American Accounting Association Annual Report
Journal of Management Accounting Research

For the Year Ending December 31, 2024

I. INTRODUCTION

The mission of the *Journal of Management Accounting Research* (*JMAR*) is to advance the theory and practice of management accounting through publication of high-quality applied and theoretical research, using any well-executed research method. *JMAR* serves the global community of scholars and practitioners whose work impacts or is informed by the role that accounting information plays in decision making and performance measurement within organizations. Settings may include profit and not-for profit organizations; service, retail, and manufacturing organizations; and domestic, foreign, and multinational firms. *JMAR* furthermore seeks to advance an understanding of management accounting in its broader context, such as issues related to the interface between internal and external reporting or taxation. New theories, topical areas, and research methods, as well as original research with novel implications to improve practice and disseminate the best managerial accounting practices are encouraged.

This annual report, which documents the activities of *JMAR* 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-Management-Accounting-Research.

II. COMMENTARY BY THE SENIOR EDITOR

I thank the *JMAR* editor team and editorial board members for their efforts and service to the journal this past year. We have been able to maintain quick submission turnaround times—the mean processing time was 36 days and more than 85 percent of all submissions received an editor decision letter within two months. We provide high-quality reviews and editor decision letters that not only improve individual research papers, but also help young scholars develop as researchers. This takes the time and effort of everyone involved in the reviewing and editing process, so I cannot thank you enough.

In addition to processing regular submissions, *JMAR* has the following ongoing initiatives and awards to announce:

1. **Special Interest Forum on Target Setting**, guest-edited by Theresa Libby (University of Central Florida), Matthias Mahlendorf (Frankfurt School of Finance & Management), and Adam Presslee (University of Waterloo) to be published in the Fall 2025 issue.
2. **Special Interest Forum on Labor-Oriented Management Control** to be published in the Fall 2026 issue.
3. **Call for Registered Reports**, now renewed for the full 2025–2027 term of the current senior editor. The main goals are to promote rigorous research free of publication biases and to reduce outcome risks for projects relying on high-cost data collections. Accepted proposals will have a two-year window to get implemented, starting from the date of proposal acceptance.
4. *JMAR* **Outstanding Reviewer Awards:** Each year during the MAS Midyear Research Conference, the *JMAR* editor team awards "Outstanding Reviewer Awards" to individuals who have given exceptional service to the journal in terms of number and quality of reviews over the past several years. We extend congratulations to the most recent winners:
   Paul W. Black, Auburn University
   Sunyoung Kim, Monash University
5. **2024 *JMAR* Best Paper Award:** The MAS Publications Committee awards the *JMAR* Best Paper Award each year. The *JMAR* editor team congratulates the following recipients of this award, presented at the 2024 MAS Midyear Meeting:
   Peter Kroos (University of Amsterdam)
   Mario Schabus (Earlham College)
   Frank Verbeeten (University of Illinois Urbana-Champaign)
   "The relation between internal forecasting sophistication and accounting misreporting," published in the 2022 Spring issue of *JMAR* (Volume 34, Issue 1), https://doi.org/10.2308/JMAR-2020-072

More information on the ongoing *JMAR* initiatives can be found here: https://aaahq.org/MAS/JMAR.

—Michal Matějka, 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/Journal-of-Management-Accounting-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 28 desk rejections in 2024, which equals 32 percent of the 88 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	11	88	84	183	169	14

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	88	62	70%	24	27%	2	2%
2023	107	68	64%	7	7%	32	30%
2022	90	65	72%	0	0%	25	28%
2021	75	56	75%	0	0%	19	25%
2020	88	68	77%	0	0%	20	23%

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**

William R. Baber, Georgetown University
In Gyun Baek, National University of Singapore
David Bedford, University of Technology Sydney
Leslie Berger, Wilfrid Laurier University
Alnoor Bhimani, The London School of Economics and Political Science
Dirk E. Black, Iowa State University
Paul W. Black, Auburn University
Jasmijn C. Bol, Tulane University
Jonathan Bonham, University of Illinois Chicago
Alexander Brüggen, Maastricht University
Pablo Casas-Arce, Arizona State University
Gavin J. Cassar, INSEAD
Eric Chan, The University of Texas at Austin
Linda Chang, UNSW Sydney
Shira Cohen, San Diego State University
Zhonglan Dai, The University of Texas at Dallas
Derek Dalton, Clemson University
Will Demere, University of Missouri
Kelsey Dworkis, University of Denver
Christoph Endenich, ESSEC Business School
Qintao Fan, University of Oregon
Shunlan Fang, Kent State University
Michael Farrell, University College Cork
Dennis Fehrenbacher, University of St Gallen
Susanna Gallani, Harvard University
Isabella Grabner, Vienna University of Economics and Business
Bianca Groen, University of Amsterdam
Lan Guo, Wilfrid Laurier University
Darin Holderness Jr., West Virginia University
Martin Holzhacker, Michigan State University
Wenqian Hu, University of Waterloo
Kun Huo, Western University
Khim Kelly, University of Central Florida
Minjeong (MJ) Kim, University of Wisconsin–Madison
Chongho Kim, Seoul National University
Kyonghee Kim, Michigan State University
Aleksandra Klein, Vlerick Business School
Stephan Kramer, Erasmus University Rotterdam
Dorian Lane, Wilfrid Laurier University
Jay Junghun Lee, University of Massachusetts Boston

Xiaomei (Grazia) Xiong, Utah State University
Ke Xu, Siena College
Huaxiang Yin, Nanyang Technological University
Jieyin Zeng, National University of Singapore
Dana Zhang, Susquehanna University