

Annual Editor Report *Current Issues in Auditing*

For the Year Ending December 31, 2020

Co-Editors: Lisa Milici Gaynor, University of South Florida;
Dan Sunderland, Deloitte & Touche, LLP

I. INTRODUCTION

Current Issues in Auditing (CIIA) is published by the Auditing Section of the American Accounting Association. To promote timely, widespread dissemination of ideas to the academic and practice communities, the journal is published online and is free to all interested parties.

CIIA is devoted to advancing the dialogue between academics and practitioners on current issues facing the auditing practice community (e.g., new opportunities and challenges, emerging areas, global developments, effects of new regulations or pronouncements, and effects of technological or market developments on audit processes). We define “auditing practice” broadly to include practice-related issues in external auditing, internal auditing, government auditing, IT auditing, assurance services, and related fields.

The journal seeks short, well-written papers from academics, practitioners, and regulators addressing timely issues facing the auditing practice community. Papers should be a maximum of 2,500 words of text and should not include complex statistics or models. Authors should strive to produce papers that are broadly understandable by the practice community and contain a substantive, relevant message for those interested in auditing practice. Submissions may include short, practice-oriented cases for classroom use. Practitioners are strongly encouraged to submit papers, as are author teams that include both academics and practitioners.

II. EDITORIAL PROCESS

CIIA is managed by two coeditors: Lisa Milici Gaynor of the University of South Florida and Dan Sunderland of Deloitte & Touche, LLP (terms end on June 30, 2020). The journal does not utilize associate editors. Upon receiving a submission (excluding Practitioner Summaries that are discussed in the following paragraph), the academic editor, Lisa Gaynor reads the paper and assesses its suitability for *CIIA*. If the paper is determined to be suitable for the journal, she assigns the paper to two reviewers who have expertise that is aligned with the subject matter and methodology used in the submitted paper. Upon receiving reviews, the academic editor does a thorough review of the paper and then, after considering the reviewer recommendations and comments, formulates a decision and prepares a decision letter. In most cases, a second round revise and resubmit decision is handled exclusively by the academic editor and is not sent back to the reviewer. In limited cases, where the reviewer seemed to have special concerns, he/she may be asked to provide a subsequent review of the revised manuscript.

Similar to the process described above, all Practitioner Summary submissions are assigned to one external reviewer. These submissions are also reviewed by Dan Sunderland, the practice editor. Following the receipt of the reviews, the practice editor and academic editor discuss the submission and formulate a decision and the academic editor prepares a decision letter that is sent to the authors.

CIIA receives, processes, and publishes several types of articles including Regular Articles, Practitioner Summaries, Commentaries, and Educational Resources. Regular articles represent original research. Practitioner Summaries provide an overview of practice implications of previously published research papers. Commentaries present the views of the Auditing Section’s committees, such as those of the Auditing Standards Committee. Educational Resources provide classroom and instructional resources. We introduced a new article type in 2014, a Point-Counterpoint series, to encourage “conversations” about emerging and possibly controversial topics. To date, we have not received any submissions for this new article type.

III. NEW AND ONGOING INITIATIVES

Beginning July 1, 2020, *CIIA* is managed by Academic Co-editor, Denise Dickins, a Professor at East Carolina University, and Practice Co-editor, Keith Urtel, Associate Teaching Professor at the University of Notre Dame and recently retired after nearly 40 years

of public accounting practice, primarily with Ernst & Young. As part of the editorial transition, several new practices were adopted. These practices include, before placing submitted articles into the formal review process, at least one audit partner-practitioner is asked whether the topic is relevant to practice and whether they would take the time to read the article based on its title and abstract, to the extent possible assigned reviewer teams include both academics and practitioners, and all practitioner summaries are assigned to two external reviewers.

In addition, the Editorial Board was refreshed to include partner-level practitioners. Represented are BDO, EY, Deloitte, and Focal Point. Committed to join the Editorial Board July 1, 2021 are representatives of PricewaterhouseCoopers and KPMG. Editorial Board members serve as the Journal's primary reviewers and commit to review up to three new submissions each year within 21 days of accepting an assignment.

IV. MANUSCRIPT FLOW AND PUBLICATION STATISTICS

In 2020, 83 manuscripts were handled, of which 44 were new submissions. Of those new submissions received, by year's end, 18% were accepted, 20% were still in process, and 61% were ultimately, rejected. The desk reject rate in 2020 was 25%.

In 2020, the mean (median) turnaround time for all manuscripts evaluated in 2020 was 40 (27) days. The bulk of the manuscripts, however, were turned around within a 30 day window (41 manuscripts of the 75 processed). Another 16 (10) manuscripts were processed within a 31–60 day (61–90 day) window.

Table 1 shows the number of papers submitted to *Current Issues in Auditing* for the period from 2016 to 2020.

TABLE 1
Annual Activity Summary—For the Calendar Year

Year	Manuscripts In-Process, Beginning of Year (a)	New Submissions Received (b)	Resubmissions Received (c)	Manuscripts Available for Evaluation (a) + (b) + (c) = (d)	Decision Letters Sent (e)	Manuscripts In-Process, End of Year (d) – (e) = (f)
2020	11	44	28	83	75	8
2019	2	42	30	74	63	11
2018	4	34	30	68	66	2
2017	0	22	12	34	30	4
2016	12	22	11	45	45	0

- (a) Includes 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 editor 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).

Table 2 shows acceptance and rejection rates for the period from 2018 to 2020.

TABLE 2
Annual Outcome Summary—By Calendar Year Cohort

Year	New Submissions Received	Number of Rejections	Percentage of Rejections	Number of Papers in Process	Percentage in Process	Number of Acceptances	Percentage of Acceptances
	(a)	(b)	(c) = b/(a)	(d)	(e) = (d)/(a)	(f)	(g) = (f)/(a)
2020	44	27	61%	9	20%	8	18%
2019	42	18	43%	0	0%	24	57%
2018	34	14	41%	0	0%	20	59%

- (a) Number of submitted manuscripts from that year’s cohort.
- (b) Number of rejected manuscripts from that year’s cohort.
- (c) Percent of rejected manuscripts from that year’s cohort.
- (d) Number of manuscripts still being evaluated (no report yet, revise, resubmit).
- (e) Percent of manuscripts from that year’s cohort still being evaluated.
- (f) Number of accepted manuscripts from that year’s cohort.
- (g) Percent of accepted manuscripts from that year’s cohort.

* 2018 Submissions failed to include one manuscript, only reporting 160 submissions. This was corrected in the 2019 report.

For more journal data and citation analysis, please see the Fall 2020 *Current Issues in Auditing* Information Packet: https://meridian.allenpress.com/DocumentLibrary/AAAN/CIIA/CIIA%20JIP%202020%20EOY_Final.pdf.

APPENDIX A

Ad Hoc Editors

Dana R. Hermanson

Kennesaw State University

Ad Hoc Reviewers

Lawrence J. Abbott

University of Wisconsin–Milwaukee

Kevin Agnew

Elon University

J. Efrim Boritz

University of Waterloo

Veena L. Brown

University of Wisconsin–Milwaukee

Steve Buchheit

The University of Alabama

Nathan H. Cannon

Texas State University

Paul M. Clikeman

Deceased

R. Cameron Cockrell

Xavier University

Mohamed Drira

University of Aberdeen

Marc Eulerich

University Duisburg-Essen

Martin Fennema

Florida State University

Christine Gimbar

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Vrije Universiteit Amsterdam and Norwegian School of Economics

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