

Contemporary Accounting Research **Editor's Report for January 1 to December 31, 2022**

Overview of 2022

Contemporary Accounting Research (CAR) enjoyed continued strong submission volume in 2022, with a record-setting 562 regular manuscripts and total new submissions (including conference submissions) of 662 manuscripts. We maintained our broad reach in attracting submissions that continue to reflect diversity in topics, methods, and author location. We also maintained a highly rigorous and selective review process. A later section of this report provides detailed statistics.

In 2022, the *CAR* conference and doctoral consortium was held in a hybrid format for the first time. The Craft of Accounting Research workshop and PhD and junior faculty consortium furthered *CAR*'s outreach to young Canadian scholars.

In the remainder of this report, I discuss the following topics:

- Personnel & process changes
- External recognition of the journal
- Conferences and meetings
- Manuscript statistics

Personnel & process changes

Sadie Hall joined the *CAR* team as Editorial Assistant. Sadie, along with Carina Hackett, Judy Tran, and Judith Russell of Queen's University continue to manage the back-office functions that keep the peer-review process flowing smoothly. As Managing Editor, Sylvia Siemens oversees accepted manuscripts through the production process up to compilation of each issue.

During 2022, we continued to work on improving our systems and procedures to maintain high standards of academic integrity and to acknowledge reviewers and editors for their support of the journal.

Social Media Presence

2022 *CAR* continued to grow its social media presence on LinkedIn and Twitter. We are using these platforms to announce recent articles accepted for publication, to promote virtual events (discussed below), to bring attention to our virtual issues (see next section) and to bring attention to the journal more generally. On December 31, 2022, we had 992 followers on LinkedIn (an increase from 582 on December 31, 2021) and 724 followers on Twitter (an increase from 384 on December 31, 2021). We encourage authors of accepted articles to promote the research using their own social media networks and a number of authors are doing so. Thanks to Krista Fiolleau and Stéphanie Rioux-Wunder who continue to lead social media efforts on behalf of *CAR*.

Virtual Issues

CAR continued the virtual issue series in 2022 with the objective of bringing more attention to recent research we publish in high-interest areas. All articles included in a virtual issue were published within the past two years and reflect the variety of research methods typical of work published in *CAR*. Wiley generously provides Open Access to all articles in the virtual issues for a two-month period to encourage downloads. The theme of the first virtual issue in 2022 was audit

research on accounting estimates and the second virtual issue theme was research on management control systems. Thanks to *CAR* Deputy Editor-in-Chief Jeffrey Pittman, Ad Hoc Editor Bradley Pomeroy (both assisted with the audit research on accounting estimates virtual issue) and Editor Khim Kelly (management control systems virtual issue) for their work in selecting articles for the virtual issues and writing the forewords that summarized the research highlighted in each.

Wiley's New Journal Design

We have adopted Wiley's New Journal Design (NJD) format with the first articles to be published using the new design in 2023. Benefits of adopting the new design include an update to a more modern appearance for *CAR* and possibly shorter production times for articles.

New Editor-in-Chief

Professor Partha Mohanram of the Rotman School of Management at the University of Toronto began his three-year term as Editor-in-Chief on January 1, 2023.

External recognition of the journal

Over the years, *CAR* has earned international recognition as one of the world's top accounting journals. In 2016, *CAR* was included in the *Financial Times* (FT) Research Rank of 50 business journals. We are still awaiting the outcome of the FT's most recent review of its journal rankings, which commenced in late 2020. *CAR* merited an A* in the 2019 ranking by the Australian Business Deans' Council, and a score of 4 from the UK Chartered Association of Business Schools' *Academic Journal Guide 2021*. Currently, Google Scholar ranks *CAR* fourth among accounting and taxation journals on its h5-index and h5-median. According to the most recent Impact Factor information (2021), *CAR*'s two-year ISI impact factor is 4.041, and its five-year impact factor is 5.046, both of which are up from 2020.

Conferences and meetings

Craft of Accounting Research workshop

The goal of this annual one-day event is to enhance the quality of research carried out in Canada. This workshop is intended for doctoral students in at least the third year of their PhD program.

The 2022 workshop was held in a hybrid format on June 9 as part of the 2022 CAAA Annual Conference in Saskatoon. The workshop was organized by Kim Trottier (HEC Montréal), Andy Bauer (University of Waterloo), and Lan Guo (Wilfrid Laurier University). The 2022 workshop started with short student presentations from selected participants in a PechaKucha format. This session was followed by a large group session focused on providing advice and best practices for improving writing skills. This session was followed by breakout groups focused on how to write an effective journal review, how to bridge the gap between economics and sociology-based accounting research, preparing for the job market, and navigating the research ethics process. These breakout sessions were followed by three long student presentations. The workshop concluded with a group session on navigating the publication process and strategies for dealing with reviewer comments and rejection.

There were 15 in-person registrants and 22 virtual registrants. The participants included 22 students and junior faculty members from Canadian colleges and universities, along with 15

students and junior faculty members from elsewhere in the world. Sven Modell (The University of Manchester) represented the European Accounting Association (EAA) at this workshop.

CAR conference

The journal holds the annual *Contemporary Accounting Research* conference to provide a forum where the global accounting research community can engage and interact, in Canada. The invitation-only conference attracted roughly one-fifth of the total number of new submissions to the journal in 2022.

We held the 37th annual *CAR* conference in-person October 21 and 22, 2022 in Halifax, Nova Scotia. For the first time, the conference was offered using a hybrid format. There were 148 in-person registrants and 311 virtual registrants. Jeff Pittman and Partha Mohanram shared responsibility as co-editors for the conference with me, including organizing the program, and selecting papers and discussants. The conference attracted 100 submissions (see Table 1 in the Manuscript statistics section), which are peer-reviewed as regular journal submissions. With the aid of Editors' recommendations, Jeff, Partha, and I chose six manuscripts that reflected a wide range of topics and methods, in keeping with *CAR* conference tradition. As always, conference sessions consisted of presentations by authors and discussants, followed by an open discussion with attendees. CPA Canada also organized a virtual 'perspectives from practice' session that was held on October 20. The session was entitled "Leveraging Data and Transformative Technologies: Providing quality audited information for the Capital Markets" and featured D'Arcy Delamere (retired) and Paul Vetrone (BDO Canada) and was moderated by Natalia Kochetova (Saint Mary's University); 82 people registered to attend the session.

PhD and junior faculty consortium

Each year, a consortium precedes the *CAR* Conference. The consortium allows faculty experts to present their ideas and insights about research and the research process to Canadian doctoral students and junior faculty members. The main objective is to broaden junior scholars' appreciation and understanding of accounting research with respect to the methods employed and the topics examined. Jeff, Partha and I co-organized the consortium.

The 2022 consortium was held on October 19 and also used a hybrid format. There were 43 in-person attendees and 36 students registered to attend virtually. The consortium began with "Now that you know the literature, it is time to know yourself: Preparing for a happy career" presented by Tzachi Zach (Ohio State University). The next session was entitled "Writing well: Selling with purpose", led by Matthew Ege (Texas A&M University). This was followed by a session on "Qualitative Research: Insights and Ideas" lead by Matthew Bamber (York University). Next was a presentation of "Recent Developments in Sustainability Reporting and Avenues for Future Research" by Khrystyna Bochkay (University of Miami). Finally, the consortium concluded with a panel session where attendees asked the four presenters questions covering a wide range of topics.

Virtual events

In 2022, *CAR* was pleased to host two free virtual events focused on different research methods. These events were organized by one or more *CAR* Editors with doctoral students and junior faculty as the target audience.

The first event, “On the role of theorizing in qualitative research,” was held on September 9, 2022, and organized by *CAR* Editor Yves Gendron (Université Laval). In total, 122 people registered for the event, including 60 CAAA members.

The second event, “*CAR* Virtual Event on Unpacking Machine Learning” was held on December 12, 2022, and organized by *CAR* Editor Jenny Tucker (University of Florida). The panelists included John Campbell (University of Georgia), Kris Hoang (The University of Alabama), Allen Huang (The Hong Kong University of Science and Technology), and Robbie Moon (Georgia Institute of Technology), with Jenny Tucker (University of Florida) serving as the moderator. In total, 807 people registered for the event.

Manuscript statistics

Each year, we present statistics that illustrate *CAR*’s national and international reach, the selectivity of the review process, the timeliness of manuscript processing, and the topical and methodological diversity of submissions.

Canadian mandate and global reach of the journal

Table 1 shows continuing strong submission volume in 2022, with a record number (662) of total submissions. In 2022, 16% of submissions involved a Canadian author, consistent with recent history. Another 51% of submissions involved at least one author working outside of Canada and the US.

Table 1: New submissions 2018-2022 by submission type, with annual changes and region of origin

	2022	2021	2020	2019	2018
Regular	562	543	487	503	436
Conference	100	98	135	104	121
TOTAL	662	641	622	607	557
<i>% increase over prior year</i>	3%	3%	2%	9%	5%
<i>% of Total with a Canadian author</i>	16%	15%	16%	15%	18%
<i>% of Total with an author from outside Canada and the U.S.</i>	51%	46%	46%	44%	39%

Table 2: Publications 2018-2022, with region of origin

	2022	2021	2020	2019	2018
Volume	39	38	37	36	35
Pages	2969	3253	2695	2694	2261
Articles, including discussants' comments*	84	95	86	86	78
<i>% of articles with a Canadian author**</i>	14%	9%	19%	19%	21%
<i>% of articles with an author from outside Canada and U.S.**</i>	31%	36%	20%	22%	24%

*In 2019, Wiley began publishing bundled conference articles & discussions with a single DOI. Of the 84 articles published in 2022, there were 4 discussions published as part of bundled articles.

**For bundled articles, the manuscript geographic region of origin for the conference paper was used.

The publication information in Table 2 shows an upward trend in the page count and the number of articles since 2018, consistent with increasing submission volume.

Comparing the regional percentages in Table 2 with those in Table 1 confirms that the journal generally publishes papers by Canadian scholars at rates similar to their submission percent (with 2021 as an exception), and those by non-US international authors at rates below their submission percent. It is worth noting that it is misleading to compare the number of articles published year-by-year with submission numbers in the same year, because manuscript vary in the time period from initial submission to publication, generally taking from two to three years. Almost no manuscripts are published in the same year they are submitted.

Selectivity

Table 3 reports on first-round decisions, demonstrating *CAR*'s highly selective peer-review process. The "withdraw" decision indicates manuscripts that were not suitable for the journal, either because they did not fit within the journal's Aims and Scope (e.g., lacked 'accounting' content), or because they did not merit reviewers' time (e.g., insufficient care taken by authors in preparing the paper). Manuscripts that are withdrawn receive a 50% refund of the submission fee. First-round rejections are those where, after peer-review, the Editor determines that the manuscript does not meet *CAR*'s standards and is highly unlikely to do so with revision. Manuscripts are rarely accepted on the first round, so the sum of rejections and withdrawals indicates that about 20% of submissions receive a "revise" recommendation in the first round.

Table 3: First-round rejection and withdrawal decisions, as a percent of submissions, 2018-2022

	2022*	2021	2020	2019	2018
First-round rejections	75%	71%	73%	68%	67%
First-round withdrawals	7%	8%	8%	<u>12%</u>	<u>12%</u>
Sum of rejections & withdrawals	82%	79%	81%	80%	79%

* The 2022 numbers represent the 555 submissions that had a first-round decision on Jan 9, 2023, out of 662 total 2022 submissions.

Turnaround time

Turnaround time, reported in Table 4, is the time from an author's submission until a decision is issued by the Editor. *CAR*'s goal is that 90% of manuscripts should be turned around within 100 days. We continue to closely monitor manuscripts that approach or exceed the 100-day mark, and follow up with Editors and reviewers as needed, in an effort to maintain timeliness without sacrificing the quality of reviewer feedback. The median time to provide an initial decision on a regular submission was 62 days in 2022.

Table 4: Timeliness of first-round feedback to authors, 2018-2022

	2022	2021	2020	2019	2018
# with 1 st round feedback < 100 days	492	537	497	527	488
Total new submissions	555	641	622	603	557
% < 100 days	89%	84%	80%	87%	88%
Median turnaround time (days):					
Regular	62	61	72	61	60
Conference	73	93	88	76	69

* The 2022 numbers represent the 555 submissions that had a first-round decision on Jan 9, 2023, out of 662 total 2022 submissions.

Topics and methods

From its inception, *CAR* has taken pride in being open to all forms of accounting research. Table 5 below summarizes authors' self-reports of topic areas and methods for 2022 submissions. If an author identified more than one topic or more than one method, Table 5 reports the first topic mentioned.

Table 5: New submissions 2022 by topic area and method

Topic	Audit	Manag'l	Fin'l	Tax	AIS	Other	Row Total	Row %
Method								
Analytical	13	13	15	3	0	0	44	7%
Experimental	19	30	17	5	0	1	72	11%
Empirical/Archival	118	72	269	31	0	12	502	76%
Case/Field Study	10	7	5	2	1	9	34	5%
Other	1	3	4	1	0	1	10	2%
Column Total	161	125	310	42	1	23	662	100%
Column %	24%	19%	47%	6%	0%	3%	100%	

Tables 6 and 7 below summarize the mix (percentages) of topics and methods for new submissions over the past five years. Overall, the mix of methods and topics reflected in new submissions during 2022 is largely consistent with that of the preceding four years.

Table 6: Submission mix by method, 2018-2022

Method	2022	2021	2020	2019	2018
Analytical	7%	6%	5%	7%	5%
Experimental	11%	13%	12%	11%	14%
Empirical/Archival	76%	76%	77%	76%	73%
Case/Field Study/Other	5%	4%	4%	4%	4%
Other	2%	2%	2%	2%	4%
	100%	100%	100%	100%	100%

Table 7: Submission mix by topic area, 2018-2022

Topic Area	2022	2021	2020	2019	2018
Auditing	24%	23%	26%	26%	27%
Managerial	19%	18%	16%	17%	20%
Financial	47%	48%	50%	46%	43%
Taxation	6%	7%	5%	7%	5%
AIS*	0%	0%	0%	0%	0%
Other	3%	4%	3%	5%	4%
	100%	100%	100%	100%	100%

*Rounded down to 0% given the very small number of AIS submissions

In January, we sent our annual update to reviewers continuing the practice of offering a waiver of a future submission fee as a gesture of appreciation to individuals who provide two prompt reviews. The practice is now supported by a formal process for tracking who has earned a waiver and an expiry policy. Our sustainable fee waiver process will help retain the goodwill of our reviewers, a resource that is critical to the continued success of *CAR*.

In this, my final report, I acknowledge and thank all members of *CAR*'s community for their support of the journal over the past three years. I am especially thankful for the contributions of Deputy Editors-in-chief, Partha Mohanram and Jeff Pittman, the team of Editors and reviewers who served during my term, and the outstanding CAAA administrative support team of Carina Hackett, Judith Russell, Judy Tran, Sadie Hall, and Sylvia Siemens. Collectively, the hard work and commitment to excellence of the entire *CAR* team has had a significant impact on the continuing success of the journal.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Ben Webb'.

Editor-in-chief
Contemporary Accounting Research

January 25, 2023