# American Accounting Association Annual Report The Accounting Review

For the Year Ending December 31, 2023

#### **I. INTRODUCTION**

The mission of *The Accounting Review* (*TAR*) is to publish high-quality academic research using rigorous, state-of-the-art, research methods conducted across a wide range of topics and methods. The journal aims to expand knowledge in all areas of accounting, such as to inform the practice and regulation of accounting and highlight the importance of accounting as a tool for decision-making. The journal welcomes cross-disciplinary collaboration that furthers its mission. The primary criterion for publication in *TAR* is the significance of the contribution an article makes to the literature. Topical areas of interest to the journal include accounting information systems, auditing and assurance services, financial accounting, management accounting, taxation, and all other areas of accounting, broadly defined. The journal is open to all rigorous research methods.

This annual report documenting the activities of *TAR* for calendar year 2023 departs 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 industry standards. In particular, the revised report continues 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. But it directs interested readers to find more detailed information about the journal, including submission directions and manuscript processing times, on its redesigned and expanded website: <a href="https://aaahg.org/Research/Journals/The-Accounting-Review">https://aaahg.org/Research/Journals/The-Accounting-Review</a>.

#### **II. COMMENTARY BY THE SENIOR EDITOR**

I am pleased to be entrusted with stewardship of *The Accounting Review*. Robert Knechel has been an excellent steward for *TAR* for the past three years, and I thank him for generously sharing his knowledge with me. My able team of editors and I are committed to continuing the tradition of excellence at *TAR* while working to further improve the editorial process and opportunities for authors. We are also working on several initiatives to enhance the integrity and replicability of research published in *TAR*.

In terms of the review process, average turnaround times for initial submissions have been very good over the past several years, averaging around 63 days. That said, some manuscripts are in process a lot longer than the average due to reviewer delays, and this can be costly for authors. In September, we started automatically unassigning reviewers whose reviews are more than 25 days late. Our observation is that once reviews are 25 days overdue, they tend to go to 100 or more days overdue. This implies that we can typically obtain a review from a new reviewer earlier than we would get one from the originally assigned reviewer. While we hate to forgo input from the initially chosen reviewers, we believe this policy represents a good tradeoff for authors and reviewers. Perhaps equally important to length of editorial rounds is the number of editorial rounds to acceptance, particularly the number of rounds utilizing reviewers. My editors are committed to minimizing rounds while upholding quality standards. This is done primarily by providing clear feedback to authors for revise and resubmit decisions. We are also working on providing reviewer instructions that will support this goal.

The editor team is working on several initiatives to examine how *TAR* can support the replicability of research and validity of research inferences. We are evaluating potential policies aimed at enhancing the integrity and transparency of data and analysis underlying *TAR* papers, as well as improving conflict of interest disclosures. It is my strong feeling that, as the AAA's premier journal, *TAR* should be a leader in highlighting and upholding research integrity. We aim to have some policies in place later in 2024, and we plan to continually strive to improve in this important area.

Finally, *TAR* is continuing its relatively new tradition of partnering with standard setters and regulators on conferences by holding a joint conference with the PCAOB in June 2024. Several of our editors and other senior researchers are involved in the planning committee. Notable features of this conference include use of a registered report format and that the conference will provide opportunities for authors to gain access to the PCAOB's private data. The registered reports format contributes to our goals related to research integrity and reduces outcome risk for authors embarking on important projects. The ability to access the PCAOB's data is a great opportunity for researchers to conduct research with practical significance.

-Kathryn Kadous, Emory 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. Editors and reviewers are assigned with the AAA's conflict of interest policies in mind. The reviewers provide detailed evaluations about each paper's strengths and weaknesses as well as a private 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.

*TAR*'s process is distinct from that of other AAA journals in a few ways. First, authors may suggest an action editor and two reviewers. They may also identify potentially conflicted reviewers who they believe would not provide an objective review. These suggestions are helpful and are taken into account; however, they are not always reflected in final assignments because of editor-identified conflicts and the need to balance the workload across the full team.

Second, *TAR* has a formal appeals process. While *TAR*'s overall policy is that the editor's editorial decision on a paper is final, there are two conditions under which a manuscript decision can be appealed: (1) a breach in the editorial process (e.g., discovery of a previously unknown conflict of interest) or (2) a fundamental error in fact on the part of the editor or reviewers that is significant enough to potentially influence the decision rendered. Matters of judgment are not appealable. Authors are required to submit to the senior editor an appeal document that describes the basis for the appeal under one of the two conditions. The senior editor then enlists a consulting editor who is a current or prior editor at *TAR* who has appropriate expertise to judge the matter. The consulting editor is provided with all relevant information (manuscript, reviews, decision letter, and author's appeal) with identities redacted (i.e., the consulting editor does not know the identity of the authors, reviewers, or editor). The consulting editor is asked to make an evaluation of the grounds for the appeal. The consulting editor does not reconsider the original editor's decision, just the facts of the appeal. The consulting editor then submits a report to the senior editor as to the merits of the alleged grounds for the appeal. The senior editor makes a final editorial process. If an appeal is rejected, the decision is final.

A final policy difference is how *TAR* views online appendices. *TAR* publishes online appendices only by invitation of an editor. Authors do not have the choice to submit an online appendix prior to that point in the process. At this time, we do not view online appendices as a repository for supporting material that has not been an integral part of the reviewed manuscript or is material the authors simply want to post. For example, we do not routinely publish survey instruments or tables relating to various empirical analyses, the descriptions of which appear in footnotes in the published print version. Consistent with this view, we do not permit authors to include online appendices in initial submissions.

Other submission policies, such as our conflict of interest and human subject research policies, can be found on the journal website: <a href="https://aaahg.org/Research/Journals/The-Accounting-Review">https://aaahg.org/Research/Journals/The-Accounting-Review</a>

### 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 62 desk rejections in 2023, which equals 8.5 percent of the 731 new submissions.



TABLE 1						
Annual Activity Summary—For the Calendar Year						

	Manuscripts			Manuscripts Available		Manuscripts In-Process,
	In-Process, Beginning of Year	New Submissions Received	Resubmissions Received	for Evaluation (a) + (b) + (c)	Decision Letters Sent	End of Year (d) – (e)
Year	(a)	<b>(b)</b>	(c)	= (d)	(e)	= (f)
2023	120	731	368	1,219	1,118	101

#### 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										
• 7	Submissions Received	Number of Rejections	Percentage of Rejections	of Papers in Process	Percentage in Process	Number of Acceptances	Percentage of Acceptances			
Year	(a)	(b)	(c) = (b)/(a)	(d)	(e) = (d)/(a)	(f)	(g) = (f)/(a)			
2023	731	516	70%	210	29%	6	1%			
2022	729	637	87%	70	10%	22	3%			
2021	824	734	88%	29	5%	61	4%			
2020	793	696	88%	8	1%	89	11%			
2019	754	646	86%	1	0%	107	14%			
2018	767	655	85%	1	0%	111	14%			
2017	712	612	86%	0	0%	100	14%			

#### 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 Editors

Lisa Baudot Mark Bradshaw Mark Cecchini Qiang Cheng Greg Clinch HEC Paris Boston College University of South Carolina Singapore Management University Macquarie University



Peter Easton Jonathan Glover Jacqueline Hammersley Leslie Hodder Michael Kimbrough Linda Myers Richard Sansing Phillip Stocken Ivo Tafkov Gregory Waymire Joseph Weber

# Ad Hoc Reviewers

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