

# American Accounting Association Annual Report

## *Current Issues in Accounting*

For the Year Ending December 31, 2025

### I. INTRODUCTION

*Current Issues in Auditing (CIIA)* is published by the Auditing Section of the American Accounting Association. To promote timely, widespread dissemination of ideas to the academic and practice communities, the journal is published online and is free to all interested parties. *CIIA* is devoted to advancing the dialogue between academics and practitioners on current issues that are facing the auditing practice community (e.g., new opportunities and challenges, emerging areas, global developments, effects of new regulations or pronouncements, and effects of technological or market developments on audit processes). We define “auditing practice” broadly to include practice-related issues in external auditing, internal auditing, government auditing, IT auditing, assurance services, and related fields.

This annual report documenting the activities of *CIIA* for calendar year 2025 presents information about the performance of its journals in a concise and consistent manner that aligns with changing industry standards. In particular, these reports will continue to update 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 redesigned and expanded website: <https://aaahq.org/Research/Journals/Current-Issues-in-Auditing>.

### II. COMMENTARY BY THE EDITORS

*CIIA* is managed by Senior Academic Editor Nicole S. Wright, Associate Professor at James Madison University, and Practice Editor Steven J. Davis, Ernst & Young Partner in the Assurance practice. Dr. Wright and Mr. Davis’s editorial terms began on July 1, 2023.

We continue *CIIA*’s mission of bringing relevant audit research to practice by encouraging practitioner summaries of recently published academic journal articles. These continue to be an important focus for *CIIA*. During 2025, we observed a shift in the composition of submissions to the journal. While overall submissions declined slightly compared to 2024, we experienced a notable increase in original research studies. This increase was driven largely by targeted special calls focused on the use of new technologies, particularly AI and GenAI, in the auditing practice. These special calls attracted timely, practice-relevant research that aligns closely with the journal’s mission of informing and shaping audit practice.

The modest decrease in total submissions may be partly attributable to a slowdown in regulatory activity in the auditing environment during 2025. In prior years, heightened regulatory actions, particularly those involving the PCAOB, led to an increase in published commentaries, including submissions from the AAA Auditing Section’s Auditing Standards Committee. These commentaries are always accepted and tend to increase submission and acceptance counts in periods of active regulation. With fewer major regulatory developments in 2025, we saw fewer such commentaries, which contributed to the overall decline in submissions while maintaining a consistent level of rigor and quality in accepted articles.

A continued focus of the editorial team is to encourage actionable takeaways for practitioners. This emphasis is reflected in both original studies and practitioner summaries, which allow authors to more clearly articulate how research findings can be implemented in practice. Engagement from the practice community, particularly through serving as reviewers, continues to provide valuable insights that help authors better understand practitioner perspectives and enhance the practical relevance of published work. This interaction strengthens the journal’s ability to serve its full target audience.

In addition, we implemented a new “black-out” policy beginning in 2025 to help practice reviewers protect their time during busy season. Under this policy, articles are held from reviewer assignment during the primary busy-season months of January and February. This change was enacted in response to reduced reviewer availability and the increase in average turnaround times observed in 2024. While the policy is not expected to reduce decision times, authors should be aware of the potential lag during the black-out period and plan submission timing accordingly. We continued to have reasonable turnaround times during 2025 with the average time to decision of 30 days and the average time to first decision of 44 days.

Finally, we thank the *CIIA*’s Editorial Board for their service to *CIIA*. The Editorial Board includes academics and partner-level practitioners. Members of the Editorial Board continue to serve as reviewer teams for submitted manuscripts that include both an

academic and practitioner. Their time and expertise are greatly appreciated during the review process.

—Nicole S. Wright, James Madison University

Steven J. Davis, Ernst & Young

### 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 academic co-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 academic co-editor selects 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 academic co-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 academic co-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/Current-Issues-in-Auditing>.

### 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 12 desk rejections in 2025, which equals 31 percent of the 39 new submissions.

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

<b>Year</b>	<b>New Submissions Received</b> <b>(a)</b>	<b>Resubmissions Received</b> <b>(b)</b>	<b>Decision Letters Sent</b> <b>(c)</b>
2025	39	61	97

#### 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 four 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 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**

<b>Year</b>	<b>New Submissions Received (a)</b>	<b>Number of Rejections (b)</b>	<b>Percentage of Rejections (c) = (b)/(a)</b>	<b>Number of Papers in Process (d)</b>	<b>Percentage in Process (e) = (d)/(a)</b>	<b>Number of Acceptances (f)</b>	<b>Percentage of Acceptances (g) = (f)/(a)</b>
2025	39	21	54%	12	31%	6	15%
2024	50	24	48%	1	24%	25	50%
2023	44	22	50%	0	0%	22	50%
2022	39	21	54%	0	0%	18	46%
2021	32	19	59%	0	0%	13	41%

#### 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***

Elizabeth Dreike Almer, Portland State University  
Richard W. Houston, The University of Alabama