

Journal of Legal Tax Research
July 1, 2013–June 30, 2014

Editorial Process

Role of the Editor, Associate Editor, and Reviewers

Currently, the Editor does an initial quality control check (QCC) of all submissions to ensure that the manuscript files are prepared in accordance with the guidelines for the *Journal of Legal Tax Research (JLTR)*. After the initial QCC, the editor reviews the paper and decides whether to desk reject the paper or assign reviewers to the paper.

The anonymous reviewers provide detailed evaluations of each paper's strengths and weaknesses. In addition, each reviewer provides an acceptance, revision, or rejection decision to the editor, who makes a final decision on the paper. Both the reviewers and editors decisions are returned to the author(s).

Procedures for Selecting Reviewers and Number of Reviewers

All regular submissions have two assigned reviewers: the first reviewer is a member of the editorial review board and the second reviewer is either an *ad hoc* reviewer or a member of the editorial board. During the first half of this fiscal year, twelve *ad hoc* reviewers were asked to participate in the review process. The reviewers are selected by the editor based on the reviewer's expertise and lack of close ties to the authors.

Person Ultimately Responsible for the Editorial Decision

The editor is ultimately responsible for making editorial decisions.

JLTR Conference

Beginning in 2013, manuscripts submitted to the JLTR conference were done so through the JLTR Allentrack system. In addition, the authors had the option to submit their manuscript either to the conference alone or to the conference and the journal. All manuscripts submitted to the conference or to the conference and journal were reviewed by Bob Gardner as the Chair of the JLTR conference committee and myself as the editor of JLTR. We coordinated the selection of reviewers to insure the rigor of the review process. As a result, the Allentrack system has been modified for JLTR to allow submissions from the authors to the conference without a submission fee. In addition, the system has been modified to allow the JLTR conference chair access to the submissions along with the JLTR editor.

Accomplishments for 2013-14

1. *JLTR* became a semiannual online journal in 2012 with June and December issues. During fiscal 2014, the journal published 6 articles in the December 2013 issue and 3 articles in the June 2014 issue. One other articles was accepted for publication but there wasn't adequate time to complete its production for publication in the June issue. This article, therefore, will appear in the December 2014 issue.
2. Members of the Editorial Board were requested to review and rank articles appearing in volume 11 of *JLTR* to determine the 2013 Outstanding *JLTR* Article. Members of the Editorial Board who either had an article or had a colleague at their University with an article appearing in volume 11 were not asked to participate in the review. This is the first year that this award is being presented.
3. Articles appearing in *JLTR* are being listed in both the TaxProf blog and the ATTA News (Australasian Tax Teachers Association - <http://www.asb.unsw.edu.au/schools/taxationandbusinesslaw/atta/Pages/newsletters.aspx>)
4. The Editorial Board expanded its international presence by adding two new members to the board: Madelaine Stiglingh from the University of Pretoria and Michael Walpole of Australia School of Business. The addition of the two new members brings our international presence to four members: Australia, Canada, New Zealand and South Africa.
5. Submissions to the journal have increased this past year from 19 to 23 when including the ones submitted at fiscal yearend.

Detailed Analysis of Activity for *JLTR*

The annual activity summary for the journal is provided in Table 1. As shown in the table, the number of submissions for the current year have increased from 19 to 23 manuscripts when including the 2 manuscripts submitted at fiscal yearend. This table, however, does not reflect the evaluation by Board members on the six manuscripts submitted to the JLTR conference only.

TABLE 1
Annual Activity Summary
for the Journal Year Ending June 30, 2014

Year	# In-Process Beginning of Year (a)	# of New Submissions (b)	# of Resubmissions (c)	# Available For Evaluation (a) + (b) + (c) = (d)	# Evaluated (e)	# In-Process, End of Year (d) – (e) = (f)
6/30/14	2	21*	21	44	26	18
6/30/13	0	19*	17	36	20	16
6/30/12	10	13	21	44	39	5
6/30/11	1	14	2	17	7	10

- (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).

* Figures do not include 6 manuscripts submitted to *JLTR* Conference alone.

The acceptance rate of 14.3% for *JLTR*, as given in Table 2, reflects those manuscripts submitted and accepted for publication during the 2013-14 fiscal year. Manuscripts submitted in prior fiscal years and accepted in the current fiscal year are not included. Hence, the percentage given in the table is the lower limit for the fiscal year; the upper limit is 66.2% if all pending manuscripts would be accepted for publication.

TABLE 2
Fiscal Year Outcome Summary
for the Journal Year ending June 30, 2014

Year	# Submitted (a)	# Rejected (b)	% Rejected (c) = (b)/(a)	# In- Process (d)	% In- Process (e) = (d)/(a)	# Accepted (f)	% Accepted (g) = (f)/(a)
2014*	21	5	23.8	13	61.9	3	14.3
2013*	19	4	21.1	14	73.7	1	5.2
2012	14	7	50.0	3	21.4	4	28.6
2011	14	4	28.6	6	42.8	4	28.6

* Figures do not include 6 manuscripts submitted to *JLTR* Conference alone.

(a) Number of new manuscripts submitted during the calendar (fiscal) year

(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 accepted manuscripts from that year's cohort

CHART 1
Histogram of Editorial Rounds and Outcomes
for the Journal Year Ending June 30, 2014

1. The 9 manuscripts accepted for publication by rounds were as follows:

- Round 1 = 0 papers
- Round 2 = 2 papers
- Round 3 = 5 papers
- Round 4 = 1 paper
- Round 5 = 1 paper

(1) The 6 manuscripts rejected by rounds were as follows:

- Round 1 = 4 papers
 - Round 2 = 1 paper
 - Round 3 = 1 paper
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TABLE 3
Distribution of Author Affiliation of Manuscripts Accepted and Published
For the Journal Year ending June 30, 2014

Author Affiliation by Institution	# of Authors Current Year	# of Authors Cumulative from 7/1/2013 *
Arkansas State University	1	0.50
Brock University **	1	0.83
Louisiana State University	2	1.83
Nova Southeastern University	1	2.33
Ryerson University **	2	3.00
Texas State University	1	3.33
Texas State University – San Marcos	1	4.33
The University of North Carolina at Wilmington	1	4.67
University of Hartford	1	5.17
University of Houston	1	5.67
University of Mississippi	1	6.17
University of Nevada at Reno	2	7.17
University of Texas at San Antonio	2	7.84
University of Wisconsin at Whitewater	1	8.17
Virginia Commonwealth University	1	8.50
Western Michigan University	1	9.00

Author Affiliation by Geographic Area	# of Authors Current Fiscal Year	# of Authors Cumulative From 7/1/2013 *
U.S.	17	8
Outside of the U.S. **	3	1

* 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.

TABLE 4
Detailed Processing Time Summary
for the Journal Year Ending June 30, 2014*

Time	Number of Manuscripts	Percent	Cumulative Number	Cumulative Percent
0 ≤ Days ≤ 30	4	16.00	4	16.00
31 ≤ Days ≤ 60	3	12.00	7	28.00
61 ≤ Days ≤ 90	14	56.00	21	84.00
91 ≤ Days ≤ 120	2	8.00	23	92.00
> 121 Days	2	8.00	25	100.00
Total	25			

* The figures in Table 4 reflect First Decisions. The median number of days for the first decisions was 69 days, which is an increase from last year's 42 days. The increase number of days for the first decision is largely attributable to the number of manuscripts submitted during the winter break period.

For Final Decisions, the median number of days were 139 (150 last year). It should be noted that these the figures do not include the time associated with two test manuscripts included in the report that were used by the editor to work through some issues with the Allen Track system.
