

Annual Editor Report

Journal of Governmental & Nonprofit Accounting

For the Year Ending December 31, 2020

Senior Editor: Vaughan S. Radcliffe
Western University

I. INTRODUCTION

The *Journal of Governmental & Nonprofit Accounting (JOGNA)* is published online by the Government and Nonprofit (GNP) Section of the American Accounting Association. The purpose of *JOGNA* is to stimulate and report premier-quality research on a wide range of governmental and nonprofit accounting issues. The journal is interdisciplinary in scope and welcomes a broad array of research traditions and approaches. The journal solicits scholarly manuscripts of approximately 7,000 words (20 to 25 total pages). Manuscripts are double-blind reviewed by qualified reviewers under the direction of an editor advised by the editorial board. The 2020–2021 editorial board is attached as an appendix to this report.

II. EDITORIAL PROCESS

The *JOGNA* editorial process ensures that high-quality research appears in the journal. Leading scholars from the GNP research community give freely of their time to oversee these processes and provide the editor and authors with their advice. Our review processes are of consistently high quality.

III. NEW AND ONGOING INITIATIVES

Two innovations were executed in 2020: members had previously approved the inclusion of comment letters to standard setting bodies in a special section of the journal designated for these items. Further to this the Officer Group approved a broadening of scope to permit the publication of instructional cases in the GNP field, also in a special section. *JOGNA*'s focus will primarily remain the publication of high-quality academic research but this broadening of scope is consistent with the hopes that were first envisioned for the journal by the task force that led to its formation. I am pleased to say that we have commenced publishing comment letters that have gone through *JOGNA*'s editorial processes and have also published an instructional case. A teaching note will be made available separately to *JOGNA*'s subscribers via the AAA website to preserve the integrity of the case. We are an early adopter of the AAA's Kudos platform for publishing and promoting published articles on social media. This requires authors to create a social media platform and to develop a short, plain language summary of their paper.

IV. MANUSCRIPT FLOW AND PUBLICATION STATISTICS

AAA statistics show that submissions have fallen this year; I am certain that this is due to the extraordinary circumstances of the pandemic, and that numbers will recover once vaccination is complete and society returns to more normal conditions. The executive committee changed the Section's operating manual to allow me to appoint an associate editor to assist with the journal. I have appointed Tom Vermeer of the University of Delaware as the first associate editor of the Journal. I am grateful for the support that I have received from Tom as associate editor, from editorial board members, from the executive committee, and the leadership of the Government and Nonprofit Section. *JOGNA* is on a positive path of development, and I look forward to further progress.

Table 1 shows the number of papers submitted to *Journal of Governmental & Nonprofit Accounting* for the period from 2016 to 2020.

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) |
|------|--|---------------------------------|-------------------------------|---|------------------------------|--|
| 2020 | 6 | 10 | 25 | 41 | 32 | 9 |
| 2019 | 5 | 21 | 10 | 36 | 30 | 6 |
| 2018 | 4 | 16 | 16 | 36 | 31 | 5 |
| 2017 | 2 | 16 | 10 | 28 | 24 | 4 |
| 2016 | 3 | 10 | 8 | 21 | 19 | 2 |

- (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 2018 to 2020.

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) |
|------|---------------------------------|-----------------------------|---|------------------------------------|--|------------------------------|--|
| 2020 | 10 | 4 | 40% | 5 | 50% | 1 | 10% |
| 2019 | 21 | 10 | 48% | 5 | 24% | 6 | 29% |
| 2017 | 16 | 9 | 56% | 0 | 0% | 7 | 44% |

- (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 2020 *Journal of Governmental & Nonprofit Accounting* Information Packet: https://meridian.allenpress.com/DocumentLibrary/AAAN/JOGNA/JOGNA%20JIP%202020%20EOY_Final.pdf.

APPENDIX A

Ad Hoc Reviewers

Randal J. Elder
Mary Fischer
Dana Forgione
Michael H. Granof
Erica E. Harris
Marlys Gascho Lipe
Daniel Gordon Neely
Linda M. Parsons
Mary S. Stone
Stefanie L. Tate
John M. Trussel
Thomas E. Vermeer
Gregory Waymire
Tammy R. Waymire
Alfred A. Yebba
Jean X. Zhang

The University of North Carolina at Greensboro
The University of Texas at Tyler
Texas A&M University—Corpus Christi
The University of Texas at Austin
Florida International University
University of South Carolina
University of Wisconsin—Milwaukee
The University of Alabama
The University of Alabama
University of Massachusetts Lowell
The University of Tennessee at Chattanooga
University of Delaware
Emory University
Middle Tennessee State University
Binghamton University, SUNY
Virginia Commonwealth University