Technology |
| Jared Koreff | Trinity University |
| Ronja Krane | Universität Duisburg-Essen |
| Marko Kureljusic | Universität Duisburg-Essen |
| Manal Laghmouch | Hasselt University |
| Lijun Lei | The University of North Carolina at Greensboro |
| Vanessa Lopez Kasper | Universität Duisburg-Essen |
| Michelle R Lowry | Virginia Tech |
| Xin Luo | Marquette University |
| James Moon | Georgia Institute of Technology |
| Jiwon Nam | California State University, Fullerton |
| Alessandro Niro | Universiteit van Amsterdam |
| Karin Olesen | University of Auckland |
| Jon Perkins | Iowa State University |
| Robert Pinsker | Florida Atlantic University |
| Richard Price | The University of Oklahoma |
| Reiner Quick | Darmstadt University of Technology |
| Asheq Rahman | Auckland University of Technology |
| Jesse Robertson | University of North Texas |
| Stephen Rowe | University of Arkansas |
| Samiaji Sarosa | Atma Jaya University Yogyakarta |
| Megan Seymore | Ohio University |

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|-------------------|---|
| Vincent Shea | Saint John's University |
| Amy Sheneman | The Ohio State University |
| Juergen Sidgman | University of Alaska Anchorage |
| Thomas Smith | University of South Florida |
| Neal Snow | Lehigh University |
| Wenye Tang | Appalachian State University |
| Ann Tank | University of Stuttgart |
| Jochen Theis | University of Southern Denmark |
| Aki Tomita | Toyo University |
| Brad Trinkle | Iowa State University |
| Hamid Vakilzadeh | University of Wisconsin–Whitewater |
| Dennis Van Liempd | University of Southern Denmark |
| Yen-Yao Wang | Auburn University |
| Victor Xiaoqi | California State University, Long Beach |
| Yunsen Wang | Montclair State University |
| Chunhao Xu | The University of Texas Permian Basin |
| Meng-Feng Yen | National Cheng Kung University |
| Kyunghee Yoon | Clark University |
| Ferhat Zengul | The University of Alabama at Birmingham |
| Yimei Zhang | Montana State University |
| Ming Zhou | DePaul University |
| Mi (Jamie) Zhou | Virginia Commonwealth University |