

American Accounting Association Annual Report

Journal of Information Systems

For the Year Ending December 31, 2025

I. INTRODUCTION

The *Journal of Information Systems (JIS)* is the academic journal of the Accounting Information Systems (AIS) Section of the American Accounting Association (AAA). *JIS*, which was first published in 1987, publishes high-quality, leading-edge research that advances AIS knowledge. The vital importance of information technology in all aspects of business and government, broadly, and all fields of accounting and auditing, has significantly heightened the need for the research published in *JIS*.

All papers in *JIS* contribute to AIS, or to accounting or auditing research with an AIS component. This contribution may be direct, by working with settings in AIS and various areas of accounting, including financial, managerial, taxation, and auditing. Equally important, the contribution of a paper may be indirect, by bringing to AIS, accounting, and auditing the benefits and implications of research in management information systems, management science, computer science, psychology, sociology, or other business fields.

This annual report, which documents the activities of *JIS* 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, 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/Journal-of-Information-Systems>.

II. COMMENTARY BY THE SENIOR EDITORS

In 2025, *JIS* continued to be one of the premier journal outlets for research at the intersection of accounting, information systems, and information technology. To advance knowledge in the field and have practical implications for the discipline, *JIS* publishes a wide range of articles, with different research methodologies. In 2025, the average turnaround time for decisions was 51 days, and the time to first decision was 57 days.

With a goal of promoting the journal and highlighting local contexts for accounting and information technology, *JIS* continues to co-host international conferences with universities in different regions. *JIS* co-hosted its 2025 International Conference with the Dipartimento di Management Valter Cantino, at Università di Torino, in Turin, Italy. Similarly, we held the *JIS* Conference (JISC2025) in conjunction with the AIS Section Midyear Meeting in Boca Raton, Florida. We believe these national and international conferences not only provide an outlet for interactions between researchers, but also increase awareness of *JIS* and research related to accounting information systems.

Similarly, to attract quality and cutting-edge research to the journal, *JIS* collaborated with several major conferences and special interest groups, e.g., Hawaiian International Conference on Systems Science (HICSS), International Conference on Auditing and Artificial Intelligence, International Computer Auditing Education Association, and SIG Accounting Information Systems (SIGASYS).

These achievements would not be possible without the support of the AIS community of scholars. We thank the *JIS* community for its ongoing support of *JIS*.

Finally, as the outgoing Senior Editors of *JIS*, we would like to take this opportunity to thank the editors, special editors, authors, reviewers, and editorial board members for their support of *JIS* over our tenure. We have

truly valued working with each and every one of you in progressing *JIS*. We wish the incoming Senior Editors, Jacob Z. Haislip and Nirmalee I. Raddatz, all the best as they continue to advance *JIS* and very much look forward to staying connected with the AIS community.

—Tawei Wang, DePaul University
 Carla L. Wilkin, Monash 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 editors, 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, one 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/Journal-of-Information-Systems>.

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 26 desk rejections in 2025, which equals 23 percent of the 112 new submissions.

TABLE 1
Annual Activity Summary—For the Calendar Year

Year	New Submissions Received (a)	Resubmissions Received (b)	Decision Letters Sent (c)
2025	112	90	196

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	112	61	54%	47	42%	4	4%
2024	95	60	63%	10	11%	25	26%
2023	67	33	49%	2	3%	32	48%
2022	63	45	71%	0	0%	18	29%
2021	44	26	59%	0	0%	18	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 Editors

Jacqueline L. Birt, Charles Sturt University
 Davide Calandra, University of Turin
 Kimberly Swanson Church, Missouri State University
 Michael Davern, The University of Melbourne
 Bruce Dehning, Chapman University
 Darin Kip Holderness, Jr., West Virginia University
 Melvin A. Lamboy-Ruiz, Georgia Southern University
 W. Eric Lee, University of Northern Iowa
 Gary Pan, Singapore Management University
 Arif Perdana, Monash University Indonesia
 Antoinette L. Smith, Florida International University
 Matthew T. Stern, DePaul University
 Miklos A. Vasarhelyi, Rutgers, The State University of New Jersey
 Stephanie Walton, Louisiana State University
 Michael Werner, University of Amsterdam
 Ju-Chun Yen, National Central University
 Yiyang Zhang, Youngstown State University

Ad Hoc Reviewers

Heba Abdel-Rahim, University of Toledo
 Prerana Agrawal, University of Western Australia
 Kemi Ajayi, University of Colorado Denver
 M. Tolga Akcura, Ozyegin University
 Hamad Alameri, The University of Memphis
 Esraa Alkhatib, Al-Zaytoonah University of Jordan
 Farzaneh Amani, Concordia University
 Sameh Amer, ESSEC Business School

Sameh Ammar, Qatar University
Musaib Ashraf, Michigan State University
Reza Barkhi, Virginia Tech
Helena Biancuzzi, Ca' Foscari University of Venice
Alina Bieniek, Technische Universität Dortmund
Fredrick Bitta, University of Nairobi F
Annika Bonrath, University of Duisburg-Essen
Adam Booker, University of Denver
Marianne Bradford, North Carolina State University
Kareen Brown, Brock University
Jenna Burke, University of Colorado Denver
Eddy Cardinaels, Tilburg University and KU Leuven
Hilda Carrillo, University of Louisville
Nicola Castellano, University of Pisa
She-I Chang, National Chung Cheng University
Gary Chen, DePaul University
Chu Chen, Texas A&M University–Commerce
Yu Tai Chien, National Taipei University of Business
Victoria Chiu, SUNY at Oswego
Roman Chychyla, University of Miami
Lauren Cooper, West Virginia University
W. Alec Cram, University of Waterloo
Asher Curtis, University of Washington
Maria Dâmaso, Instituto Politécnico de Santarém
Steve Dannemiller, Providence College
Ginevra Degregori, University of Turin
Lara Demarchi, University of Turin
Adam Du Pon, Georgia Southern University
Aladin Ermel, Universität Duisburg-Essen
Marc Eulerich, University Duisburg-Essen
Cecilia (Qian) Feng, Stony Brook University, SUNY
Benjamin Fligge, University of Duisburg-Essen
Michele Frank, Miami University
Glen Gray, California State University, Northridge
Joy Gray, Arizona State University
Jun Guo, Rutgers, The State University of New Jersey
Jacob Haislip, Texas Tech University
Andreas Hellmann, Macquarie University
Darin Holderness, Jr., West Virginia University
Travis Holt, Auburn University
Matthew Holt, University of Dayton
Yue (Bright) Hong, DePaul University
Sheng-Feng Hsieh, National Taiwan University
Feiqi Huang, Pace University
Hussein Issa, Rutgers, The State University of New Jersey
Diane Janvrin, Iowa State University
Anna Jeong, San Jose State University
Ahmad Juma'h, University of Illinois Springfield
Sohee Kim, University of Missouri–Kansas City
Jongkyum Kim, University of Seoul
Jared Koreff, Trinity University
W. Eric Lee, University of Northern Iowa
Lijun Lei, University of North Carolina at Greensboro
Tianpei Li, University of Nebraska at Kearney
Chang-Wei Li, National Taipei University of Business
Xiao Li, Santa Clara University
Angela Liew, The University of Auckland
Vanessa Lopez Kasper, University of Duisburg-Essen
Xin Luo, Marquette University
Robert Marley, The University of Tampa
Birendra Mishra, University of California, Riverside

Hosam Moubarak, Alexandria University
Ivy Munoko, Rutgers, The State University of New Jersey
Leah Muriel, University of North Florida
Noah Myers, Utah Valley University
Fynn Ohlrogge, Maastricht University
Wioleta Olczak, Marquette University
Michele Oppioli, Università degli Studi di Torino
Rebecca Perols, San Diego State University
Kristian Rotaru, Monash University
Samiaji Sarosa, Atma Jaya University Yogyakarta
K. Saunders, University of South Dakota
Megan Seymore, Ohio University
Vincent Shea, Saint John's University
Mark Sheldon, John Carroll University
Michael Shen, City University of Hong Kong
Amy Sheneman, The Ohio State University
Juergen Sidgman, University of Alaska Anchorage
Neal Snow, Lehigh University
Jared Soileau, Louisiana State University
Trevor Sorensen, University of Wyoming
Maria José Sousa, ISCTE-Instituto Universitário de Lisboa
Matthew Stern, DePaul University
Theophanis Stratopoulos, University of Waterloo
Chia-Ming Sun, National Yunlin University of Science and Technology
Feliks Surbakti, Atma Jaya Catholic University of Indonesia
Ann Tank, University of Groningen
Simon Thies, University of Duisburg-Essen
Xiaoli (Shaolee) Tian, Georgetown University
Feng Tian, The Hong Kong Polytechnic University
Jie Tian, University of Waterloo
Aki Tomita, Toyo University
Brad Trinkle, Iowa State University
Hamid Vakilzadeh, University of Wisconsin–Whitewater
Nathan Waddoups, University of Denver
Stephanie Walton, Louisiana State University
Qian Wang, Iowa State University
Victor Xiaoqi Wang, California State University, Long Beach
Yen-Yao Wang, Auburn University
Yunsen Wang, Montclair State University
David Watson, Western Michigan University
Sue Yang, Texas Tech University
Aharon Yoki, University of South Florida
Yiyang Zhang, Youngstown State University
Chuancai Zhang, California Polytechnic State University, San Luis Obispo
Yimei Zhang, Montana State University
Jean Zhang, Virginia Commonwealth University
Mi (Jamie) Zhou, Virginia Commonwealth University