American Accounting Association Annual Report
Journal of Emerging Technologies in Accounting

For the Year Ending December 31, 2025

I. INTRODUCTION

The *Journal of Emerging Technologies in Accounting* (*JETA*) is the academic journal of the Strategic and Emerging Technologies Section of the American Accounting Association. The purpose of this section is to improve and facilitate the research, education, and practice of advanced information systems, cutting-edge technologies, and artificial intelligence in the fields of accounting, information technology, and management advisory systems. The primary criterion for publication in *JETA* is the significance of contribution made to the literature. *JETA*'s mission is to encourage, support, and disseminate the production of a stream of high-quality research focused on emerging technologies and artificial intelligence, applied or applicable, to a wide set of accounting related problems. *JETA*'s objectives are to provide an outlet for studies that are:

1. Forward-looking research regarding strategic and emerging technologies and their impact on the accounting and business environments;
2. Discovery and exploratory research about technological environments, including artificial intelligence;
3. Conceptual research about the technological environment;
4. Field research of emerging and relatively new technologies;
5. Archival and retrospective studies of the life cycle of prior technologies with a focus on a historical perspective of such technologies and the knowledge that can be gained in the current and future adoption and implementation of emerging technologies; and
6. Integrative plans for introducing, managing, and controlling emerging technologies in all areas of accounting (audit, financial, cost, tax, etc.), including practice and curriculum issues.

This annual report, which documents the activities of *JETA* 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, 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-Emerging-Technologies-in-Accounting.

II. COMMENTARY BY THE SENIOR EDITOR

Special Sections and Events in 2025

1. Special Sections of *Journal Emerging Technologies in Accounting*

Large Language Models and Their Implications for Accounting and Finance

JETA invited accounting and information systems scholars to publish their work on Large Language Models (LLMs) in 2023. Large Language Models like ChatGPT have become a significant focus within artificial intelligence and broader technology domains. These models can generate human-like text and perform various tasks, which has significant implications for various sectors, including accounting and finance. LLMs can be trained to understand and generate financial texts, automate report writing, provide insights from vast amounts of data, and more. Nevertheless, they introduce new challenges, such as data privacy and accuracy issues, regulatory considerations, and ethical dilemmas. This call for papers sought to promote theoretical and empirical academic research that explored the opportunities and challenges linked with adopting and using LLMs in accounting and finance. All research methods were welcomed and *JETA* will continue to publish articles from this call in 2026.

Future Labs

JETA published the following article by Fangbing Xiong and Jie Bao: Next-Generation Gamification in Accounting Education: Digital-Role Play Games (D-RPGs) with Generative AI (GAI). *Journal of Emerging Technologies in Accounting* 22 (2): 171–180. https://doi.org/10.2308/JETA-2024-012

Teaching articles

JETA published the following article by Diane J. Janvrin and Cynthia Jeffrey: Using Data Analytics to Analyze Wind Turbine Upgrade Decisions: An ESG Case. *Journal of Emerging Technologies in Accounting* 22 (2): 181–200. https://doi.org/10.2308/JETA-2024-046

2. The 34th Annual Research Workshop on Strategic and Emerging Technologies in Accounting, Auditing, and Tax

The 34th Annual Research Workshop on Strategic and Emerging Technologies in Accounting, Auditing, and Tax was held in Chicago, Illinois on Saturday, August 2, 2025. The Strategic and Emerging Technologies Section of the American Accounting Association sponsored the workshop. Papers were welcome on any topic relating to strategic and emerging technologies applied to any area of accounting, applying any research methodology including design science (DSR). Examples of research presented at recent workshops: blockchain, text/data analytics, REA, continuous assurance, fraud detection, evidential reasoning, information modeling, genetic programming, neural networks, natural language processing, intelligent databases, intelligent agents and object-oriented computing, XML, and XBRL.

3. The 69th World Continuous Auditing & Reporting Symposium

The 69th World Continuous Auditing & Reporting Symposium (63 WCARS) was held in Newark, NJ on November 7 and 8, 2025. The WCARS is the leading global forum on the application of technology to accounting, auditing, and financial reporting. The aim of the conference is to provide a forum for all stakeholders, including accounting customers, regulators, the Big 4 and regional accounting firms, internal auditors, and technology vendors to share experiences, best practices, and emerging technologies. *JETA* is a proud sponsor of WCARS events.

In Appreciation

We thank the *JETA* editor team and editorial board members for their efforts and service to the journal this past year. Our editor team and editorial board were refreshed at the beginning of the 2024 year. The entire *JETA* editorial team thanks the AAA and especially David Twiddy (Director of AAA Publications) for his excellent work and continuous support.

We are excited about the future of *JETA* and the many initiatives we have underway. Our editorial team hopes you will continue to support the journal and our efforts to increase the reach and reputation of the journal through your reviews, submissions, and citations. 2026 sees a new Special Section, Agentic Artificial Intelligence in Auditing and Accounting, announced with a submission deadline of May 31, 2026. Agentic AI represents a significant evolution beyond traditional predictive or assistive machine learning. JETA welcomes high-quality theoretical, empirical, experimental, analytical, and design-science research. See the full CFP here: https://aaahq.org/portals/0/documents/calls/2026/JETA%20CFP%20Agentic%20AI.pdf

—Robert A. Nehmer, Oakland 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 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 senior co-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-Emerging-Technologies-in-Accounting

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 1 desk rejection in 2025, which equals 2 percent of the 55 new submissions.

TABLE 1
Annual Activity Summary—For the Calendar Year

Year	New Submissions Received (a)	Resubmissions Received (b)	Decision Letters Sent (c)
2025	55	95	138

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 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	55	18	33%	34	62%	3	5%
2024	45	20	44%	4	9%	21	47%
2023	66	36	55%	5	8%	25	38%
2022	73	44	60%	0	0%	29	40%
2021	41	23	56%	0	0%	18	44%

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* Editors**

Michael Alles, Rutgers, The State University of New Jersey
Deniz Appelbaum, Montclair State University
Ingrid Fisher, University at Albany, SUNY
Glen L. Gray, California State University, Northridge
Won Gyun No, Rutgers, The State University of New Jersey
Jay A. Soled, Rutgers, The State University of New Jersey
Rajendra P. Srivastava, The University of Kansas
Qingliang Tang, Western Sydney University

***Ad Hoc* Reviewers**

Emilio Abad-Segura, Universidad de Almería
Santosh Reddy Addula, University of the Cumberlands
Morteza Adibi, Tabataba'i University
Mfon Akpan, Northeastern State University
Abdullah Alawadhi, Kuwait University
Eid Alotaibi, American University of Sharjah
Abdulrahman Alrefai, Kuwait University