

American Accounting Association Annual Report

The ATA Journal of Legal Tax Research

For the Year Ending December 31, 2024

I. INTRODUCTION

The ATA Journal of Legal Tax Research (JLTR), a double-blind peer-reviewed journal, publishes creative and innovative studies that employ legal research methodologies that logically and clearly:

- Identify, describe, and illuminate important current tax issues including the history, development, and congressional intent of specific provisions
- Propose improvements in U.S., state and local, or foreign tax systems, and unique solutions to tax or fiscal problems
- Critically analyze proposed or recent tax law changes from both a technical and a policy perspective
- Discuss improvements in tax compliance, tax complexity, or tax policy
- Provide critical discussions for strategically structuring transactions, considering tax and non-tax ramifications
- Critically analyze recent or proposed legislative or regulatory changes
- Critically analyze similarities and differences between tax accounting and financial accounting issues
- Critically analyze similarities and differences between U.S. and other tax regimes

Legal tax research articles in all areas are appropriate for the journal, including state and local taxation, international taxation, estate and gift tax law, and federal income taxation. Manuscripts that analyze tax issue of countries other than the U.S., particularly if it includes a comparison to U.S. tax law, are also encouraged.

This annual report, which documents the activities of *JLTR* 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/The-ATA-Journal-of-Legal-Tax-Research>.

II. COMMENTARY BY THE EDITOR

During 2024, we published one issue of *JLTR*. We also continued to hold the *JLTR* Conference during the ATA Midyear meeting. During the 2024 meeting two papers were presented. One of those papers was subsequently submitted for publication and will appear in the Spring 2025 issue of the journal. We have had a steady number of submissions and publications for the last three years. The editorial board along with the Legal Research Committee of the ATA continues to explore ways to increase submissions for the journal. One method we implemented in 2024 was to have a call for papers that is dedicated to ESG and Tax Credits. These papers will be published in a separate section of the journal. This topic arose out of discussion during the 2024 ATA Midyear Meeting. Two papers were submitted from this call. One of the papers has been accepted as of April 2025 and the other paper is still under review. The accepted papers will be published in the issue of the journal. We are also trying to get the turnaround time decreased to be more competitive with other legal tax journals. The average turnaround time for decisions in 2024 was 35 days.

I thank the editorial board and the *ad hoc* reviewers for the wonderful job they do by providing insightful and well-thought-out reviews. I also thank the authors and readers of the journal for their continued support.

—Hughlene A. Burton

The University of North Carolina at Charlotte

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 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 editor assigns the paper to reviewers based on the topic of the research and the research methodology. 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/The-ATA-Journal-of-Legal-Tax-Research>

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 1 desk rejection in 2024, which equals 13% of the 8 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	10	8	11	29	22	7

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 2023. 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	8	2	25%	4	50%	2	25%
2023	9	3	33%	0	0%	6	67%
2022	10	4	40%	2	20%	4	40%
2021	15	7	47%	0	0%	8	53%
2020	8	4	50%	0	0%	4	50%

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

Mollie T. Adams, Missouri State University
Hannah Antinozzi, The University of Memphis
Linda J. Campbell, Texas State University
Davidson Gillette, East Carolina University
Annette Nellen, San Jose State University
Ryan Polk, Clemson University
Roby B. Sawyers, North Carolina State University