American Accounting Association Annual Report
Journal of International Accounting Research

For the Year Ending December 31, 2024

I. INTRODUCTION

The *Journal of International Accounting Research* (*JIAR*) publishes articles that increase our understanding of the development and use of international accounting and reporting practices or attempt to improve extant practices. International accounting is broadly interpreted to include the reporting of international economic transactions; the study of differences among practices across countries; the study of interesting institutional and cultural factors that shape practices in a single country but have international implications; and the effect of international accounting practices on users. *JIAR* has a diverse readership and is interested in articles on auditing, financial accounting, managerial accounting, systems, tax, and other specialties within the field of accounting. The journal is open to research using a wide variety of research methods, including empirical-archival, experimental, field studies, and theoretical. The importance of the findings and the rigor of the analysis are the factors that determine acceptability. The journal may include sections for Notes (shorter articles), Commentaries, and Book Reviews.

This annual report, which documents the activities of *JIAR* 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-International-Accounting-Research/Editorial-Policy.

II. COMMENTARY BY THE SENIOR EDITOR

We organized the 11th *JIAR* Conference in Taipei, Taiwan from June 20–22, 2024. The Conference was organized and sponsored by the National Taiwan University. We had more than 150 submitted manuscripts for the plenary and concurrent sessions. The 11th *JIAR* Conference garnered significant attention, with over 200 participants joining the scholarly discourse. The conference was well received among participants and enhanced *JIAR*'s global reputation. The 12th *JIAR* Conference will be held in Casablanca, Morocco from June 30–July 3, 2025. The host university is Al Akhawayn University. We hope that our conferences will help to promote *JIAR* and attract more submissions from different regions.

On June 1, 2024, I assumed the role as the Senior Editor of *JIAR*. I thank the past Senior Editor, Steven Lin at The University of Memphis, for his leadership and service in the past three years. I hope to continue to grow *JIAR*'s global reputation and impact.

    —Ling Lisic
      Virginia Tech

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/Journal-of-International-Accounting-Research/Editorial-Policy

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 5 desk rejections in 2024, which equals 8 percent of the 65 new submissions.

TABLE 1
Annual Activity Summary—For the Calendar Year

Year	Manuscripts In-Process, Beginning of Year	New Submissions Received	Resubmissions Received	Manuscripts Available for Evaluation (a) + (b) + (c)	Decision Letters Sent	Manuscripts In-Process, End of Year (d) − (e)
	(a)	(b)	(c)	= (d)	(e)	= (f)
2024	27	65	101	193	166	27

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 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	65	31	48%	29	45%	5	8%
2023	68	36	53%	12	18%	20	29%
2022	65	33	51%	1	2%	31	48%
2021	109	70	64%	0	0%	39	36%
2020	85	68	80%	0	0%	17	20%

V. CONCLUSION AND NOTES OF THANKS AND RECOGNITION

We appreciate the service of 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**

Aurelius Aaron, The Hong Kong Polytechnic University
Zayyad Abdul-Baki, Zayed University
Subhash Abhayawansa, Swinburne University of Technology
Prince Charles Adubofour, The Hong Kong Polytechnic University
Mansoor Afzali, Hanken Svenska Handelshogskolan
Herita Akamah, University of Nebraska–Lincoln
Abdullah Alsaadi, Umm Al-Qura University
Lisa Baudot, HEC Paris
Sudipta Bose, The University of Newcastle
Qing Burke, Miami University
June Cao, Curtin University
Chunfang Cao, Sun Yat-sen University
Jerry Cao, The Hang Seng University of Hong Kong
Limei Che, Oslo Metropolitan University
Yi-Chun Chen, City University of Hong Kong
Steven Chen, University of Liverpool
Can Chen, University of Macau
Bingyi Chen, University of Colorado Denver
Yung-Ling Chi, National Chung Hsing University
Seong Cho, Oakland University
Claudia Imperatore, Bocconi University
Jenelle Conaway, Wake Forest University
Ericka Costa, University of Trento
Lidong Cui, The University of Memphis
Wenzhi Ding, The Hong Kong Polytechnic University
Francis Ding, Virginia Tech
Dain Donelson, University of Wisconsin–Madison
Ting Dong, Stockholm School of Economics
Benedikt Downar, Technische Universität München
Rong-Ruey Duh, Tunghai University
Moataz El-Helaly, The American University in Cairo
Zhi-Yuan Feng, National Sun Yat-sen University
Tracie Frost, The Hong Kong Polytechnic University
Zhengwei Fu, University of South Carolina
Lei Gao, University of North Florida
Joachim Gassen, Humboldt University of Berlin
Joanna Golden, The University of Memphis
Emily Griffith, University of Wisconsin–Madison
Ahsan Habib, Massey University
Mostafa Harakeh, American University of Beirut
Tuan Ho, University of Bristol
Chih-Chieh Hsieh, NEOMA Business School
Hsiao-Tang Hsu, Texas A&M University–Corpus Christi
Yu-Lin Hsu, University of Glasgow
Audrey Wen-Hsin Hsu, National Taiwan University
Jinshuai Hu, Xiamen University
Haijie Huang, East China Normal University
Cheng-Erh Huang, National Chengchi University
Elisabetta Ipino, Seattle University
Xi Jiang, Kean University
Wanying Jiang, The University of Texas of the Permian Basin
Huang Jizhang, Shanghai University of Finance and Economics
Kathryn Kadous, Emory University
Kiridaran Kanagaretnam, York University
Devrimi Kaya, Friedrich-Alexander-University
Jae B. Kim, Lehigh University
Hoyoun Kyung, University of Missouri

Caroline Lee, Hanyang University
Lijun Lei, University of North Carolina Greensboro
Edith Leung, Tilburg University
Xiaohui Li, The Hong Kong Polytechnic University
Xiaohui Li, The Hong Kong Polytechnic University
Shuo Li, Western Washington University
Chuchu Liang, University of California, Irvine
Gerlando Lima, University of Illinois Urbana-Champaign
Yi-Hung Lin, Monash University
Bailu Liu, East China Normal University
Summer Liu, Texas A&M University
Chelsea Liu, The University of Adelaide
Fang-Chun Liu, University of South Florida
Le Luo, Macquarie University
Shuqing Luo, The University of Hong Kong
Chun Yu Mak, University of Birmingham
Francesco Mazzi, University of Florence
Toshiaki Mitsudome, Hunter College
Karen Nelson, Texas Christian University
Romain Oberson, Laval University
Chiara Oppi, University of Bergamo
Conny Overland, University of Gothenburg
Kostas Pappas, University of Liverpool
Erik Peek, Erasmus University Rotterdam
Jirada Petaibanlue, Chulalongkorn Business School
Jochen Pierk, Erasmus Universiteit Rotterdam
Richard Pucci, Monash University
Mikko Ranta, University of Vaasa
Pornthana Sakchuenyos, Deakin University
Rachel Scott, Baylor University
Christoph Sextroh, Carl von Ossietzky University of Oldenburg
Hanzhong Shi, Huazhong University of Science and Technology
Haina Shi, Fudan University
Xiaoxiao Song, Southern Illinois University Edwardsville
Sarah E. Stein, Virginia Tech
Mohammed Aminu Sualihu, Zayed University
Xuan Sun, Edith Cowan University
Nattavut (Simon) Suwanyangyuan, Brock University
Laura Swenson, University of Wisconsin–Milwaukee
Xiaojian Tang, Nanjing Agricultural University
Daniel Taylor, IESEG School of Management
Haimeng Teng, The Pennsylvania State University Harrisburg
Stephanie Tsui, National Chengchi University
Mengmeng Wang, University of North Carolina Greensboro
Yang Wang, University of Dundee
Peixin Wang, Fudan University
Qiong Wang, Southeast University
Kun Tracy Wang, The Australian National University
Sijing Wei, Creighton University
Fang Wu, Jiangxi University of Finance and Economics
Betty Wu, University of Glasgow
Biyu Wu, University of Nebraska–Lincoln
Yi Xiang, The Hong Kong Polytechnic University
Sujuan Xie, Ocean University of China
Xiangang Xin, City University of Hong Kong
Rong Yang, Rochester Institute of Technology
Nan Yang, The Hong Kong Polytechnic University
Huaxiang Yin, Nanyang Technological University
Kyunghwa Yu, National Chengchi University
Kexin Yu, University of Cincinnati
Yinqi Zhang, American University

Fang Zhang, Hong Kong Baptist University
Xiu-Ye Zhang, Australian National University
Yu Zhang, Queens College–CUNY
Bo Zhang, Renmin University of China
Lei Zhao, Saint Louis University
Wuyang Zhao, McGill University
Yiyi Zhao, University of International Business and Economics
Liu Zheng, City University of Hong Kong
Rong (Irene) Zhong, University of Illinois Chicago
Aleksandra B. Zimmerman, Florida State University