American Accounting Association Annual Report
Journal of Information Systems

For the Year Ending December 31, 2024

I. INTRODUCTION

The *Journal of Information Systems* (*JIS*) is the academic journal of the Accounting Information Systems (AIS) Section of the American Accounting Association (AAA). *JIS*, which was first published in 1987, publishes high-quality, leading-edge research that advances AIS knowledge. The vital importance of information technology in all aspects of business and government, broadly, and all fields of accounting and auditing, has significantly heightened the need for the research published in *JIS*.

All papers in *JIS* contribute to AIS, or to accounting or auditing research with an AIS component. This contribution may be direct, by working with settings in AIS and various areas of accounting, including financial, managerial, taxation, and auditing. Equally important, the contribution of a paper may be indirect, by bringing to AIS, accounting, and auditing the benefits and implications of research in management information systems, management science, computer science, psychology, sociology, or other business fields.

This annual report, which documents the activities of *JIS* 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/Journal-of-Information-Systems.

II. COMMENTARY BY THE SENIOR EDITORS

In 2024, *JIS* continued to be one of the premier journal outlets for research at the intersection of accounting, information systems, and information technology. To advance knowledge in the field and have practical implications for the discipline, *JIS* publishes a wide range of articles, with different research methodologies. In 2024, the submission process improved, with the average turnaround time for decisions being 52 days, and the time to first decision being 57 days.

With a goal of promoting the journal and highlighting local contexts for accounting and information technology, *JIS* continues to co-host international conferences with universities in different regions. *JIS* co-hosted its 2024 international conference at Monash University, Indonesia, and is planning one in 2025 at the University of Turin, Turin, Italy. Similarly, we held the *JIS* Conference (JISC2024) in conjunction with the AIS Section Midyear Meeting. We believe these national and international conferences not only provide an outlet for interactions between researchers, but also increase awareness of *JIS* and research related to accounting information systems.

Similarly, to attract quality and cutting-edge research to the journal, *JIS* collaborated with several major conferences and special interest groups, e.g., Hawaiian International Conference on Systems Science (HICSS), the International Conference on Auditing and Artificial Intelligence, and SIG Accounting Information Systems.

Consistent with our new mission statement, *JIS* will continue to have on-going calls of research related to five different topics, which can be found at https://aaahq.org/Research/Journals/Journal-of-Information-Systems. These achievements would not be possible without the support of the AIS community of scholars. In

particular, we would like to take this opportunity to thank the authors, reviewers, and editorial board members for their ongoing support of *JIS*.

—Tawei Wang, DePaul University
Carla L. Wilkin, Monash 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 editors, 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, one 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-Information-Systems.

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 2024.

- Column (b) of Table 1 reports the number of new submissions for 2024.
- Column (c) of Table 1 reports the number of revised manuscripts resubmitted for 2024.
- 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 in 2024. 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 17 desk rejections in 2024, which equals 18 percent of the 95 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	21	95	90	206	171	35

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	95	56	59%	29	31%	10	11%
2023	67	32	48%	6	9%	29	43%
2022	63	45	71%	0	0%	18	29%
2021	44	26	59%	0	0%	18	41%
2020	71	39	55%	0	0%	32	45%

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**
Jacqueline L. Birt, Charles Sturt University
Davide Calandra, University of Turin
Michael J. Davern, The University of Melbourne
Bruce Dehning, Chapman University
Melvin A. Lamboy-Ruiz, Georgia Southern University
W. Eric Lee, University of Northern Iowa
Gary Pan, Singapore Management University
Arif Perdana, Singapore Institute of Technology
Antoinette L. Smith, Florida International University
Eileen Z. Taylor, North Carolina State University
Michael Werner, University of Amsterdam

Ju-Chun Yen, National Taiwan University

American Accounting Association

Brian Knox, Boise State University
Gregory Kogan, Virginia Tech
Jared Koreff, Trinity University
Stephen Kozlowski, Eastern Illinois University
Manal Laghmouch, Hasselt University
Wim Laurier, Facultés Universitaires Saint-Louis
W. Eric Lee, University of Northern Iowa
Lijun Lei, University of North Carolina at Greensboro
Chang-Wei Li, National Chengchi University
Tianpei Li, University of Nebraska at Kearney
Chu Yeong Lim, Nanyang Technological University
Michelle R. Lowry, Virginia Tech
Xin Luo, Marquette University
Robert N. Marley, The University of Tampa
Miguel Minutti-Meza, University of Miami
Hosam Moubarak, Alexandria University
Jiwon Nam, California State University, Fullerton
Alessandro Niro, University of Amsterdam
Fynn Ohlrogge, Maastricht University
Karin Olesen, The University of Auckland
Fernando Parra, California State University, Fresno
Katharine Patterson, University of Toronto
Erica Pimentel, Queen's University
Bagas Brian Pratama, State Polytechnic of Malang
Romina Rakipi, West Virginia University
Jesse C. Robertson, University of North Texas
Nikki Schonfeldt, University of Western Australia
Poh-Sun Seow, Singapore Management University
Megan Seymore, Ohio University
Vincent Shea, Saint John's University
Mark D. Sheldon, John Carroll University
Juergen Sidgman, University of Alaska Anchorage
Thomas J. Smith, University of South Florida
Neal Snow, Lehigh University
Matthew Stern, DePaul University
Dan N. Stone, University of Kentucky
Chia-Ming Sun, National Yunlin University of Science and Technology
Feliks Surbakti, Atma Jaya Catholic University of Indonesia
Seck Tan, Singapore Institute of Technology
Xiaoli (Shaolee) Tian, Georgetown University
Ronald Tsang, Mercer University
Matthias Uckert, University of Amsterdam
Dennis Van Liempd, University of Southern Denmark
Yen-Yao Wang, Auburn University
Yunsen Wang, Montclair State University
Victor Xiaoqi Wang, California State University, Long Beach
Lin Wang, San Diego State University
Tawei Wang, DePaul University
Qian Wang, Iowa State University
Chunhao Xu, The University of Texas of the Permian Basin
Aharon Yoki, University of South Florida
Kyunghee Yoon, Clark University
Xinlei Zhao, The University of Toledo
Hao Zhong, ESCP Business School
Mi (Jamie) Zhou, Virginia Commonwealth University
Mingjun Zhou, DePaul University