

Annual Editor Report

Journal of International Accounting Research

For the Year Ending December 31, 2018

Editor: Joanna L. Y. Ho, *University of California, Irvine*

I. INTRODUCTION

Journal of International Accounting Research (JIAR) publishes articles that increase our understanding of the development and use of international accounting and reporting practices or attempt to improve extant practices. International accounting is broadly interpreted to include the reporting of international economic transactions, the study of differences among practices across countries, the study of interesting institutional and cultural factors that shape practices in a single country but have international implications, and the effect of international accounting practices on users. The journal has a diverse readership and is interested in articles on auditing, financial accounting, managerial accounting, systems, tax, and other specialties within the field of accounting. *JIAR* is open to research using a variety of research methods, including empirical-archival, experimental, field studies, and theoretical. The importance of the findings and the rigor of the analysis are the factors that determine acceptability. The journal may include sections for Notes (shorter articles), Commentaries, and Book Reviews.

II. EDITORIAL PROCESS

The editorial staff of *Journal of International Accounting Research* consists of a journal senior editor, a book review editor, 10 editors, an editorial assistant, approximately 42 editorial review board members, and a varying-sized group of *ad hoc* reviewers. The number of new submissions for 2018 was 83 compared to 77 in 2017, an 8% increase. The number of resubmissions was 49. In 2018 we evaluated 153 manuscripts compared to 166 in 2017, and we have 16 manuscripts in process.

When a manuscript is received by the journal senior editor, it is first reviewed to determine if the manuscript meets the editorial goals and objectives of the journal. If the editor feels that the quality of the manuscript does not merit review, an immediate editorial rejection may occur. In these instances, the editor consults with at least one editor to ensure that the editor concurs with the decision to reject the manuscript without review and the reasons for the decision. Potential conflicts of interest are assessed before assigning an editor and editors are encouraged to turn down the manuscript assignment if their independence is threatened by a conflict of interest. The desk reject rate was 7% in 2018 which was slightly lower than that in 2017 (11%). The great majority of cases of editorial rejection without review were single-country studies with minimal or no discussion of international accounting content or implications in the manuscript.

Submissions that meet the general editorial objectives are handled by either the senior editor or assigned by the senior editor to an editor. Editors are responsible for assigning reviewers and making the final decision on the manuscript. After being assigned to the senior editor or editor, two “blind” reviewers are chosen to review the manuscript. Reviewers receive an invitation to review the manuscript through the automated system and are given a 30-day period to complete their review if they accept the invitation. During 2018, the median time from initial submission to first-round author feedback was 60 days, which is significantly shorter than in 2017 (97 days). However, if we count non-conference submissions only, the median first-round is 62 days.

Once both reviews have been received, the editor or assigned associate editor makes an editorial decision based on the reviewers’ recommendations, the content of the review reports, and the senior editor’s or editor’s own evaluation of the manuscript.

III. NEW AND ONGOING INITIATIVES

JIAR Conference

In July 2018 we held our 6th *JIAR* conference, in partnership with Cá Foscari University of Venice in Venice, Italy. We had six plenary paper presentations with discussant comments. Also, we had Mark DeFond speak and will be publishing his speech in the *JIAR* conference issue coming out in 2019. We will also have the 7th *JIAR* conference in Saguenay, Quebec, Canada, in June 2019. A total of 35 papers and 110 papers were submitted to the plenary sessions and concurrent sessions, respectively.

IV. MANUSCRIPT FLOW AND PUBLICATION STATISTICS

Of the 245 manuscripts received in the prior three calendar years, 58 (24%) were eventually accepted, 178 (73%) were rejected while 9 (3%) are still being evaluated (these include manuscripts invited to revise and resubmit and manuscripts that are currently under later rounds of review).

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

TABLE 1
Annual Activity Summary—For the Journal Year

Year	Manuscripts In-Process, Beginning of Year	New Submissions Received	Resubmissions Received	Manuscripts Available for Evaluation	Decision Letters Sent	Manuscripts In-Process, End of Year
	(a)	(b)	(c)	(a)+(b)+(c) = (d)	(e)	(d)–(e) = (f)
2018	21	83	49	153	137	16
2017	26	77	63	166	144	22
2016	19	93	57	169	143	26
2015	20	75	34	129	112	17
2014	19	82	34	137	117	20

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

(b) New manuscripts, excluding resubmissions.

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

(d) Evaluation means all actions by referees, associate editor, and/or editor are complete and the manuscript has been returned to the authors.

(e) Manuscripts processed with a decision returned to the author, including manuscripts returned by the editor without involving referees.

(f) Submissions where a decision has not yet been sent to the author (note that in-process excludes revise and resubmit editorial decisions that are now in the authors' hands).

Table 2 shows acceptance and rejection rates for the period from 2014 to 2018.

TABLE 2
Annual Outcome Summary—By Journal Year Annual Cohort

Year	New	Number of					
	Submissions Received (a)	Number of Rejections (b)	Percentage of Rejections (c) = b/(a)	Papers in Process (d)	Percentage in Process (e)=(d)/(a)	Number of Acceptances (f)	Percentage of Acceptances (g)=(f)/(a)
2018	83	54	65%	29	35%	0	0%
2017	77	59	77%	7	9%	11	14%
2016	93	66	71%	2	2%	25	27%
2015	75	53	71%	0	0%	22	29%
2014	82	69	84%	0	0%	13	16%

- (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 additional journal data and citation analysis, see the December 2017 *Journal of International Accounting Research* Information Packet: <https://aaajournals.org/userimages/ContentEditor/1556112390250/JIAR-Information-Packet-2018-EOY-FINAL.pdf>.

APPENDIX A

Ad Hoc REVIEWERS

Herita Akamah	<i>University of Nebraska-Lincoln</i>
Catalin Albu	<i>Bucharest University of Economic Studies</i>
Abigail Allen	<i>Brigham Young University</i>
Walid Ben Amar	<i>University of Ottawa</i>
Nathan Berglund	<i>Mississippi State University</i>
Pietro Bianchi	<i>University of Miami</i>
Jannis Bischof	<i>University of Mannheim</i>
Dirk Black	<i>University of Nebraska-Lincoln</i>
Belen Blanco	<i>The University of Adelaide</i>
Ulf Brüggemann	<i>Humboldt University of Berlin</i>
Qing Burke	<i>Miami University</i>
Julia Camp	<i>Providence College</i>
Chengyee Chang	<i>San Diego State University</i>
Chao Chen	<i>Fudan University</i>
Jeff Chen	<i>Texas Christian University</i>
Ruiyuan Chen	<i>West Virginia University</i>
Wei Chen	<i>UNSW Sydney</i>
Wen Chen	<i>City University of Hong Kong</i>

Shira Cohen	<i>Temple University</i>
Lauren Cunningham	<i>The University of Tennessee</i>
Abbie Daly	<i>University of Wisconsin-Whitewater</i>
Tami Dinh	<i>University of St.Gallen</i>
Katharine Drake	<i>The University of Arizona</i>
Rong-Ruey Duh	<i>National Taiwan University</i>
Cindy Durtschi	<i>DePaul University</i>
Xiaohua Fang	<i>Florida Atlantic University</i>
Marco Fasan	<i>Cà Foscari University of Venice</i>
Martin Glaum	<i>WHU–Otto Beisheim School of Management</i>
Halit Gonenc	<i>University of Groningen</i>
James Gong	<i>California State University, Fullerton</i>
Elizabeth Gordon	<i>Temple University</i>
Jeffrey Gramlich	<i>Washington State University</i>
Yuyan Guan	<i>City University of Hong Kong</i>
Joohyung Ha	<i>University of San Francisco</i>
Jun Han	<i>The University of Hong Kong</i>
Jongyu Paula Hao	<i>California State University, Long Beach</i>
Clarissa Hauptmann	<i>Oxford University</i>
Chris Hogan	<i>Michigan State University</i>
Yu Hou	<i>Queen's University</i>
Hsiao-Tang Hsu	<i>Texas A&M University-Corpus Christi</i>
Gang Hu	<i>The Hong Kong Polytechnic University</i>
Ying (Julie) Huang	<i>University of Louisville</i>
Sudarshan Jayaraman	<i>University of Rochester</i>
Weishi Jia	<i>Cleveland State University</i>
Yonghong Jia	<i>Iowa State University</i>
Yuping Jia	<i>Frankfurt School of Finance & Management</i>
Ming Jian	<i>Nanyang Technological University</i>
Michael Jung	<i>New York University</i>
Tony Kang	<i>McMaster University</i>
Jae Kim	<i>Lehigh University</i>
So Yeon Kwack	<i>City University of Hong Kong</i>
Karen Lai	<i>Deakin University</i>
Caroline Lee	<i>Temple University</i>
Haidan Li	<i>Santa Clara University</i>
Jing Li	<i>The University of Hong Kong</i>
Yi Li	<i>Hunan University</i>
Zining Li	<i>Loyola Marymount University</i>
Kenny Lin	<i>Lingnan University</i>
Ling Lin	<i>University of Massachusetts Dartmouth</i>
Min Liu	<i>Brooklyn College</i>
Yan Luo	<i>San Diego State University</i>
Michael Mayberry	<i>University of Florida</i>
Brigitte Muehlmann	<i>Babson College</i>
Christine Nolder	<i>Suffolk University</i>
Thomas Omer	<i>University of Nebraska-Lincoln</i>
Edward Owens	<i>The University of Utah</i>
Sung-Jin Park	<i>Indiana University</i>
Erik Peek	<i>Erasmus University Rotterdam</i>
Karin Petruska	<i>Youngstown State University</i>

Grace Pownall
 Rachna Prakash
 Sorin Rizeanu
 Sasan Saiy
 Timothy Seidel
 Yaqi Shi
 Hollis Skaife
 Naomi Soderstrom
 Sarah Stein
 James Stekelberg
 Michael Stich
 Lixin (Nancy) Su
 Seet-Koh Tan
 Qingliang Tang
 Tanya Tang
 Feng Tian
 Andrew Trotman
 George Tsakumis
 Maria Vulcheva
 Aida Wahid
 He Wang
 Maobin Wang
 Patricia Wellmeyer
 Raymond M. K. Wong
 Yi-Jing Wu
 Jason Xiao
 Li Xiao
 Tu Xu
 Teri Yohn
 Aaron Yoon
 Minna Yu
 Frank Zhang
 Tianming Zhang
 Yue Zhang
 Jianxin (Donny) Zhao
 Jingran Zhao
 Gaoguang Zhou

Emory University
The University of Mississippi
University of Victoria
University of Waterloo
Brigham Young University
University of Western Ontario
University of California, Davis
The University of Melbourne
Virginia Polytechnic Institute and State University
Colorado State University
University of Cologne
Lingnan University
Nanyang Technological University
Western Sydney University
Brock University
The Hong Kong Polytechnic University
Northeastern University
University of Delaware
Florida International University
University of Toronto
West Virginia University
University of International Business and Economics
University of California, Irvine
City University of Hong Kong
Texas Tech University
Cardiff University
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University of Hawaii at Manoa
Indiana University
Northwestern University
Monmouth University
The University of Queensland
Florida State University
Lingnan University
Emory University
The Hong Kong Polytechnic University
Hong Kong Baptist University