American Accounting Association Annual Report
Journal of Emerging Technologies in Accounting

For the Year Ending December 31, 2024

I. INTRODUCTION

The *Journal of Emerging Technologies in Accounting* is the academic journal of the Strategic and Emerging Technologies Section of the American Accounting Association. The purpose of this section is to improve and facilitate the research, education, and practice of advanced information systems, cutting-edge technologies, and artificial intelligence in the fields of accounting, information technology, and management advisory systems. The primary criterion for publication in *JETA* is the significance of contribution made to the literature. *JETA*'s mission is to encourage, support, and disseminate the production of a stream of high-quality research focused on emerging technologies and artificial intelligence, applied or applicable, to a wide set of accounting related problems. *JETA*'s objectives are to provide an outlet for studies that are:

1. Forward-looking research regarding strategic and emerging technologies and their impact on the accounting and business environments;
2. Discovery and exploratory research about technological environments, including artificial intelligence;
3. Conceptual research about the technological environment;
4. Field research of emerging and relatively new technologies;
5. Archival and retrospective studies of the life cycle of prior technologies with a focus on a historical perspective of such technologies and the knowledge that can be gained in the current and future adoption and implementation of emerging technologies; and
6. Integrative plans for introducing, managing, and controlling emerging technologies in all areas of accounting (audit, financial, cost, tax, etc.), including practice and curriculum issues.

This annual report, which documents the activities of *JETA* 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, this 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/Journal-of-Emerging-Technologies-in-Accounting.

II. COMMENTARY BY THE SENIOR CO-EDITORS

A Note Concerning Educational Articles

Several *JETA* authors and the readership have asked about rumors that *JETA* is no longer accepting educational articles. We want to inform our readers and contributors that we have had no discussions about discontinuing the Educational Articles section of the journal. These form a key component of the journal and there are absolutely no plans to discontinue accepting these articles for publication. Tell your friends.

Special Sections and Events in 2024

1. **Special Sections of *Journal Emerging Technologies in Accounting***
Large Language Models and Their Implications for Accounting and Finance

JETA invited accounting and information systems scholars to publish their work on Large Language Models (LLMs) in 2023. Large Language Models like ChatGPT have become a significant focus within artificial intelligence and broader technology domains. These models can generate human-like text and perform various tasks, which has significant implications for various sectors, including accounting and finance. LLMs can be trained to understand and generate financial texts, automate report writing, provide insights from vast amounts of data, and more. Nevertheless, they introduce new challenges, such as data privacy and accuracy issues, regulatory considerations, and ethical dilemmas. This call for papers sought to promote theoretical and empirical academic research exploring the opportunities and challenges linked with adopting and using LLMs in accounting and finance. All research methods were welcome.

JETA published the article, "Applying Large Language Models in Accounting: A Comparative Analysis of Different Methodologies and Off-the-Shelf Examples" in the Fall 2024 issue; https://doi.org/10.2308/JETA-2023-065.

Analytics in the Accounting Curriculum

JETA published the article, "Data Analytics, Netlike Knowledge Structure, and Academic Performance" in the Spring 2024 issue; https://doi.org/10.2308/JETA-2022-056

Future Labs

JETA did not publish any articles in this section in 2024. We continue to call for papers for Future Labs in 2024 here: https://aaahq.org/portals/0/documents/calls/2024/JETA%20Future%20Labs.pdf.

2. The 33rd Annual Research Workshop on Strategic and Emerging Technologies in Accounting, Auditing, and Tax

The 33rd Annual Research Workshop on Strategic and Emerging Technologies in Accounting, Auditing, and Tax was held in Washington, DC on Saturday, August 10, 2024. The Strategic and Emerging Technologies Section of the American Accounting Association sponsors the workshop. Papers were welcome on any topic relating to strategic and emerging technologies applied to any area of accounting, applying any research methodology including design science (DSR). Examples of research presented at recent workshops: blockchain, text/data analytics, REA, continuous assurance, fraud detection, evidential reasoning, information modeling, genetic programming, neural networks, natural language processing, intelligent databases, intelligent agents and object-oriented computing, XML, and XBRL.

3. The 63rd World Continuous Auditing & Reporting Symposium

The 63rd World Continuous Auditing & Reporting Symposium (63 WCARS) was held in Newark, NJ on November 8 and 9, 2024. The WCARS is the leading global forum on the application of technology to accounting, auditing, and financial reporting. The aim of the conference is to provide a forum for all stakeholders, including accounting customers, regulators, the Big 4 and regional accounting firms, internal auditors, and technology vendors to share experiences, best practices, and emerging technologies.

4. Change from Co-Senior Editorship

As we embark on a new chapter in 2025, we extend a warm appreciation to Hui Du who is stepping down as Co-Senior Editor. Hui has worked tirelessly for many years to keep the momentum and quality improving in *JETA.* We take the opportunity to thank her for all her energy applied to keeping the journal's progress timely and relevant. *JETA* will still be a collaborative endeavor with many new editors and reviewers added to the team as we continue our journey.

Under the senior editorship of Rob Nehmer, we are committed to further cultivating *JETA*'s growth, ensuring that it remains at the forefront of scholarly discourse and innovation. Together, we look forward to fostering a dynamic and forward-thinking future for the journal.

In Appreciation

We thank the *JETA* editor team and editorial board members for their efforts and service to the journal this past year. Our editor team and editorial board were refreshed at the beginning of the 2024 year. The entire *JETA* editorial team thanks the AAA and especially David Twiddy (Assistant Director of AAA Publications) for his excellent work and continuous support.

We are excited about the future of the *JETA* and the many initiatives we have underway. Our editorial team hopes you will continue to support the journal and our efforts to increase the reach and reputation of the journal through your reviews, submissions, and citations.

—Hui Du, University of Houston–Clear Lake, Co-Senior Editor
Robert A. Nehmer, Oakland University, Co-Senior Editor

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 co-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 co-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/Journal-of-Emerging-Technologies-in-Accounting

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 3 desk rejections in 2024, which equals 7 percent of the 45 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	90	45	72	207	121	86

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	45	16	36%	23	51%	6	13%
2023	66	35	53%	13	20%	18	27%
2022	73	44	60%	1	1%	28	38%
2021	41	23	56	0	0%	18	44%
2020	92	36	39%	1	1%	55	60%

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

Michael Alles, Rutgers, The State University of New Jersey
Deniz Appelbaum, Montclair State University
Glen L. Gray, California State University, Northridge
Won Gyun No, Rutgers, The State University of New Jersey
Jay A. Soled, Rutgers, The State University of New Jersey

Ad Hoc Reviewers

Emilio Abad-Segura, Universidad de Almería
Santosh Reddy Addula, University of the Cumberlands
Kemi Ajayi, University of Colorado Denver
Abdullah Alawadhi, Kuwait University
Michael Alles, Rutgers, The State University of New Jersey
Eid Alotaibi, American University of Sharjah
Abdulrahman Alrefai, Kuwait University
Deniz Appelbaum, Montclair State University
Saeed Askary, Australian Business and Management Consultancy
Irina Jie Bao, Rutgers, The State University of New Jersey
Jeremy Bertomeu, Washington University in Saint Louis
Pawel Bilinski, University of London
Adam Booker, University of Denver
A. Faye Borthick, Georgia State University
Kristine Brands, United States Air Force Academy
James D. Byrd, The University of Alabama at Birmingham
Paul E. Byrnes, Northern Michigan University
Stephen Campbell, Tennessee State University
Ryan Cating, University of Central Arkansas
Alexander Chaprak, University of Antwerp
Christine Cheng, The University of Mississippi
Arion Cheong, Stevens Institute of Technology
Victoria Chiu, SUNY at Oswego
Soohyun Cho, Rutgers, The State University of New Jersey
Mauricio Codesso, Northeastern University
Yu Cong, Morgan State University
Jun Dai, Michigan Technological University
Kexing Ding, Southwestern University of Finance and Economics
Jonathan DiYorio, Virginia Tech
Hongmin Du, Clark University
Huijue Kelly Duan, Sacred Heart University
Kathryrn Enget, University of South Dakota
Peter Fettke, Deutsches Forschungszentrum für Künstliche Intelligenz Standort Saarbrücken
Lazarus Fotoh, Karlstad University
Anupama Girish Dayananda, Sagar College of Engineering
Yu Gu, Rutgers, The State University of New Jersey
Hanchi Gu, Shanghai University of Finance and Economics
Benita Gullkvist, University of Vaasa
Sheng-Feng Hsieh, National Taiwan University
Hanxin Hu, Rutgers, The State University of New Jersey, Newark
Feiqi Huang, Pace University