American Accounting Association Annual Report
Journal of Management Accounting Research

For the Year Ending December 31, 2023

I. INTRODUCTION

The mission of the *Journal of Management Accounting Research* (*JMAR*) is to advance the theory and practice of management accounting through publication of high-quality applied and theoretical research, using any well-executed research method. *JMAR* serves the global community of scholars and practitioners whose work impacts or is informed by the role that accounting information plays in decision making and performance measurement within organizations. Settings may include profit and not-for profit organizations; service, retail, and manufacturing organizations; and domestic, foreign, and multinational firms. *JMAR* furthermore seeks to advance an understanding of management accounting in its broader context, such as issues related to the interface between internal and external reporting or taxation. New theories, topical areas, and research methods, as well as original research with novel implications to improve practice and disseminate the best managerial accounting practices are encouraged.

This annual report documenting the activities of *JMAR* 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-Management-Accounting-Research.

II. COMMENTARY BY THE SENIOR EDITOR

I thank the *JMAR* editor team and editorial board members for their efforts and service to the journal this past year. We have been able to maintain quick submission turnaround times—the mean processing time was 32 days and more than 85 percent of all submissions received an editor decision letter within two months. We provide high-quality reviews and editor decision letters that not only improve individual research papers, but also help young scholars develop as researchers. This takes the time and effort of everyone involved in the reviewing and editing process, so I cannot thank you enough.

In addition to processing regular submissions, *JMAR* has the following ongoing initiatives and awards to announce:

1. **Special Interest Forum on Target Setting**, guest-edited by Theresa Libby (University of Central Florida), Matthias Mahlendorf (Frankfurt School of Finance & Management), and Adam Presslee (University of Waterloo) with a submission deadline in April 2024.

2. **Call for Registered Reports**, open for the full 2022–2024 term of the current senior editor. The main goals are to promote rigorous research free of publication biases and to reduce outcome risks for projects relying on high-cost data collections. Accepted proposals will have a two-year window to get implemented, starting from the date of proposal acceptance.

3. *JMAR* **Outstanding Reviewer Awards:** Each year during the MAS Midyear Research Conference, the *JMAR* editor team awards "Outstanding Reviewer Awards" to individuals who have given exceptional service to the journal in terms of number and quality of reviews over the past several years. We extend congratulations to the most recent winners:
   Lan Guo (Wilfrid Laurier University)
   Tyler F. Thomas (University of Waterloo)

4. **2023 *JMAR* Best Paper Award:** The MAS Publications Committee awards the *JMAR* Best Paper Award each year. The *JMAR* editor team congratulates the following recipients of this award, presented at the 2024 MAS Mid-Year Meeting:
   Clara Xiaoling Chen (University of Illinois Urbana-Champaign)
   Ryan Hudgins (Earlham College)
   William F. Wright (University of Illinois Urbana-Champaign)
   "The Effect of Advice Valence on the Perceived Credibility of Data Analytics," published in the 2022 Spring issue of *JMAR* (Volume 34, Issue 2).

More information on the ongoing *JMAR* initiatives can be found here: https://aaahq.org/MAS/JMAR.
—Michal Matějka, Arizona State 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 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-Management-Accounting-Research

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 34 desk rejections in 2023, which equals 31 percent of the 108 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	7	108	87	202	190	12

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	108	66	61%	29	27%	13	12%
2022	90	65	72%	4	5%	21	23%
2021	75	56	75%	0	0%	19	25%
2020	88	68	77%	0	0%	20	18%
2019	91	58	64%	0	0%	33	36%

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 Reviewers

William Baber	Georgetown University
In Gyun Baek	University of Wisconsin–Madison
Ramji Balakrishnan	The University of Iowa
Lucia Bellora-Bienengräber	University of Groningen
Leslie Berger	Wilfrid Laurier University
Paul Black	Auburn University
Jasmijn Bol	Tulane University
Alisa Brink	Virginia Commonwealth University
Alexander Brüggen	Maastricht University
Brian Cadman	The University of Utah
Eric Chan	The University of Texas at Austin
Hsihui Chang	Drew University
Linda Chang	UNSW Sydney
Yangyang Chen	City University of Hong Kong
Peng-Chia Chiu	The Chinese University of Hong Kong, Shenzhen
Shana Clor-Proell	Texas Christian University
Carolyn Cordery	Victoria University of Wellington
Carolyn Deller	University of Pennsylvania
Peter Demerjian	Georgia State University
Aishwarrya Deore	Georgetown University
Jeremy Douthit	The University of Arizona
Kelsey Dworkis	University of Denver
Florian Elsinger	Erasmus Universiteit Rotterdam

Bingxu Fang	University of Toronto
Dennis Fehrenbacher	University of St. Gallen
Christoph Feichter	WU Vienna University of Economics and Business
Sebastian Firk	University of Groningen
Feng Gao	Rutgers, The State University of New Jersey
Jace Garrett	Clemson University
Mohamed Ghaly	Lancaster University
Robert Grasser	University of South Carolina
Martin Gregor	Univerzita Karlova
Lan Guo	Wilfrid Laurier University
Wonsuk Ha	Chung-Ang University
Katlijn Haesebrouck	Maastricht University
Curtis Hall	Drexel University
Charles Ham	Indiana University Bloomington
Rebecca Hann	University of Maryland
Karen Hennes	The University of Oklahoma
Stephen Hillegeist	Arizona State University
Udi Hoitash	Northeastern University
Darin Holderness Jr.	West Virginia University
Kun Huo	University of Western Ontario
Michelle Hutchens	University of Illinois Urbana-Champaign
Iny Hwang	Seoul National University
Jeong-Hoon Hyun	NEOMA Business School
Tomas Jandik	University of Arkansas
Tobias Johansson-Berg	Mälardalen University
Kyonghee Kim	Michigan State University
Natalie Kim	IE University
Minjeong (MJ) Kim	University of Wisconsin–Madison
Lisa Laviers	Tulane University
Woo-Jong Lee	Seoul National University
Jay Junghun Lee	University of Massachusetts Boston
Xu Li	The University of Hong Kong
Jeremy Lill	The University of Kansas
Xiaotao Liu	Northeastern University
Lukas Loehlein	WHU–Otto Beisheim School of Management
Serena Loftus	Kent State University
Zhiming Ma	Peking University
Michael Majerczyk	Georgia State University
Maria Major	ISCTE Business School
Claudine Mangen	Concordia University
Maximilian Margolin	Erasmus Universiteit Rotterdam
Rachel Martin	Utah State University
Kelsey Matthews	Wilfrid Laurier University
Julia Mundy	Greenwich University
Volkan Muslu	University of Houston
James Omartian	University of Michigan
Jochen Pierk	Erasmus Universiteit Rotterdam
Arthur Posch	University of Bern
Lin Qiu	Purdue University

Ajanee Ranasinghe	Tilburg University
William Rees	University of Edinburgh
Oded Rozenbaum	The George Washington University
Tomohiro Sakuma	Kobe University
Jason Sandvik	Tulane University
Mario Schabus	Michigan State University
Utz Schaeffer	WHU–Otto Beisheim School of Management
Daniel Schaupp	WHU–Otto Beisheim School of Management
Ivo Schedlinsky	University of Bayreuth
Jordan Schoenfeld	The University of Utah
Karl Schuhmacher	Emory University
Hojun Seo	Purdue University
Amy Sheneman	The Ohio State University
Bei Shi	University of Amsterdam
Jee-Eun Shin	University of Toronto
Ryan Sommerfeldt	Washington State University
Sarah Stein	Virginia Tech
Bridget Stomberg	Indiana University Bloomington
Máté Széles	Tilburg University
Ivo Tafkov	Georgia State University
Lloyd Tanlu	Washington & Lee University
Todd Thornock	University of Nebraska–Lincoln
Xiaoli (Shaolee) Tian	Georgetown University
Yu TIAN	University of Central Florida
Victor Van Pelt	WHU–Otto Beisheim School of Management
Marcel van Rinsum	Erasmus Universiteit Rotterdam
Thomas Vance	Colorado State University
Markus Wabnegg	WU Vienna University of Economics and Business
Nathan Waddoups	University of Denver
Chi Wan	University of Massachusetts Boston
Rencheng Wang	Singapore Management University
Fiona Yingfei Wang	National University of Singapore
Zheng Wang	City University of Hong Kong
Changjiang Wang	University of Cincinnati
Xue Wang	The Ohio State University
Dan Way	Villanova University
Sally Widener	Clemson University
Marc Wouters	Karlsruhe Institute of Technology
Steve Yuching Wu	Western University
Xiaomei (Grazia) Xiong	Utah State University
Huaxiang Yin	Nanyang Technological University
Aaron Yoon	Northwestern University
Heng Yue	Singapore Management University
Jieyin Zeng	National University of Singapore
Xinyu Zhang	Cornell University
Yue (May) Zhang	Northeastern University
Jingjing Zhang	McGill University
Rengong Zhang	City University of Hong Kong
Jianyu Zhao	Central University of Finance and Economics

Wuyang Zhao   The University of Texas at Austin
Shan Zhou   The University of Sydney