

Annual Editor Report *Accounting Horizons*

For the Year Ending December 31, 2018

Senior Editor: Teri Lombardi Yohn, *Indiana University*

I. INTRODUCTION

Accounting Horizons is one of three association-wide journals published by the American Accounting Association (AAA). This journal seeks to bridge academic and professional audiences with articles that focus on accounting, broadly defined, and that provide insights pertinent to the accounting profession. The contents of *Accounting Horizons*, therefore, should interest researchers, educators, practitioners, regulators, and students of accounting. Accordingly, papers submitted for publication must address subjects that appeal to these readers and must be written in a style that communicates effectively across these diverse groups. Authors should explain clearly their technical terms, methodologies, and tabular presentations. An appendix should be used for extensive methodological discussions. Because of the broad focus of this journal, the scope of acceptable manuscripts is also broad. Papers may deal with any aspect of accounting, including, but not limited to, the following topics:

- Accounting ethics
- Assurance services
- Financial reporting
- Impact of accounting on organizations and individual behavior
- Information systems
- Managerial accounting
- Regulation of the profession and related legal developments
- Risk management
- Taxation

The editor(s) particularly welcome submissions of manuscripts that address innovative topics and concerns. One of the main objectives of *Accounting Horizons* is to establish a dialogue—a bridge of ideas—between accounting academics and the business community. From time to time, the editor(s) will commission think pieces, memorials, historical and other reviews, editorials, and original research relevant to current issues and the future of the accounting profession. Ideas for such articles may come from the associate editors, the executive committee of the AAA, or other sources. In addition, reviews of contemporary professional literature, commentaries on practice, and reports of current events will appear when developments warrant.

II. EDITORIAL PROCESS

Role of the Senior Editor, Editors, and Reviewers

Senior Managing Editor Nate Smith does an initial quality control (QC) check to ensure that the manuscript files are prepared in accordance with the guidelines for *Accounting Horizons*. After an initial QC, all submissions are sent to Senior Editor Teri Lombardi Yohn, who performs an initial screen of each submitted paper and decides whether to desk-reject the paper or to assign it to one of the editors (including herself). The editor performs an initial screening of the assigned paper and may desk reject the paper or send it out for review. The editor selects the reviewers, evaluates the reviews received, and makes the editorial decision based on the reviews and his/her own consideration of the paper's strengths and weaknesses. The reviewers provide detailed evaluations of each paper's strengths and weaknesses as well as a publication recommendation. A "double blind" review process is followed, so that the author(s) remain anonymous to the reviewers.

Procedures for Assigning an Editor or the Senior Editor to a Submission

Teri Lombardi Yohn served as the senior editor, and fourteen individuals served as editors in addition to the senior editor from January 1, 2018 through May 1, 2018. Jeffrey Hales, Jagan Krishnan, Carol Marquardt, Roger Martin, Brian Mayhew, Linda Myers, Sundaresh Ramnath, Lynn Rees, Sonja Rego, Peter Pope, Vern Richardson, and Karen Sedatole served as academic editors, and Scott Taub and Jack Csiesielski served as practitioner editors.

Gopal Krishnan and Ray Pfeiffer served as the senior editors, and eight individuals served as editors in addition to the senior editors from May 1, 2018 through December 31, 2018. Jagan Krishnan, Peter Pope, Sundaresh Ramnath, Carol Marquardt, Lynn Rees, Vern Richardson, and Linda Myers served as academic editors and Jack Csiesielski served as a practitioner editor.

Procedures for Selecting Reviewers

All regular submissions and commentaries have two assigned reviewers. The reviewers are selected by the senior editor or an editor based on the reviewers' expertise and lack of close ties to the authors. The editor assigned to the manuscript may offer additional comments in the capacity as reviewer.

Ultimate Responsibility for the Editorial Decision

The editors have decision rights to make editorial decisions subject to oversight by the senior editor.

Conflict of Interests

We are very careful to avoid actual and perceived conflicts of interest, potentially involving the submitting authors, editors, and reviewers. A manuscript submitted by an editor is independently overseen by the senior editor with reviewers who do not have employment or other close ties to the author(s). Further, for regular submissions, reviewers are not assigned to the manuscript if they are employed at the same institution as or have other close ties to the author(s).

Role of Commentaries and Forums

Accounting Horizons is a "bridge" journal that seeks to create a dialogue between the academic and practice communities on important, timely issues. Commentaries and forum papers present authors' arguments, descriptive data, and/or their views, and are an important and unique feature of *Accounting Horizons* in accomplishing its objective as a bridge journal. A forum is a series of commentaries on a particular topic. Commentaries and forums may be invited by the senior editor after consultation with the editors or may be submitted for consideration. All regular submissions, commentaries, and forums are sent to two anonymous reviewers.

III. MANUSCRIPT FLOW AND PUBLICATION STATISTICS

Tables and Charts

The tables and charts below summarize the annual activity with the journal over the past calendar year. Table 1 shows that 174 news submissions were received and 293 decision letters were sent in 2018. Table 2 shows that 59 percent of the submissions received were rejected. Although not reported in the exhibit, 16 percent of the submitted manuscripts were desk rejected in 2018. Exhibit 1 shows that 70 percent of decision letters were sent within 90 days of submission.

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

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	64	174	118	356	293	63
2017	46	199	103	348	282	66
2016	43	197	100	340	284	56
2015	53	166	108	327	273	54
2014	44	162	131	337	277	60

(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 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)
2018	174	103	59%	70	40%	1	1%
2017	199	136	68%	41	21%	22	11%
2016	197	139	71%	28	14%	30	15%
2015	166	130	78%	0	0%	36	22%
2014	162	123	76%	0	0%	39	24%

(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, please see the December 2017 *Accounting Horizons* Information Packet: <https://aaajournals.org/userimages/ContentEditor/1556045386003/Horizons-Info-Packet-2018-EOY-FINAL.pdf>.

IV. FINAL COMMENTS

I cannot thank the reviewers, the editorial board members, and editors enough for their efforts and service to the journal. I also thank all authors who submitted their work to the journal. While the outcome cannot always be positive, I hope that the review process provides positive and constructive feedback.

APPENDIX A

Ad Hoc Reviewers

Heba Abdel-Rahim	<i>The University of Toledo</i>
Andrew Acito	<i>Michigan State University</i>
Tom Adams	<i>University of Connecticut</i>
Anwer Ahmed	<i>Texas A&M University</i>
Michael Alles	<i>Rutgers, The State University of New Jersey</i>
Vic Anand	<i>University of Illinois at Urbana-Champaign</i>
Shannon Anderson	<i>University of California, Davis</i>
Spencer Anderson	<i>University of Illinois</i>
Lindsay Andiola	<i>Virginia Commonwealth University</i>
H. Asay	<i>The University of Iowa</i>
Hilal Atasoy	<i>Temple University</i>
Ramji Balakrishnan	<i>The University of Iowa</i>
Dereck Barr-Pulliam	<i>University of Wisconsin–Madison</i>
G. Bradley Bennett	<i>University of Massachusetts Amherst</i>
Nathan Berglund	<i>Mississippi State University</i>
Richard Bernardi	<i>Roger Williams University</i>
Sidd Bhambhwani	<i>University of Miami</i>
Dirk Black	<i>University of Nebraska–Lincoln</i>
Allen Blay	<i>Florida State University</i>
Rebecca Bloch	<i>Fairfield University</i>
Colleen Boland	<i>University of Wisconsin–Milwaukee</i>
Jeff Boone	<i>The University of Texas at San Antonio</i>
Zahn Bozanic	<i>The Ohio State University</i>
Anna Brown	<i>University of Connecticut</i>
Liesbeth Bruynseels	<i>KU Leuven</i>
Jeffrey Burks	<i>University of Notre Dame</i>
Cory Campbell	<i>Indiana State University</i>
John Campbell	<i>The University of Georgia</i>
Tina Carpenter	<i>The University of Georgia</i>
Elizabeth Carson	<i>UNSW Sydney</i>
Ryan Casey	<i>University of Denver</i>
Mark Cecchini	<i>University of South Carolina</i>
Dennis Chambers	<i>Kennesaw State University</i>
Kam Chan	<i>Pace University</i>
Uday Chandra	<i>University at Albany, SUNY</i>
Chengyee Chang	<i>San Diego State University</i>
Lucy Huajing Chen	<i>Villanova University</i>
Wei Chen	<i>UNSW Sydney</i>
Christine Cheng	<i>The University of Mississippi</i>
Peng-Chia Chiu	<i>The Chinese University of Hong Kong</i>
Dane Christensen	<i>University of Oregon</i>
Joseph Comprix	<i>Syracuse University</i>
Asher Curtis	<i>University of Washington</i>

Jun Dai	<i>Southwestern University of Finance and Economics</i>
Mai Dao	<i>The University of Toledo</i>
Laurence Daoust	<i>HEC Montreal</i>
Somnath Das	<i>University of Illinois at Chicago</i>
Brian Daugherty	<i>University of Wisconsin–Milwaukee</i>
Gabe Dickey	<i>University of Northern Colorado</i>
Victoria Dickinson	<i>The University of Mississippi</i>
Richard Dull	<i>West Virginia University</i>
Travis Dyer	<i>Cornell University</i>
Leslie Eldenburg	<i>The University of Arizona</i>
Scott Emmett	<i>Arizona State University</i>
Devon Erickson	<i>Utah State University</i>
John Eshleman	<i>Michigan Technological University</i>
Cassandra Estep	<i>Emory University</i>
Mark Evans	<i>Wake Forest University</i>
Yun Fan	<i>University of Houston</i>
Michael Favere-Marchesi	<i>Simon Fraser University</i>
Andrei Filip	<i>ESSEC Business School</i>
Brian Fitzgerald	<i>Northeastern University</i>
Feng Gao	<i>Rutgers, The State University of New Jersey, Newark and New Brunswick</i>
Weili Ge	<i>University of Washington</i>
John Goodwin	<i>Sabanci University</i>
Shingo Goto	<i>University of Rhode Island</i>
Audrey Gramling	<i>Colorado State University</i>
Barbara Grein	<i>Drexel University</i>
Adam Greiner	<i>University of Denver</i>
Katherine Gunny	<i>University of Colorado Denver</i>
Till-Arne Hahn	<i>Queen's University</i>
Kris Hardies	<i>University of Antwerp</i>
Erica Harris	<i>Villanova University</i>
M. Kathleen Harris	<i>Washington State University</i>
Lars Helge Hass	<i>Lancaster University</i>
William Heninger	<i>Brigham Young University</i>
Gilles Hilary	<i>Georgetown University</i>
Christopher Hines	<i>Missouri State University</i>
Anthony Holder	<i>University of Denver</i>
Martin Holzhaecker	<i>Michigan State University</i>
Sophie Hoozée	<i>Ghent University</i>
Justin Hopkins	<i>University of Virginia</i>
Allen Huang	<i>The Hong Kong University of Science and Technology</i>
Shawn Huang	<i>Arizona State University</i>
Ying “Julie” Huang	<i>University of Louisville</i>
Artur Hugon	<i>Arizona State University</i>
Joshua Hunt	<i>Mississippi State University</i>
David Hurtt	<i>Baylor University</i>
Yuhchang Hwang	<i>China Europe International Business School</i>
Helena Isdiro	<i>ISCTE—Instituto Universitário de Lisboa</i>
Mieke Jans	<i>Hasselt University</i>
Yuping Jia	<i>Frankfurt School of Finance & Management</i>
Denise Jones	<i>The College of William & Mary</i>
T. Taylor Joo	<i>New Mexico State University</i>

Steven Kachelmeier	<i>University of Texas at Austin</i>
Stacey Kaden	<i>Truman State University</i>
Asad Kausar	<i>American University</i>
Khim Kelly	<i>University of Central Florida</i>
Andrea Kelton	<i>Middle Tennessee State University</i>
Duane Kennedy	<i>University of Waterloo</i>
Vicky Kiosse	<i>Exeter Business School</i>
Marcus Kirk	<i>University of Florida</i>
Bonnie Klamm	<i>North Dakota State University</i>
Mark Kohlbeck	<i>Florida Atlantic University</i>
Kalin Kolev	<i>Baruch College–CUNY</i>
David Koo	<i>University of Illinois at Urbana-Champaign</i>
Pepa Kraft	<i>HEC Paris</i>
Stephan Kramer	<i>Erasmus University Rotterdam</i>
Ganesh Krishnamoorthy	<i>Northeastern University</i>
Gopal Krishnan	<i>Bentley University</i>
Thomas Kubick	<i>The University of Kansas</i>
Tamara Lambert	<i>Lehigh University</i>
Bradley Lawson	<i>Oklahoma State University</i>
Kyungha (Kari) Lee	<i>Rutgers, The State University of New Jersey</i>
Chan Li	<i>University of Pittsburgh</i>
Siman Li	
Scott Liao	<i>University of Toronto</i>
Theresa Libby	<i>University of Central Florida</i>
Steve Lin	<i>Florida International University</i>
Thomas Linsmeier	<i>University of Wisconsin–Madison</i>
Ling Lisic	<i>Virginia Polytechnic Institute and State University</i>
Danielle Lombardi	<i>Villanova University</i>
Michelle Lowry	<i>The University of Hong Kong</i>
Tong Lu	<i>University of Houston</i>
Ayalew Lulseged	<i>University of North Carolina Greensboro</i>
Daniel Lynch	<i>University of Wisconsin–Madison</i>
Tao Ma	<i>Texas Tech University</i>
Michel Magnan	<i>Concordia University; CIRANO</i>
Tracie Majors	<i>University of Southern California</i>
Eldar Maksymov	<i>Arizona State University</i>
Mary Marshall	<i>Louisiana Tech University</i>
Kasey Martin	<i>Texas State University</i>
Rachel Martin	<i>Utah State University</i>
Roger Martin	<i>University of Virginia</i>
Xiumin Martin	<i>Washington University in St. Louis</i>
Adi Masli	<i>The University of Kansas</i>
Kevin McMeeking	<i>Exeter University</i>
Yaw Mensah	<i>Rutgers, The State University of New Jersey</i>
Kenneth Merkley	<i>Indiana University</i>
Jonathan Milian	<i>Florida International University</i>
Phyllis Mo	<i>City University of Hong Kong</i>
Nandu Nagarajan	<i>The University of Texas at Arlington</i>
Michael Neel	<i>University of Houston</i>
Robert Nehmer	<i>Oakland University</i>
Michelle Nessa	<i>Michigan State University</i>
Stevanie Neuman	<i>University of Missouri</i>

Jeffrey Ng	<i>The Hong Kong Polytechnic University</i>
Emeka Nwaeze	<i>The University of Texas at San Antonio</i>
Derek Oler	<i>Texas Tech University</i>
Kari Olsen	<i>Utah Valley University</i>
Enrico Onali	<i>The University of Nottingham</i>
Mari Panaanen	<i>University of Gothenberg</i>
Shailendra Pandit	<i>University of Illinois at Chicago</i>
Robert Parker	<i>The University of New Orleans</i>
Robert Pawlewicz	<i>George Mason University</i>
Suzanne Perry	<i>Texas A&M University—Commerce</i>
Kyle Peterson	<i>University of Oregon</i>
Christine Petrovits	<i>The College of William & Mary</i>
Angela Pettinicchio	<i>Università Bocconi</i>
Jeffrey Pickerd	<i>The University of Mississippi</i>
Spencer Pierce	<i>Florida State University</i>
Robert Pinsker	<i>Florida Atlantic University</i>
Marlene Plumlee	<i>The University of Utah</i>
Jorien Prujissers	<i>McGill University</i>
Suresh Radhakrishnan	<i>The University of Texas at Dallas</i>
Linda Ragland	<i>University of New Hampshire</i>
Dasaratha Rama	<i>Florida International University</i>
Eric Rapley	<i>Colorado State University</i>
Sue Ravenscroft	<i>Iowa State University</i>
Kenneth Reichelt	<i>Louisiana State University</i>
J. Kenneth Reynolds	<i>Florida State University</i>
Andrea Romi	<i>Texas Tech University</i>
Brian Rountree	<i>Rice University</i>
Stephen Ryan	<i>New York University</i>
Jordan Samet	<i>Georgia Institute of Technology</i>
Srinivasan Sankaraguruswamy	<i>National University of Singapore</i>
Tammie Schaefer	<i>University of Missouri—Kansas City</i>
Utz Schaeffer	<i>WHU—Otto Beisheim School of Management</i>
Jeffrey Schatzberg	<i>The University of Arizona</i>
Roy Schmardebeck	<i>The University of Tennessee</i>
Casey Schwab	<i>Indiana University</i>
Vineeta Sharma	<i>Kennesaw State University</i>
Jonathan Shipman	<i>University of Arkansas</i>
D. Scott Showalter	<i>North Carolina State University</i>
Zvi Singer	<i>HEC Montréal</i>
David Smith	<i>The University of Queensland</i>
Jason Smith	<i>University of Nevada, Las Vegas</i>
Naomi Soderstrom	<i>The University of Melbourne</i>
Christian Stadler	<i>Lancaster University</i>
Sarah Stein	<i>Virginia Polytechnic Institute and State University</i>
Theophanis Stratopoulos	<i>University of Waterloo</i>
Lixin (Nancy) Su	<i>Lingnan University</i>
Lili Sun	<i>University of North Texas</i>
Kate Suslava	<i>Rutgers, The State University of New Jersey</i>
Monte Swain	<i>Brigham Young University</i>
Quinn Swanquist	<i>The University of Alabama</i>
Vicki Wei Tang	<i>Georgetown University</i>
Scott Taub	<i>Financial Reporting Advisors, LLC</i>

Mark Taylor	<i>Case Western Reserve University</i>
Siew Hong Teoh	<i>University of California, Irvine</i>
Maya Thevenot	<i>Florida Atlantic University</i>
Gary Tian	<i>Macquarie University</i>
John Trussel	<i>The University of Tennessee at Chattanooga</i>
Albert Tsang	<i>York University</i>
Tara Vakil	<i>Texas A&M University</i>
Raghu Venugopalan	<i>The University of Texas at Arlington</i>
Changjiang Wang	<i>University of Cincinnati</i>
Dechun Wang	<i>Texas A&M University</i>
Isabel Wang	<i>Michigan State University</i>
Joshua White	<i>Vanderbilt University</i>
Robert Whited	<i>North Carolina State University</i>
Christine Wiedman	<i>University of Waterloo</i>
Jennifer Winchel	<i>University of Virginia</i>
Michael Wolfe	<i>Virginia Polytechnic Institute and State University</i>
Paul Wong	<i>University of California, Davis</i>
David Wood	<i>Brigham Young University</i>
Donghui Wu	<i>The Chinese University of Hong Kong</i>
Yi-Jing Wu	<i>Texas Tech University</i>
Michael Wynes	<i>Wilfrid Laurier University</i>
Junwei Xia	<i>Indiana University</i>
Jason Xiao	<i>Cardiff University</i>
Nina Xu	<i>Texas A&M University</i>
Yong George Yang	<i>The Chinese University of Hong Kong</i>
Zhifeng Yang	<i>Stony Brook University, SUNY</i>
Qing Ye	<i>Xi'an Jiaotong-Liverpool University</i>
Aaron Yoon	<i>Northwestern University</i>
Kyunghee Yoon	<i>University of San Francisco</i>
Valentina Zamora	<i>Seattle University</i>
Ivy Zhang	<i>University of California, Riverside</i>
Jean Zhang	<i>Virginia Commonwealth University</i>
Jenny Li Zhang	<i>The University of British Columbia</i>
Jieying Zhang	<i>The University of Texas at Dallas</i>
Lijuan Zhang	<i>The Australian National University</i>
Tianming Zhang	<i>Florida State University</i>
Yan Zhang	<i>Binghamton University, SUNY</i>
Yinqi Zhang	<i>American University</i>
Yuping Zhao	<i>University of Houston</i>
Jian Zhou	<i>University of Hawaii at Manoa</i>
Aaron Zimbelman	<i>University of South Carolina</i>
Emanuel Zur	<i>University of Maryland</i>