

**Accounting Historians Journal**

A Publication of the Academy of  
Accounting Historians Section of the  
American Accounting Association



**American  
Accounting  
Association**  
Academy of  
Accounting Historians

Accounting  
**Historians**

**Journal**

**December 2018**

## INTRODUCTION

*Accounting Historians Journal* is an international journal that addresses the development of accounting thought and practice. *AHJ* embraces all subject matter related to accounting history, including but not limited to research that provides historical perspective on contemporary issues. It was first published in 1974 and currently prints semi-annually in June and December. It is indexed in both Scopus and ESCI. Acceptable submissions to the journal include:

- History of profession
- Biography
- History of accounting change
- Entity case studies: industries, companies, governmental or NFP entities
- Development of accounting theory
- Critical examinations of new or old research
- Does not have to be old to be a part of our history

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*Accounting Historians Journal* Information Packet

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#### William H. Black

University of North Georgia

Bill Black teaches financial, managerial, and forensic accounting, and AIS at the University of North Georgia, and has taught at Case Western Reserve University, the University of Illinois, and Emory University. As the capstone to a career including service on the research staff of the Financial Accounting Standards Board, consulting experience with 4 of the Big 8 firms, and decades of business valuation and forensic accounting assignments, Bill returned to school at Ole Miss and received his Ph.D. in accounting in 2012. He has published on accounting history, business ethics, and forensic accounting topics in a number of top journals, and has ongoing research projects in those areas. He is vice president (president-elect) of the Georgia Association of Accounting Educators and is active in the Southeast Region of the AAA.

### Former Senior Editors of *AHJ*

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## Associate Editor

### Gloria Lucey Vollmers

The University of Maine

Gloria Vollmers is professor of accounting at The University of Maine. She teaching focuses on financial accounting and cost accounting, and her research interests include accounting history and cost accounting. She was previously the senior editor of *Accounting Historians Journal*. Vollmers has published numerous articles in publications such as *European Accounting Review*; *Accounting Historians Journal*; *Journal of Informatics Education Research*; *Accounting History, Accounting, Business and Financial History*; and *Business History Review*.

## Assistant Editors

### Warrick Funnell

University of Kent

Warwick Funnell is currently professor of accounting and public sector accountability at the University of Kent in the UK. He also holds appointments as visiting professor at the University of Newcastle (UK) and the London Institute of Banking and Finance. His research has emphasised public sector aspects of accounting history, in particular the history and practice of public sector audit. In 2017 Oxford University Press published his book *A History of British National Audit: The Pursuit of Accountability* (co-authored with David Dewar). The book was launched in the Palace of Westminster, London, by the chair of the Public Accounts Committee. His accounting history research also has a strong European focus in association with scholars in Italy, Spain, and Portugal. He has published extensively in many journals, including in *Accounting, Auditing & Accountability Journal*; *Critical Perspectives on Accounting*; *Accounting Historians Journal*; and *Accounting, Organizations and Society*.

### David Oldroyd

Newcastle University

David Oldroyd spent ten years in the accountancy profession before moving into academic life. He is a chartered accountant and a graduate of the Departments of History at Liverpool (B.A.) and Durham (M.Phil.) Universities. David obtained his Ph.D. at Newcastle University. He is the winner of the 2013 Hourglass prize for outstanding contribution to accounting history research. The dual aims of David's research are to understand why accounting is such a powerful force in society by exploring its interactions within cultures and organisations and to improve professional practice. David is especially interested in the causes and consequences of accounting change and the manner in which practice develops. He has explored this theme since the 1990s in relation to land management and industrialisation in the 18th and 19th centuries, focusing on the accounting and financial technologies underlying activities. His historical work up to the present has followed three main strands: 1) estate management practice in the Northeast of England during the 18th century; 2) plantation management in the Caribbean and American South during the transition from slavery to a free economy; 3) health and the poor in Victorian Newcastle. David is also interested in financial reporting and has published papers on the conceptual framework and intangible assets. He is chair of the Technical Committee of the British Accounting and Finance Association's Financial Accounting and Reporting Special Interest Group, which submits comments grounded in academic research to the International Accounting Standards Board, the Financial Accounting Standards Board, and professional bodies.

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## SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to the *Accounting Historians Journal* for the period from 2017 to 2018.

**TABLE 1**  
**Annual Activity Summary—For the Journal Year**

| Year | Manuscripts<br>In-Process,<br>Beginning of Year | New Submissions<br>Received | Resubmissions<br>Received | Manuscripts<br>Available<br>for Evaluation | Decision<br>Letters Sent | Manuscripts<br>In-Process,<br>End of Year |
|------|---|-----------------------------|---------------------------|--|--------------------------|---|
|      | (a)   | (b)                         | (c)                       | (a)+(b)+(c)<br>= (d)                       | (e)                      | (d)–(e)<br>= (f)                          |
| 2018 | 6   | 30                          | 11                        | 47   | 29                       | 18  |
| 2017 | 0   | 10                          | 0                         | 10   | 4                        | 6   |

- (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 2017 to 2018.

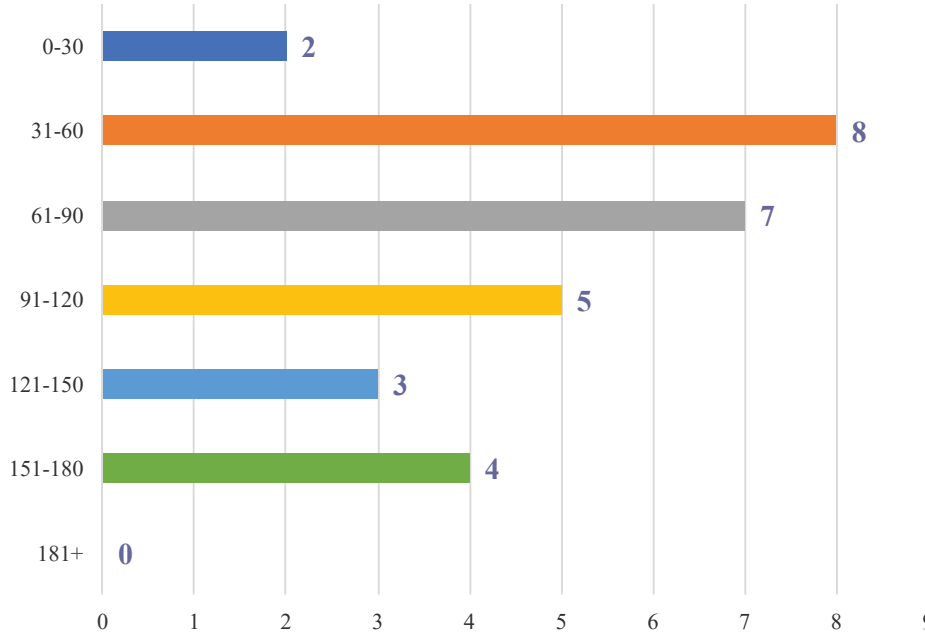
**TABLE 2**  
**Annual Outcome Summary—By Journal Year Annual Cohort**

| Year | New<br>Submissions<br>Received | Number of<br>Rejections | Percentage of<br>Rejections | Number of<br>Papers<br>in Process | Percentage in<br>Process | Number of<br>Acceptances | Percentage of<br>Acceptances |
|------|--------------------------------|-------------------------|-----------------------------|-----------------------------------|--------------------------|--------------------------|------------------------------|
|      | (a)                            | (b)                     | (c) = b)/(a)                | (d)                               | (e)=(d)/(a)              | (f)                      | (g)=(f)/(a)                  |
| 2018 | 30                             | 3                       | 10%                         | 24                                | 80%                      | 3                        | 10%                          |
| 2017 | 10                             | 2                       | 20%                         | 8                                 | 80%                      | 0                        | 0%                           |

- (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

Of the 29 manuscripts available for evaluation in 2018, the mean turn time was 87 days. The median turn time was 85 days.

**EXHIBIT 1**  
**Turnaround Times for Decisions Made in the Year Ended December 31, 2018.**



## AAA DIGITAL LIBRARY and CONTENT AGGREGATOR DOWNLOAD DATA

The American Accounting Association publishes 17 journals in the areas of accounting research, education, practice, and public interest. Table 3 shows the download of articles from the AAA's Digital Library (<http://www.aaajournals.org>) and content aggregators (EBSCO, JSTOR, and/or Proquest) in 2017.

**TABLE 3**  
**2017 AAA Digital Library and Content Aggregators Downloads (Full-Text)**

| <b>Journals</b>   | <b>Downloads</b> |
|---|------------------|
| <i>The Accounting Review</i> *                            | 779,167          |
| <i>Accounting Horizons</i> *                              | 241,690          |
| <i>Issues in Accounting Education</i> *                   | 215,469          |
| <i>Auditing: A Journal of Practice &amp; Theory</i>       | 203,841          |
| <i>Journal of Management Accounting Research</i>          | 96,711           |
| <i>Journal of Information Systems</i>                     | 89,783           |
| <i>Current Issues in Auditing</i>                         | 84,915           |
| <i>Behavioral Research in Accounting</i>                  | 50,902           |
| <i>Journal of International Accounting Research</i>       | 34,039           |
| <i>The Journal of the American Taxation Association</i>   | 33,857           |
| <i>Journal of Emerging Technologies in Accounting</i>     | 30,006           |
| <i>Accounting and the Public Interest</i>                 | 11,765           |
| <i>Journal of Governmental &amp; Nonprofit Accounting</i> | 10,238           |
| <i>The ATA Journal of Legal Tax Research</i>              | 5,014            |
| <i>Journal of Financial Reporting</i>                     | 3,934            |
| <i>Journal of Forensic Accounting Research</i>            | 2,904            |
| <b><i>Accounting Historians Journal</i></b>               | <b>768</b>       |

\* Association-wide journal.

### Other Important Statistics

1. *Accounting Historians Journal* is ranked #102 of 130 Accounting (Business, Management, and Accounting: Accounting) journals (CiteScore, Elsevier, 2018).
2. Median time to first decision (2018): 92 days
3. Median time to final decision (2018): 69 days
4. Percentage of international authors: 26%



## TOP 10 ARTICLES (AAA Digital Library, 2018)

1. My Accounting Theory Seminar  
*Stephen A. Zeff*
2. The Influence of Accounting Theory on the FASB Conceptual Framework  
*C. Richard Baker*
3. The Account Books of the Soranzo Fraternal (Venice 1406–1434) and Their Place in the History of Bookkeeping  
*Maria Ryabova*
4. Accounting History Research Topics—An Analysis of Leading Journals, 2006–2015  
*Gary P. Sprakman, Martin Quinn*
5. The Development of Internal Auditing as a Profession in the U.S. During the Twentieth Century  
*Susan Parker, Lynn A. Johnson*
6. Pacioli, Profit, and Positivism: How Inherited Professional and Academic Traditions Have Stymied Accounting Scholarship  
*Frank Badua, Joshua C. Racca*
7. Accounting for a Campus Tradition  
*David N. Herda*
8. Does Stewardship Still Have A Role?  
*Anthony D. Miller, David Oldroyd*
9. Contemplating the Origin of Decision-Usefulness  
*Stephen A. Zeff*
10. A Historical Study of the First 30 Years of Accounting Horizons  
*Stephen A. Zeff, Thomas R. Dyckman*

## CITATION INDICES

This section provides data on rankings drawn from Scopus (Elsevier, 2018), presents citation counts from Elsevier's CiteScore, and includes international journal listings and ratings from the most recent data available.

### Scopus Rankings

An important measure of the quality of a journal is to understand how its intellectual contributions are valued by measuring the extent of citations made to papers published in that journal. Elsevier's Scopus database of abstracts and citation of peer-reviewed papers has 50m records in more than 22,000 titles published by 5,000 publishers (<http://www.elsevier.com/online-tools/scopus>). Scopus provides a foundation for new journal metrics that have become increasingly influential in recent years (<http://www.journalmetrics.com>). Important metrics based on Scopus include Source-Normalized Impact per Paper (SNIP) and SCImago Journal Rank (SJR). Journal citation metrics based on Scopus are increasingly seen by many senior university administrators as a means of normalizing the differences in publishing patterns between disciplines.

The key aspect of SNIP is to measure citation impact by "normalizing" citation values for the radically different patterns of citation between disciplines. SNIP also counters the various manipulations of citation rankings. The summary of SNIP is:

- "Takes a research field's citation frequency into account
- Considers immediacy—how quickly a paper is likely to have an impact in a given field
- Accounts for how well the field is covered by the underlying database
- Counters any potential for editorial manipulation" (<http://www.journalmetrics.com>)

The key aspect of SJR is the recognition that not all citations are equal. A citation in a more influential journal should count more than a citation in a less influential journal. The summary of SJR is:

- "Is weighted by the prestige of the journal, thereby 'leveling the playing field' among journals
- Eliminates manipulation: the only way to raise the SJR ranking is publish in more reputable journals
- 'Shares' a journal's prestige equally over the total number of citations in that journal
- Normalizes for differences in citation behavior between subject fields" (<http://www.journalmetrics.com>)

Table 4 shows the SNIP and SJR rankings for 2015 to 20167(most recent data) with comparable data for AAA peers, as well as those in the accounting and finance disciplines.

**TABLE 4**  
**SNIP and SJR Rankings: 2015–2017**

| Source Title   | SNIP         |              |              | SJR          |              |              |
|--|--------------|--------------|--------------|--------------|--------------|--------------|
|  | 2017         | 2016         | 2015         | 2017         | 2016         | 2015         |
| <i>Accounting Historians Journal</i>                     | <b>0.169</b> | <b>0.072</b> | <b>0.934</b> | <b>0.145</b> | <b>0.125</b> | <b>0.506</b> |
| <b>AAA Peers</b>   |              |              |              |              |              |              |
| <i>Accounting and the Public Interest</i>                | 0.703        | 0.799        | 0.394        | 0.234        | 0.206        | 0.299        |
| <i>Accounting Horizons</i>                               | 1.584        | 1.099        | 1.909        | 0.720        | 0.926        | 1.063        |
| <i>Auditing: A Journal of Practice &amp; Theory</i>      | 2.088        | 1.099        | 1.909        | 1.710        | 0.926        | 1.063        |
| <i>Behavioral Research in Accounting</i>                 | 0.903        | 1.188        | 0.900        | 0.457        | 0.833        | 0.642        |
| <i>Current Issues in Auditing</i>                        | 0.686        | 0.386        | 0.248        | 0.223        | 0.270        | 0.229        |
| <i>Issues in Accounting Education</i>                    | 1.471        | 1.075        | 1.062        | 0.715        | 0.582        | 0.765        |
| <i>Journal of the American Taxation Association</i>      | 0.786        | 1.097        | 0.535        | 1.227        | 1.462        | 0.859        |
| <i>Journal of Emerging Technologies in Accounting</i>    | 0.351        | 0.648        | 0.283        | 0.214        | 0.161        | 0.139        |
| <i>Journal of Information Systems</i>                    | 0.780        | 1.535        | 1.199        | 0.502        | 0.718        | 0.643        |
| <i>Journal of International Accounting Research</i>      | 0.675        | 1.510        | 0.942        | 0.385        | 0.379        | 0.478        |
| <i>Journal of Management Accounting Research</i>         | 1.213        | 1.204        | 0.398        | 0.743        | 0.964        | 0.783        |
| <i>The Accounting Review</i>                             | 2.608        | 2.298        | 3.237        | 3.946        | 3.571        | 4.478        |
| <b>Accounting and Finance Peers</b>                      |              |              |              |              |              |              |
| <i>Accounting, Auditing &amp; Accountability Journal</i> | 1.981        | 1.611        | 1.507        | 2.187        | 1.579        | 0.880        |
| <i>Accounting &amp; Finance</i>                          | 1.036        | 1.035        | 1.256        | 0.384        | 0.607        | 0.547        |
| <i>Accounting, Organizations and Society</i>             | 1.816        | 2.004        | 2.813        | 1.771        | 2.451        | 2.515        |
| <i>British Accounting Review</i>                         | 1.706        | 1.754        | 2.065        | 0.986        | 0.746        | 0.711        |
| <i>Contemporary Accounting Research</i>                  | 2.074        | 2.681        | 1.774        | 2.604        | 3.190        | 2.594        |
| <i>European Accounting Review</i>                        | 1.690        | 1.718        | 1.504        | 0.902        | 1.418        | 0.828        |
| <i>Journal of Accounting &amp; Economics</i>             | 3.311        | 3.787        | 3.507        | 6.875        | 7.662        | 6.834        |
| <i>Journal of Accounting and Public Policy</i>           | 1.673        | 1.884        | 1.478        | 0.910        | 1.530        | 1.030        |
| <i>Journal of Accounting Research</i>                    | 3.453        | 3.111        | 2.649        | 6.957        | 6.172        | 5.733        |
| <i>Journal of Finance</i>                                | 5.805        | 5.685        | 4.786        | 18.318       | 20.973       | 14.54        |
| <i>Journal of Financial Economics</i>                    | 4.531        | 4.604        | 4.028        | 12.489       | 13.218       | 9.920        |
| <i>Management Accounting Research</i>                    | 2.881        | 3.479        | 2.715        | 1.426        | 2.494        | 1.913        |
| <i>Review of Accounting Studies</i>                      | 1.886        | 1.687        | 1.708        | 2.757        | 2.867        | 2.039        |

Source: SCOPUS database, <http://www.journalmetrics.com>, Elsevier, 2018.

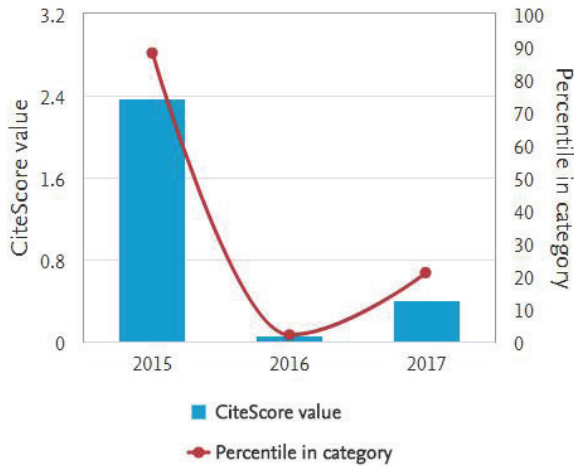
## CiteScore

In 2016, CiteScore was added to the Scopus metrics. CiteScore measures the citations on articles published in the previous 3 years. All article types are counted. Scopus metrics now include Source Normalized Impact per Paper (SNIP), SCImago Journal Rank (SJR), and citation and document counts and percentage cited (CiteScore). Another way of looking at this is SNIP is article impact, SJR is the journal impact, and CiteScore is a view of the journal’s citation analysis. The following images show the CiteScore trends for *AHJ*, and the CiteScore table lists the CiteScore for each journal in the AAA collection indexed in Scopus.

### CiteScore rank

| Category                            | Rank     | Percentile |
|-------------------------------------|----------|------------|
| Business, Management and Accounting |          |            |
| Accounting                          | #102/130 | 21st       |

### CiteScore trend



Source: CiteScore, Elsevier, 2018.

| Journal   | CiteScore, 2018               |                    |
|---|-------------------------------|--------------------|
|   | 2017 Citations/2014-2016 docs |                    |
| <i>Accounting Historians Journal</i>                      | 0.41                          | 13 cites/32 docs   |
| <i>Accounting Horizons</i>                                | 2.11                          | 264 cites/125 docs |
| <i>Accounting and the Public Interest</i>                 | 0.47                          | 8 cites/17 docs    |
| <i>Accounting Review, The</i>                             | 3.24                          | 796 cites/246 docs |
| <i>ATA Journal of Legal Tax Research</i>                  | 0.08                          | 2 cites/25 docs    |
| <i>Auditing: A Journal of Practice &amp; Theory</i>       | 2.55                          | 280 cites/110 docs |
| <i>Behavioral Research in Accounting</i>                  | 1.17                          | 54 cites/46 docs   |
| <i>Current Issues in Auditing</i>                         | 0.38                          | 18 cites/47 docs   |
| <i>Issues in Accounting Education</i>                     | 0.92                          | 84 cites/91 docs   |
| <i>Journal of the American Taxation Association</i>       | 1.04                          | 51 cites/49 docs   |
| <i>Journal of Emerging Technologies in Accounting</i>     | 0.54                          | 25 cites/46 docs   |
| <i>Journal of Financial Reporting</i>                     | new                           | new                |
| <i>Journal of Forensic Accounting Research</i>            | new                           | new                |
| <i>Journal of Governmental &amp; Nonprofit Accounting</i> | n/a                           | n/a                |
| <i>Journal of Information Systems</i>                     | 1.36                          | 101 cites/74 docs  |
| <i>Journal of International Accounting Research</i>       | 0.72                          | 36 cites/50 docs   |
| <i>Journal of Management Accounting Research</i>          | 1.62                          | 110 cites/68 docs  |

## POSITIONING IN INTERNATIONAL RANKINGS

The AAA journal collection is in a number of international journal rankings, as tracked by the Harzing Journal Quality List (<http://www.harzing.com>, updated April 2017). The following table lists *AHJ*'s position on selected rankings, along with those of peers from the accounting and finance disciplines. Detailed explanations of the selected rankings follow.

*Accounting Historians Journal* ranks as B on the widely followed Australian Business Deans Council (ABDC) journal list.

**TABLE 5**  
*Accounting Horizons in International Rankings*

| Journal   | ABDC<br>2016 | EJL<br>2016 | ESS<br>2016 | HEC<br>2011 | UQ<br>2011 |
|---|--------------|-------------|-------------|-------------|------------|
| <i>Accounting Historians Journal</i> †                      | B            |             |             | B           | 3          |
| <b>Accounting Peers</b>                                     |              |             |             |             |            |
| <i>Accounting and the Public Interest</i> †                 | B            |             |             |             |            |
| <i>Accounting Horizons</i> †                                | A            | S           | 2           | B           | 2          |
| <i>Accounting, Auditing &amp; Accountability Journal</i>    | A            | S           | 1           | B+          | 1          |
| <i>Accounting, Organizations and Society</i>                | A*           | P+          | 0+          | A           | 1          |
| <i>Auditing: A Journal of Practice &amp; Theory</i> †       | A*           | P           | 1           | B+          | 2          |
| <i>Behavioral Research in Accounting</i> †                  | A            | S           | 2           | B+          | 2          |
| <i>British Accounting Review</i>                            | A            | S           | 2           | B           | 2          |
| <i>Contemporary Accounting Research</i>                     | A*           | P+          | 0           | A           | 1          |
| <i>Current Issues in Auditing</i> †                         | B            |             |             |             |            |
| <i>European Accounting Review</i>                           | A*           | P           | 1           | A           | 2          |
| <i>International Journal of Accounting</i>                  | A            |             | 1           | B           | 4          |
| <i>International Journal of Auditing</i>                    | A            |             |             | B           | 3          |
| <i>Issues in Accounting Education</i> †                     | A            |             | 2           | C           | 2          |
| <i>Journal of Accounting &amp; Economics</i>                | A*           | P+          | 0+          | A           | 1          |
| <i>Journal of Accounting and Public Policy</i>              | A            | S           | 1           | B+          | 2          |
| <i>Journal of Accounting Research</i>                       | A*           | P+          | 0+          | A           | 1          |
| <i>Journal of Business Finance &amp; Accounting</i>         | A            | P           | 1           | B+          | 2          |
| <i>Journal of Emerging Technologies in Accounting</i> †     | C            |             |             |             |            |
| <i>Journal of Governmental &amp; Nonprofit Accounting</i> † | B            |             |             |             |            |
| <i>Journal of Information Systems</i> †                     | A            |             | 2           | B           | 2          |
| <i>Journal of International Accounting Research</i> †       | A            | S           | 2           | C           | 3          |
| <i>Journal of Management Accounting Research</i> †          | A            | S           | 1           | B+          | 1          |
| <i>Management Accounting Research</i>                       | A*           | P           | 1           | B+          | 2          |
| <i>Review of Accounting Studies</i>                         | A*           | P+          | 0           | A           | 2          |
| <i>The Accounting Review</i> †                              | A*           | P+          | 0+          | A           | 1          |

† Denotes the journal is published by the American Accounting Association.

### ***Australian Business Deans Council Journal Rankings List (2016)***

The influence of this ranking goes well beyond Australia.

| <b>Rank</b> | <b>Interpretation</b>   |
|-------------|---|
| A*          | Best or leading journal in its field—publishes outstanding, original, and rigorous research that will shape the field. Acceptance rates are typically low and the editorial board is dominated by leading scholars in the field or subfield, including from top institutions in the world. Where relevant to the field or subfield, the journal has the highest impact factors or other indices of high reputation. |
| A           | Highly regarded journal in the field or subfield—publishes excellent research in terms of originality, significance, and rigor; has competitive submission and acceptance rates; excellent refereeing process; and, where relevant to the field or subfield, has higher than average impact factors. Not all highly regarded journals have high impact factors, especially those in niche areas.                    |
| B           | Well-regarded journal in the field or subfield—publishes research of a good standard in terms of originality, significance, and rigor, and papers are fully refereed according to good standards and practices but acceptance rates are higher than for Tiers A* and A. Depending on the field or subfield, will have a modest impact factor and will be ISI-listed.  |
| C           | A recognized journal—publishes research that is of a modest standard and/or is yet to establish its reputation because of its newness. This tier is more inclusive than the other categories. Only includes refereed journals.  |

### ***EJL 2016—Erasmus Research Institute of Management Journals Listing (The Netherlands)***

| <b>Rank</b> | <b>Interpretation</b>  |
|-------------|--|
| P+          | Top journals among P   |
| P           | Best journals in the field   |
| PA          | Top international journals (aspirant)  |
| S           | Scientific refereed journals of a recognized academic reputation that do not reach the quality levels of the Primary Set (P) |
| M*          | Top managerial journal   |

### ***ESS 2016—ESSEC Business School Paris***

| <b>Rank</b> | <b>Interpretation</b>   |
|-------------|---|
| 0+          | Recognized internationally as the best in the discipline                                |
| 0           | Excellence at a level close to the top journals in the field                            |
| 1           | High-level scientific journals of international reputation and circulation              |
| 2           | Generally national-circulation journals, or international journals of lesser reputation |
| 3           | Journals with a very narrow circulation or low profile                                  |

### ***HEC 2011—Hautes Études Commerciales de Paris Ranking List***

An amalgam of five rankings including *Financial Times*' Journals List (2010), and ABS (Association of Business Schools) (UK) Academic Journal Quality Guide.

| <b>Rank</b> | <b>Interpretation</b>        |
|-------------|------------------------------|
| A           | Highest quality rating       |
| B+ and B    | Intermediate quality ratings |
| C           | Lowest quality rating        |

***UQ 2011—The University of Queensland Adjusted ERA Rankings List***

This list is a combination of The University of Queensland 2007 list and the ERA (Excellence in Research for Australia) list. The ERA list is a national ranking.

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| <b>Rank</b> | <b>Interpretation</b>              |
|-------------|------------------------------------|
| 1           | Highest quality rating, A* ERA     |
| 2           | Intermediate quality rating, A ERA |
| 3           | Intermediate quality rating, B ERA |
| 4           | Lowest quality rating, C ERA       |

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