Annual Editor Report
Behavioral Research in Accounting
Report for the Year Ended May 31, 2014

Editor: Vicky Arnold, University of Central Florida
In-Coming Editor: Richard C. Hatfield, The University of Alabama

Overview of the Editorial Process and Operations

On January 1, 2014, Richard C. Hatfield assumed the role of In-Coming Editor, and is responsible for handling all new submissions. Manuscripts submitted prior to January 1, 2014 (including revisions of those manuscripts) are handled by Vicky Arnold. As of January 1, 2014, the In-Coming Editor revised the editorial process for all manuscripts submitted after that date.

An overview of the editorial process is provided below:

- Manuscripts submitted through the peer-review website are reviewed by the Editorial Assistant who performs an initial screening. This quality control step includes putting papers through CrossCheck to screen for potential plagiarism.
- The Editor reviews the manuscript and selects an Associate Editor (if applicable).
- The Associate Editor (or Editor if no AE is assigned) selects three to four potential reviewers for the manuscript. The editor screens these reviewers to prevent over-utilization of reviewers and sends the manuscript out for review. Reviews are sent to the Associate Editor when received. Reviewers are asked to submit their reports within four weeks of accepting the assignment.
- The Associate Editor (or Editor if no AE assigned) reviews the paper, evaluates the reviews received, and makes the editorial decision regarding the manuscript. The Editor will review the AE letter and make any suggestions that may be necessary prior to sending it out to the contact author. The Associate Editor is asked to submit his/her decision letter within two weeks of receiving the reports from the Reviewers.
- Reviewers come from several sources including the Editorial Board, authors working in the area of research referenced in the submitted paper, authors of papers using similar theory and/or methods identified through workshops, conferences, publications in other journals, etc., and suggestions from editorial board members.

Journal Statistics

<table>
<thead>
<tr>
<th>Year</th>
<th># In-Process, Beginning of Year (a)</th>
<th># of New Submissions (b)</th>
<th># of Resubmissions (c)</th>
<th># Available for Evaluation (d) = (a)+(b)+(c)</th>
<th># Evaluated (e)</th>
<th># In-Process, End of Year (d) − (e) = (f)</th>
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<tr>
<td>2013/14</td>
<td>10</td>
<td>58</td>
<td>43</td>
<td>111</td>
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<td>2012/13</td>
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<td>55</td>
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<td>125</td>
<td>115</td>
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<td>2011/12</td>
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<td>64</td>
<td>40</td>
<td>141</td>
<td>113</td>
<td>28</td>
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<tr>
<td>2010/11</td>
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<td>68</td>
<td>42</td>
<td>140</td>
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<td>37</td>
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<tr>
<td>2009/10</td>
<td>14</td>
<td>77</td>
<td>21</td>
<td>112</td>
<td>82</td>
<td>30</td>
</tr>
</tbody>
</table>

(a) Include submissions in the editor’s hands, but excludes revise and resubmit editorial decisions in authors’ hands.
(b) New manuscripts, excluding resubmissions.
(c) Resubmissions of previous revise and resubmit editorial decisions.
(d) Evaluation means all actions by referees, associate editor, and/or editor are complete and the manuscript has been returned to the authors.
(e) Manuscripts processed with a decision returned to the author, including manuscripts returned by the editor without involving referees.
(f) Submissions where a decision has not yet been sent to the author (note that in-process excludes revise and resubmit editorial decisions that are now in the authors’ hands).