

# Accounting Letters

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Accounting Letters (AL) is a peer-reviewed letter journal dedicated to accounting research, published by the Accounting and Economic Association of Japan (<https://www.aea-j.org/>). The association aims to advance and disseminate research in accounting, business administration, economics, and related fields, focusing on areas such as disclosure, management analysis, and other related domains. Accounting Letters commits to publishing high-quality papers that: (i) contribute to solving issues in accounting, economics, disclosure, and business analysis in academia and practice, and have societal significance in their publication; (ii) are original, including new factual discoveries, development of new models and methodologies, presentation of new applicability, or originality as surveys; (iii) ensure reliability, logical coherence, reproducibility, and clarity.

The scope of Accounting Letters encompasses (i) analytical modeling of accounting issues, (ii) empirical capital market studies, (iii) empirical studies based on contract theory, (iv) research based on experiments, (v) institutional studies on disclosure, (vi) studies on business analysis (data analytics), (vii) research on information systems, and (viii) historical studies related to accounting, business administration, and economics

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## **Editorial data**

The Editorial Board received 13 submissions for the period April 2020–December 2023. The median turnaround time for this period is 45 days, and the mean turnaround time is 109 days. The accept rate is calculated by dividing the number of manuscripts with an accept decision by the total number of manuscripts with a final decision made during the forty-five months ending December 2023. The accept rate is 38.5%.

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