Annual Editor Report
Auditing: A Journal of Practice & Theory (*AJPT*)

For the Period Ending December 31, 2018

Senior Editor: Christopher P. Agoglia, *University of Massachusetts Amherst*

I. INTRODUCTION

This report contains data and commentary on *AJPT* for the first full year, as well as part of second year, of the current editorial team's tenure. Our mission is to promote the *highest* quality research in auditing using all methods to examine *interesting* and *substantive* issues. The journal continues to attract and publish important and high quality manuscripts because of the dedication of the international community of auditing research scholars. Further, the commitment of the Editors and editorial board members has been outstanding, and together we have worked to improve turnaround time on initial submissions while still maintaining a rigorous review process. In 2018, we improved turnaround times to achieve a median turnaround on the initial round of 65 days, with a mean of 64 days. Decisions were delivered within 90 days on 85 percent of all papers submitted, and within 120 days on 96 percent of all submissions. Thus, while there is always room for improvement, this past year's performance was excellent.

We seek to encourage diversity in research and research methods. Interestingly, we have succeeded quite dramatically in having international authors. In the past year, 46 percent of authors were international. While a majority of submissions to the journal utilize archival methods (and, thus, the journal has published more archival research than other research methods), we strongly encourage interesting and substantive submissions that use qualitative and experimental approaches. Creativity in thought, research design, and questions asked are encouraged. Please note that for qualitative research we allow an expanded word limit to accommodate the nature of that type of submission

II. EDITORIAL PROCESS

Initial Screening

When a paper is received, a manuscript number is assigned and an acknowledgement is sent to the authors. The senior editor carefully reviews the paper to determine if it is appropriate for the journal, whether it is sufficiently theory-driven, whether there is potential for a substantive contribution, and whether the quality of the paper warrants being sent out for review. Typically, 10 to 15 percent of papers are desk-rejected (10 percent in 2018) and the submission fee is returned to the author.

Editor and Reviewer Assignment

Once past the initial screening, the senior editor then assigns the paper to an editor (the senior editor also serves as an editor on some manuscripts). The assignment is based on the workload and expertise of the editors.

The assigned editor either does or does not agree to accept responsibility for the paper. Almost always, the editor accepts the assignment. However, occasionally there is a legitimate reason why an editor does not accept the assignment (when this occurs, generally it involves a conflict of interest of which the senior editor was unaware). The editor then recommends approximately four potential reviewers, in order of preference. The senior editor reviews the workload of the potential reviewers and then rank orders by preference the reviewers provided by the editor.

Potential reviewers are asked if they will undertake the assignment. If they agree, they receive the manuscript through the AllenTrack online system. If they do not, the system automatically contacts the next potential reviewer on the list provided by the editor. (Note: If the list is exhausted without obtaining two reviewer commitments, then the editor is asked to provide additional names of potential reviewers.)

Reviews and Decisions

When both reviews have been submitted, the editor receives a notification that the paper is awaiting a decision. The editor reviews the file and prepares a decision letter using templates built into the system. A rejection closes the file for the manuscript. In the case of a revise and resubmit, authors are encouraged to complete their revisions within six months, although we do allow up to 12 months to return the revision (otherwise, it will be treated as a new submission). When a resubmission is received, the senior editor asks the editor if s/he wishes to send it back to the reviewers. If so, the reviewers are contacted and the review process repeats. If not, the editor can enter a terminal decision in the system.

When papers are near the end of the revision process, they are then given a conditional acceptance decision. This indicates that the paper will need revisions but will not go back to the reviewers. This step is to be used by the editor until the paper is ready for final acceptance. Alternatively, the editor can choose a final accept-pending minor revision decision following an initial conditional accept to show there are a few minor edits needed and the file is pending a final version. A final accept decision is issued only when the paper is in final version format. Accepted papers are transferred to the production system and appear as a pre-print in the American Accounting Association digital library.

Editorial Team

AJPT has a team of 16 editors (including the senior and deputy senior editors), two consulting editors, and approximately 170 editorial board members. The editorial team is comprised of a diverse group of individuals. Of the 16 editors, eight are women (including the deputy senior editor) and four are from outside the U.S. (plus one of the consulting editors). The editorial board includes nearly 60 members who are from schools outside of the U.S., with representation from Canada, Europe, Asia, Australia, New Zealand, and the Middle East. The diversity of editors and editorial board members gives the journal strength across numerous methods and topical areas.

The current editors are: Susan Scholz (deputy senior editor), The University of Kansas; Christine E. Earley, Providence College; Lisa Milici Gaynor, University of South Florida; Yves Gendron, Université Laval; Richard C. Hatfield, The University of Alabama; Udi Hoitash, Northeastern University; Jayanthi Krishnan, Temple University; Chan Li, University of Pittsburgh; Gary S. Monroe, University of New South Wales; Linda A. Myers, The University of Tennessee; Vic Naiker, Monash University; Thomas C. Omer, University of Nebraska–Lincoln; Douglas F. Prawitt, Brigham Young University; Jaime J. Schmidt, The University of Texas at Austin; Ann Vanstraelen, Maastricht University; and Consulting Editors Jeffrey R. Cohen of Boston College and Jeffrey A. Pittman from Memorial University of Newfoundland. In 2018, Ken T. Trotman, Dana R. Hermanson, and Bertrand Malsch also served the journal as *ad hoc* editors, and we thank them for their service.

There are two changes to the editorial team to acknowledge since the last report. First, M. David Piercey, University of Massachusetts Amherst, has stepped back from his role as editor, although he remains on our editorial board. We thank him for his service. Second, we had a change in managing editor, with Peyton Fultz assuming the position after Stephanie Austin transitioned to the role of AAA Interim Co-Director Editorial Services. We welcome Ms. Fultz and congratulate Mrs. Austin on her new role.

III. NEW AND ONGOING INITIATIVES

The journal currently has the highest ranking of A* awarded by the Australian Business Dean's Council (ABDC). Along with *The Accounting Review (TAR)*, *AJPT* is one of only two AAA journals to have achieved this status. The implication of this recognition is that scholars abroad will get recognition from their universities for publishing in *AJPT*, which in turn will affect workload, compensation, and promotion decisions. This has promoted the international desirability of publishing in the journal. Our goal is to be put in position to eventually be a serious candidate for inclusion on the *Financial Times (FT)* list of the top research journals in business (which it uses to compile its *FT* Research Rank, included as part of its Global MBA rankings).

To this end, *AJPT*'s journal metrics now compare very favorably with the most prestigious journals in accounting. In fact, *AJPT*'s Impact Factor, CiteScore, SNIP, and h5-Index rank ahead of several of the *Financial Times*-listed accounting journals (please visit the Auditing Section's website for more details: http://aaahq.org/Aud). Among all AAA journals, *AJPT* ranks first for Impact Factor and ranks second (after *TAR*) for the CiteScore, SNIP, SJR, and h5-Index metrics.

Our top most downloaded papers include a variety of research topics and research methods. Interestingly, a number of them were review pieces, which confirmed our strategy of publishing these type of papers with the intent of increasing the journal's visibility. In 2018, *AJPT* published one research forum entitled Auditing in a Changing Environment, co-edited by Mary Canning (University College Dublin), Yves Gendron (Université Laval), and Brendan O'Dwyer (University of Amsterdam). To promote

quality research and to stimulate research across "silos", *AJPT* has commissioned the following research articles over the recent past (a practice that we are continuing). They include:

1. Bertrand Malsch and Steven E. Salterio. 2016. Doing good field research: Assessing the Quality of Audit Field Research. *Auditing: A Journal of Practice & Theory* 35 (1): 1-22. https://doi.org/10.2308/ajpt-51170
2. Emily E. Griffith, Kathryn Kadous, and Donald Young. 2016. How insights from the "new" JDM research can improve auditor judgment: fundamental Research questions and methodological advice. *Auditing: A Journal of Practice & Theory* 35 (2): 1-22. https://doi.org/10.2308/ajpt-51347
3. Roger Simnett, Elizabeth Carson, and Ann Vanstraelen. 2016. International archival auditing and assurance research: trends, methodological issues, and opportunities. *Auditing: A Journal of Practice & Theory* 35 (3): 1-32. https://doi.org/10.2308/ajpt-51377
4. Lisa Milici Gaynor, Andrea Seaton Kelton, Molly Mercer, and Teri Lombardi Yohn. 2016. Understanding the relation between financial reporting quality and audit quality. *Auditing: A Journal of Practice & Theory* 35 (4): 1-22. https://doi.org/10.2308/ajpt-51453
5. Dan Sunderland and Gregory M. Trompeter. 2017. Multinational group audits: problems faced in practice and opportunities for research. *Auditing: A Journal of Practice & Theory* 36 (3): 159-183. https://doi.org/10.2308/ajpt-51667
6. Deniz Appelbaum, Alexander Kogan, and Miklos A. Vasarhelyi. 2017. Big data and analytics in the modern audit engagement: research needs. *Auditing: A Journal of Practice & Theory* 36 (4): 1-27. https://doi.org/10.2308/ajpt-51684
7. Krista Fiolleau, Theresa Libby, and Linda Thorne. 2017. Dysfunctional behavior in organizations: insights from the management control literature. *Auditing: A Journal of Practice & Theory* Online Early. https://doi.org/10.2308/ajpt-51914

IV. MANUSCRIPT FLOW AND PUBLICATION STATISTICS

Table 1 shows the number of papers submitted to *Auditing: A Journal of Practice & Theory* for the period from 2014 to 2018.

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)
2018	44	160	112	316	272	44
2017	44	171	131	346	302	44
2016	42	150	155	347	303	44
2015	27	196	109	332	290	42
2014	49	145	148	342	315	27

(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).

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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 (a)	Number of Rejections (b)	Percentage of Rejections (c) = b)/(a)	Number of Papers in Process (d)	Percentage in Process (e)=(d)/(a)	Number of Acceptances (f)	Percentage of Acceptances (g)=(f)/(a)
2018	160	98	61%	61	38%	1	1%
2017	171	125	73%	27	16%	19	11%
2016	150	115	77%	3	2%	32	21%
2015	196	148	76%	0	0%	48	24%
2014	145	113	78%	0	0%	32	22%

  (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 2018 A*uditing: A Journal of Practice & Theory* Information Packet: https://aaajournals.org/userimages/ContentEditor/1557151153028/AJPT-Info-Packet-2018-EOY-FINAL.pdf.

APPENDIX A

Ad Hoc Reviewers

Andrew Acito	*Michigan State University*
Michael Alles	*Rutgers, The State University of New Jersey*
Amir Amel-Zadeh	*University of Oxford*
Ann Backof	*University of Virginia*
Lisa Baudot	*University of Central Florida*
Matthew Baugh	*Arizona State University*
Erik Beardsley	*University of Notre Dame*
Matthew Beck	*Michigan State University*
Lori Shefchik Bhaskar	*Indiana University*
Pietro Bianchi	*University of Miami*
Khrystyna Bochkay	*University of Miami*
Colleen Boland	*University of Wisconsin–Milwaukee*
J. Efrim Boritz	*University of Waterloo*
Brian Bratten	*University of Kentucky*
Billy Brewster	*Texas State University*
Carl Brousseau	*Université Laval*
Tim Brown	*University of Illinois at Urbana-Champaign*
Jessica Buchanan	*Kent University*
Jenna Burke	*University of Colorado Denver*
Timothy Cairney	*Georgia Southern University*
John Campbell	*The University of Georgia*
Mark Cecchini	*University of South Carolina*
Valerie Chambers	*Weber State University*
Paul Chaney	*Vanderbilt University*
Yangyang Chen	*The Hong Kong Polytechnic University*
Preeti Choudhary	*The University of Arizona*
Keith Czerney	*University of Missouri*
Brian Daugherty	*University of Wisconsin–Milwaukee*
Larry Davis	*University of St. Thomas*
Charl De Villiers	*The University of Auckland and University of Pretoria*
Carol Dee	*University of Colorado Denver*
Hemang Desai	*Southern Methodist University*
Dain Donelson	*The University of Texas at Austin*
Michael Donohoe	*University of Illinois at Urbana-Champaign*
Andrew Doucet	*The University of Tennessee*
Denise Downey	*Villanova University*
Michelle Draeger	*Colorado State University*
George Drymiotes	*Texas Christian University*
Dina El-Mahdy	*Morgan State University*
Steve Fortin	*University of Waterloo*
Ann Gaeremynck	*KU Leuven*
Marshall Geiger	*University of Richmond*
Joseph Gerakos	*Dartmouth College*
John Goodwin	*Sabanci University*
Premila Gowri Shankar	*Nanyang Technological University*
Glen Gray	*California State University, Northridge*
Adam Greiner	*University of Denver*
Jeremy Griffin	*The University of Mississippi*
Paul Griffin	*University of California, Davis*

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Katherine Gunny	*University of Colorado Denver*
Jeffrey Hales	*Georgia Institute of Technology*
Erin Hamilton	*University of Nevada, Las Vegas*
Kris Hardies	*University of Antwerp*
Noel Harding	*UNSW Sydney*
Xianjie He	*Shanghai University of Finance and Economics*
Kathleen Herbohn	*The University of Queensland*
Stephen Hillegeist	*Arizona State University*
Carl Hollingsworth	*Clemson University*
Justin Hopkins	*University of Virginia*
Patrick Hurley	*Northeastern University*
Andrew Imdieke	*University of Notre Dame*
Venkataraman Iyer	*The University of North Carolina at Greensboro*
Kevan Jensen	*The University of Oklahoma*
Anand Jha	*Wayne State University*
Gustav Johed	*Stockholm University*
Bin Ke	*National University of Singapore*
Yongtae Kim	*Santa Clara University and Korea Advanced Institute of Science and Technology*
Mark Kohlbeck	*Florida Atlantic University*
Jared Koreff	*University of Central Florida*
Phillip Lamoreaux	*Arizona State University*
Bradley Lawson	*Oklahoma State University*
Dan Li	*Tsinghua University*
Oliver Li	*National University of Singapore*
Siqi Li	*Santa Clara University*
Chee Yeow Lim	*Singapore Management University*
Tim Loughran	*University of Notre Dame*
Tracie Majors	*University of Southern California*
Adi Masli	*The University of Kansas*
Jennifer McCallen	*The University of Georgia*
Mihir Mehta	*University of Michigan*
Paul Michas	*The University of Arizona*
Michael Minnis	*The University of Chicago*
Natalia Mintchik	*University of Cincinnati*
James R. Moon, Jr.	*Georgia Institute of Technology*
Albert Nagy	*John Carroll University*
Michael Neel	*University of Houston*
Nathan Newton	*Florida State University*
Christine Nolder	*Suffolk University*
Michael Ozlanski	*Susquehanna University*
Myung Seok Park	*Virginia Commonwealth University*
Raynolde Pereira	*University of Missouri*
Julie Persellin	*Trinity University*
Gary Peters	*University of Arkansas*
Michael Peters	*Villanova University*
Claire-France Picard	*Université Laval*
Mina Pizzini	*Texas State University*
Dasaratha Rama	*Florida International University*
Stephanie Rasmussen	*University of Texas at Arlington*
Kenneth Reichelt	*Louisiana State University*
Lauren Reid	*Wake Forest University*

Annelies Renders	*Maastricht University*
Kristina Rennekamp	*Cornell University*
Kevin Rich	*Marquette University*
Sean Robb	*University of Central Florida*
Susan Rockwell	*American Accounting Association*
Andrea Romi	*Texas Tech University*
Stephen Rowe	*University of Arkansas*
Sajay Samuel	*The Pennsylvania State University*
Kerri-Ann Sanderson	*Bentley University*
Regan Schmidt	*University of Saskatchewan*
Scott Seavey	*Florida Atlantic University*
Nathan Sharp	*Texas A&M University*
Matthew Sherwood	*University of Massachusetts Amherst*
Chad Simon	*Utah State University*
Zvi Singer	*HEC Montréal*
Jason Smith	*University of Nevada, Las Vegas*
Nate Smith	*American Accounting Association*
Bin Srinidhi	*The University of Texas at Arlington*
Jonathan Stanley	*Auburn University*
Lili Sun	*University of North Texas*
Tobias Svanström	*Umeå University and BI Norwegian Business School*
Paul Tanyi	*The University of North Carolina at Charlotte*
Kay Tatum	*University of Miami*
Gary Taylor	*The University of Alabama*
Jay Thibodeau	*Bentley University*
Ulrike Thuerheimer	*Maastricht University*
Karen Ton	*Emory University*
Albert Tsang	*York University*
Ben Van Landuyt	*The University of Arizona*
Mathijs Van Peteghem	*Maastricht University*
Sandra Vera-Munoz	*University of Notre Dame*
Patrick Vorst	*Maastricht University and Indiana University*
James Wainberg	*Florida Atlantic University*
Dechun Wang	*Texas A&M University*
Qian Wang	*Iowa State University*
Rick Warne	*University of Cincinnati*
Olena Watanabe	*Iowa State University*
Marcia Watson	*The University of North Carolina at Charlotte*
Renee Weiss	*Queens College–CUNY*
Benjamin Whipple	*The University of Georgia*
Mark Wilson	*The Australian National University*
Glyn Winterbotham	*Winthrop University*
Christopher Wolfe	*Texas A&M University*
Donghui Wu	*The Chinese University of Hong Kong*
Hong Xie	*University of Kentucky*
Qingquan Xin	*Chongqing University*
Zhongxia (Shelly) Ye	*The University of Texas at San Antonio*
Cheong Yi	*City University Hong Kong*
Donald Young	*Indiana University*
Mikko Zerni	*University of Vaasa*
John Zhang	*University of Liverpool*
Joseph Zhang	*The University of Memphis*

Nan Zhou   *University of Cincinnati*
Shan Zhou   *The University of Sydney*
Xindong Zhu   *City University of Hong Kong*
Lei Zou   *UNSW Sydney*