

Annual Editor Report

Journal of International Accounting Research

For the Year Ending December 31, 2017

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

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.

EDITORIAL PROCESS

The editorial staff of the *JIAR* consists of a journal editor, a book review editor, 10 associate editors, an editorial assistant, approximately 34 editorial review board members, and a varying-sized group of ad hoc reviewers. The number of new submissions for 2017 was 76 compared to 93 in 2016, an 18% decrease. The number of resubmissions was 63. In 2017 we evaluated 165 manuscripts compared to 169 in 2016, and we have 21 manuscripts in process.

When a manuscript is received by the journal 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 associate editor to ensure that the associate editor concurs with the decision to reject the manuscript without review and the reasons for the decision. I also assess potential conflicts of interest before assigning an associate editor and encourage associate editors to turn down the manuscript assignment if their independence is threatened by a conflict of interest. The number of desk rejects was 7 in 2017, which was similar to that in 2016. 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 editor or assigned by the editor to an associate editor. Associate editors are responsible for assigning reviewers and making the final decision on the manuscript. After being assigned to the editor or associate editor, two reviewers are chosen for the double-blind review process. Reviewers receive an invitation to review the manuscript through the automated system and are given a 30-day period to complete their reviews if they accept the invitation.

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 editor's or associate editor's evaluation of the manuscript.

NEW AND ON-GOING INITIATIVES

JIAR Conference

In July 2017, we held our 5th *JIAR* conference, in partnership with The University of Adelaide in Adelaide, Australia, where we had six plenary paper presentations with discussant comments. Also, we had Mary Barth, Stanford University, speak, and

her speech will be published in the *JJAR* 2018 conference issue. The 6th *JJAR* conference will be held in Venice, Italy, in June 2018. A total of 36 papers and 56 papers were submitted to the plenary sessions and concurrent sessions, respectively.

ESCI

In 2016, Clarivate Analytics added *JJAR* to its Emerging Sources Citation Index (ESCI). This index, which is a part of SSCI, maximizes visibility for emerging or niche journals.

MANUSCRIPT FLOW AND PUBLICATION STATISTICS

During 2017, the median time from initial submission to first-round author feedback was 97 days, which is similar to 2016. However, if we count non-conference submission only, the median first-round is 71 days and this number is even lower after June 1 (i.e., 59 days). Of the 252 manuscripts received in the prior three calendar years, 52 (21%) were eventually accepted, 185 (73%) were rejected, and 15 (6%) are still being evaluated (these include manuscripts invited to revise and resubmit and manuscripts that are currently under review).

Table 1 shows the number of papers submitted to *Journal of International Accounting Research* for the period from 2014 to 2017.

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)
2017	26	76	63	165	144	21
2016	19	93	57	169	143	26
2015	20	77	34	131	112	19
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 2017.

TABLE 2
Annual Outcome Summary – By Journal Year Annual 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)
2017	76	47	62%	27	35%	2	3%
2016	93	62	67%	13	14%	18	19%
2015	77	54	70%	2	3%	21	27%
2014	82	69	84%	0	0%	13	16%

- (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 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.

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