

American Accounting Association Annual Report *Journal of Governmental & Nonprofit Accounting*

For the Year Ending December 31, 2023

I. INTRODUCTION

Journal of Governmental & Nonprofit Accounting (JOGNA) is published by the Government and Nonprofit (GNP) Section of the American Accounting Association. To promote timely, widespread dissemination of ideas to the academic and practice communities, the journal is published online. The purpose of *JOGNA* is to stimulate and report premier-quality research on a wide range of governmental and nonprofit accounting issues. The journal is interdisciplinary in scope and welcomes a broad array of research traditions and approaches.

This annual report documenting the activities of *JOGNA* 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-Governmental-and-Nonprofit-Accounting>.

II. COMMENTARY BY THE EDITOR

I thank everyone who has agreed over the past year to review papers for *JOGNA*. Overall, the reviewers have provided excellent feedback in a timely fashion. Without your hard work and dedication, the editorial process would not work effectively.

My overall goal as editor is to promote, publish, and build the community of those conducting research in governmental and nonprofit accounting, and to create new knowledge in this field. Thus, please consider *JOGNA* as an outlet for your research papers. Your papers will be reviewed by fellow members of our section who understand your papers, understand the mission of *JOGNA*, and want to help you succeed in your research activities.

—Thomas E. Vermeer, The University of Alabama at Birmingham

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 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 editor select reviewers based on the topic of the research and the research methodology. 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-Governmental-and-Nonprofit-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 0 desk rejections in 2023.

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	6	13	7	26	18	8

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	13	5	39%	6	46%	2	15%
2022	14	11	79%	1	7%	2	14%
2021	20	12	60%	0	0%	8	40%
2020	10	6	60%	0	0%	4	40%
2019	21	14	67%	0	0%	7	33%

V. CONCLUSION AND NOTES OF THANKS AND RECOGNITION

We are 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. We also 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 not handled by the Editorial Board.

APPENDIX A

Ad Hoc Reviewers

Amanda Beck	Georgia State University
Thad Calabrese	New York University
Michael Carniol	Rutgers, The State University of New Jersey
Dana Forgione	Texas A&M University Corpus Christi
Ryan Leece	The University of Alabama at Birmingham
Brian McAllister	University of Colorado Colorado Springs
Linda Ragland	University of New Hampshire
Claire Yan	Rutgers, The State University of New Jersey