

American Accounting Association Annual Report *Accounting Historians Journal*

For the Year Ending December 31, 2025

I. INTRODUCTION

The *Accounting Historians Journal (AHJ)* is an international journal that addresses the development of accounting thought and practice. *AHJ* embraces all subject matter related to accounting history, including, but not limited to, research that provides a historical perspective on contemporary accounting issues.

This annual report, which documents the activities of *AHJ* 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, 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/Accounting-Historians-Journal>.

II. COMMENTARY BY THE SENIOR EDITOR

2025 was the best year yet for the *Accounting Historians Journal*, including the largest issue in history (December 2025) as we moved from eight articles per issue to ten articles per issue, and we have a healthy pipeline of submissions going forward as we received the most submissions ever in 2025. In 2026, we will start publishing articles using AAA's new Open Access process, as well as maintaining the traditional publishing model. John D. Keyser has done a masterful job as Guest Editor in processing and coordinating articles for our first-ever Special Section, Research Methodology, forthcoming in June 2026. We thank Stephan Fafatas, Brandi L. Holley, and Ann Watkins for their service as Associate Editors. Frank Badua and Carmelo Marisca have stepped up in their new roles as Associate Editors and have exceeded expectations for the quality of insights they bring to the manuscript review process. We are still waiting to hear from the Australian Business Deans' Council regarding our application for upgraded ranking for *AHJ* but the application package submitted on our behalf was highly impressive. *AHJ* was represented at the Business History Conference in Atlanta, the European Accounting Association Congress in Rome, and the *Accounting History Review* Conference in Lipari, Sicily during 2025, and there are plans to expand our representation to five conferences during 2026. Thank you to all 79 reviewers who helped us out in 2025—we could not maintain the quality of the journal without your contributions.

—William H. Black, University of North Georgia

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-Historians-Journal>.

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 13 desk rejections in 2025, which equals 23 percent of the 57 new submissions.

TABLE 1
Annual Activity Summary—For the Calendar Year

Year	New Submissions Received (a)	Resubmissions Received (b)	Decision Letters Sent (c)
2025	57	63	115

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	57	21	37%	25	44%	11	19%
2024	29	10	34%	3	10%	16	55%
2023	36	10	28%	0	0%	26	72%
2022	27	15	56%	0	0%	12	44%
2021	28	11	39%	0	0%	17	61%

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 Editors

John D. Keyser, Arizona State University

Ad Hoc Reviewers

Wedian Albalwi, University of Tabuk
 Azzam Alsuhaibani, King Saud University
 Deborah Anderson, University of Alberta
 Ben Angelo, Ball State University



Valerio Antonelli, University of Salerno
Luca Bartocci, Università degli Studi di Perugia
Sudipta Basu, Temple University
Marco Bellucci, University of Florence
Eric Bostwick, University of West Florida
John Castonguay, Hofstra University
Bruno Cohanier, Escuela de Alta Dirección y Administración
Stefano Coronella, University of Pisa
Graeme Dean, The University of Sydney
H. Dennis, University of North Georgia
Federica Doni, University of Milano-Bicocca
Stephan Fafatas, Washington and Lee University
Samantha Falgout, The University of Scranton
Timothy Fogarty, Case Western Reserve University
Delfina Gomes, University of Minho
Rita W. Green, The University of Memphis
Jeremy Griffin, The University of Mississippi
Ivan Grixti, University of Malta
Michelle Kusaila, Central Connecticut State University
Mikhail Kuter, Kuban State University
Alessandro Lai, University of Verona
Simone Lazzini, University of Pisa
Francesco Marengo, University of Turin
Libero Mario Mari, Università degli Studi di Perugia
Carmelo Marisca, University of Messina
Garen Markarian, HEC Université de Lausanne
Eleonora Masiero, University of Trieste
Karen McBride, University of Portsmouth
Ryan McDonough, Rutgers The State University of New Jersey
Josh McGowan, Troy University
Matteo Molinari, University of Bergamo
John Naegle, Jr., Brigham Young University-Hawaii
Christopher Napier, Royal Holloway, University of London
Erica Neuman, Youngstown State University
Kyle Outlaw, Samford University
Martin Persson, University of Illinois Urbana-Champaign
Joshua Racca, University of Connecticut
Christian Rainero, University of Turin
Nicola Rappazzo, University of Messina
Adriana Rodrigues Silva, Instituto Politécnico de Santarém
Michael Schoderbek, Rutgers, The State University of New Jersey
Sally Schultz, SUNY at New Paltz
Gary Spraakman, York University
Mitch Stein, Western University
Lucia Talarico, University of Pisa
Ann Watkins, Texas State University