

Contemporary Accounting Research **Editor's Report for January 1 to December 31, 2024**

Overview of 2024

Contemporary Accounting Research (CAR) enjoyed continued strong submission volume in 2024, with 531 regular manuscripts and 107 conference manuscripts, for a total of 638 new submissions. 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 2024, the CAR conference and doctoral consortium was held in a hybrid format for the third 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

I began my three-year term as Editor-in-Chief on January 1, 2023. Carina Hackett, Judy Tran, Sadie Hall, and Judith Russell (Queen's University) continued 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 2024, 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. We are pleased that Dechun Wang and Hervé Stolyow have recently joined us as editors.

Social Media Presence

Table 1 shows that CAR continued to grow its social media presence on LinkedIn and Twitter (formerly X). 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. In February 2025, we had 2,114 followers on LinkedIn (compared to 1,432 (an increase from 1,432 on December 31, 2023) and 1,018 followers on X (formerly Twitter; an increase from 963 on December 31, 2023). We encourage authors of accepted articles to promote the research using their own social media networks and a number of authors are doing so. Krista Fiolleau stepped down from her editorial board role and was replaced with Seda Oz. Thanks to Seda Oz, Krista Fiolleau and Stéphanie Rioux-Wunder who continue to lead social media efforts on behalf of CAR.

Table 1: Summary of Social Media Followers on LinkedIn and X (Formerly Twitter)

	2024	2023	2022
LinkedIn	2,114	1,432	992
X (Formerly Twitter)	1,018	963	724

Note: The 2024 counts are as of February 2025, while the 2023 and 2022 counts are as of December 31 of their respective years.

Production Updates

Both the number of articles accepted (final accepts) during 2024 and the number of articles published in Volume 41 were on par with the average of the previous two years. The average length of articles published in Volume 41 declined slightly over the previous two years (32 pages vs. 34 pages), while production time (from the transmittal of the accepted papers to Wiley through to the articles' publication on Early View) was quickened by 25% from the previous year.

Transition to Virtual-Only Issues

Articles accepted for publication in *CAR* after August 9, 2023 (with the exception of conference papers) were published in an online-only format with no print edition of the journal routinely published beginning with the 2024 volume. This is a proactive move towards reducing the environmental impact of the production and distribution of printed copies and will allow the journal to invest in further innovation, digital development and sustainability measures. Published articles will continue to be published on Wiley Online Library and disseminated quickly through the journal's broad network of indexing services. Articles will also continue to be discoverable through popular search engines such as Google. Anyone wishing to obtain a print copy of the issue in which their article is published may do so through a print-on-demand service.

External recognition of the journal

Over the years, *CAR* has earned widespread international recognition as one of the world's top accounting journals. *CAR* has been included in the *Financial Times (FT)* Research Rank of top business journals since 2010, including its most recent review in 2016. *CAR* has also merited an A* in the Australian Business Deans' Council ranking of top business journals since the inception of their journal quality list in 2008, including in its most recent review in 2022. More recently, *CAR* received the top score of 4 from the UK Chartered Association of Business Schools Academic Journal Guide 2021. Currently, Google Scholar ranks *CAR* second (2023: third) 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 3.6 (down from 4.041 in 2022).

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 2024 workshop was held on June 13 as part of the 2024 CAAA Annual Conference in Halifax. The workshop was organized by Khim Kelly (University of Central Florida), Dushyantkumar Vyas

(University of Toronto), and Brian White (Cornell University). The 2024 workshop started with opening remarks from Mark Anderson (University of Calgary), as incoming President of the Canadian Academic Accounting Association. This was followed by a presentation from me as Editor-in-Chief of *CAR*. This was followed by a presentation from the Accounting Standards Board (AcSB) by Armand Capisciolto (AcSB Chair) and Johnathon Cziffra (AcSB Board Member) and moderated by Dominique Hamel (AcSB staff member) on “The Role of Academics in Standard Setting.” This was followed by faculty presentations from Dushyantkumar, Brian, and Khim on “Early Career Issues: Research and Publications and Everything Else.”

In the second half of the workshop, there were five student presentations. Attendees were welcome to attend a group dinner afterwards.

There were 27 in-person registrants. The participants included 25 students and junior faculty members from Canadian colleges and universities, along with 2 students and junior faculty members from elsewhere in the world. Astrid de Saint Martin (IAE Paris Sorbonne) 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 2024.

We held the 39th annual *CAR* conference in-person on November 1 and 2, 2024, in Toronto, Ontario. The conference continues to be offered in a hybrid format. There were 164 in-person registrants and 91 virtual registrants, for a total of 255 registrants. Khim Kelly and Linda Myers shared responsibility as co-editors for the conference with me, including organizing the program, and selecting papers and discussants. The conference attracted 107 submissions (see Table 1 in the Manuscript statistics section), which are peer-reviewed as regular journal submissions. With the aid of Editors’ recommendations, Khim, Linda, and I chose six manuscripts that reflected a wide range of topics and methods, in keeping with *CAR*’s conference tradition. As always, conference sessions consisted of presentations by authors and discussants, followed by an open discussion with attendees. The response to the 2024 *CAR* Conference was overwhelmingly positive: over three-quarters of survey respondents described their experience at the conference as excellent.

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.

The consortium was held on October 31, 2024, in a hybrid format. There were 29 in-person attendees and 24 students registered to attend virtually. The consortium began with “Field

Experiments in Accounting” presented by Adam Presslee (University of Waterloo). The next session was entitled “Climate Research,” led by Elizabeth Demers (University of Waterloo). This was followed by a session on “From Law to Theoretical Models and Everything in Between” led by Beatrice Michaeli (University of California, Los Angeles). Next was a presentation of “Charting Your Path: Navigating Early Career Challenges in Academia” by Urooj Khan (The University of Iowa). Finally, the consortium concluded with a panel session on “The Importance of Service and Collegiality” involving the four speakers and moderated by me.

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 2 shows a marginal decline in submission volume in 2024, with a total of 638 submissions. In 2024, 15% of submissions involved a Canadian author, consistent with recent history. Another 52% of submissions involved at least one author working outside of Canada and the US.

Table 2: New submissions 2020-2024 by submission type, with annual changes and region of origin

	2024	2023	2022	2021	2020
Regular	531	538	562	543	487
Conference	107	121	100	98	135
TOTAL	638	659	662	641	622
<i>% change over prior year</i>	-3%	-0.45%	3%	3%	2%
<i>% of Total with a Canadian author</i>	15%	13%	16%	15%	16%
<i>% of Total with an author from outside Canada and the U.S.</i>	52%	53%	51%	46%	46%

Table 3: Publications 2020-2024, with region of origin

	2024	2023	2022	2021	2020
Volume	41	40	39	38	37
Pages	2599	2875	2969	3253	2695
Articles, including discussants’ comments*	82	87	84	95	86
<i>% of articles with a Canadian author**</i>	23%	23%	14%	9%	19%
<i>% of articles with an author from outside Canada and U.S.**</i>	30%	29%	31%	36%	20%

*In 2019, Wiley began publishing bundled conference articles & discussions with a single DOI. Of the 82 articles published in 2024, there were 20 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 3 shows an upward trend in the page count and the number of articles since 2020, consistent with increasing submission volume.

Comparing the regional percentages in Table 3 with those in Table 2 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 4 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 unless a fee waiver is used. 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 19% of submissions receive a “revise” recommendation in the first round.

**Table 4: First-round rejection and withdrawal decisions,
as a percent of submissions, 2020-2024**

	2024*	2023	2022	2021	2020
First-round rejections	73%	77%	75%	71%	73%
First-round withdrawals	6%	5%	7%	8%	8%
Sum of rejections & withdrawals	79%	82%	82%	79%	81%

* The 2024 numbers represent the 562 submissions that had a first-round decision on Jan 20, 2025, out of a total of 638 submissions in 2024.

Turnaround time

Turnaround time, reported in Table 5, 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 66 days in 2024.

Table 5: Timeliness of first-round feedback to authors, 2020-2024

	2024	2023	2022	2021	2020
# with 1 st round feedback < 100 days	487	552	569	537	497
Total new submissions	562	659	662	641	622
% < 100 days	87%	84%	86%	84%	80%
Median turnaround time (days):					
Regular	66	67	66	61	72
Conference	80	80	73	93	88

* The 2024 numbers represent the 562 submissions that had a first-round decision on Jan 20, 2025, out of a total of 638 submissions in 2024.

Topics and methods

From its inception, *CAR* has taken pride in being open to all forms of accounting research. Table 6 below summarizes authors' self-reports of topic areas and methods for 2024 submissions. If an author identified more than one topic or more than one method, Table 6 reports the first topic mentioned.

Table 6: New submissions 2024 by topic area and method

Topic	Audit	Manag'l	Fin'l	Tax	AIS	Other	Row Total	Row %
Method								
Analytical	9	12	26	0	0	1	48	8%
Experimental	12	29	15	2	0	1	59	9%
Empirical/Archival	87	72	290	31	1	15	496	78%
Case/Field Study	17	10	2	1	0	2	32	5%
Other	1	1	1	0	0	0	3	0%
Column Total	126	124	334	34	1	19	638	100%
Column %	20%	19%	52%	5%	0%	3%	100%	

Tables 7 and 8 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 2024 is largely consistent with that of the preceding four years.

Table 7: Submission mix by method, 2020-2024

Method	2024	2023	2022	2021	2020
Analytical	8%	7%	7%	6%	5%
Experimental	9%	10%	11%	13%	12%
Empirical/Archival	78%	79%	76%	76%	77%
Case/Field Study	5%	3%	5%	4%	4%
Other	0%	2%	2%	2%	2%
	100%	100%	100%	100%	100%

Table 8: Submission mix by topic area, 2020-2024

Topic Area	2024	2023	2022	2021	2020
Auditing	20%	21%	24%	23%	26%
Managerial	19%	17%	19%	18%	16%
Financial	52%	52%	47%	48%	50%
Taxation	5%	7%	6%	7%	5%
Other	3%	3%	3%	4%	3%
	100%	100%	100%	100%	100%

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*.

I acknowledge and thank all members of *CAR*'s community for their support of the journal. I am especially thankful for the contributions of Deputy Editors-in-chief, Khim Kelly and Linda Myers, the team of Editors, Editorial Board members, and reviewers, and the outstanding CAAA administrative support team of Judy Tran, Sylvia Siemens, Carina Hackett, Judith Russell, and Sadie Hall. 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,

Partha Mohanram
 Editor-in-Chief
Contemporary Accounting Research
 April 6, 2025