

# Annual Editor Report

## *Accounting and the Public Interest*

For the Year Ending December 31, 2018

Senior Editor: Pamela B. Roush, *University of Central Florida*

### I. INTRODUCTION

*Accounting and the Public Interest (API)* is an academic journal published by the Public Interest Section of the American Accounting Association. The journal takes the view that accounting has broad societal responsibilities, and thus accounting-related activities have consequences for a wide spectrum of constituencies. Studies submitted to the journal should be linked to the public interest by situating them within a historical, social, or political context, and findings should ultimately provide guidance for responsible action. The journal welcomes innovation and eclecticism, alternative theories and methodologies, as well as the more traditional ones. Responsible action can be promoted through research in all areas of accounting including, but not restricted to:

- financial accounting and auditing
- accounting in organizations, whether profit-driven, governmental, or not-for-profit
- social and environmental accounting
- government and professional regulation
- taxation
- gender and diversity issues
- professional and business ethics
- information technology
- accounting and business education
- governance of accounting organizations

Theoretical and empirical contributions, as well as literature reviews that synthesize the state-of-the-art in specific areas, are considered appropriate. Replications and reinterpretations of previous work will also be considered.

### II. EDITORIAL PROCESS

#### Editorial and Review Overview

The goal of the *API* editorial and review process is to ensure the publication of high-quality research by providing timely and relevant guidance to submitting authors. This process includes:

- Standard double-blind review by two reviewers
- Careful and constructive comments on papers from reviewers and editors
- Target turnaround time: eight weeks
- Target decision round: second round

The editorial staff of *API* includes the senior editor, 10 associate editors, an editorial assistant, approximately 40 editorial review board members, and a large group of *ad hoc* reviewers. The editorial staff's broad spectrum of research expertise allows a more appropriate review for *API* submissions that cover multiple topics and methodologies. Additionally, associate editors and reviewers are encouraged to avoid manuscript assignments that even appear to place them in a conflict of interest situation where their integrity might be questioned.

### Review Process for Submitted Manuscripts

Manuscripts are submitted via the electronic submission system at <http://api.allentrack.net>. A complete submission contains: 1) a cover letter to the editor; 2) a title page; and 3) a manuscript devoid of identifying information.

As senior editor, I review a submitted manuscript to determine if it meets the editorial goals and objectives of the journal. If I determine that the manuscript does not merit review, I consult with an associate editor who has the expertise to support or disagree with my initial decision. If the associate editor concurs with the decision to reject the manuscript without review, I issue a rejection letter that includes the reasons for the decision. The major reason for an editorial rejection without review is an inadequate explanation of how the subject/findings relate to the public interest.

I assign submissions that meet the general editorial objectives to an appropriate associate editor who assigns reviewers and makes the final decision on the manuscript. If the two reviewers chosen for the double-blind review accept the assignment, they are given a 30-day period to submit their recommendations. Once both reviews have been received, the associate editor makes an editorial decision based on the reviewers' recommendations and the associate editor's own evaluation of the manuscript. The review process is accomplished using an automated system.

### III. NEW AND ONGOING INITIATIVES

*API* has the following new and ongoing initiatives:

1. **AAA Open Access:** We are pleased to announce the members of the Public Interest Section voted to make *API* one of the AAA section journals open to all AAA members.
2. **Improved Decision Turnaround Times:** I am very pleased to report that through the hard work of the *API* editors, editorial board, and *ad hoc* reviewers, *API* had an impressive median turnaround time of 53 days in 2018.
3. **Improved Contribution of International Authors:** A major goal of the Public Interest Section is to become more involved with the international community. I am proud to report that the percentage of international authors publishing in *API* is 21%.
4. **A Special Thank You:** This is my final year as senior editor of *Accounting and the Public Interest*. It has been a highlight of my professional career to be a participant in this journal's publication process. I thank the members of the Public Interest Section for supporting me and my editorial board throughout my five-year tenure. I believe the rigor and contribution of this journal is in great part due to the volunteer reviewers and the high-quality research submitted to *API*. Because *API* publishes research from across disciplines and methodologies, the team of associate editors were, and are, the backbone of this journal. Their expertise and strong work ethic support *API*'s mission to publish research that explores and enhances the understanding of how accounting impacts the public interest. Therefore, I thank the associate editors for their superior service to this journal under my tenure. I leave the senior editor position in the capable hands of Amy Hageman. I know *API* will thrive under her leadership. In closing, I want to express again how lucky I feel to have held the senior editor position for *API*. I am so very grateful I was given this opportunity.

## IV. MANUSCRIPT FLOW AND PUBLICATION STATISTICS

Table 1 shows the number of papers submitted to *Accounting and the Public Interest* for the period from 2014 to 2018.

**TABLE 1**  
Annual Activity Summary—For the Journal Year

Year	Manuscripts In-Process, Beginning of Year	New Submissions Received	Resubmissions Received	Manuscripts Available for Evaluation	Decision Letters Sent	Manuscripts In-Process, End of Year
	(a)	(b)	(c)	(a)+(b)+(c) = (d)	(e)	(d)–(e) = (f)
2018	24	26	16	66	47	19
2017	25	29	13	67	43	24
2016	27	19	14	60	35	25
2015	30	32	8	70	43	27
2014	28	31	2	61	31	30

(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 2014 to 2018.

**TABLE 2**  
Annual Outcome Summary—By Journal Year Annual 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)
2018	26	17	65%	9	35%	0	0%
2017	29	22	76%	1	3%	6	21%
2016	19	16	84%	0	0%	3	16%
2015	32	19	59%	0	0%	13	19%
2014	31	25	81%	0	0%	6	19%

(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

For more journal data and citation analysis, see the December 2018 *Accounting and the Public Interest* Information Packet: <https://aaajournals.org/userimages/ContentEditor/1556045813771/APIN-Information-Packet-2018-EOY-FINAL.pdf>.

## APPENDIX A

### *Ad Hoc* Reviewers

Susan Albring	<i>Syracuse University</i>
Chelsea Austin	<i>University of South Carolina</i>
Rachel Birkey	<i>Illinois State University</i>
Saverio Bozzolan	<i>LUISS Guido Carli</i>
Bonnie Brown	<i>University of Central Florida</i>
Jason Chen	<i>Idaho State University</i>
Charles Cullinan	<i>Bryant University</i>
Mary Curtis	<i>University of North Texas</i>
Kristina Demek	<i>University of South Florida</i>
Nancy Chun Feng	<i>Suffolk University</i>
Michael Kraten	<i>Providence College</i>
Benjamin Luippold	<i>Babson College</i>
John Nowland	<i>Illinois State University</i>
Bradley Pomeroy	<i>University of Waterloo</i>
Robin Radtke	<i>Clemson University</i>
Giulia Redigolo	<i>ESADE</i>
Tom Schneider	<i>Ryerson University</i>
Louis-Philippe Sirois	<i>Université Laval</i>
Charles Stanley	<i>Baylor University</i>
James Wainberg	<i>Florida Atlantic University</i>
Tiffany Westfall	<i>Ball State University</i>
Aleksandra Zimmerman	<i>Northern Illinois University</i>