

# **Annual Editor Report**

## ***Journal of Legal Tax Research***

July 1, 2015 – June 30, 2016

**Editor: Roby B. Sawyers, NC State University**

### **EDITORIAL PROCESS**

#### ***Role of the Editor, Ad-Hoc Associate Editor, and Reviewers***

The editor does an initial quality control check (QCC) of all submissions to ensure that the manuscript files are prepared in accordance with the policy 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.

An Ad-Hoc Associate Editor is selected whenever in the opinion of the Editor, he feels a possible conflict of interest in fairly evaluating the submitted manuscript.

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 editor's 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. 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 2015-16, the JLTR editor also serves as the chair of the ATA legal research committee, the group responsible for selecting papers for presentation at the JLTR conference. This seemed to work well and streamlined the process significantly. Members of the legal research committee served as reviewers for papers submitted for the conference with a few outside reviewers chosen as needed. Although the quality of papers submitted was very good, we continue to have a small number of submissions with only six submissions for the conference. Four papers were accepted for presentation at the conference. These papers were also simultaneously submitted for publication consideration in JLTR. One of the papers has been accepted for publication with three others still in the review process.

### **ACCOMPLISHMENTS FOR 2015–2016**

1. *JLTR* became a semiannual online journal in 2012 with June and December issues. During fiscal 2016, the journal published five articles in the December 2015 issue and is scheduled to publish four to six articles in the June 2016 issue.
2. Members of the Editorial Board were requested to review and rank articles appearing in volume 13 of *JLTR* to determine the 2015 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 13 were not asked to participate in the review. This is the third 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, at: <http://www.asb.unsw.edu.au/schools/taxationandbusinesslaw/atta/Pages/newsletters.aspx>)
4. Submissions to the journal decreased this past fiscal year from 16 to 12 when including those manuscripts submitted and desk rejected by the Editor.

**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 new submissions for the current year decreased from 16 to 12.

---

**TABLE 1**  
**Annual Activity Summary**  
**for the Journal Year Ended June 30, 2016**

<b>Year</b>	<b># In-Process Beginning of Year (a)</b>	<b># of New Submissions (b)</b>	<b># of Resubmissions (c)</b>	<b># Available For Evaluation (a) + (b) + (c) = (d)</b>	<b># Evaluated (e)</b>	<b># In-Process, End of Year (d) – (e) = (f)</b>
6/30/16	1	12	10	23	23	0
6/30/15	0	16	23	39	38	1
6/30/14	2	21	21	44	44	0

- (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).
-

The acceptance rate of 11.1 percent reflects those manuscripts submitted and accepted for publication during the 2015-16 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 41 percent if all pending manuscripts are accepted for publication.

---

**TABLE 2**  
**Annual Outcome Summary – By Fiscal Year Annual Cohort**  
**for the Journal Year ended June 30, 2016**

<b>Year</b>	<b># Submitted (a)</b>	<b># Rejected (b)</b>	<b>% Rejected (c) = (b)/(a)</b>	<b># In- Process (d)</b>	<b>% In- Process (e) = (d)/(a)</b>	<b># Accepted (f)</b>	<b>% Accepted (g) = (f)/(a)</b>
2016*	18	10	55.5	5*	27.7	2	11.1
2015	16	6	37.5	6	37.5	4	25.0
2014	21	10	47.6	0	0.0	11	52.4
2013	18	10	55.6	0	0.0	8	44.4
2012	14	7	50.0	0	0.0	7	50.0
2011	14	8	57.1	0	0.0	6	42.9

- (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). Does not include one paper that was withdrawn by the author
- (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

\* 2016 time period is a 16 month period beginning March 1, 2015 during which Roby Sawyers served as editor

---

---

**CHART 1**  
**Histogram of Editorial Rounds and Outcomes**  
**for the Journal Year ended June 30, 2016**

(1) The 2 manuscripts accepted for publication by rounds were as follows:

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

(2) The 10 manuscripts rejected by rounds were as follows:

- Desk reject = 5 papers
- Round 1 = 5 papers

---

**TABLE 3**  
**Distribution of Author Affiliation of Manuscripts Accepted**  
**For the Journal Year ended June 30, 2016**

---

<b>Author Affiliation by Institution</b>	<b># of Authors Current Year</b>
Florida Atlantic University	1
University of Alabama	.5
Virginia Tech University	.5

---

\* 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 12 month period ending June 30, 2016\***

<b>Time</b>	<b>Number of Manuscripts</b>	<b>Percent</b>	<b>Cumulative Number</b>	<b>Cumulative Percent</b>
$0 \leq \text{Days} \leq 30$	7	30	7	30
$31 \leq \text{Days} \leq 60$	5	22	12	52
$61 \leq \text{Days} \leq 90$	9	40	21	91
$91 \leq \text{Days} \leq 120$	1	4	22	96
$> 121 \text{ Days}$	1	4	23	100
<b>Total</b>	<b>23</b>			

\* These figures reflect the processing time for manuscripts having a final decision issued on the submission.

The median number of days for first decisions was 65days. For Final Decisions, the median number of days was 350 days.