# American Accounting Association Annual Report
# *Accounting and the Public Interest*

## For the Year Ending December 31, 2025

### I. INTRODUCTION

*Accounting and the Public Interest* (*API*) is an academic journal published by the Public Interest, Ethics, and Sustainability Section of the American Accounting Association. The journal takes the view that accounting has broad societal responsibilities, and thus accounting-related activities have consequences for a wide spectrum of constituencies. Studies submitted to the journal should be linked to the public interest by situating them within a historical, social, or political context, and findings should ultimately provide guidance for responsible action. The journal welcomes innovation and eclecticism, alternative theories and methodologies, as well as the more traditional ones. Responsible action can be promoted through research in all areas of accounting including, and not restricted to: financial accounting and auditing; accounting in organizations, whether profit-driven, governmental, or not-for-profit; social and environmental accounting; government and professional regulation; taxation; gender and diversity issues; professional and business ethics; information technology; accounting and business education; and governance of accounting organizations. Theoretical and empirical contributions, as well as literature reviews that synthesize the state-of-the-art in specific areas, are considered appropriate. Replications and re-interpretations of previous work will also be considered.

This annual report, which documents the activities of *API* for calendar year 2025, presents information about the performance of the journal 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/Accounting-and-the-Public-Interest.

### II. COMMENTARY BY THE SENIOR EDITOR

It is an honor and a privilege to begin my first year as editor of *Accounting and the Public Interest* for the 2025–2027 term. I highlight the following activities and updates from this past year:

- **Editorial Team Expansion:** We added six new associate editors who have expertise across archival, experimental, and qualitative methods, and in areas including CSR, environmental reporting, corporate governance, auditing, taxation, analytics, financial reporting, and disclosure. I am grateful to these new associate editors for their willingness to serve the journal and the Public Interest, Ethics, and Sustainability (PIES) community.
- **Special Section Partnership:** We are again partnering with Krista Fiolleau and Linda Thorne at the University of Waterloo to issue a call for papers for a special section of *API*, in conjunction with the Biennial Ethics Symposium sponsored by the Centre for Accounting Ethics. The symposium will be held in October 2026 at Waterloo, and we sincerely appreciate their continued collaboration.
- **Commentary Policy Update:** In coordination with the AAA, we updated the journal's commentary policy so that commentaries are now considered for publication by invitation only.
- **Open Access Option:** In conjunction with PIES Section leadership and the AAA, we made the decision for *API* to join other AAA section-wide journals, including *The Accounting Review*, *Issues in Accounting Education*, and *Accounting Horizons*, in offering an open access publishing option for authors of articles published in *API*. We are currently finalizing the details of this initiative and will share additional information as it becomes available.
- **Thank You:** I am grateful to the submitting authors, reviewers, editorial board members, associate editors, journal editorial staff, and AAA staff whose efforts make the journal possible.
  —Dana Wallace, University of Central Florida

### 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/Accounting-and-the-Public-Interest

## 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 7 desk rejections in 2025, which equals 27 percent of the 26 new submissions.

**TABLE 1**
**Annual Activity Summary—For the Calendar Year**

| Year | New Submissions Received (a) | Resubmissions Received (b) | Decision Letters Sent (c) |
|---|---|---|---|
| 2025 | 26 | 33 | 60 |

**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 (a) in Table 1. Columns (b) through (g) partition each year's cohort based on outcomes as of the end of 2025. 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) |
|---|---|---|---|---|---|---|---|
| 2025 | 26 | 19 | 73% | 6 | 23% | 1 | 4% |
| 2024 | 29 | 22 | 76% | 2 | 7% | 5 | 17% |
| 2023 | 31 | 19 | 61% | 0 | 0% | 12 | 39% |
| 2022 | 20 | 14 | 70% | 0 | 0% | 6 | 30% |
| 2021 | 16 | 14 | 88% | 0 | 0% | 2 | 13% |

## 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**

Andrew Bauer, University of Waterloo
Brooke Beyer, Kansas State University
Susan Bosco, Roger Williams University
Emilio Boulianne, Concordia University
Morgan Bowers, Washington State University
Yunshil Cha, University of New Hampshire
Jason Chen, Central Connecticut State University
Xiaoyan Cheng, University of Nebraska at Omaha
Claire Costin, University of Portland
Jun Dai, Michigan Technological University
Francis Ding, Virginia Tech
Jonathan Farrar, Wilfrid Laurier University
Arpita Ghosh, Indian Institute of Management Calcutta
Joseph Giordano, Western Carolina University
Megan Grady, California State University, Fullerton
Kevin Hale, University of North Carolina Wilmington
ZhiHan He, University of Waterloo
Blake Holman, University of Central Florida
Lijun Lei, The University of North Carolina at Greensboro
Jacob Lennard, Butler University
Serena Loftus, Kent State University
Jiahui Lu, SUNY at New Paltz
Yan Luo, San Diego State University
Bertrand Malsch, Queen's University
Mary Marshall, Portland State University
Natalia Mintchik, University of Cincinnati
Steven Mintz, California Polytechnic State University, San Luis Obispo
Pier-Luc Nappert, Université Laval
Mark Nickerson, SUNY at Fredonia
Wioleta Olczak, Marquette University
Lorenzo Patelli, University of Denver
Erica Pimentel, Queen's University
Joseph Rakestraw, Florida Atlantic University
Vernan Rivera, Bucknell University
Jesse Robertson, University of North Texas
Miles Romney, Florida State University
Mélanie Roussy, Université Laval
Gregory Stone, Old Dominion University
Dan Sunderland, Northeastern University
Lucas Swider, Auburn University
Brandon Szerwo, University at Buffalo, SUNY
Mengmeng Wang, University of North Carolina at Greensboro
Fangjun Xiao, San Jose State University
Yao Yu, University of Massachusetts Amherst
Yiyang Zhang, Youngstown State University