

American Accounting Association Annual Report *Auditing: A Journal of Practice & Theory*

For the Year Ending December 31, 2025

I. INTRODUCTION

The purpose of *Auditing: A Journal of Practice & Theory* is to contribute to improving the practice and theory of auditing. The term “auditing” is to be interpreted broadly and encompasses internal and external auditing as well as other attestation activities (phenomena). Papers that report results of original research that embody improvements in auditing theory or auditing methodology are the central focus of this journal. Discussion and analysis of current issues that bear on prospects for developments in auditing practice and in auditing research will also constitute an important part of the journal’s contents. This will include work that is designed to summarize and evaluate developments in related fields that have an important bearing on auditing. An essential objective of *AJPT* is to promote communication between research and practice, which will influence present and future developments in auditing education as well as auditing research and practice.

This annual report documents the activities of *AJPT* for calendar year 2025 and presents information about the performance of the journal in a concise and consistent manner that aligns with changing industry standards. In particular, these reports will update readers on submission and decision information, new initiatives, policy changes, and modifications to the journal’s editing team, as well as to express 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/Auditing-a-Journal-of-Practice-and-Theory>.

II. COMMENTARY BY THE SENIOR EDITOR

AJPT publishes important, high-quality manuscripts. The journal currently has the highest ranking (A*) that is awarded by the Australian Business Dean’s Council (ABDC), and our long-term goal is for *AJPT* to be a serious candidate for inclusion on the *Financial Times (FT)* list of the top research journals in the business category. As a journal with broad reach, we encourage submissions from around the world, and we support diversity in research topics and methods. Although a majority of submissions to the journal employ archival methods, we strongly encourage interesting and substantive submissions that use experimental, qualitative, and other methods. We appreciate creativity in thought, research design, and questions asked.

Our team of editors, editorial board members, and *ad hoc* reviewers work diligently to provide high-quality reviews and return manuscripts to submitting authors in a timely manner. Our mean turnaround time currently stands at 53 days, and roughly 2/3 of accepted papers during the past two years have had more than two rounds of reviews. Moving forward, we will continue to strive to decrease the number of rounds in the review process, accelerate final editorial decisions, and shorten time-to-publication.

In 2022, *AJPT* issued two calls for papers. Our Research Forum on Technology, Audits, and Auditors sought papers that directly inform our understanding of how technological advances implemented in the last decade have affected auditing and the people involved. Our Research Forum on the Role of Assurance in Non-Financial Reporting sought papers that inform our understanding of the role of assurance regarding information that goes beyond traditional financial reporting. These calls closed on August 31, 2024. The Technology call received 28 submissions, four of which have been accepted and four of which are still in process. The Non-Financial Reporting call received 22 submissions, two of which have been accepted and five of which are still in process.

In early 2024, *AJPT* issued two calls for papers. Our call for Shorter Papers aimed to encourage concise presentation, reduce the length of the review process, and aid in the consumption of high-quality research. Our call for Unexpected or Non-Significant Results in Experimental Research sought to counteract distorted inferences that might occur as a result of publication bias while also helping researchers to develop a toolbox for designing, analyzing, and reporting experiments in which unexpected or non-significant results nonetheless have inferential value. These two calls closed in October 2025. The Shorter Papers call received 113 submissions, two of which have been accepted and 30 of which are still in process. This call was largely responsible for the record number of submissions (246) to the journal during 2025, as shown in Table 2. The Unexpected Results call received 20 submissions, one of which has been accepted and 10 of which are still in process.

Finally, in 2025, *AJPT* issued two additional calls for papers. Our call for Methodological Papers provides a forum for studies that introduce new methods or present recommendations regarding existing methods that are applicable to auditing research. Our

call for Mixed Methods Papers provides a forum for research that blends and draws inferences from different methodological approaches. To date, there have been six submissions to the Methodological Papers call and two submissions to the Mixed Methods call. New calls for 2026 have yet to be determined.

As my term as senior editor nears its end, I thank Jayanthi Krishnan, Chris Agoglia, Stephanie Austin, David Twiddy, Steve Hardy, and Barry Matulaitis for their help in managing my various responsibilities as Senior Editor. Most of all, I thank my 16 editors (and several *ad hoc* editors), all of whom handle their assignments incredibly well and make my job a lot easier than it otherwise would be. *AJPT* has always been my favorite journal, and I’ve been honored to serve in this important capacity.

—Michael S. Wilkins, The University of Kansas

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/Auditing-a-Journal-of-Practice-and-Theory>

IV. EDITORIAL AND PUBLICATION STATISTICS

Annual Activity

Table 1 reports annual manuscript activity for calendar year 2025.

- Column (a) of Table 1 reports the number of new submissions by year.
- Column (b) of Table 1 reports the number of revised manuscripts resubmitted each year.
- Column (c) 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 (c) include 14 desk rejections in 2025, which equals 6 percent of the 246 new submissions.

TABLE 1
Annual Activity Summary—For the Calendar Year

Year	New Submissions Received (a)	Resubmissions Received (b)	Decision Letters Sent (c)
2025	246	145	380

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 six years. Column (a) presents the number of submissions each year, which is the same as column (a) 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, respectively;

- Columns (d) and (e) present the number and percentage of submissions for which no decision has been made, respectively; 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)
2025	246	143	58%	102	41%	1	0%
2024	182	136	75%	33	18%	13	7%
2023	133	104	78%	7	5%	22	17%
2022	195	147	75%	3	2%	45	23%
2021	172	144	84%	0	0%	28	16%

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 Editors and 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**

Sanaz Aghazadeh, Louisiana State University
 Christopher P. Agoglia, University of Massachusetts Amherst
 Tim Bauer, University of Waterloo
 Christopher Bleibtreu, Norwegian Business School
 Joseph F. Brazel, North Carolina State University
 Jenna J. Burke, University of Colorado Denver
 Monika Causholli, University of Kentucky
 Mark Cecchini, University of South Carolina
 Margaret H. Christ, University of Georgia
 Benjamin P. Commerford, University of Kentucky
 Marcus M. Doxey, The University of Alabama
 Christine E. Earley, Providence College
 Nathan C. Goldman, North Carolina State University
 Ryan D. Guggenmos, University of South Carolina
 Joshua L. Gunn, University of Pittsburgh
 Kris Hoang, The University of Alabama
 Chris E. Hogan, Michigan State University
 Udi Hoitash, Northeastern University
 Chan Li, The University of Kansas
 Adi Masli, The University of Kansas
 James R. Moon, Georgia Institute of Technology
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 Joseph H. Schroeder, Indiana University Bloomington
 Marcy L. Shepardson, Indiana University Bloomington
 Roger Simnett, Deakin University
 Sarah B. Stuber, Texas A&M University
 Gregory M. Trompeter, University of Central Florida
 Ann Vanstraelen, Maastricht University
 Stephanie Walton, Louisiana State University

Robert L. Whited, North Carolina State University
Yuepin (Daniel) Zhou, University of Illinois Urbana-Champaign

Ad Hoc Reviewers

Lawrence Abbott, University of Wisconsin–Milwaukee
John Abernathy, Kennesaw State University
Sanaz Aghazadeh, Louisiana State University
Jaehan Ahn, University of Massachusetts Boston
Xi Ai, University of Louisville
Herita Akamah, University of Nebraska–Lincoln
Keval Amin, Stony Brook University, SUNY
Chelsea Anderson, University of Cincinnati
Will Anding, The University of Texas at San Antonio
Lindsay Andiola, Virginia Commonwealth University
Daphne Armstrong, University of Michigan
Bright Asante-Appiah, Lehigh University
Musaib Ashraf, Michigan State University
Ashley Austin, University of Richmond
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Gil Bae, Korea University
Ashleigh Bakke, University of Arkansas
Hailey Ballew, Rice University
Luke Barnhart, Binghamton University, SUNY
Dereck Barr-Pulliam, University of Louisville
Lisa Baudot, HEC Paris
Matthew Baugh, Arizona State University
Erik Beardsley, University of Illinois at Urbana-Champaign
Nathan Berglund, Mississippi State University
James Bierstaker, Villanova University
James Blann, Georgia Institute of Technology
Christopher Bleibtreu, BI Norwegian Business School
Emily Blum, Texas A&M University
Marcel Boersma, University of Amsterdam
Colleen Boland, University of Wisconsin–Milwaukee
Jeff Boone, The University of Texas at San Antonio
Marion Brivot, Université Laval
J. Owen Brown, Baylor University
Anthony Bucaro, Case Western Reserve University
William Buslepp, Louisiana State University
Nathan Cannon, Texas State University
Peter Carey, Deakin University
Melissa Carlisle, Case Western Reserve University
Ryan Cating, University of Central Arkansas
Limei Che, Oslo Metropolitan University
Jade Chen, Loyola Marymount University
Jeff Chen, Texas Christian University
Yuzhou Chen, University of Nebraska at Omaha
Cai Chen, INSEAD Asia Campus
Wuchun Chi, National Chengchi University
Sunhwa Choi, Seoul National University
Preeti Choudhary, The University of Arizona
Dane Christensen, University of Oregon
James Chyz, The University of Tennessee
William Ciconte, The University of Kansas
Lauren Cooper, West Virginia University
Elizabeth Cowle, Colorado State University
Lauren Cunningham, The University of Tennessee
Keith Czerney, Charles River Associates
Jun Dai, Michigan Technological University



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Stuart Dearden, University of Nebraska–Lincoln
Simon Dekeyser, KU Leuven
William Docimo, University of Connecticut
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Jeremy Douthit, The University of Arizona
Michael Durney, The University of Iowa
David Eisel, Florida State University
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Scott Emmett, Arizona State University
Cassandra Estep, Emory University
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Mei Feng, University of Pittsburgh
Jessica Filosa, The University of Alabama
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Simon Fung, Deakin University
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Noel Harding, UNSW Sydney
Nancy Harp, Clemson University
Christie Hayne, University of Illinois Urbana-Champaign
Mouna Hazgui, HEC Montréal
Xianjie He, Zhejiang University of Finance and Economics
David Herda, Louisiana Tech University
Sean Hillison, Virginia Tech
Hien Hoang, UNSW Sydney
Kathryn Holmstrom, Iowa State University
Matthew Holt, University of Dayton
Travis Holt, Auburn University
Yue (Bright) Hong, DePaul University
Sven Hörner, University of Bayreuth
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Yelin Hu, University of Georgia
Millie Hutton, The University of Mississippi
Candice Hux, Northern Illinois University
Omar de Inés Antón, CUNEF Universidad
Charles Irons, Texas Christian University
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Yuan Ji, The University of Texas at Arlington
Like Jiang, The University of Melbourne
Lili Jiu, Xi'an Jiaotong-Liverpool University
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Andrew Jones, Indiana University Bloomington
J. Judd, University of Illinois Chicago
Antonis Kartapanis, Texas A&M

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Sebastian Kronenberger, University of Mannheim
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Beverly Larson, University of Florida
Gladys Lee, Monash University
Dan Li, Tsinghua University
Dongsheng Li, University of Wisconsin–Madison
Qin Li, The Hong Kong Polytechnic University
Wenyin Li, The University of North Carolina at Charlotte
Xudong Li, Monmouth University
Lin Liao, Nanjing Audit University
Chenxi Lin, The University of Oklahoma
Yi-Hung Lin, Monash University
Eva A. Litlabø, Norwegian School of Economics
Junhao Liu, The University of Melbourne
Nanqin Liu, Southern University of Science and Technology
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D. Jordan Lowe, Arizona State University
Jiali Luo, HEC Montreal
Yi Luo, Western University
Rachel Lyman, The University of Texas at Austin
Nikki MacKenzie, Georgia Institute of Technology
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Bertrand Malsch, Queen’s University
Juan Mao, The University of Texas at San Antonio
Mollie Mathis, Auburn University
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Landon Mauler, Florida State University
Thomas McKee, East Tennessee State University
Kim Mendoza, University of Illinois Urbana-Champaign
Paul Michas, The University of Arizona
Melanie Millar, The University of Mississippi
Natalia Mintchik, University of Cincinnati
Sven Modell, Alliance Manchester Business School
Ulf Mohrmann, NHH Norwegian School of Economics
Ala Mokhtar, McMaster University
Brian Monsen, The Ohio State University
James Moon, Georgia Institute of Technology
Michael Mowchan, Baylor University
Uday Murthy, University of South Florida
Jonathan Nam, The Hong Kong Polytechnic University
Eric Negangard, Auburn University
Stevanie Neuman, University of Missouri
Christy Nielson, University of Mississippi
Christine Nolder, Suffolk University
Brendan O’Dwyer, University of Manchester and University of Amsterdam
Michael Ozlanski, Susquehanna University
Jeffrey Paterson, Florida State University
Christian Peters, Nanyang Technological University
Soon-Yeow Phang, Monash University
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Velina Popova, Kennesaw State University
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Cong Shang, Michigan State University
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Jingjing Wang, University of Calgary
K. Philip Wang, University of Florida
Qian Wang, Iowa State University
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Wei Wang, Temple University
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Amanda Winn, The University of Kansas
Patrick Witz, University of Wyoming
Karneisha Wolfe, University of Illinois Urbana-Champaign
Donghui Wu, The Chinese University of Hong Kong
Xi Wu, Central University of Finance and Economics
Summer (Xia) Xiao, Northeastern University
Xinning Xiao, Monash University
Nina Xu, University of Connecticut

Xiaolu Xu, University of Massachusetts Boston
Donald Young, Indiana University Bloomington
Wei Yu, Hunter College–The City University of New York
Christopher Yust, Texas A&M University
Hao Zhang, Rochester Institute of Technology
Jing Zhang, University of Colorado Denver
Wei Zhang, University of Massachusetts Amherst
Meiling Zhao, The Chinese University of Hong Kong
Ying Zhou, University of Connecticut
Yuepin Zhou, University of Illinois Urbana-Champaign
Aaron Zimbelman, University of South Carolina
Aleksandra Zimmerman, Florida State University