American Accounting Association Annual Report
Journal of International Accounting Research

For the Year Ending December 31, 2025

I. INTRODUCTION

The *Journal of International Accounting Research* (*JIAR*) publishes articles that increase our understanding of the development and use of international accounting and reporting practices or attempt to improve extant practices. International accounting is broadly interpreted to include the reporting of international economic transactions; the study of differences among practices across countries; the study of interesting institutional and cultural factors that shape practices in a single country but have international implications; and the effect of international accounting practices on users. *JIAR* has a diverse readership and is interested in articles on auditing, financial accounting, managerial accounting, systems, tax, and other specialties within the field of accounting. The journal is open to research that uses a wide variety of research methods, including empirical-archival, experimental, field studies, and theoretical. The importance of the findings and the rigor of the analysis are the factors that determine acceptability. The journal may include sections for Notes (shorter articles), Commentaries, and Book Reviews.

This annual report, which documents the activities of *JIAR* 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/Journal-of-International-Accounting-Research/Editorial-Policy.

II. COMMENTARY BY THE SENIOR EDITOR

We organized the 12th *JIAR* Conference in Casablanca, Morocco, from June 30–July 3, 2025. The Conference was organized and sponsored by Al Akhawayn University. We had more than 100 submitted manuscripts for the plenary and concurrent sessions. The 11th *JIAR* Conference garnered significant attention, with over 100 participants joining the scholarly discourse. The Conference was well received among participants and enhanced *JIAR*'s global reputation. The 13th *JIAR* Conference will be held in Seoul, South Korea, from June 25–28, 2026. The host university is Korea University. We hope that our conferences will help to promote *JIAR* and attract more submissions from different regions.

We are starting a brand-new initiative, Regional International Accounting Research Forum (RIARF), which is aimed at accelerating research that provides deep, contextual insights into individual countries or regions, especially those underrepresented in international accounting literature. We will be organizing several RIARFs in countries like Hong Kong, Kuwait, Spain, Taiwan, and Tunisia in 2026.

—Ling Lei Lisic
 Virginia Tech

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 the author(s) 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-International-Accounting-Research/Editorial-Policy

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 2 desk rejections in 2025, which equals 4 percent of the 51 new submissions.

TABLE 1
Annual Activity Summary—For the Calendar Year

Year	New Submissions Received (a)	Resubmissions Received (b)	Decision Letters Sent (c)
2025	51	83	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 seven years. Column (a) presents the number of submissions each year, which is the same as column (b) 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	51	22	43%	25	49%	4	8%
2024	64	37	58%	12	19%	15	23%
2023	68	36	53%	5	7%	27	40%
2022	65	33	51%	0	0%	32	49%
2021	109	70	64%	0	0%	39	36%

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 **Reviewers**

Prince Charles Adubofour, The Hong Kong Polytechnic University
Solomon Adza, The Hong Kong Polytechnic University
Mansoor Afzali, Hanken Svenska Handelshogskolan
Xi Ai, University of Louisville
Herita Akamah, University of Nebraska–Lincoln
Will Anding, The University of Texas at San Antonio
Jason Ashby, University of Louisiana at Monroe
Ashleigh Bakke, University of Arkansas
Ryan Ballestero, Kent State University
Nathan Berglund, Mississippi State University
Christof Beuselinck, IÉSEG School of Management
Bradley Blaylock, The University of Oklahoma
Sudipta Bose, The University of Newcastle
Huijuan Cao, The Hong Kong Polytechnic University
Jerry Cao, The Hang Seng University of Hong Kong
June Cao, Curtin University
Limei Che, Oslo Metropolitan University
Yi-Chun Chen, The University of Hong Kong
Xiaoqi Chen, Xiamen University
Jeff Chen, Texas Christian University
Jennifer Chen, University of Missouri–St Louis
Arion Cheong, Stevens Institute of Technology
Yung-Ling Chi, National Chung Hsing University
Jong-Hag Choi, Seoul National University
Lidong Cui, The University of Memphis
Keith Czerney, Charles River Associates
Xin Dai, Drexel University
Hrishikesh Desai, Arkansas State University
Sajal Kumar Dey, Heriot-Watt University
Wenzhi Ding, The Hong Kong Polytechnic University
Tuan Doan, University of Connecticut
William Docimo, University of Connecticut
Benedikt Downar, Technische Universität München
Ebenezer Effah, City University of Hong Kong
Zhi-Yuan Feng, National Sun Yat-sen University
Tracie Frost, The Hong Kong Polytechnic University
Yuedan Geng, Harbin Institute of Technology
Emily Griffith, University of Wisconsin–Madison
Feng Guo, Iowa State University
Erica Harris, Florida International University
Danial Hemmings, Bangor University
Tuan Ho, University of Bristol
Ting-Chiao Huang, Monash University
Xiang-Yu Huang, National Taiwan University
Cheng-Erh Huang, National United University
Haijie Huang, East China Normal University
Zhongwei Huang, Fudan University
Jing Huang, Virginia Tech
Claudia Imperatore, Bocconi University
Kerry Inger, Auburn University
Mariya Ivanova, Norges Handelshoyskole
Xi Jiang, Kean University
Jin Jiang Xi'an, Jiaotong-Liverpool University
Justin Jin, McMaster University
Bret Johnson, George Mason University
Linde Kerckhofs, IESEG School of Management
John Chi Wa Ko, Monash University
Hoyoun Kyung, University of Missouri

Xiaohui Li, Jinan University
Meng Li, The University of Texas at Arlington
Kevin Li, Santa Clara University
Xiaohui Li, Hong Kong Polytechnic University
Shuo Li, Western Washington University
Yi-Hung Lin, Monash University
Zhiyu Liu, The Chinese University of Hong Kong, Shenzhen
Chelsea Liu, The University of Adelaide
Shuqing Luo, The University of Hong Kong
Zhiming Ma, Peking University
Hui Ma, Shanghai University of Finance and Economics
Yue Ma, New Jersey Institute of Technology
Chun Yu Mak, University of Birmingham
Landon Mauler, Florida State University
Patricia Naranjo, University of Kentucky
Romain Oberson, Université Laval
Hunghua Pan, National Tsing Hua University
Kostas Pappas, University of Liverpool
Gitae Park, Lancaster University
Linda Parsons, The University of Alabama
Erik Peek, Erasmus University Rotterdam
Jirada Petaibanlue, Chulalongkorn Business School
Pornthana Sakchuenyos, Deakin University
Rachel Scott, Baylor University
Hojun Seo, Purdue University
Felipe Silva, Cornerstone Research
Valbona Sulcaj, The University of Texas at El Paso
Jinhua Sun, The University of Oklahoma
Nattavut (Simon) Suwanyangyuan, Brock University
Laura Swenson, University of Wisconsin–Milwaukee
Shibin Tang, The Chinese University of Hong Kong, Shenzhen
Xiaojian Tang, Nanjing Agricultural University
Haimeng Teng, The Pennsylvania State University Harrisburg
Anne Thompson, University of Illinois Urbana-Champaign
Yujie Wang, Sun Yat-sen University
Peixin Wang, Fudan University
Li Wang, The University of Akron
Changjiang Wang, University of Cincinnati
Yang Wang, University of Dundee
Peter Wells, University of Technology Sydney
Biyu Wu, University of Nebraska–Lincoln
Fang Wu, Jiangxi University of Finance and Economics
Shijun Xia, San Diego State University
Yi Xiang, The Hong Kong Polytechnic University
Sujuan Xie, Ocean University of China
Xiangang Xin, The Chinese University of Hong Kong
Nan Yang, The Hong Kong Polytechnic University
Haocheng Yang, The University of Oklahoma
Lin-Hui Yu, National Taiwan University
Cheng Zeng, The Hong Kong Polytechnic University
Fang Zhang, Hong Kong Baptist University
Bo Zhang, Renmin University of China
Shubo Zhang, Shanghai Jiaotong University
Xiu-Ye Zhang, Australian National University
Yu Zhang, Queens College–CUNY
Liu Zheng, City University of Hong Kong
Yuxiang Zhong, Huazhong University of Science and Technology
Rong (Irene) Zhong, University of Illinois Chicago
Gaoguang Zhou, Hong Kong Baptist University
Aleksandra Zimmerman, Florida State University