

**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 2019**

## 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.

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### Gloria Lucey Vollmers

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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 2019.

**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)
2019	18	24	34	76	67	9
2018	6	33	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 2019.

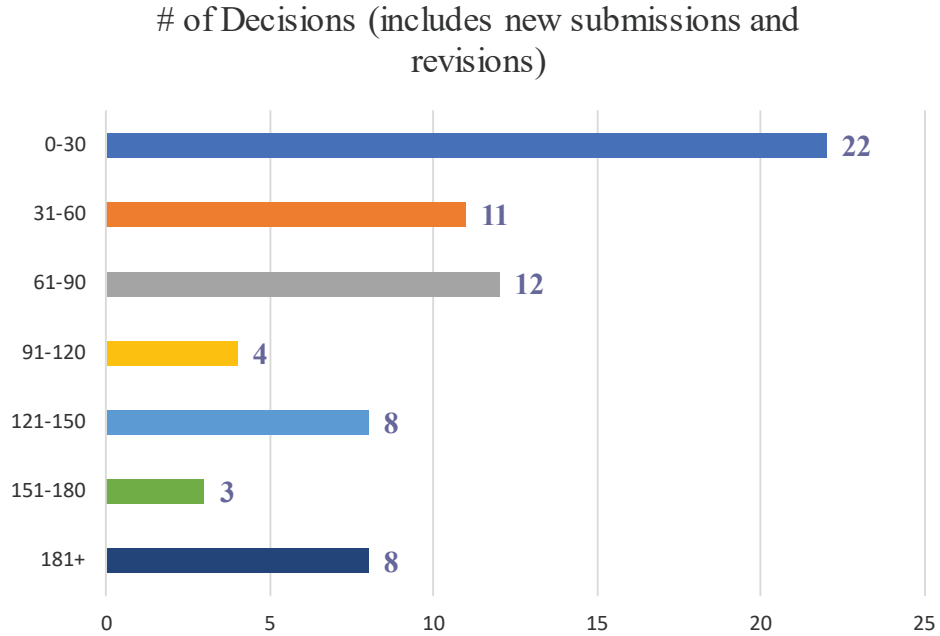
**TABLE 2**  
**Annual Outcome Summary—By Journal Year Annual Cohort**

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)
2019	24	11	46%	9	38%	4	17%
2018	33	10	30%	13	39%	10	30%
2017	10	3	30%	4	40%	3	30%

- (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 67 submissions that were evaluated in 2019, the mean turn time was 93 days. Median turn time was 66 days.

**EXHIBIT 1**  
**Turnaround Times for Decisions Made in the Year Ended December 31, 2019**



## 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**  
**2019 AAA Digital Library and Content Aggregators Downloads (Full-Text)**

<b>Journals</b>	<b>Downloads</b>
<i>The Accounting Review</i> *	931,448
<i>Accounting Horizons</i> *	212,653
<i>Auditing: A Journal of Practice &amp; Theory</i>	204,859
<i>Issues in Accounting Education</i> *	175,532
<i>Journal of Management Accounting Research</i>	108,271
<i>Current Issues in Auditing</i>	99,392
<i>Journal of Information Systems</i>	85,864
<i>Journal of Emerging Technologies in Accounting</i>	65,990
<i>Behavioral Research in Accounting</i>	51,046
<b><i>Accounting Historians Journal</i></b>	<b>40,326</b>
<i>Journal of International Accounting Research</i>	34,838
<i>The Journal of the American Taxation Association</i>	30,891
<i>Journal of Governmental &amp; Nonprofit Accounting</i>	16,636
<i>Accounting and the Public Interest</i>	10,005
<i>Journal of Financial Reporting</i>	7,177
<i>Journal of Forensic Accounting Research</i>	4,767
<i>The ATA Journal of Legal Tax Research</i>	4,216

\* Association-wide journal.

### Other Important Statistics

1. *Accounting Historians Journal* is ranked #115 of 137 Accounting (Business, Management, and Accounting: Accounting) journals (CiteScore, Elsevier, 2019).
2. Percentage of international authors: 37%



## TOP 10 ARTICLES (AAA Digital Library, 2019)

1. Conservatism in Accounting: A Reassessment  
*Robert Bloom*
2. Accounting for a Campus Tradition  
*David N. Herda*
3. John Stillé, Jr.: Accounting Records of a Successful 18th Century Philadelphia Merchant  
*Andrew D. Almand, Dale L. Flesher, Laurie A. Barfitt*
4. My Accounting Theory Seminar  
*Stephen A. Zeff*
5. Accounting History Research Topics—An Analysis of Leading Journals, 2006–2015  
*Martin Quinn, Gary P. Spraakman*
6. A Comprehensive Review of the Evolution of Accounting Standards for State and Local Government Pensions and Other Postemployment Benefits in The United States  
*Craig Foltin, Dale L. Flesher, Gary John Previts, Mary S. Stone*
7. Long-Run Career Consequences for Andersen’s Putative Partners  
*R. Drew Sellers, Timothy J. Fogarty*
8. Barber Conable: A Tribute to His Contributions to Tax Law and Lessons for Tax Education  
*Joshua L. Simer, Tonya K. Flesher*
9. The Influence of Accounting Theory on the FASB Conceptual Framework  
*C. Richard Baker*
10. The Past, Present, and Future of Accounting History  
*Derek Matthews*

## CITATION INDICES

This section provides data on rankings drawn from Scopus (Elsevier, 2019), 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:

- "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 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 2016 to 2018 (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		
	2018	2017	2016	2018	2017	2016
<i>Accounting Historians Journal</i>	<b>0.708</b>	<b>0.169</b>	<b>0.072</b>	<b>0.237</b>	<b>0.145</b>	<b>0.125</b>
<b>AAA Peers</b>						
<i>Accounting and the Public Interest</i>	0.182	0.703	0.799	0.254	0.234	0.206
<i>Accounting Horizons</i>	1.313	1.584	1.099	1.131	0.720	0.926
<i>Auditing: A Journal of Practice &amp; Theory</i>	2.017	2.088	1.188	2.417	1.710	0.833
<i>Behavioral Research in Accounting</i>	1.123	0.903	0.386	0.557	0.457	0.270
<i>Current Issues in Auditing</i>	0.189	0.686	1.075	0.247	0.223	0.582
<i>Issues in Accounting Education</i>	0.472	1.471	1.097	0.423	0.715	1.462
<i>Journal of the American Taxation Association</i>	0.627	0.786	0.648	0.850	1.227	0.161
<i>Journal of Emerging Technologies in Accounting</i>	0.859	0.351	1.535	0.372	0.214	0.718
<i>Journal of Information Systems</i>	1.187	0.780	1.510	0.752	0.502	0.379
<i>Journal of International Accounting Research</i>	0.876	0.675	1.204	0.493	0.385	0.964
<i>Journal of Management Accounting Research</i>	0.973	1.213	2.298	0.648	0.743	3.571
<i>The Accounting Review</i>	2.968	2.608	2.298	5.240	3.946	3.571
<b>Accounting and Finance Peers</b>						
<i>Accounting, Auditing &amp; Accountability Journal</i>	1.563	1.981	1.611	1.456	2.187	1.579
<i>Accounting &amp; Finance</i>	0.932	1.036	1.035	0.445	0.384	0.607
<i>Accounting, Organizations and Society</i>	1.963	1.816	2.004	2.036	1.771	2.451
<i>British Accounting Review</i>	1.808	1.706	1.754	1.118	0.986	0.746
<i>Contemporary Accounting Research</i>	1.854	2.074	2.681	2.895	2.604	3.190
<i>European Accounting Review</i>	1.759	1.690	1.718	1.505	0.902	1.418
<i>Journal of Accounting &amp; Economics</i>	2.840	3.311	3.787	6.606	6.875	7.662
<i>Journal of Accounting and Public Policy</i>	1.692	1.673	1.884	1.481	0.910	1.530
<i>Journal of Accounting Research</i>	3.488	3.453	3.111	10.151	6.957	6.172
<i>Journal of Financial Economics</i>	4.942	4.531	4.604	13.636	12.489	13.218
<i>Management Accounting Research</i>	2.497	2.881	3.479	2.166	1.426	2.494
<i>Review of Accounting Studies</i>	1.902	1.886	1.687	3.379	2.757	2.867

Source: SCOPUS database, <http://www.journalmetrics.com>, Elsevier, 2019.

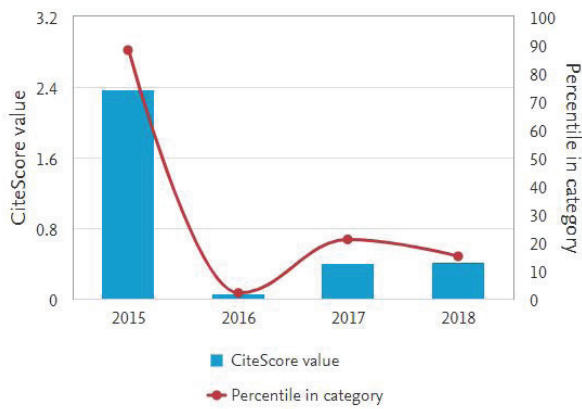
## CiteScore

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	#115/137	15th

### CiteScore trend



Source: CiteScore, Elsevier, 2019.

Journal	CiteScore, 2019	
	2018 Citations/2015-2017 docs	
<i>Accounting Historians Journal</i>	0.42	20 cites/48 docs
<i>Accounting Horizons</i>	2.87	359 cites/125 docs
<i>Accounting and the Public Interest</i>	0.47	7 cites/15 docs
<i>Accounting Review, The</i>	4.57	1,037 cites/227 docs
<i>ATA Journal of Legal Tax Research</i>	0.06	1 cites/18 docs
<i>Auditing: A Journal of Practice &amp; Theory</i>	3.97	441 cites/111 docs
<i>Behavioral Research in Accounting</i>	1.49	70 cites/47 docs
<i>Current Issues in Auditing</i>	0.47	18 cites/38 docs
<i>Issues in Accounting Education</i>	0.71	62 cites/87 docs
<i>Journal of the American Taxation Association</i>	1.18	47 cites/40 docs
<i>Journal of Emerging Technologies in Accounting</i>	1.27	71 cites/56 docs
<i>Journal of Financial Reporting</i>	n/a	n/a
<i>Journal of Forensic Accounting Research</i>	n/a	n/a
<i>Journal of Governmental &amp; Nonprofit Accounting</i>	n/a	n/a
<i>Journal of Information Systems</i>	2.16	175 cites/81 docs
<i>Journal of International Accounting Research</i>	1.17	81 cites/69 docs
<i>Journal of Management Accounting Research</i>	1.80	119 cites/66 docs

## POSITIONING IN INTERNATIONAL RANKINGS

*Accounting Historians Journal* is in a number of international journal rankings, as tracked by the Harzing Journal Quality List\* (<http://www.harzing.com>, updated July 2019). 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 Historians Journal in International Rankings*

Journal	ABDC 2019	ABS 2018	EJL 2019	HCERES 2019	VHB 2015
<i>Accounting Historians Journal</i> †	B	2		B	C
<b>Accounting Peers</b>					
<i>Accounting &amp; Finance</i>	A	2	S	B	C
<i>Accounting and the Public Interest</i> †	B				C
<i>Accounting Horizons</i> †	A	3	S	A	B
<i>Accounting, Auditing &amp; Accountability Journal</i>	A*	3	S	A	B
<i>Accounting, Organizations and Society</i>	A*	4*	P*	A	A
<i>Auditing: A Journal of Practice &amp; Theory</i> †	A*	3	P	A	B
<i>Behavioral Research in Accounting</i> †	A	3	S	B	B
<i>British Accounting Review</i>	A	3	S	B	B
<i>Contemporary Accounting Research</i>	A*	4	P*	A	A
<i>Current Issues in Auditing</i> †	B	2			
<i>European Accounting Review</i>	A*	3	P	A	A
<i>International Journal of Accounting</i>	A	3		B	B
<i>International Journal of Auditing</i>	A	2		B	B
<i>Issues in Accounting Education</i> †	A	2		C	C
<i>Journal of Accounting &amp; Economics</i>	A*	4*	P*	A	A+
<i>Journal of Accounting and Public Policy</i>	A	3	S	A	B
<i>Journal of Accounting Research</i>	A*	4*	P*	A	A+
<i>Journal of Business Finance &amp; Accounting</i>	A*	3	P	A	B
<i>Journal of Emerging Technologies in Accounting</i> †	B	1			
<i>Journal of Financial Reporting</i> †	A				
<i>Journal of Forensic Accounting Research</i> †	B				
<i>Journal of Governmental &amp; Nonprofit Accounting</i> †	B	1			
<i>Journal of Information Systems</i> †	A	1			C
<i>Journal of International Accounting Research</i> †	A	2	S	B	B
<i>Journal of Management Accounting Research</i> †	A*	2	S	B	B
<i>Management Accounting Research</i>	A*	3	P	A	A
<i>Review of Accounting Studies</i>	A*	4	P*	A	A
<i>The Accounting Review</i> †	A*	4*	P*	A	A+
<i>The ATA Journal of Legal Tax Research</i> †	C	1			
<i>The Journal of the American Taxation Association</i> †	A	3			

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

## *Australian Business Deans Council Journal Rankings List (2019)*

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.

## *ABS—Chartered Association of Business Schools*

The list provides guidance to scholars working across the diverse fields that constitute Business and Management. The Academic Journal Guide is intended to give both emerging and established scholars greater clarity as to which journals to aim for, and where the best work in their field tends to be clustered.

<b>Rank</b>	<b>Interpretation</b>
4*	Journals of Distinction. Within the business and management field, including economics, there are a small number of grade 4 journals that are recognised world-wide as exemplars of excellence. As the world leading journals in the field, they would be ranked among the highest in terms of impact factor. The initial paper selection and review process would be rigorous and demanding. Accepted papers would typically not only bring to bear large scale data and/or rigour in theory, but also be extremely finely crafted and provide major advances to their field.
4	All journals rated 4, whether included in the Journal of Distinction category or not publish the most original and best-executed research. As top journals in their field, these journals typically have high submission and low acceptance rates. Papers are heavily refereed. These top journals generally have among the highest citation impact factors within their field.
3	3 rated journals publish original and well executed research papers and are highly regarded. These journals typically have good submission rates and are very selective in what they publish. Papers are heavily refereed. These highly regarded journals generally have good to excellent journal metrics relative to others in their field, although at present not all journals in this category carry a citation impact factor.
2	Journals in this category publish original research of an acceptable standard. For these well regarded journals in their field, papers are fully refereed according to accepted standards and conventions. Citation impact factors are somewhat more modest in certain cases. Many excellent practitioner-oriented articles are published in 2-rated journals.
1	These journals, in general, publish research of a recognised, but more modest standard in their field. A 1 rating is a useful indicator in that it indicates the journal meets normal scholarly standards, including a general expectation of peer review. Papers are in many instances refereed relatively lightly according to accepted conventions. Few journals in this category carry a citation impact factor.

### ***EJL—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

### ***HCERES—High Council for Evaluation of Research and Higher Education***

A joint plenary commission, established in 2014, brought together representatives of Economics and Management and was responsible for establishing and updating a list of common journals for these two disciplines. The list is made up of merged classified lists of journals from the Scientific College of the French Management Association (FNEGE), and section 37 of the National Committee for Scientific Research (CNRS). The classification is done in 3 categories:

<b>Rank</b>	<b>Interpretation</b>
A	Journals classified 1 *, 1e, 1g, 1eg, 1 and 2 by the CNRS or FNEGE
B	Journals classified 3 by the CNRS or FNEGE
C	Journals classified 4 by the CNRS or FNEGE

### ***VHB 2015—Assoc. of Professors of Business in German Speaking Countries***

A ranking developed on behalf of the Association of University Professors of Business in German speaking countries (Verband der Hochschullehrer für Betriebswirtschaft - VHB). This version (VHB-JOURQUAL 3) is the 4th edition of this list.

<b>Rank</b>	<b>Interpretation</b>
A+	World Leading
A	Leading
B	Important and Respected
C	Recognized
D	Peer-Reviewed
E	Ranking no longer included in this version

\* Note: The 60th edition of the Harzing Journal Quality List removed several older rankings (UQ 2007, Aston 2008, Cranfield 2012) that had not been updated since then by their providers and were probably replaced by the ABDC and ABS rankings. The 61st edition removed two French single university rankings (HEC 2011) and ESSEC (2016) as French universities now seem to use one of the three country-wide rankings. The 65th edition was published in July 2019.