

Annual Editor Report *The Accounting Review*

For the Year Ending December 31, 2018

Senior Editor: Mary E. Barth, *Stanford University*

I. INTRODUCTION

As the 25th senior editor of *The Accounting Review* (*TAR*), I am pleased to provide this Annual Editor Report on *TAR*'s activities for calendar year 2018. The tradition of *TAR*'s senior editor providing annual commentary began in 2009, by then Senior Editor Steven Kachelmeier. In addition to reporting the required descriptive statistics on the journal's performance, Steven provided additional commentary on the publication trends, *TAR*'s philosophy, and the inner workings of the editorial process. Steven's additional commentary was well received by *TAR*'s constituents and, thus, his successors, Harry Evans and Mark DeFond continued this practice. My report follows closely the format and content of Mark DeFond's 2017 report. My aim in doing so is to report on *TAR*'s 2018 activities in a way that facilitates comparison of information in my report with information in the reports of my predecessors.

In 2017, the AAA Publications Committee began issuing a Journal Information Packet (JIP) for each AAA journal. *TAR*'s JIP includes information on submissions and outcomes, on which I comment in this report. The JIP also includes information about *TAR*'s impact factors and journal rankings, on which I do not comment. See *TAR*'s JIP for this information. In brief, as in the past, the clear, overall message from the many impact and ranking statistics is that *TAR* universally is considered one of the premiere academic journals in accounting.

II. EDITORIAL PROCESS

As the policies of the AAA Publications Committee make clear, *TAR* "should be viewed as the premier journal for publishing articles reporting the results of accounting research and illustrating related research methodology." To earn this reputation, *TAR* needs to attract and publish the highest quality accounting academic research. In support of this goal, the *TAR* editorial architecture has evolved and continues to evolve. This evolution has resulted in some features that distinguish *TAR* from many of its peer journals.

One of these features is that *TAR* has a relatively large number of editors, each with full decision rights over the manuscripts they handle. The senior editor assigns manuscripts to editors and provides oversight. At the end of 2018, *TAR* had 27 editors (including myself). The primary reasons for the large number of editors are the large number of submissions—767 new submissions in 2018—and the desire to have an editor team that mirrors the diverse research interests of the AAA membership; the current *TAR* editors reflect a broad array of research areas and methods. One benefit of the *TAR* editor structure is that it enables me to assign to each new submission to an editor with expertise that aligns with the manuscript's combination of research area and method. When no editor has the requisite expertise, I identify a highly respected scholar who has that expertise and enlist that person to act as an *ad hoc* editor for the manuscript. The ability to tap other colleagues as *ad hoc* editors ensures that *TAR* is prepared to evaluate all types of accounting research.

A second feature is that the senior editor's term is limited to three years. The editors' terms coincide with that of the senior editor, which means their terms are limited as well, with a few exceptions to facilitate continuity. Introducing an essentially new editor team every three years has its costs, including the costs of new editors learning the *TAR* system and process. To mitigate this cost, we provide each new editor, and *ad hoc* editor, with the *TAR* Editor Guide, which takes a step-by-step approach in explaining the various editor tasks. However, an essentially new editor team also has important benefits, including ensuring *TAR*'s editorial perspective is intellectually fresh and open to new ideas.

A third feature is that, under Mark DeFond's senior editorship, *TAR* instituted an option for authors to identify the editor the authors believe would be best suited to handle their manuscript. Under my senior editorship, *TAR* instituted an additional option for authors, namely to identify two reviewers the authors believe would be best suited to review their manuscript. For many years, *TAR* has allowed authors to identify potentially conflicted reviewers who the authors believe would not provide an objective review. That option remains. These options are designed to help ensure that *TAR* authors receive a fair evaluation of their manuscripts by the most qualified experts available and to broaden the reviewer pool. The senior editor and editors are not obliged to use the persons identified by the authors. However, I think it is fair to say that we attempt to use them whenever possible considering, for example, the identified person's existing *TAR* assignments and compliance with *TAR*'s Conflict of Interest policy. But, it would be unusual for an editor to assign both reviewers identified by the authors. Somewhat surprisingly, at least to me, not all authors avail themselves of these options.

A fourth feature is that *TAR* adheres to a strict Conflict of Interest (COI) policy, which appears on *TAR*'s website. The policy recognizes that a variety of circumstances can result in a loss of objectivity with respect to a particular paper, which means judgment is necessary to identify conflicts of interest. However, the policy identifies five circumstances in which a conflict of interest is presumed to exist. These circumstances are when an editor or reviewer: (1) is an author of the paper; (2) has a personal relationship with an author of the paper that prevents the editor or reviewer from being objective; (3) chaired an author's dissertation committee or an author chaired the dissertation committee of the editor or reviewer; (4) works at the same institution as an author, or worked at the same institution within the last five years; or (5) has ever co-authored a paper with an author. Also, an editor is presumed to have a conflict of interest when that editor had editorial decision rights on a previous version of the paper at another journal. This COI policy is designed to ensure editors and reviewers provide objective evaluations of the paper's prospects for publication in *TAR*. To enhance transparency, *TAR*'s policies on submission based on a previously rejected manuscript and appeals of rejected manuscripts also appear on *TAR*'s website.

Another potential difference is how *TAR* views online appendices. *TAR* only publishes online appendices if near the end of the review process the editor instructs the authors to place particular material in an online appendix. This means that online appendix material has been scrutinized during the review process by the reviewers and editor and the editor believes the material is an appropriate part of the paper, but tangential enough to not be part of the printed version. Importantly, we do not view online appendices as a repository for supporting material that has not been an integral part of the reviewed manuscript or is material the authors simply want to post. For example, we do not routinely publish survey instruments or tables relating to various empirical analyses the descriptions of which appear in footnotes in the published print version. Consistent with this view, we do not permit authors to include online appendices in initial submissions, and require submissions to conform to our page length guidelines.

III. EDITORIAL AND PUBLICATION STATISTICS

Annual Activity

Table 1 in *TAR*'s JIP reports annual manuscript activity for calendar years 2014 through 2018. Column (a) reports that 2018 began with 245 in-process manuscripts. These are manuscripts under the control of editors or reviewers. That is, in-process manuscripts are new submissions that have not yet been assigned an editor or reviewers, are waiting for reviewers to submit review reports, have completed reviews but are waiting for editors to write decision letters, or are waiting for the senior editor to review the decision letter. Once the editor's decision letter is sent to the authors, the manuscript is no longer considered to be in process. Column (f) reports the number of in-process manuscripts at the end of each year, and reveals that the number increased from 2014 to 2016, but not from 2016 to 2018. Specifically, the number of manuscripts was 175, 200, 248, 245, and 217 at the end of 2014, 2015, 2016, 2017, and 2018.

Column (b) of Table 1 reports the number of new submissions by year. This column shows that the number of new submissions was 657, 617, 721, 712, and 767 in 2014, 2015, 2016, 2017, and 2018, which represents a decrease of 6.5%, an increase of 16.9%, a decrease of 1.2%, and an increase of 7.7%. The 767 new submissions in 2018 is an historically high number. For example, during journal years 2009 through 2013, which ran from June through May, new submissions ranged from 495 to 568.

Column (c) of Table 1 reports the number of revised manuscripts resubmitted each year. This column shows that the number of resubmissions decreased by 2.08% in 2018—from 398 in 2017 to 379 in 2018. Given the increase in new submissions in 2018 and rejection rates similar to 2017, the decrease in resubmissions likely reflects a timing issue.¹ Column (d) reports that there were 1,391 manuscripts available for evaluation during 2018, which is equal to the sum of columns (a) through (c) (i.e.,

¹ Exhibit 1 in Mark DeFond's 2017 Annual Editor Report shows the first- and second-round rejection rates in 2017 were 76% and 36%. Exhibit A below shows the analogous rates for 2018 are 74% and 36%.

manuscripts in process at the beginning of the year, plus new submissions, plus resubmissions). In general, this number has grown along with the increase in submissions.

Column (e) of Table 1 reports the number of decision letters issued each year.² Commensurate with the increase in new submissions during 2018 reported in column (b) and the modest decrease in resubmissions reported in column (c), column (e) shows that the number of decision letters grew by 5.5% in 2018, from 1,113 to 1,174. Thus, driven by the growth in submissions in recent years, the number of submission letters by TAR editors also is at historically high levels.

The decision letters in column (e) include 52 desk rejections in 2018, which equals 6.78% of the 767 new submissions. This compares with 36 desk rejections in 2017, which equals 5.1% of that year's 712 new submissions. Desk rejections are manuscripts rejected by the senior editor or assigned editor without going out for review because they are not a good fit for TAR, violate the policy on submission based on a previously rejected manuscript, or otherwise are not suitable for further consideration.

TABLE 1
Annual Activity Summary—For the Calendar 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	245	767	379	1391	1174	217
2017	248	712	398	1358	1113	245
2016	200	721	314	1235	987	248
2015	175	617	348	1140	940	200
2014*	214	657	327	1198	1023	175

(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).

Acceptance/Rejection Rate

Table 2 in *TAR's* JIP provides information on *TAR's* acceptance and rejection rates by analyzing the decision outcomes for submission cohorts in each of the most recent four years. Column (a) presents the number of submissions each year, which is the same as column (b) in Table 1. Columns (b) through (g) partition each year's cohort based on outcomes as of the end of 2018. Specifically, for each cohort year, columns (b) and (c) report the number and percentage of submissions that have been rejected; columns (d) and (e) present the number and percentage of submissions for which no decision has been made; and columns (f) and (g) present the number and percentage of submissions that have been accepted. Academic journals use several methods for computing acceptance/rejection rates. The approach in Table 2 is the "cohort" method, which determines rejection and acceptance rates based on the manuscript's cohort of new submissions. Thus, this approach reveals the ultimate outcome of each year's cohort of new submissions. However, the final acceptance rate for any given cohort is not available until all submissions in that year have been processed, which typically takes multiple years.³

² As in 2017, for purposes of the year-to-year reconciliation in Table 1, closed manuscript files attributable to revisions not received within 365 days of the editor's invitation to revise and resubmit the manuscript are included as Manuscripts Available for Evaluation in column (d) and, thus, as if decision letters were sent in column (e). In 2018, there were 19 such manuscripts, all of which had received a high outcome risk invitation to revise and resubmit. Thus, there were 1,155 actual decision letters sent to authors in 2018.

³ An alternative approach is to divide the number of rejection letters by the number of new submissions that year. However, rejection letters in a given year do not relate only to that year's new submissions.

Not surprisingly, Table 2 indicates that more manuscripts are in process at the end of 2018 for more recent submission years. For example, column (e) indicates that 42% of the manuscripts submitted in 2018 are in process at the end of the year, whereas 0%—3 manuscripts per column (d)—of the manuscripts submitted during 2014 are still in process. Unsurprisingly, column (g) indicates that 0%—0 manuscripts per column (f)—of the 2018 submissions have been accepted as of the end of 2018, whereas 14% of the 2014 submissions have been accepted. When considered together, columns (d), (e), and (g) reveal lower and upper bounds for the ultimate acceptance rate for each submission year. The lower bound is the percentage already accepted and the upper bound is that percentage plus the percentage still in process. The lower (upper) bound assumes none (all) of the in-process manuscripts ultimately are accepted. For example, because 14% of the 2014 submissions have been accepted, and only 3 manuscripts are still in process, the lower bound for the 2014 acceptance rate is 14% and the upper bound is 15%, $(95 + 3)/559$. For 2015, the lower bound for the acceptance rate is 13% and the upper bound is 16% $(13\% + 3\%)$. For 2016 and 2017 the lower bounds are 7% and 2% and the upper bounds are 15% $(7\% + 8\%)$ and 19% $(2\% + 17\%)$.

TABLE 2
Annual Outcome Summary—By Journal Year Annual Cohort

Year	New Submissions	Number of Rejections	Percentage of Rejections	Number of Papers in Process	Percentage in Process	Number of Acceptances	Percentage of Acceptances
	(a)						
2017	712	442	62%	269	38%	1	0%
2016	721	571	79%	131	18%	19	3%
2015	617	522	85%	38	6%	57	9%
2014	659	560	85%	12	2%	86	13%

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

Outcomes by Editorial Round

TAR's JIP does not include statistics on outcome by editorial round. These are presented in Exhibit A of this report, which partitions the 1,174 decision letters for 2018 (see Table 1) by decision round and by editorial decision outcome. Panels A through C of Exhibit A show that of the 1,174 decision letters, 777 (66%) were first-round decisions, 181 (15%) were second-round decisions, and 216 (18%) were third-round and later decisions. This distribution is quite similar to the 2017 decision letter distribution.

Panel A of Exhibit A shows that of the 777 first-round decisions, 74% were rejections, 25% were revise and resubmits, and 1% were accepts or conditional accepts. This 74% rejection rate for first-round submissions is comparable to the 76% and 75% rejection rates for first-round submissions reported in the 2017 and 2016 Annual Editor Reports. The five manuscripts that were accepted or conditionally accepted were invited submissions of the AAA Presidential Scholar talks.

Panel B of Exhibit A shows that of the 181 decision letters for second-round outcomes, 36% were rejections, 57% were invitations to revise and resubmit, and 7% were accepted or conditionally accepted. As with the first-round rejection rate, the second-round rejection rate of 36% in 2018 is comparable to recent years (i.e., 37% in 2017 and 38% in 2016). One interpretation of Panel B is that the chances of a positive outcome (i.e., acceptance, conditional acceptance, or revise and resubmit) in the second-round was 64% $(57\% + 7\%)$, which is more than two and one-half times the 25% chance of a favorable outcome on the first round (for a non-invited submission). This rate also is comparable to prior years; it was 63% in 2017 and 62% in 2016.

Panel C of Exhibit A reports outcomes for the third and later rounds. The acceptance and revision rates at these stages of the review process increase substantially. Of the 216 third and later-round decisions, 74% of the manuscripts were accepted or

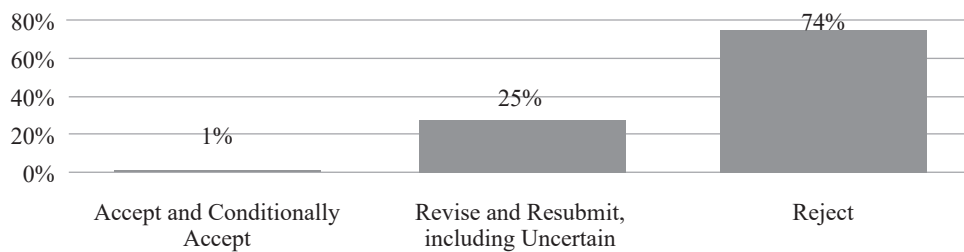
conditionally accepted, 24% were invitations to revise and resubmit, and only 2% were rejected. This means that in 2018 the chances of a positive outcome in the third and later rounds was 98% (24%+74%). This percentage is somewhat higher than, but comparable to, the 95% and 93% positive outcome rates in 2017 and 2016, and is the same as the 98% rate in 2015.

Of the 1,174 decision letters issued in 2018 reported in Table 1, 157 (13%) were revise and resubmit, high outcome risk decisions. These are invitations to revise and resubmit, but they carry high publication outcome risk because the editor cannot see a clear path forward to publication to recommend to the authors. These decisions are included in the Revise and Resubmit columns in Exhibit A. Of these 157 decision letters, 135 were first-round decisions, 21 were second round, and 1 was third or higher round.

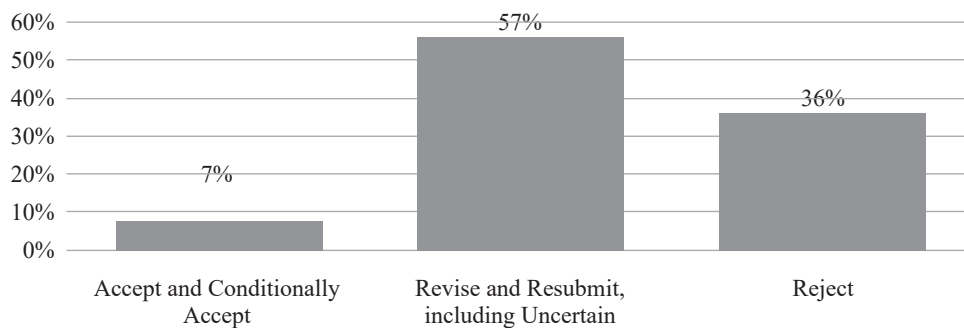
A key message from Exhibit A is that although a first-round submission is likely to be rejected, the likelihood of a positive outcome increases rather dramatically with each subsequent round. The chances of receiving a positive outcome increases from 25% in the first round, to 64% in the second round, to 98% in third and later rounds.

EXHIBIT A

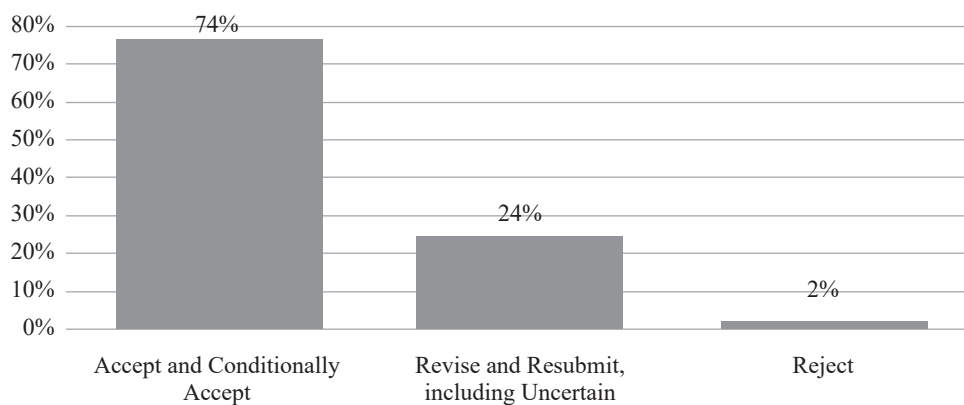
Panel A: First-Round Outcomes, n=777



Panel B: Second-Round Outcomes, n=181



Panel C: Third- and Later-Round Outcomes, n=216



For more journal data and citation analysis, please see the December 2018 *The Accounting Review* Information Packet: <https://aaajournals.org/userimages/ContentEditor/1556042718325/TAR-Info-Packet-2018-EOY-FINAL.pdf>.

Processing Time

The primary objective of *TAR*'s review process is to give authors a fair evaluation of their manuscripts, and to make sound editorial decisions based on those evaluations. However, all of *TAR*'s editors and reviewers are also authors, and thus we all understand that timeliness is an important consideration when authors make their journal selection. As a result, *TAR* makes a significant effort to be timely in processing submissions.

TAR has policies and procedures targeted toward reducing manuscript turnaround times. For example, we ask reviewers to complete reviews within 30 days. *TAR* policy is to not ask a reviewer to review a new manuscript if that person already has pending another new manuscript review or two revision reviews, or if it is fewer than 7 days after the person submitted a prior review. Sometimes we need to ask a reviewer to handle two reviews concurrently—or within the 7-day break period. In that circumstance, we give the person a 45-day deadline for the second review. To avoid creating an incentive for reviewers to hold reviews until the due date, even if they have completed—or could complete—them sooner, this year we instituted a policy of not asking a person who completes a review before the 30-day deadline to review another manuscript until 7 days after the deadline, rather than 7 days after submitting the review. Our experience so far is that more reviewers are submitting their reviews before the 30-day deadline, which helps shorten turnaround time.

When we invite a person to be a *TAR* Editorial Board Member (EBM), we explicitly ask for a commitment to provide timely reviews for no more than six new manuscripts a year. This commitment serves two purposes. First, it asks EBMs to commit to providing timely reviews (i.e., within 30 days). Second, by limiting the number of manuscripts they review, we commit to not overwork EBMs.⁴ Persons invited to be EBMs have a proven track record of consistently providing timely and high quality review reports for *TAR*.

When we invite a person to be a *TAR* editor, we ask for a commitment analogous to that of EBMs. First, we commit to not ask editors to handle more than 30 new manuscripts a year. Second, we ask editors to assign reviewers within 5 days of receiving a manuscript assignment, and write their decision letter within 7 to 14 days of receiving the review reports. As senior editor, I strive to assign manuscripts to editors and review the editor's decision letter each within 7 days.

We also have systemized a process for reminding editors and reviewers, on a timely basis, when their reports are due. Sometimes we determine it is best for the authors to replace a reviewer who previously committed to review a manuscript on a timely basis but is unresponsive to our due date reminders. Of necessity, the *TAR* manuscript processing procedures include several oversight steps that inevitably add a few days to the processing time. And, of course, some manuscripts have particular circumstances that require more time to process—for example, those needing an *ad hoc* editor, replacement reviewers, or modifications to the submitted materials.

Given our process, we generally expect to issue decision letters within 90 days of submission. Exhibit 1 in *TAR*'s Journal Information Packet (JIP) reports that in 2018 the median turnaround time for decision letters was 80 days, which is shorter than our 90-day target, but somewhat longer than the medians of 77 and 74 days in 2017 and 2016. There is always room for improvement. *TAR* editors, including me, and staff, including Senior Managing Editor Stephanie Austin, all strive to reduce turnaround time. Putting ourselves in the shoes of the authors helps keep us motivated—we all would like reasonable turnaround if it were our manuscript. We count on reviewers to do the same.

IV. NOTES OF THANKS AND RECOGNITION

As Mark DeFond put it so aptly in last year's Annual Editor Report "it takes a small army of dedicated individuals to keep *TAR* running smoothly." Their hard work, diligence, expertise, and sense of fairness have benefited all of us—including, especially, me. Let me begin by acknowledging our large debt of gratitude to Stephanie Austin, *TAR*'s senior managing editor. I cannot imagine doing this job without her amazing support and sound counsel. She is diligent and diplomatic in keeping authors, reviewers, and editors (including the senior editor) on the right track. She has a helpful perspective on the journal, is a consummate professional, and a wonderful human being. She simply is delightful to work with.

I also could not do this job without the 26 leading scholars who so graciously volunteered their effort and countless hours of time to serve as editors for *TAR*. I am extremely grateful for their service to *TAR* and our academy. They are Christopher Armstrong, Brad Badertscher, Mark Bradshaw, Brian Cadman, Qiang Cheng, Greg Clinch, Jonathan Glover, Jacqueline Hammersley, Leslie Hodder, Jane Jollineau, Robert Knechel, Wayne Landsman, Xiumin Martin, Elaine Mauldin, Lillian Mills,

⁴ We do not limit the number of reviews for revised and resubmitted manuscripts because we believe reviewer continuity across submission rounds is highly desirable. However, we typically extend the review due date for reviewers with multiple manuscripts in their hands simultaneously.

Venky Nagar, Sonja Rego, Edward Riedl, Lakshmanan Shivakumar, Daniel Taylor, Laurence van Lent, Rodrigo Verdi, Joseph Weber, Michael Wilkins, Michael Willenborg, and Michael Williamson. I also appreciate the service of the *ad hoc* editors who selflessly—and cheerfully—agreed to step into the Editor’s role this year when I needed them. They are Tim Baldenius, David Burgstahler, John H. Evans III, Richard C. Hatfield, Thomas Hemmer, Christopher D. Ittner, Richard A. Lambert, Clive Lennox, Phillip C. Stocken, and Gregory Waymire. We all are beholden to *TAR*’s Editorial Board members, who are listed in *TAR*’s JIP. Their expert advice forms the backbone upon which the journal is built, and the foundation for our evaluations. I would also like to acknowledge publicly our colleagues who acted as ad hoc reviewers and generously shared their insight and expertise with *TAR* editors to help them evaluate submissions and with *TAR* authors to help them improve their papers. Appendix A lists their names.

There are others to whom I am particularly grateful. Harry Evans, Mark DeFond, and Terry Shevlin have provided me invaluable advice, counsel, expertise, and support. Apparently, a senior editor’s journal service does not end when the term of editorship ends! The staff at the American Accounting Association, as well as the generous academic volunteers who serve on the AAA Publications Committee and Board of Directors have shared their knowledge and expertise and have been a steady source of support. I am particularly indebted to AAA Executive Director Tracey Sutherland and Chief Innovation Officer Julie Smith David. They are adept at helping to resolve a senior editor’s most difficult situations, and are always there when I need them.

Stephanie and I express our thanks to the many unsung heroes who ensure that *TAR* actually gets published and that our published articles appear as professional as their content. We appreciate the careful oversight and behind the scenes effort by Jan Kovarik and her freelance team of copyeditors; members of the publications team, particularly Nate Smith, Peyton Fultz, and Chelsea Matthews; and the *TAR* team at Allen Press, particularly Beverly Lindeen.

I also want to thank my colleagues at Stanford University for their support and tolerance of my often busy schedule and my accounting colleagues around the world for this extraordinary opportunity to serve the academy. Last and most importantly, I thank my husband Jeff for his unwavering support for everything I do.

APPENDIX A

Ad Hoc Reviewers

Jeffery Abarbanell

Lawrence Abbott

Inna Abramova

Andrew Acito

Kenneth Ahern

Jagadison Aier

Brian Akins

Ana Albuquerque

Ashiq Ali

Abigail Allen

Eric Allen

Rosanne Altshuler

Amir Amel-Zadeh

Divya Anantharaman

Urton Anderson

Kathleen Andries

James Ang

Daniel Aobdia

Salman Arif

Jennifer Arlen

Christopher Armstrong

Markus Arnold

H. Asay

T. J. Atwood

Dordzheiva Aysa

Jean Bedard

The University of North Carolina at Chapel Hill

University of Wisconsin–Milwaukee

Massachusetts Institute of Technology

Michigan State University

University of Southern California

George Mason University

Rice University

Boston University

The University of Texas at Dallas

Brigham Young University

University of Southern California

Rutgers, The State University of New Jersey

University of Oxford

Rutgers, The State University of New Jersey

University of Kentucky

WHU–Otto Beisheim School of Management

Florida State University

Northwestern University

Indiana University

New York University

University of Pennsylvania

University of Bern

The University of Iowa

University of Arkansas

University of Minnesota

Université Laval

Sabine Böckem	<i>University of Basel</i>
Ann Backof	<i>University of Virginia</i>
Stephen Baginski	<i>The University of Georgia</i>
Mark Bagnoli	<i>Purdue University</i>
Ramji Balakrishnan	<i>The University of Iowa</i>
Ryan Ball	<i>University of Michigan</i>
Brian Ballou	<i>Miami University</i>
Vishal Baloria	<i>Boston College</i>
Dichu Bao	<i>The Hong Kong Polytechnic University</i>
Eli Bartov	<i>New York University</i>
George Batta	<i>Claremont McKenna College</i>
Tim Bauer	<i>University of Waterloo</i>
Mark Beasley	<i>North Carolina State University</i>
G. Bradley Bennett	<i>University of Massachusetts Amherst</i>
Daniel Bens	<i>INSEAD</i>
Jeremiah Bentley	<i>University of Massachusetts Amherst</i>
Darren Bernard	<i>London Business School</i>
Lori Shefchik Bhaskar	<i>Indiana University</i>
Gauri Bhat	<i>Southern Methodist University</i>
Nilabhra Bhattacharya	<i>Southern Methodist University</i>
Sanjeev Bhojraj	<i>Cornell University</i>
Gary Biddle	<i>The University of Melbourne</i>
Mary Billings	<i>New York University</i>
Kenneth Bills	<i>University of Arkansas</i>
Andrew Bird	<i>Carnegie Mellon University</i>
Jannis Bischof	<i>University of Mannheim</i>
Sanjay Bissessur	<i>University of Amsterdam</i>
Dirk Black	<i>University of Nebraska–Lincoln</i>
Terrence Blackburne	<i>University of Washington</i>
Allen Blay	<i>Florida State University</i>
Bradley Blaylock	<i>The University of Oklahoma</i>
Christopher Bleibtreu	<i>University of Konstanz; BI Norwegian Business School</i>
Matthew Bloomfield	<i>University of Pennsylvania</i>
Khrystyna Bochkay	<i>University of Miami</i>
Jonathan Bonham	<i>The University of Chicago</i>
Sarah Bonner	<i>University of Southern California</i>
Samuel Bonsall	<i>The Pennsylvania State University</i>
Audra Boone	<i>Texas Christian University</i>
Sara Bormann	<i>Frankfurt School of Finance & Management</i>
Thomas Bourveau	<i>Columbia University</i>
Jan Bouwens	<i>University of Amsterdam</i>
Francesco Bova	<i>University of Toronto</i>
Kendall Bowlin	<i>University of Mississippi</i>
Zahn Bozanic	<i>The Ohio State University</i>
Alexander Brüggem	<i>Maastricht University</i>
Brian Bratten	<i>University of Kentucky</i>
Joseph Brazel	<i>North Carolina State University</i>
Matthias Breuer	<i>Columbia University</i>
Scott Bronson	<i>The University of Kansas</i>
Charles Brown	<i>University of Michigan</i>
Jason Brown	<i>Indiana University</i>

Jennifer Brown	<i>Arizona State University</i>
Tim Brown	<i>University of Illinois at Urbana-Champaign</i>
Liesbeth Bruynseels	<i>KU Leuven</i>
Jörg Budde	<i>University of Bonn</i>
Donal Byard	<i>Baruch College–CUNY</i>
Dmitri Byzalov	<i>Temple University</i>
Nicole Cade	<i>University of Pittsburgh</i>
Brian Cadman	<i>The University of Utah</i>
Andrew Call	<i>Arizona State University</i>
John Campbell	<i>The University of Georgia</i>
James Cannon	<i>Utah State University</i>
Tina Carpenter	<i>The University of Georgia</i>
Richard Carrizosa	<i>The University of Texas at El Paso</i>
Stefano Cascino	<i>The London School of Economics and Political Science</i>
Judson Caskey	<i>University of California, Los Angeles</i>
Gavin Cassar	<i>INSEAD</i>
Cory Cassell	<i>University of Arkansas</i>
Monika Causholli	<i>University of Kentucky</i>
Marcus Caylor	<i>Kennesaw State University</i>
Jivas Chakravarthy	<i>Chapman University</i>
Eric Chan	<i>The University of Texas at Austin</i>
Xin Chang	<i>Nanyang Technological University</i>
Christopher Chapman	<i>University of Bristol</i>
Kimball Chapman	<i>Washington University in St. Louis</i>
Yuen-Kit Chau	<i>The Chinese University of Hong Kong</i>
Ciao-Wei Chen	<i>University of Illinois at Urbana-Champaign</i>
Jason Chen	<i>University of Illinois at Chicago</i>
Jeff Chen	<i>Texas Christian University</i>
Long Chen	<i>George Mason University</i>
Tai-Yuan Chen	<i>The Hong Kong University of Science and Technology</i>
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 Matthew Wieland

Tsinghua University
 University of Colorado Boulder
 Indiana University
 Southern Methodist University
 The University of Chicago
 The University of Georgia
 Mississippi State University
 University of Central Florida
 UNSW Sydney
 York University
 University of Southern California
 University of Oregon
 University of Illinois at Urbana-Champaign
 University of Connecticut
 Erasmus University Rotterdam
 University of Groningen
 University of Southern California
 Colorado State University
 University of South Carolina
 Auburn University
 Maastricht University
 Duke University
 University of Amsterdam
 University of Notre Dame
 Maastricht University and Indiana University
 University of Toronto
 University of Graz
 The University of Manchester
 The University of Melbourne
 Northwestern University
 Texas A&M University
 University of Massachusetts Amherst
 University of Illinois at Urbana-Champaign
 Southern Methodist University
 The University of Hong Kong
 University of Wisconsin-Madison
 Iowa State University
 Purdue University
 Georgia Institute of Technology
 University of Connecticut
 University of Miami
 Tel Aviv University
 The George Washington University
 Queen's University
 The Pennsylvania State University
 Tulane University
 The University of Georgia
 The University of Texas at Austin
 Arizona State University
 North Carolina State University
 Miami University

Jaron Wilde	<i>The University of Iowa</i>
Michael Wilkins	<i>The University of Kansas</i>
Braden Williams	<i>The University of Texas at Austin</i>
Brian Williams	<i>Indiana University</i>
David Williams	<i>The Ohio State University</i>
Devin Williams	<i>University of Illinois at Urbana-Champaign</i>
Richard Willis	<i>Vanderbilt University</i>
Jennifer Winchel	<i>University of Virginia</i>
Amanda Winn	<i>Portland State University</i>
Regina Wittenberg-Moerman	<i>University of Southern California</i>
Christopher Wolfe	<i>Texas A&M University</i>
M. H. Franco Wong	<i>University of Toronto</i>
David Wood	<i>Brigham Young University</i>
Alexander Woods	<i>The College of William & Mary</i>
Marc Wouters	<i>Karlsruhe Institute of Technology</i>
Donghui Wu	<i>The Chinese University of Hong Kong</i>
Peter Wysocki	<i>Boston University</i>
Jason Xiao	<i>University of Rochester</i>
Youfei Xiao	<i>Duke University</i>
Shelley Xin Li	<i>University of Southern California</i>
Baohua Xin	<i>University of Toronto</i>
Hao Xue	<i>Duke University</i>
Yanfeng Xue	<i>The George Washington University</i>
Çelim Yıldızhan	<i>The University of Georgia</i>
Yanhua Yang	<i>University of Connecticut</i>
Nir Yehuda	<i>The University of Texas at Dallas</i>
David Yermack	<i>New York University</i>
Michelle Yetman	<i>University of California, Davis</i>
Robert Yetman	<i>University of California, Davis</i>
Cheong Yi	<i>City University Hong Kong</i>
Huaxiang Yin	<i>Nanyang Technological University</i>
Youngsuk Yook	<i>Federal Reserve Board</i>
Aaron S. Yoon	<i>Northwestern University</i>
Dae-Hee Yoon	<i>Yonsei University</i>
Benjamin Yost	<i>Boston College</i>
Danqing Young	<i>The Chinese University of Hong Kong</i>
Donald Young	<i>Indiana University</i>
Steven Young	<i>Lancaster University</i>
Estelle Yuan Sun	<i>Boston University</i>
Heng Yue	<i>Singapore Management University</i>
Tzachi Zach	<i>The Ohio State University</i>
Anastasia Zakolyukina	<i>The University of Chicago</i>
Valentina Zamora	<i>Seattle University</i>
Paul Zarowin	<i>New York University</i>
Karla Zehms	<i>University of Wisconsin-Madison</i>
Cheng Zeng	<i>The University of Manchester</i>
Yachang Zeng	<i>Nanyang Technological University</i>
Mikko Zerni	<i>University of Vaasa</i>
Frank Zhang	<i>Yale University</i>
Guochang Zhang	<i>The University of Hong Kong</i>
Haiwen (Helen) Zhang	<i>University of Minnesota</i>

Hao Zhang
Jenny Li Zhang
Li Zhang
Liandong Zhang
Ping Zhang
Weining Zhang
Xiao-Jun Zhang
Yun Zhang
Jianxin (Donny) Zhao
Wuyang Zhao
Flora Hailan Zhou
Frank Zhou
Yuepin Zhou
Christina Zhu
Haoliang Zhu
Wei Zhu
David Ziebart
Aaron Zimbelman
Mark Zimbelman
Amir Ziv
Leon Zolotoy
Emanuel Zur

Rochester Institute of Technology
The University of British Columbia
Rutgers, The State University of New Jersey
Singapore Management University
University of Toronto
Cheung Kong Graduate School of Business
University of California, Berkeley
The George Washington University
Emory University
The University of Texas at Austin
Georgia State University
University of Pennsylvania
University of Illinois at Urbana-Champaign
University of Pennsylvania
Massachusetts Institute of Technology
University of Illinois at Urbana-Champaign
University of Kentucky
University of South Carolina
Brigham Young University
Columbia University
The University of Melbourne
University of Maryland