

# American Accounting Association Annual Report

## *Issues in Accounting Education*

For the Year Ending December 31, 2024

### I. INTRODUCTION

The mission of *Issues in Accounting Education* is to advance accounting education by publishing educational research, case studies, learning strategies, and commentaries that (1) assist accounting faculty in teaching, program development, professional development, and assessment, and (2) encourage pedagogical experimentation and innovation based on learning science.

This annual report, which documents the activities of *Issues in Accounting Education* 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/Issues-in-Accounting-Education>.

### II. COMMENTARY BY THE SENIOR EDITOR

*Issues in Accounting Education* (*Issues*) continues to focus on the publication of educational research and instructional materials that will be of use to faculty. In 2024, *Issues* published 44 manuscripts, which was the highest number of manuscripts published in the last ten years. Further, in 2024, *Issues* consistently published 11 articles in each issue. By comparison, many issues prior to 2020 published only three to five manuscripts in an issue. In 2024, the average turnaround time for decisions was 51 days and for first decisions it was 68 days.

*Issues* has also seen an increase in the number and quality of instructional material submissions. In 2022, *Issues* changed the case validation requirements to explicitly indicate the methods authors could use to demonstrate that the instructional material is valuable and well developed (see the editorial policy as well as editor letter at <https://doi.org/10.2308/ISSUES-2022-090> and <https://doi.org/10.2308/ISSUES-2023-125>). Authors have responded positively to this change as reflected by an increase in the number of submissions of instructional materials to *Issues* over the last three years. Additionally, there continues to be an increase in data analytics and systems-related manuscripts as that is an area of faculty interest. In 2024, *Issues* published a call for educational research and instructional materials that involve the principles courses (financial and/or managerial) as well as a call for instructional materials that focus on incorporating environment, social, and governance reporting into accounting education. As a result of these two calls, *Issues* received numerous submissions in the last few months of 2024, which resulted in a large number of manuscripts in process at the end of 2024.

—Janet A. Samuels, 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/Issues-in-Accounting-Education>

## 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 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 27 desk rejections in 2024, which equals 23 percent of the 115 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	29	115	160	304	246	58

### 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 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	115	54	47%	57	50%	4	3%
2023	128	69	54%	16	13%	43	34%
2022	87	53	61%	2	2%	32	37%
2021	127	73	57%	0	0%	54	43%
2020	109	74	68%	0	0%	35	32%

## 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***

Prerana Agrawal, University of Western Australia  
Cristina Alberti, Babson College  
Laura Alford, Texas A&M University Texarkana  
Alia Alshamari, University of Tasmania  
Lindsay M. Andiola, Virginia Commonwealth University  
Sofia Asonitou, University of West Attica  
Zhuoli Axelton, University of Wisconsin–Green Bay  
Charles R. Baker, Adelphi University  
Nicola Beatson, University of Otago  
Nathan Berglund, Mississippi State University  
Dennis M. Bline, Bryant University  
Eva Blondeel, Ghent University  
Annika Bonrath, University of Duisburg-Essen  
Danielle Booker, Loyola University Chicago  
Alisa G. Brink, Virginia Commonwealth University  
Veena L. Brown, University of Wisconsin–Milwaukee  
Marcus Burger, The University of North Carolina at Pembroke  
Jeff Byrne, Emory University  
Benjamin Chapin, Virginia Commonwealth University  
Christine Cheng, The University of Mississippi  
Xu (Joyce) Cheng, University of Nevada, Las Vegas  
Charles Cho, York University  
Soohyun Cho, Rutgers, The State University of New Jersey  
Anne L. Christensen, Montana State University  
Victoria Clout, UNSW Sydney  
Martine Cools, Katholieke Universiteit Leuven  
Lauren A. Cooper, West Virginia University  
Abbie L. Daly, University of Wisconsin–Whitewater  
Phebian Davis, Clemson University  
Michelle C. Diaz, Texas A&M University  
Denise Dickins, East Carolina University  
Denise H. Downey, Villanova University  
Ryan Dunn, Troy University  
Saurav Dutta, Curtin University  
Dina El Mahdy, Morgan State University  
David Emerson, Salisbury University  
Jocelyn Evans, College of Charleston  
Patricia Everaert, Ghent University  
Martin G. Fennema, Florida State University  
Tracie Frost, The Hong Kong Polytechnic University  
Alexander L. Gabbin, James Madison University  
Alessandro Ghio, ESCP  
Karen Green, The University of Toledo  
Carol Hamilton, James Madison University  
Jennifer D. Hamrick, The University of Alabama at Birmingham  
Victoria Hansen, University of North Carolina Wilmington  
Margaret Healy, University College Cork  
William G. Heninger, Brigham Young University  
Julia L. Higgs, Florida Atlantic University

Andria Hill, Howard University  
Travis P. Holt, Auburn University  
Tairan (Kevin) Huang, University of Wollongong  
Feiqi Huang, Pace University  
Marsha M. Huber, University of Missouri–Kansas City  
Brian Huels, University of Wisconsin–Whitewater  
Cynthia G. Jeffrey, Iowa State University  
Mahesh Joshi, RMIT University  
Brian Knox, Boise State University  
Julia Kokina, Babson College  
Blerita Korca, Otto-Friedrich-Universitat Bamberg  
Melvin Lamboy-Ruiz, Georgia Southern University  
Phillip T. Lamoreaux, Arizona State University  
Camillo Lento, Lakehead University  
James H. Long, Auburn University  
Marta Macias, Universidad Carlos III de Madrid  
Sarah McCoy, The University of New Mexico  
Tracie Miller, Franklin University  
Jill Mitchell, Northern Virginia Community College  
Norma R. Montague, Wake Forest University  
Leanne Morrison, University of Tasmania  
John Conrad Naegle, Jr., Missouri State University  
Alexander Nekrasov, University of Illinois Chicago  
Mitchell J. Oler, University of Wyoming  
Joel Owens, Portland State University  
Jessica Page, Stockholms Universitet  
Rakesh Pandey, University of Otago  
Josette Pelzer, College of Charleston  
Nadra Pencle, Ball State University  
Jon D. Perkins, Iowa State University  
Stephanie Perkiss, University of Wollongong  
Amanda N. Peterson, East Carolina University  
Jeffrey Pickerd, Brigham Young University  
Lisa Powell, Monash University  
Linda G. Ragland, University of New Hampshire  
Kenneth J. Reichelt, Louisiana State University  
Joseph D. Reid, North Carolina A&T State University  
J. Kenneth Reynolds, Florida State University  
Lisa Ricci, Simon Fraser University  
Andrea Rozario, University of Illinois Urbana-Champaign  
George Ruch, University of Denver  
Maryam Safari, RMIT University  
Kerri-Ann Sanderson, Bentley University  
Assma Sawani, University of Colorado Colorado Springs  
Regan Schmidt, University of Saskatchewan  
Barbara W. Scofield, Washburn University  
Juergen Sidgman, University of Alaska Anchorage  
Seedwell Sithole, Avondale University  
Kevin E. Smith, Utah Valley University  
Madlen Sobkowiak, EDHEC Business School  
Ryan Sommerfeldt, Brigham Young University  
Angela W. Spencer, Oklahoma State University  
Matthew A. Stallings, University of St. Thomas

Daniel Street, Bucknell University  
Scott L. Summers, Brigham Young University  
Amanuel F. Tadesse, University of New Orleans  
Gregory P. Tapis, Missouri State University  
Amy Tegeler, University of Wisconsin–Milwaukee  
Wayne B. Thomas, The University of Oklahoma  
Jonathan Michael Truelson, Mississippi State University  
Brandon Vagner, Middle Tennessee State University  
Hamid Vakilzadeh, University of Wisconsin–Whitewater  
Marcos Valderrama Prieto, Pontificia Universidad Javeriana  
Adrian Valencia, Florida Gulf Coast University  
Hans van der Heijden, University of Sussex  
Annelien van Rooyen, University of South Africa  
Lize Vanderstraeten, University of Ghent  
Gillian Vesty, RMIT University Business  
Nishani Vincent, The University of Tennessee at Chattanooga  
James Wakefield, University of Technology Sydney  
Kimberly Westermann, California Polytechnic State University, San Luis Obispo  
Amanda Wilford, IE University  
Carla Wilkin, Monash University  
Grace Wong, RMIT University  
Xiaolu Xu, University of Massachusetts Boston  
Glen Young, Texas State University  
Yibo (James) Zhang, Miami University  
Chuancai Zhang, California Polytechnic State University, San Luis Obispo  
Mi (Jamie) Zhou, Virginia Commonwealth University