

American Accounting Association Annual Report

Accounting and the Public Interest

For the Year Ending December 31, 2024

I. INTRODUCTION

Accounting and the Public Interest (API) is an academic journal published by the Public Interest, Ethics and Sustainability Section of the American Accounting Association. The journal takes the view that accounting has broad societal responsibilities, and thus accounting-related activities have consequences for a wide spectrum of constituencies. Studies submitted to the journal should be linked to the public interest by situating them within a historical, social, or political context, and findings should ultimately provide guidance for responsible action. The journal welcomes innovation and eclecticism, alternative theories and methodologies, as well as the more traditional ones. Responsible action can be promoted through research in all areas of accounting including, and not restricted to: financial accounting and auditing; accounting in organizations, whether profit-driven, governmental, or not-for-profit; social and environmental accounting; government and professional regulation; taxation; gender and diversity issues; professional and business ethics; information technology; accounting and business education; and governance of accounting organizations. Theoretical and empirical contributions, as well as literature reviews that synthesize the state-of-the-art in specific areas, are considered appropriate. Replications and re-interpretations of previous work will also be considered.

This annual report, which documents the activities of *API* 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/Accounting-and-the-Public-Interest>.

II. COMMENTARY BY THE SENIOR EDITOR

It was an honor and a privilege to serve as Senior Editor for *Accounting and the Public Interest* from 2019 through 2024. This 2024 edition is my last volume as Senior Editor, and it has been a joy and an honor to serve at the helm of this cross-functional service journal for its past six publications. I am very thankful to all of the submitting authors, *ad hoc* reviewers, editorial board members, and associate editors whose hard work and support have made this journal possible over the years. All have made this journal the well-regarded, important outlet it is today. I would especially like to highlight all of the associate editors, whose expertise in a variety of functional areas and methodologies is what enables our journal to have such a broad impact. Thank you from the bottom of my heart. Finally, thank you to all AAA editorial assistants and staff who have assisted with this journal, without whom its publication would not be possible.

—Amy M. Hageman, Kansas 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/Accounting-and-the-Public-Interest>

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 4 desk rejections in 2024, which equals 14 percent of the 29 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	7	29	19	55	47	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 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	29	19	66%	10	34%	0	0%
2023	31	19	61%	3	10%	9	29%
2022	20	14	70%	0	0%	6	30%
2021	16	14	88%	0	0%	2	13%
2020	26	20	77%	0	0%	6	23%

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

Anna Alon, University of Agder
 Lisa Anderson, California Polytechnic State University, San Luis Obispo
 Hannah Antinozzi, The University of Memphis
 Annika Beelitz, University of Birmingham
 Pietro Bonetti, IESE Business School
 Susan Bosco Roger, Williams University
 Emilio Boulianne, Concordia University
 Billy E. Brewster, Texas State University
 J. Owen Brown, Baylor University
 David B. Bryan, University of North Florida
 Qing Burke, Miami University
 Ryan Cating, University of Central Arkansas
 Richard Cazier, University of North Texas
 Long Chen, George Mason University
 Curtis Farnsel, University of Dayton
 Joanna Garcia, John Carroll University
 Julie Gauneau, HEC Montréal
 Davidson Gillette, East Carolina University
 Christine Gimbar, DePaul University
 Nathan C. Goldman, North Carolina State University
 Brian Goodson, Clemson University
 Megan Grady, California State University, Fullerton
 Adam J. Greiner, University of Denver
 Ryan Guggenmos, University of South Carolina
 Bowe Hansen, Virginia Commonwealth University
 M. Kathleen Harris, Washington State University
 Soonchul Hyun, The University of North Carolina at Chapel Hill
 Joseph Johnson, University of Central Florida
 Steven Kaszak, University of North Carolina Wilmington
 Lisa Laviers, Tulane University
 Annie Lecompte, Université du Québec à Montréal
 Joan Lee, Fairfield University
 Lijun Lei, University of North Carolina at Greensboro
 Jacob Lennard, Butler University
 Yan Luo, San Diego State University

Barbara Sveva, Magnanelli John Cabot University
Bertrand Malsch, Queen's University
Babak Mammadov, Clemson University
Mary Marshall, Portland State University
Natalia Mintchik, University of Cincinnati
Tiffany Nanny, Ball State University
Pier-Luc Nappert, Laval University
Erin Nickell, Stetson University
Hakjoon Song, California State University, Dominguez Hills
Ryan Stack, Acadia University
Mitch Stein, Western University
Daniel Sunderland, Northeastern University
Albert Tsang, Southern University of Science and Technology
Jeremy Vinson, Clemson University
James Wainberg, Florida Atlantic University
Ashley West, Kansas State University
Yao Yu, University of Massachusetts Amherst
Amy Yurko, Duquesne University
Shan Zhou, The University of Sydney