

# Annual Editor Report

## *The Journal of the American Taxation Association*

For the Year Ending December 31, 2018

Senior Editor: Connie D. Weaver, *Texas A&M University*

### I. INTRODUCTION

*The Journal of the American Taxation Association (JATA)* is a research publication of the American Taxation Association Section of the American Accounting Association. The journal is dedicated to disseminating a wide variety of tax knowledge and to fulfill this responsibility, the journal considers research that employs quantitative, analytical, experimental, and descriptive methods to address tax topics of interest to its readership.

### II. EDITORIAL PROCESS

I officially became editor on June 1, 2017. The *JATA* editorial process has not changed from that of the prior editors. The editorial team consists of the following individuals:

Position	Name
Senior Editor	Connie D. Weaver
Editor	Linda K. Krull
	Stacie K. Laplante
	Anne M. Magro
Associate Editor (for book reviews and dissertation abstracts)	Jay A. Soled
Editorial Assistant	Chelsea Matthews (AAA)

The *JATA* editorial and review process plays an important role in ensuring the highest quality work is published in the journal. As senior editor, my first obligation is to promote the study of taxation across a wide variety of dimensions: both subjects and methods of inquiry. Associated with this duty is my responsibility to guide tax research papers through the publication process of the journal, and through presentation at the *JATA* Annual Conference. Where appropriate, I provide detailed advice to the authors to help them develop their research in ways that might improve the contribution of the work.

#### Submission of Manuscripts

Manuscripts are submitted via the electronic submission system at <http://jata.allentrack.net>. The initial step is a quality control check performed by the editorial assistant. A complete submission comprises: (1) a cover letter to the editor, (2) a title page, and (3) a manuscript devoid of identifying information. Authors of papers using experiments and/or surveys are also required to submit a copy of the instructions/survey instrument.

#### Process for Assigning Manuscripts to Editors and Selecting Reviewers

As senior editor, I make an initial determination as to the suitability of the manuscript for *JATA* and then assign the manuscript an editor. During the reporting period, roughly 45 percent of the new submissions (excluding conference only submissions) were assigned to editors; the senior editor retained the remainder as well as the transitioned manuscripts from the past editor. Beyond routine manuscripts that I assign to the editors, I maintain the policy of assigning a manuscript to either the regular editors or an *ad hoc* editor if I have a conflict of interest with an author. I conduct a preliminary screening for potential conflicts before assigning an editor, and I explicitly ask editors to consider whether they may have a conflict of interest that threatens

their independence from the authors or the paper, and if they do, to turn down the manuscript assignment. We similarly ask reviewers to consider conflicts of interest prior to accepting a review assignment. Conflicts of interest include, but are not limited to: serving as an advisor to an author, co-authoring with an author, and being a colleague at the same institution as an author.

As in the past, the editor selects reviewers, sometimes with my consultation. In typical cases, two reviewers are selected, one of whom is preferably a member of the editorial board. Reviewers are selected based on their expertise regarding research paradigm (e.g., experimental, archival, and analytical) and topical area (e.g., book-tax differences, multijurisdictional issues).

### Decisions on Manuscripts

Based on the reviews and the editor's own reading of the manuscript, the editor makes the editorial decision as to whether to reject, invite a revised resubmission, conditionally accept, or accept. As senior editor, I oversee the letter-writing process and, in some cases, consult with the editor regarding specific decisions before processing the decision.

### III. NEW AND ONGOING INITIATIVES

I have identified two areas as priorities during my term. The first is to encourage submissions to the journal and to broaden its reputation among tax researchers both domestically and internationally. To help accomplish this, JATA has several new and ongoing initiatives.

**KUDOS Initiative:** The AAA is partnering with KUDOS to increase the dissemination of academic research published in the AAA library of journals. *JATA* is one of the journals included in the pilot program. KUDOS aggregates the most relevant metrics for authors and their research in one place and maps outreach activities against those metrics. Authors will be asked to create a KUDOS profile when their paper is accepted at *JATA*. Use of KUDOS will help authors disseminate and track the impact of their work. As a condition of the pilot, authors submitting papers to the journal will submit a plain-language summary along with the initial submission of their paper. More information about KUDOS can be found at: <https://www.growkudos.com/>.

**AAA Open Access:** In August 2018, the ATA Board of Trustees approved the recommendation that *JATA* become open to all AAA members. During the Fall, the AAA opened *JATA* content to all AAA members.

**Improved Decision Turnaround Time:** The editorial team has worked hard to streamline the editorial process to provide a quicker processing time. The journal has a 4-week review period for submissions to help reduce the decision turnaround time. Through the hard work and dedication of the *JATA* editor team, editorial board, and *ad hoc* reviewers, for the reporting period *JATA* had a mean (median) time to decision of 48 (48) days.

For the period of this report, rejections and acceptances by round are as follows:

Revision	Acceptances	Rejections
0	1	18
1	1	5
2	4	1
3	8	0

**JATA Outstanding Paper Award:** *JATA* Outstanding Paper Award selected from those published in 2017 (Volume 39) was presented at the ATA Luncheon during the 2018 Annual Meeting. The award was presented to:

Austin, C. and R. Wilson. 2017. An Examination of Reputational Costs and Tax Avoidance: Evidence from Firms with Valuable Consumer Brands. *The Journal of the American Taxation Association* 39 (1): 67-93. <https://doi.org/10.2308/atax-51634>

**JATA Best Discussant Award:** *JATA* Best Discussant Award was selected from the discussants at the 2018 *JATA* Conference and was presented at the ATA Luncheon during the 2018 Annual Meeting. The award was presented to:

Jacob R. Thornock, Brigham Young University

**SSCI listing:** Listing *JATA* in SSCI (Clarivate Analytics, formerly Thomson Reuters) has been a long-time and ongoing objective for past and present *JATA* editors. In 2018, *JATA* was included in the Emerging Sources Citation Index (ESCI, <http://ip-science.thomsonreuters.com/cgi-bin/jrnlst/jloptions.cgi?PC=EX>).

#### Expanding the Journal's Reach and Influence:

A long-standing goal of the ATA has been to increase *JATA*'s reach and influence. To assist in achieving this goal, the ATA has budgeted funding for the senior editor to attend two international conferences during 2019. The EAA (May 2019) has been

identified as one conference for attendance. The AAA plans to attend and the senior editor will leverage the AAA presence to promote the Journal to international scholars. The second conference has not yet been identified.

### In Appreciation

I thank the *JATA* editor team and editorial board members for their efforts and service to the journal during this period. I am also grateful for the support of the ATA leadership: President Kim Keys, past-President Ben Ayers, the ATA Board of Trustees, and the ATA Publications Committee (Sonja Rego, past-chair and Micheale Morrow, chair). The entire *JATA* editorial team would like to extend a thank you to the AAA for their support.

More information about *JATA* can be found here: <http://aaahq.org/Research/Journals/Section-Journal-Home-Pages/The-Journal-of-the-American-Taxation-Association>.

## IV. MANUSCRIPT FLOW AND PUBLICATION STATISTICS

The tables below provide submission, acceptance/rejection, and turnaround statistics for the year ended December 31, 2018 and the prior three years:

**TABLE 1**  
Submission Statistics

Panel A: Annual Activity Summary						
Year	Manuscripts		Resubmissions Received	Manuscripts		Manuscripts In-Process, End of Year
	In-Process, Beginning of Year (a)	New Submissions Received (b)		Available for Evaluation (a)+(b)+(c) = (d)	Decision Letters Sent (e)	
2018	9	63	41	113	108	5
2017	8	72	40	120	111	9
2016	5	71	26	102	94	8
2015	7	42	46	95	90	5
2014	11	72	46	129	122	7

(a) Includes submissions in the editor's hands, but excludes revise and resubmit editorial decisions in authors' hands.

(b) New manuscripts, excluding resubmissions. Includes conference submissions.

(c) Resubmissions of previous revise and resubmit editor decisions.

(d) Evaluation means all actions by referees 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 manuscripts in process excludes revise and resubmit editorial decisions that are now in the authors' hands).

### Panel B: Number of JATA Conference Submissions

Year	Number Submitted for Publication	Number Submitted Not for Publication	Total
2018	6	26	32
2017	7	29	36
2016	8	22	30
2015	5	12	17

This table shows the number of submissions to the *JATA* conference. This number is included in the total submissions in Table 1, Panel A.

## OUTCOME STATISTICS

TABLE 2

## Annual Outcome Summary—By Journal Year Annual Cohort

Year	New	Number of Rejections	Percentage of Rejections (c) = b)/(a)	Number of	Percentage in Process (e)=(d)/(a)	Number of Acceptances	Percentage of Acceptances (g)=(f)/(a)
	Submissions Received (a)			Papers in Process (d)			
2018	63	43	68%	17	27%	3	5%
2017	72	52	72%	10	14%	10	14%
2016	71	54	76%	6	8%	11	15%
2015	42	31	74%	0	0%	11	26%
2014	72	56	78%	0	0%	16	22%

- (a) Number of submitted manuscripts from that year's cohort  
 (b) Percent 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

## TURNAROUND STATISTICS

TABLE 3

## Detailed Processing Times for the Journal Year Ending December 31, 2018

Time	Number of Manuscripts	Percent	Cumulative Number	Cumulative Percent
0 ≤ Days ≤ 30	20	24%	20	24%
31 ≤ Days ≤ 60	39	48%	59	72%
61 ≤ Days ≤ 90	19	23%	78	95%
91 ≤ Days ≤ 120	3	4%	81	99%
121 ≤ Days	1	1%	82	100%

Statistics include papers for which decisions were made between January 1, 2018 and December 31, 2018 (excludes conference papers not submitted to the journal). The mean turnaround time was 48 days; the median turnaround time was 48 days.

## ACCEPTED PAPER STATISTICS

TABLE 4

## Distribution of Author Affiliation of Manuscripts Accepted\*

Author Affiliation by Institution	Number of Authors Current Year	Number of Authors Cumulative
	2018	2015–2018
Arizona State University	0.50	1.00
Auburn University		0.75
Brigham Young University	0.50	2.00
Brooklyn College–CUNY		0.50
Claremont McKenna College	0.50	1.50
Clemson University	0.50	0.50
The College of William & Mary		1.00
Colorado State University	1.00	3.00
Dartmouth College	0.50	0.50
Dusquesne University	0.33	0.33
Emory University	0.33	0.33
FTI Consulting	0.50	0.50
Georgetown University		0.33
Hunter College–CUNY		0.50
Idaho State University		0.40
Indiana University		0.75
Kansas State University	0.25	0.65
Kennesaw State University		1.84
Memorial University of Newfoundland	0.33	0.33
Miami University	0.75	1.75
Michigan State University		1.00
Middle Tennessee State University		0.50
Nanjing University	0.33	0.33
MacEwan University	0.33	0.33
New Mexico State University		1.00
Penn State University Behrend		1.00
Portland State University	0.25	0.25
Ryerson University	0.33	0.33
Shanghai University	0.33	0.33
Southern Illinois University		0.50
Stanford University	1.50	1.50
Suffolk University		0.25
Texas Christian University		1.16
Temple University	0.33	2.33
Texas A&M University		3.27
Texas Tech University	1.33	7
University of Toronto		1.00
The University of Alabama		0.50
The University of Arizona		5.58

University of Calgary		0.25
University of California, Irvine		1.00
University of Central Florida		0.40
The University of Chicago	0.33	0.33
University of Cincinnati	0.25	0.75
University of Colorado Denver		0.50
University of Florida		3.16
University of Houston		0.50
University of Illinois at Chicago		0.25
University of Illinois at Urbana-Champaign		1.00
University of International Business and Economics	0.75	0.75
The University of Iowa		1.00
The University of Kansas		1.50
University of Kentucky		2.00
University of Michigan	1.00	1.00
University of Missouri		0.50
University of Missouri–St. Louis		0.25
University of Nebraska–Lincoln		1.53
University of Nevada, Reno		1.00
The University of New Mexico		0.50
The University of North Carolina		1.00
University of North Texas		0.50
University of Notre Dame		0.33
University of Oregon		0.50
University of Pittsburgh	0.33	0.33
University of Rhode Island		0.50
University of South Carolina	1.25	2.75
University of South Florida	0.25	0.25
University of Southern California	0.33	2.33
The University of Tulsa		0.33
University of Virginia		1.00
Washington State University		0.25
University of Wisconsin–Madison		1.00
University of Wisconsin–Whitewater		0.33
Utah State University		2.00
Virginia Commonwealth University		0.25
Virginia Polytechnic Institute and State University		0.75
Yeshiva University		0.33

Author Affiliation by Geographic Area	Number of Authors Current Year 2018	Number of Authors Cumulative 2015–2018
U.S.	29	101
Outside of U.S.	8	9

\* For articles with multiple authors, each author is given 1/n of the credit for each paper, where n is the number of authors of the paper.

For additional journal data and citation analysis, see the December 2017 *The Journal of the American Taxation Association* Information Packet, <https://aaajournals.org/userimages/ContentEditor/1559059896308/JATA-Info-Packet-2018-EOY-FINAL.pdf>.

## V. EDITORIAL BOARD

*JATA* submissions receive prompt, high-quality feedback due to the efforts of its editorial board and *ad hoc* referees. The current editorial board is:

Andrew M. Bauer	<i>University of Waterloo</i>
Jennifer L. Brown	<i>Arizona State University</i>
James A. Chyz*	<i>The University of Tennessee</i>
Kirsten A. Cook	<i>Texas Tech University</i>
Lisa De Simone	<i>Stanford University</i>
Katharine D. Drake	<i>The University of Arizona</i>
Alexander Edwards*	<i>University of Toronto</i>
Diana Falsetta	<i>Miami University</i>
Jeffrey L. Hoopes	<i>The University of North Carolina</i>
Michelle Hutchens	<i>University of Illinois at Urbana-Champaign</i>
Allison P. Koester*	<i>Georgetown University</i>
Thomas R. Kubick*	<i>The University of Kansas</i>
Rebecca Lester	<i>Stanford University</i>
Petro Lisowsky	<i>Boston University</i>
Daniel P. Lynch	<i>University of Wisconsin–Madison</i>
Sean T. McGuire	<i>Texas A&amp;M University</i>
Stevanie S. Neuman	<i>University of Missouri</i>
Timothy J. Rupert	<i>Northeastern University</i>
Brian C. Spilker	<i>Brigham Young University</i>
Bridget Stomberg	<i>Indiana University</i>
Erin M. Towery	<i>The University of Georgia</i>
Jaron H. Wilde*	<i>The University of Iowa</i>
Braden M. Williams	<i>The University of Texas at Austin</i>
Ryan J. Wilson*	<i>University of Oregon</i>

\*Board members whose term ended May 31, 2018.

## APPENDIX A

### *Ad Hoc* Reviewers

Susan M. Albring	<i>Syracuse University</i>
Vishal Baloria	<i>Boston College</i>
John Barrios	<i>The University of Chicago</i>
Tim Bauer	<i>University of Waterloo</i>
Erik Beardsley	<i>University of Notre Dame</i>
Bradley Blaylock	<i>The University of Oklahoma</i>
Jennifer Blouin	<i>University of Pennsylvania</i>
Jennifer Brown	<i>Arizona State University</i>
John Campbell	<i>The University of Georgia</i>
Jason Chen	<i>Idaho State University</i>

James Chyz	<i>The University of Tennessee</i>
C. Bryan Cloyd	<i>Lehigh University</i>
Kirsten Cook	<i>Texas Tech University</i>
Zhonglan Dai	<i>The University of Texas at Dallas</i>
Ann Davis	<i>Tennessee Tech University</i>
Paul Demere	<i>The University of Georgia</i>
Michael Donohoe	<i>University of Illinois at Urbana-Champaign</i>
Katharine Drake	<i>The University of Arizona</i>
Scott Dyreng	<i>Duke University</i>
Alexander Edwards	<i>University of Toronto</i>
Fabio Gaertner	<i>University of Wisconsin–Madison</i>
Nathan Goldman	<i>The University of Texas at Dallas</i>
Audrey Gramling	<i>Colorado State University</i>
Danielle Green	<i>Fordham University</i>
Amy Hageman	<i>Kansas State University</i>
Bradford Hepfer	<i>Texas A&amp;M University</i>
Margot Howard	<i>The College of William &amp; Mary</i>
David Hulse	<i>University of Kentucky</i>
Allison Koester	<i>Georgetown University</i>
Thomas Kubick	<i>The University of Kansas</i>
Lisa Kutcher	<i>Colorado State University</i>
Rick Laux	<i>Purdue University</i>
LeAnn Luna	<i>The University of Tennessee</i>
Kevin Markle	<i>The University of Iowa</i>
Michael Mayberry	<i>University of Florida</i>
Devan Mescall	<i>University of Saskatchewan</i>
Jared Moore	<i>Oregon State University</i>
Adam Olson	<i>University of Cincinnati</i>
Thomas Omer	<i>University of Nebraska-Lincoln</i>
Suzanne Paquette	<i>Laval University</i>
John Robinson	<i>Texas A&amp;M University</i>
Leslie Robinson	<i>Dartmouth College</i>
Richard Sansing	<i>Dartmouth College and CentER, Tilburg University</i>
Jennifer Schafer	<i>Kennesaw State University</i>
Donna Schmitt	<i>University of South Carolina</i>
Kathleen Schuchard	<i>The University of Tennessee</i>
Jeri Seidman	<i>University of Virginia</i>
Nathan Sharp	<i>Texas A&amp;M University</i>
Stephanie Sikes	<i>University of Illinois at Chicago</i>
Brian Spilker	<i>Brigham Young University</i>
James Stekelberg	<i>Colorado State University</i>
Steven Utke	<i>University of Connecticut</i>
Mary Vernon	<i>University of Wisconsin–Madison</i>
Luke Watson	<i>University of Florida</i>
David Weber	<i>University of Connecticut</i>
Laura Wellman	<i>Pennsylvania State University</i>
Brian Williams	<i>Indiana University</i>
Ryan Wilson	<i>University of Oregon</i>