

# American Accounting Association Annual Report *Auditing: A Journal of Practice & Theory*

For the Year Ending December 31, 2024

## I. INTRODUCTION

The purpose of *Auditing: A Journal of Practice & Theory* is to contribute to improving the practice and theory of auditing. The term “auditing” is to be interpreted broadly and encompasses internal and external auditing as well as other attestation activities (phenomena). Papers that report results of original research that embody improvements in auditing theory or auditing methodology are the central focus of this journal. Discussion and analysis of current issues that bear on prospects for developments in auditing practice and in auditing research will also constitute an important part of the journal’s contents. This will include work that is designed to summarize and evaluate developments in related fields that have an important bearing on auditing. An essential objective of *AJPT* is to promote communication between research and practice, which will influence present and future developments in auditing education as well as auditing research and practice.

This annual report, which documents the activities of *AJPT* for calendar year 2024, presents information about the performance of its journals in a concise and consistent manner that aligns with changing industry standards. In particular, the report updates 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 expanded website: <https://aaahq.org/Research/Journals/Auditing-a-Journal-of-Practice-and-Theory>.

## II. COMMENTARY BY THE SENIOR EDITOR

*AJPT* publishes important, high-quality manuscripts. The journal currently has the highest ranking (A\*) awarded by the Australian Business Dean’s Council (ABDC), and our long-term goal is for *AJPT* to be a serious candidate for inclusion on the *Financial Times* (FT) list of the top research journals in the business category. As a journal with broad reach, we encourage submissions from around the world, and we support diversity in research topics and methods. Although a majority of submissions to the journal employ archival methods, we strongly encourage interesting and substantive submissions that use experimental, qualitative, and other methods. We appreciate creativity in thought, research design, and questions asked.

Our team of editors, editorial board members, and *ad hoc* reviewers works diligently to provide high-quality reviews and return manuscripts to submitting authors in a timely manner. The mean first-round turnaround time for manuscripts submitted during 2024 was 58 days, and roughly 90 percent of manuscripts received a decision within 90 days. Moving forward, we are striving to decrease the number of rounds in the review process, accelerate final editorial decisions, and shorten time-to-publication.

In 2020, *AJPT* issued a call for papers for a Research Forum on COVID-19. The purpose of this Forum was to assemble articles that can directly inform our understanding of how the pandemic might affect audits and the profession. The call closed on June 30, 2022, and resulted in 60 submissions, which largely drives the substantial increase in submissions during 2021 and 2022 (see Table 2). Twelve of those papers were accepted for publication.

In 2022, *AJPT* issued two calls for papers. A Research Forum on Technology, Audits, and Auditors calls for papers that directly inform our understanding of how technological advances implemented in the last decade have affected auditing and the people involved. A Research Forum on the Role of Assurance in Non-Financial Reporting calls for papers that can inform our understanding of the role of assurance over information that goes beyond traditional financial reporting. These calls closed on August 31, 2024. Twenty-eight papers were submitted to the technology call and 13 of those papers are still in process. Twenty-two papers were submitted to the non-financial reporting call. One of those papers has been accepted and nine are still in process.

In early 2024, *AJPT* issued two calls for papers. Our call for Shorter Papers aims to encourage concise presentation, reduce the length of the review process, and aid in the consumption of high-quality research. Our call for Unexpected or Non-Significant Results in Experimental Research seeks to counteract distorted inferences that might occur as a result of publication bias while also helping researchers to develop a toolbox for designing, analyzing, and reporting experiments in which unexpected or non-significant results nonetheless have inferential value. These two calls close on August 31, 2025. The shorter papers call has received 28 submissions to date, 13 of which are still in process. The unexpected results call has received two submissions to date, both of which are still in process.

Finally, in early 2025, *AJPT* issued two additional calls for papers. Our call for Methodological Papers will provide a forum for studies that introduce new methods or present recommendations regarding existing methods that are applicable to auditing research. Our

call for Mixed Methods Papers will provide a forum for research that blends and draws inferences from different methodological approaches. These calls have only been active for a few months, but we have already received two submissions to the methodological papers call.

In closing, I thank Jayanthi Krishnan, Chris Agoglia, Stephanie Austin, David Twiddy, Steve Hardy, and Barry Matulaitis for their help in managing my various responsibilities as Senior Editor. I also thank my 16 editors, all of whom handle their business incredibly well and make my job a lot easier than it otherwise would be. *AJPT* has always been my favorite journal, and I’m honored to serve in this important capacity.

—Mike Wilkins, The University of Kansas

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/Auditing-a-Journal-of-Practice-and-Theory>

IV. EDITORIAL AND PUBLICATION STATISTICS

Annual Activity

Table 1 reports annual manuscript activity for calendar year 2024. 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 2024, 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 9 desk rejections in 2024, which equals 5 percent of the 183 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)
2024	38	183	120	341	294	47

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 six 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 2024. 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 final 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)
2024	183	113	62%	69	38%	1	1%
2023	133	102	77%	19	14%	12	9%
2022	195	146	75%	8	4%	41	21%
2021	172	144	84%	2	1%	26	15%
2020	144	109	76%	1	1%	34	24%
2019	155	118	76%	0	0%	37	24%

## 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 Editors and 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

Christopher P. Agoglia, University of Massachusetts Amherst  
Tim D. Bauer, University of Waterloo  
Christopher Bleibtreu, Norwegian Business School  
Joseph F. Brazel, North Carolina State University  
Jenna J. Burke, University of Colorado Denver  
Monika Causholli, University of Kentucky  
Mark Cecchini, University of South Carolina  
Margaret H. Christ, University of Georgia  
Benjamin P. Commerford, University of Kentucky  
Nathan C. Goldman, North Carolina State University  
Ryan D. Guggenmos, University of South Carolina  
Kris Hoang, The University of Alabama  
Chris E. Hogan, Michigan State University  
Adi Masli, University of Kansas  
Marcy L. Shepardson, Indiana University Bloomington  
Roger Simnett, Deakin University  
Gregory M. Trompeter, University of Central Florida  
Stephanie Walton, Louisiana State University  
Robert L. Whited, North Carolina State University

### *Ad Hoc* Reviewers

Lawrence Abbott, University of Wisconsin–Milwaukee  
John Abernathy, Kennesaw State University  
Andrew Acito, Virginia Tech  
Sanaz Aghazadeh, Louisiana State University  
Jaehan Ahn, Northeastern University



Xi Ai, University of Louisville  
 Herita Akamah, University of Nebraska–Lincoln  
 Cristina Alberti, Babson College  
 Keval Amin, Stony Brook University, SUNY  
 Will Anding, Florida State University  
 Lindsay Andiola, Virginia Commonwealth University  
 Deniz Appelbaum, Montclair State University  
 Bright Asante-Appiah, Lehigh University  
 Musaib Ashraf, Michigan State University  
 Ashley Austin, University of Richmond  
 Ashleigh Bakke, Oklahoma State University  
 Amelia Baldwin, University of South Alabama  
 Dereck Barr-Pulliam, University of Louisville  
 Lisa Baudot, HEC Paris  
 Matthew Baugh, Arizona State University  
 Erik Beardsley, University of Illinois Urbana-Champaign  
 Anne Beatty, The Ohio State University  
 Nathan Berglund, Mississippi State University  
 James Blann, Georgia Institute of Technology  
 Emily Blum, Texas A&M University  
 Marcel Boersma, University of Amsterdam  
 Evisa Bogdani, Northeastern University  
 Colleen Boland, University of Wisconsin–Milwaukee  
 Timothy Brown, University of South Carolina  
 William Buslepp, Louisiana State University  
 Thomas Canace, Wake Forest University  
 Nathan Cannon, Texas State University  
 Peter Carey, Deakin University  
 Melissa Carlisle, Case Western Reserve University  
 Robert Carnes, University of Southern California  
 Heather Carrasco, The University of New Mexico  
 Limei Che, Oslo Metropolitan University  
 Yuzhou Chen, University of Nebraska Omaha  
 Feng Chen, University of Toronto  
 Jade Chen, Loyola Marymount University  
 Myojung Cho, Pace University  
 Preeti Choudhary, The University of Arizona  
 Dane Christensen, University of Oregon  
 William Ciconte, University of Illinois Urbana-Champaign  
 Oriane Couchoux, Carleton University  
 Elizabeth Cowle, Colorado State University  
 Keith Czerney, University of Missouri  
 Mai Dao, The University of Toledo  
 Laurence Daoust, HEC Montreal  
 Stuart Dearden, University of Nebraska–Lincoln  
 Simon Dekeyser, KU Leuven  
 Dominic Detzen, Vrije Universiteit Amsterdam  
 William Docimo, University of Connecticut  
 Ting Dong, Stockholm School of Economics  
 Randal J. Elder, University of North Carolina Greensboro  
 Scott Emmett, Arizona State University  
 Cassandra Estep, Emory University  
 Yangyang Fan, The Hong Kong Polytechnic University  
 Lucile Faurel, Arizona State University  
 Jessica Filosa, The University of Alabama

Shannon Garavaglia, University of Pittsburgh  
 Lisa Milici Gaynor, University of South Florida  
 Christine Gimbar, DePaul University  
 Brandon Gipper, Stanford University  
 David Godsell, University of Illinois Urbana-Champaign  
 Nargess Golshan, Indiana University Bloomington  
 Brian Goodson, Clemson University  
 Ferdinand Gul, University of the Sunshine Coast  
 Jacob Haislip, Texas Tech University  
 Nicholas Hallman, The University of Texas at Austin  
 Erin Hamilton, University of Nevada, Las Vegas  
 James Hansen, Weber State University  
 Kris Hardies, University of Antwerp  
 Nancy Harp, Clemson University  
 M. Kathleen Harris, Washington State University  
 Xianjie He, Shanghai University of Finance and Economics  
 Sean Hillison, Virginia Tech  
 Chris Hogan, Michigan State University  
 Kathryn Holmstrom, Iowa State University  
 Matthew Holt, University of Dayton  
 Yue (Bright) Hong, DePaul University  
 Millie Hutton, The University of Mississippi  
 Charles Irons, Georgia Institute of Technology  
 Like Jiang, The University of Melbourne  
 Alex Johanns, University of Kentucky  
 Bret Johnson, George Mason University  
 Joseph Johnson, University of Central Florida  
 J. Scott Judd, University of Illinois Chicago  
 Antonis Kartapanis, Texas A&M University  
 Young Hoon Kim, George Mason University  
 Jaewoo Kim, University of Oregon  
 Andrew Kitto, University of Massachusetts Amherst  
 W. Robert Knechel, University of Florida  
 Macy Knutson, University of Denver  
 Sebastian Kronenberger, University of Mannheim  
 Jake Krupa, Tulane University  
 Beverly Larson, Arizona State University  
 Gladys Lee, Monash University  
 Wenying Li, The University of North Carolina at Charlotte  
 Chenxi Lin, The University of Oklahoma  
 Summer Liu, Texas A&M University  
 Yi Luo, Western University  
 Shuqing Luo, The University of Hong Kong  
 Daniel Lynch, University of Wisconsin–Madison  
 Nicole MacKenzie, Georgia Institute of Technology  
 Steven Maex, George Mason University  
 Lucas Mahieux, Tilburg University  
 Landon Mauler, Florida State University  
 Brian W. Mayhew, University of Wisconsin–Madison  
 Jennifer McCallen, University of Georgia  
 Thomas McKee, Medical University of South Carolina  
 Thomas McKee, East Tennessee State University  
 Kim Mendoza, University of Illinois Urbana-Champaign  
 Paul Michas, The University of Arizona  
 Ulf Mohrmann, NHH Norwegian School of Economics

Ala Mokhtar, McMaster University  
 James Moon, Georgia Institute of Technology  
 Landi Morris, Northern Arizona University  
 Michael Mowchan, Baylor University  
 Ivy Munoko, Rutgers, The State University of New Jersey  
 Eric Negangard, Auburn University  
 Stevanie Neuman, University of Missouri  
 Allison Nicoletti, University of Pennsylvania  
 Christy Nielson, The University of Mississippi  
 Robert Pawlewicz, University of Richmond  
 Soon-Yeow Phang, Monash University  
 Jeffrey Pickerd, Brigham Young University  
 Jeffrey Pittman, Memorial University of Newfoundland  
 Troy Pollard, The University of Alabama  
 Velina Popova, Kennesaw State University  
 Jennifer Puccia, Texas A&M University  
 Eric Rapley, Colorado State University  
 Daniel Reimsbach, Paderborn University  
 Dan Rimkus, University of Florida  
 Andrea Romi, Texas Tech University  
 Linette Rousseau, University of Houston  
 Roy Schmardebeck, The University of Tennessee  
 Martin Schmidt, ESCP Europe Berlin  
 Chezham Sealy, The University of Alabama  
 Shawn Shi, University of Washington  
 Roger Simnett, Deakin University  
 Zvi Singer, HEC Montreal  
 Madhukar Singh, The Australian National University  
 Roshan Sinha, Indiana University Bloomington  
 Kecia Smith, North Carolina A&T State University  
 J. Reed Smith, Indiana University  
 Thomas Smith, University of South Florida  
 Jared Soileau, Louisiana State University  
 Crawford Spence, King's College London  
 James Stekelberg, Colorado State University  
 Valbona Sulcaj, The University of Texas at El Paso  
 Brandon Szerwo, University at Buffalo, SUNY  
 Eka Tan, Deakin University  
 Paul Tanyi, The University of North Carolina at Charlotte  
 Amy Tegeler, University of Wisconsin–Milwaukee  
 Jochen Theis, University of Southern Denmark  
 Ulrike Thuerheimer, University of Amsterdam  
 Alexander Tighe, University of North Carolina Greensboro  
 Lisa Tiplady, University of Notre Dame  
 Ken T. Trotman, UNSW Sydney  
 Albert Tsang, Southern University of Science and Technology  
 Jenny Ulla, University of Illinois Urbana-Champaign  
 Steven Utke, University of Connecticut  
 Kamber Vittori, Northeastern University  
 Dechun Wang, Texas A&M University  
 Yini Wang, Loyola Marymount University  
 Qian Wang, Iowa State University  
 Yakun Wang, The Chinese University of Hong Kong, Shenzhen  
 Wei Wang, Temple University  
 Xiaoyan Wen, Texas Christian University

Devin Williams, The University of Oklahoma  
Brian Williams, Indiana University  
Christopher Williams, University of Michigan  
Amanda Winn, The University of Kansas  
Patrick Witz, University of Wyoming  
Karneisha Wolfe, University of Illinois Urbana-Champaign  
Xi Wu, Central University of Finance & Economics  
Xinning Xiao, Monash University  
Summer (Xia) Xiao, Northeastern University  
Nina Xu, University of Connecticut  
Yitang (Jenny) Yang, UNSW Sydney  
Wei Zhang, University of Massachusetts Amherst  
Hao Zhang, Rochester Institute of Technology  
Joseph Zhang, Bowling Green State University  
Meiling Zhao, The Chinese University of Hong Kong  
Wuyang Zhao, McGill University  
Jianxin Donny Zhao, Emory University  
Ying Zhou, University of Connecticut  
Yuepin Zhou, University of Illinois Urbana-Champaign  
Aleksandra B. Zimmerman, Florida State University