

INTRODUCTION

The purpose of *Auditing: A Journal of Practice & Theory* is to contribute to improving the practice and theory of auditing. The term “auditing” is to be interpreted broadly and encompasses internal and external auditing as well as other attestation activities (phenomena).

Papers reporting results of original research that embody improvements in auditing theory or auditing methodology are the central focus of this journal. Discussion and analysis of current issues that bear on prospects for developments in auditing practice and in auditing research will also constitute an important part of the journal’s contents. This will include surveys that are pointed toward summarizing and evaluating developments in related fields that have an important bearing on auditing.

An essential objective is to promote communication between research and practice, which will influence present and future developments in auditing education as well as auditing research and practice. However, papers focusing on questions related to audit education should be submitted to *Issues in Accounting Education*, the designated AAA outlet for work related to audit education.

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Professor Krishnan is a Professor and Merves Senior Research Fellow at the Fox School of Business at Temple University. Her research areas include audit quality, auditor turnover, internal control, corporate governance, and audit regulations. She is the recipient of the 2015 American Accounting Association's Notable Contribution to the Auditing Literature Award for her paper "Audit Committee Quality and Internal Control: An Empirical Analysis," which was published in *The Accounting Review*. Prior to assuming the position of senior editor, she was an editor and an editorial board member at *AJPT*. She also serves on the editorial boards of *The Accounting Review* and *Accounting Horizons*. Her publications appear in a number of journals including *The Accounting Review*, *Contemporary Accounting Research*, *Journal of Accounting, Auditing and Finance*, *Auditing: A Journal of Practice & Theory*, and *Accounting Horizons*.

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Professor Hammersley holds the Harold M. Heckman Chair of Public Accounting at the University of Georgia. Her research experimentally investigates factors that can improve auditor performance. She has published papers in *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research*, *Review of Accounting Studies*, *Auditing: A Journal of Practice & Theory*, and *Organizational Behavior and Human Decision Processes*. She has received numerous research awards including the American Accounting Association's Deloitte/Wildman Medal and the Competitive Manuscript Award; she has also received the Best Paper Award, the Outstanding Dissertation Advisor Award and the Best Paper with a Ph.D. Student Award, all from the Auditing Section and she has received numerous grants from the Center for Audit Quality. In 2016, she received the Terry College of Business Outstanding Teacher Award. She is a former editor for both *The Accounting Review* and *Auditing: A Journal of Practice & Theory* and serves on several editorial boards.

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Elizabeth is a professor emeritus in financial accounting and auditing in the UNSW Australia Business School. Elizabeth teaches at postgraduate level in financial accounting and auditing, as well as supervising research students in the Honors, M.Phil. and Ph.D. programs. She has received the Pearson Education Accounting Lecturer of the Year award for her development of the Accounting: A User Perspective subject in the Masters of Commerce program and a Dean's Commendation for Outstanding Technology-Enabled Innovation for developments undertaken in Financial Accounting in the Masters of Professional Accounting program. She is a co-author of an introductory financial accounting textbook (*Financial Accounting: An Integrated Approach*) and its accompanying study guide. Elizabeth's research interests include global and Australian regulatory issues impacting the audit profession including economics of audit markets, industry specialization by auditors and audit reporting. Her Ph.D. investigating global audit firm networks and global industry specialization by audit firms was awarded the American Accounting Association Auditing Section Outstanding Dissertation Award in 2008. Her work has appeared in leading academic journals including *The Accounting Review*, *Auditing: A Journal of Practice & Theory*, and *Accounting and Finance*.

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Dr. Christine Earley is the Michael A. Ruane Endowed Professor in Accountancy in the Providence College School of Business. Her research interests are primarily in the areas of auditing and professional ethics, and she utilizes behavioral methods to study auditors' judgments and on-the-job learning. She has published in a variety of accounting journals, such as *The Accounting Review*, *Contemporary Accounting Research*, *Auditing: A Journal of Practice & Theory*, *Current Issues in Auditing*, and *Issues in Accounting Education*, and has received grants from PwC, the CAQ, and the AICPA for her research. She previously served on the editorial boards of *The Accounting Review*, *Auditing: A Journal of Practice & Theory*, and *Issues in Accounting Education*, and is a former associate editor at *Accounting and the Public Interest*. Dr. Earley has served the Auditing Section in various roles, including instructing the Audit Educator's Bootcamp. She is currently the VP Academic of the Auditing Section and will serve as Section President beginning in August 2021.

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Steve is the K. Fred Skousen Distinguished Professor at the BYU Marriott School of Business at Brigham Young University in Provo, Utah. He formerly served as associate dean of BYU Marriott and the director of the School of Accountancy. He has taught undergraduate and graduate auditing courses and graduate courses on managerial judgment and decision making. Steve served on the AICPA Auditing Standards Board (2014–2018) and as president of the Auditing Section of the American Accounting Association (AAA). He worked as an auditor for KPMG and later as a director in the U.S. National Office of PwC and he regularly consults with public accounting firms. Steve has published numerous articles and books and is a co-author on the monographs *Enhancing Auditor Professional Skepticism*, sponsored by the Global Public Policy Committee, and *Elevating Professional Judgment in Auditing and Accounting: The KPMG Professional Judgment Framework*, which received the AAA Deloitte/Wildman Medal award recognizing the published work making the most significant contribution to the advancement of the practice of public accountancy. In 2020 Steve was on an approved leave of absence from the university and joined Pelion Venture Partners as the CFO. He will retire from BYU in June 2021 and will stay fulltime with Pelion.

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Udi Hoytash is the Lilian L. and Harry A. Cowan Endowed Professor of Accounting at the D'Amore-McKim School of Business, Northeastern University. Professor Hoytash received his Ph.D. in accounting and information systems from Rutgers, The State University of New Jersey, his M.B.A. from Tel-Aviv University, and his B.A. in Computer Science from the College of Tal Aviv-Yaffo. His primary research interests include auditing, disclosure quality, XBRL, natural language processing, and corporate governance. Professor Hoytash currently serves as an editor for *Auditing: A Journal of Practice & Theory*. He has published multiple peer-reviewed papers, including papers at top accounting and finance journals such as *The Accounting Review*, *Contemporary Accounting Research*, *Journal of Accounting and Economics*, *the Journal of Financial Economics*, and *the Journal of Financial and Quantitative Analysis*. His work has been frequently featured in news outlets such as the WSJ CFO Journal, Bloomberg Radio and CFO.com. Professor Hoytash's teaching interests include managerial accounting and corporate governance.

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Tamara Lambert is an associate professor and the Sue and Eugene Mercy, Jr. Professor of Accounting at Lehigh University. Tamara's research focuses on attempts to influence and control performance, and how they affect audit-related behavior and financial reporting outcomes. She has published in *The Accounting Review*; *Contemporary Accounting Research*; *Journal of Accounting Research*; *Accounting, Organizations and Society*; *Auditing: A Journal of Practice & Theory*; *Behavioral Research in Accounting*; and *Issues in Accounting Education*. Prior to serving as an editor at *Auditing: A Journal of Practice & Theory*, Tamara served on *AJPT*'s editorial board since 2014. She also has served on the editorial boards of *Behavioral Research in Accounting* (from 2014) and *Issues in Accounting Education* (2012–2018). She was a contributor and then editor of the AAA Auditing Section Newsletter from 2012–2018, and currently sits on the AAA Accounting, Behavior, and Organizations Section Publications Committee.

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Chan Li is the Stephen A. Batman Professor of Accounting at The University of Kansas School of Business. Her primary research interest is in archival auditing, particularly in economic consequences of auditing, effects of regulation on the audit environment, auditor judgment, and audit quality. She has published over 20 articles in leading academic journals, including *The Accounting Review*; *Journal of Accounting Research*; *Journal of Accounting and Economics*; *Contemporary Accounting Research*; *Review of Accounting Studies*; *Accounting, Organizations, and Society*; *MIS Quarterly*; and *Auditing: A Journal of Practice & Theory*. Her work has been cited by the SEC, PCAOB, *New York Times*, *Financial Times*, and *The Wall Street Journal*. Professor Li is currently serving as an editor at *Auditing: A Journal of Practice & Theory* and *The Accounting Review*. She is also on the editorial board at *Contemporary Accounting Research*.

Bertrand Malsch

Queen's University, Smith School of Business, Kingston, Ontario, Canada

Bertrand Malsch, Ph.D., is associate professor of accounting at the Smith School of Business at Queen's University. He is the director of the CPA Ontario Centre for Governance & Accountability. His research is informed by socio-organizational perspectives, and focuses on a variety of contemporary issues, including the impact of audit regulation on professionalism, the effect of standard setting processes, the realization of the public interest, and the construction of auditor identity. Bertrand serves as a member of the Cannabis Oversight Committee established by the Cannabis Regulation Act in Quebec in 2019. He is also a member of the Extended External Reporting Advisory Group set by the Auditing and Assurance Standards Board in Canada.

Linda A. Myers

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Professor Myers is the Haslam Chair of Business and Distinguished Professor of Accounting at The University of Tennessee. She is also holder of the Ray and Joan Mylatt Faculty Research Fellowship and is a Faculty Research Fellow at The University of Tennessee's C. Warren Neel Corporate Governance Center. Professor Myers has published more than 40 peer-reviewed papers in numerous journals including: *The Accounting Review*; *Journal of Accounting and Economics*; *Journal of Accounting Research*; *Contemporary Accounting Research*; *Review of Accounting Studies*; *Accounting, Organizations and Society*; *Auditing: A Journal of Practice & Theory*; *Accounting Horizons*; *Journal of International Accounting Research*; *Journal of Accounting, Auditing and Finance*; and *Journal of Accounting and Public Policy*, among others, and her research has been featured in the *New York Times*, the *Economist*, and on NPR's *Marketplace* Business program. Professor Myers serves as editor and on editorial boards of a number of journals, and she received the American Accounting Association's Notable Contribution to the Auditing Literature Award in 2014, the American Accounting Association's Financial Accounting and Reporting Section Best Paper Award in 2009, the Financial Executives Research Foundation's Award for the Outstanding Accounting Review Article in 2004.

Jaime J. Schmidt

The University of Texas at Austin, Department of Accounting, Austin, TX, USA

Jaime Schmidt is an associate professor at the McCombs School of Business at The University of Texas at Austin. Jaime received a B.B.A., M.S. in Accounting, and M.S. in Education from Kansas State University and a Ph.D. from Texas A&M University. Prior to obtaining the Ph.D., Jaime worked as a financial statement auditor in Kansas City. She teaches Standards in Auditing for students in the MPA program. In her free time, she runs marathons and enjoys the outdoors with her family. Professor Schmidt's research examines the issues and implications of audit policy and

includes studies in litigation, corporate governance, and standard-setting. Her work focuses on helping audit standard setters and regulators understand the current auditing environment and develop ways to improve auditing. Her work has appeared in several academic journals including *The Accounting Review*, *Contemporary Accounting Research*, and *Auditing: A Journal of Practice & Theory*. Professor Schmidt has received research grants from the Center for Audit Quality, PwC LLP, and the American Accounting Association. She was a nominee for the Trammell/CBA Foundation and Regents' Outstanding Teaching Awards for Assistant Professors and was awarded the James Dietrick Outstanding Faculty Award in 2016.

Joseph H. Schroeder

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Joseph H. Schroeder is the PwC Faculty Fellow and Associate Professor at the Indiana University, Kelley School of Business. His research examines the impact of auditing on financial reporting and disclosure quality, as well as the impact of regulation on the auditor/client dynamic. His work has appeared in *Journal of Accounting and Economics*, *Journal of Accounting Research*, *The Accounting Review*, *Contemporary Accounting Research*, *Review of Accounting Studies*, and *Auditing: A Journal of Practice & Theory*. Schroeder teaches auditing and has received many teaching awards. Schroeder earned his Ph.D. in Accounting from Michigan State University in 2013 and his B.S. and M.S. in Accounting from Ball State University in 2003 and 2004, respectively. Schroeder is a CPA (Indiana) and prior to academia worked as a senior auditor in the Indianapolis, IN office of EY.

Ann Vanstraelen

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Professor Vanstraelen is full professor of Accounting and Assurance Services at Maastricht University. She earned her Ph.D. at the University of Antwerp. Her research interests relate to the broad field of auditing and assurance services, governance, corporate reporting and disclosure, with a specific focus on the quality of accounting and auditing practices. She has been involved in several research projects for organizations including ACCA, FAR, IFAC and the European Commission. Ann Vanstraelen has published in journals including *The Accounting Review*; *Contemporary Accounting Research*; *Review of Accounting Studies*; *Auditing: A Journal of Practice & Theory*; *European Accounting Review*; *Journal of Accounting, Auditing and Finance*; and *Accounting and Business Research*. She served as head of the Department of Accounting and Information Management (2016–2020) and director of the Graduate School of Business and Economics (2011–2014) at Maastricht University. She serves as an editor of *Auditing: A Journal of Practice and Theory* and is member of several editorial boards. Ann Vanstraelen is actively involved in the European Accounting Association (EAA) in various functions and served as chair of the 2016 EAA Conference in Maastricht. She was a visiting professor at KU Leuven, The London School of Economics and Political Science, Stanford University, and UNSW Sydney.

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Chris Agoglia is the Richard H. Simpson Endowed Professor at the Isenberg School of Management, University of Massachusetts Amherst. His research focuses on decision making and decision-maker behavior in accounting and auditing contexts. He has published in a number of journals including *The Accounting Review*; *Journal of Accounting Research*; *Contemporary Accounting Research*; *Accounting, Organizations and Society*; and *Auditing: A Journal of Practice & Theory*. Chris is the past senior editor of *Auditing: A Journal of Practice & Theory* and is currently a consulting editor for the journal. He has previously served as an editor for *Contemporary Accounting Research* and an associate editor for *Behavioral Research In Accounting*, and on the editorial boards of journals including *The Accounting Review* and *Accounting, Organizations, and Society*. He also serves on the Academic Review Committee for the Center for Audit Quality's Access to Audit Personnel Program.

W. Robert Knechel

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W. Robert Knechel, Ph.D. is the Frederick E. Fisher Eminent Scholar in Accounting at the University of Florida, Gainesville, Florida. He is the director of the International Accounting and Auditing Center (IAAC) located within the Fisher School of Accounting. Robert holds appointments at The University of Auckland as a professor of accounting research and UNSW Sydney as a professor of auditing. He was a member of the Standing Advisory Group (SAG) to the Public Company Accounting Oversight Board (PCAOB) in the U.S. and is on the board of the Foundation for Audit Research in The Netherlands. He is currently the senior editor of *The Accounting Review*. He has previously served as the senior editor of *Auditing: A Journal of Practice & Theory* from 2011 through 2014. Robert's research

has been regularly published in a number of leading journals including *The Accounting Review*; *Journal of Accounting Research*; *Contemporary Accounting Research*; *Accounting, Organizations, and Society*; and *Auditing: A Journal of Practice & Theory*. He was honored with the 2015 Outstanding Educator in Auditing Award given by the Auditing Section of the American Accounting Association and received an Honorary Doctorate from BU Business School in Oslo, Norway.

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Hun-Tong Tan, *Nanyang Technological University, Department of Accounting, Nanyang Ave, Singapore*
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Karen Ton, *Indiana University Bloomington, Kelley School of Business, Department of Accounting, Bloomington, IN, USA*
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Gregory M. Trompeter, *University of Central Florida, Kenneth G. Dixon School of Accounting, Orlando, FL, USA*
Andrew J. Trotman, *Northeastern University, Department of Accounting, Boston, MA, U.S.A*
Ken T. Trotman, *UNSW Sydney, School of Accounting, Sydney, Australia*
George T. Tsakumis, *University of Delaware, Department of Accounting and Management Information Systems, Newark, DE, USA*
Scott D. Vandervelde, *University of South Carolina, Department of Accounting, Columbia, SC, USA*
Adam Vitalis, *University of Waterloo, School of Accounting and Finance, Ontario, CA*
Elaine Ying Wang, *University of Massachusetts Amherst, Department of Accounting, Amherst, MA, USA*
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Michael S. Wilkins, *The University of Kansas, Department of Accounting, Lawrence, KS, USA*
Marleen Willekens, *KU Leuven and BI Norwegian Business School, Department of Accounting, Leuven, Belgium*
Michael Willenborg, *University of Connecticut, Department of Accounting, Mansfield, CT, USA*
David A. Wood, *Brigham Young University, School of Accountancy, Provo, UT, USA*
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Karla Zehms, *University of Wisconsin–Madison, Department of Accounting, Madison, WI, USA*
Yinqi Zhang, *American University, Department of Accounting and Taxation, Washington, D.C., USA*
Yuping Zhao, *University of Houston, Department of Accountancy and Taxation, Houston, TX, USA*
Jian Zhou, *University of Hawaii at Manoa, Shidler College of Business, School of Accountancy, Honolulu, HI, USA*
Mark F. Zimbelman, *Brigham Young University, School of Accountancy, Provo, UT, USA*

SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *Auditing: A Journal of Practice & Theory* 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	50	144	122	316	273	43
2019	45	155	109	309	259	50
2018	44	161*	112	317	272	45
2017	44	171	131	346	302	44
2016	42	150	155	347	303	44

- (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 2016 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	144	85	59%	59	41%	0	0%
2019	155	112	72%	33	21%	10	6%
2018	161*	123	76%	9	6%	29	18%
2017	171	128	75%	2	1%	41	24%
2016	150	116	77%	0	0%	34	23%

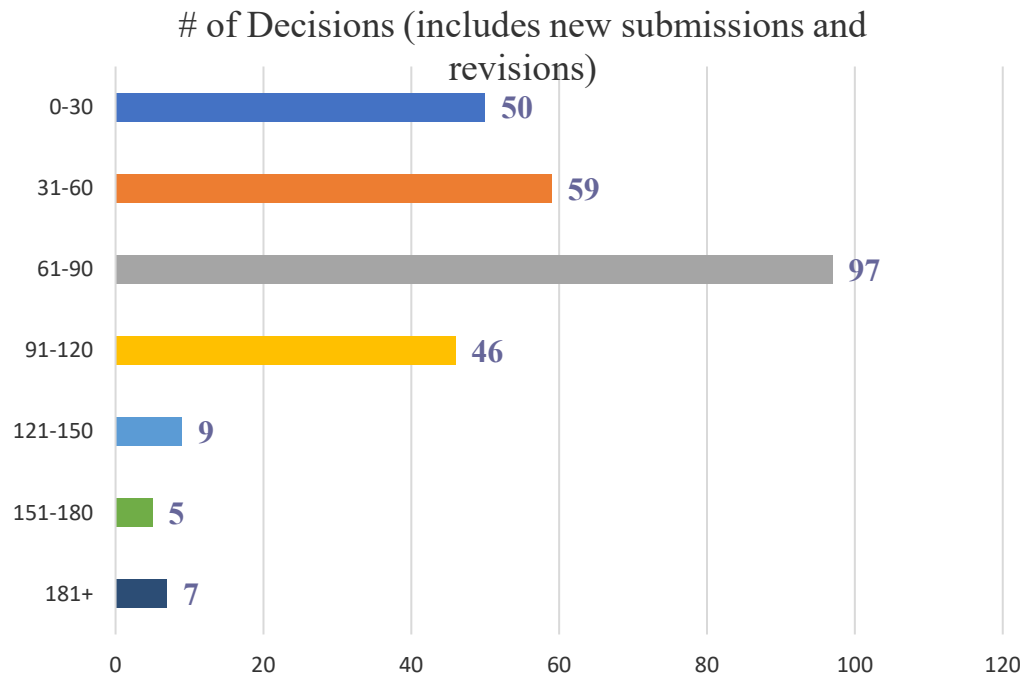
- (a) Number of submitted manuscripts from that year's cohort.
- (b) Number of rejected manuscripts from that year's cohort.
- (c) Percent of rejected manuscripts from that year's cohort.
- (d) Number of manuscripts still being evaluated (no report yet, revise, resubmit).
- (e) Percent of manuscripts 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.

*2018 Submissions failed to include one manuscript, only reporting 160 submissions. This was corrected in the 2019 report.

Of the 273 submissions that were evaluated in 2020, the mean turn time was 72 days. Median turn time was 67 days.

EXHIBIT 1

Turnaround Times for Decisions Made in the Year Ended December 31, 2020



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. The usage data for AAA Journals reflects the impact a transition to the new Meridian platform combined with a redesigned methodology for counting usage that affects all publishers. As a result, prior years cannot be compared with 2020 usage data which becomes the new reference point for trends going forward.

TABLE 3
2020 AAA Digital Library and Content Aggregators Downloads

Journals	Downloads
<i>The Accounting Review</i> *	957,628
<i>Accounting Horizons</i> *	195,251
<i>Auditing: A Journal of Practice & Theory</i>	172,265
<i>Issues in Accounting Education</i> *	130,028
<i>Journal of Management Accounting Research</i>	108,577
<i>Journal of Information Systems</i>	93,790
<i>Journal of Emerging Technologies in Accounting</i>	63,199
<i>Current Issues in Auditing</i>	55,874
<i>Behavioral Research in Accounting</i>	46,214
<i>Accounting Historians Journal</i>	44,199
<i>The Journal of the American Taxation Association</i>	32,765
<i>Journal of International Accounting Research</i>	29,875
<i>Journal of Governmental & Nonprofit Accounting</i>	10,007
<i>Accounting and the Public Interest</i>	8,397
<i>Journal of Financial Reporting</i>	5,307
<i>Journal of Forensic Accounting Research</i>	5,155
<i>The ATA Journal of Legal Tax Research</i>	3,491

* Association wide journal

Other Important Statistics

1. *Auditing: A Journal of Practice & Theory* is ranked #26 of 154 Accounting (Business, Management, and Accounting: Accounting) journals (CiteScore, Elsevier, 2020).
2. Percentage of international authors: 46%.
3. View the Most Read and Most Cited papers for AJPT on the AAA's [Digital Library](#).

CITATION INDICES

Auditing: A Journal of Practice & Theory is a highly ranked international journal. This section provides data on rankings drawn from Scopus (Elsevier 2020), presents citation counts from Elsevier's CiteScore, compares impact factors from the Social Science Citation Index (Clarivate Analytics 2020), reviews the Top 10 Google Scholar journals in the Accounting and Taxation subcategory of Business and Economics, 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 citations 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 2017 to 2019 (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: 2017–2019

Source Title	SNIP			SJR		
	2019	2018	2017	2019	2018	2017
<i>Auditing: A Journal of Practice & Theory</i>	1.706	2.017	2.088	1.822	2.417	1.710
AAA Peers						
<i>Accounting and the Public Interest</i>	0.589	0.182	0.703	0.299	0.254	0.234
<i>Accounting Historians Journal</i>	1.298	0.708	0.169	0.328	0.237	0.145
<i>Accounting Horizons</i>	1.296	1.313	1.584	1.170	1.131	0.720
<i>Auditing: A Journal of Practice & Theory</i>	1.706	2.017	2.088	1.822	2.417	1.710
<i>Behavioral Research in Accounting</i>	1.058	1.123	0.903	0.818	0.557	0.457
<i>Current Issues in Auditing</i>	0.489	0.189	0.686	0.515	0.247	0.223
<i>Issues in Accounting Education</i>	0.811	0.472	1.471	0.410	0.423	0.715
<i>The Journal of the American Taxation Association</i>	1.416	0.627	0.786	1.468	0.850	1.227
<i>Journal of Emerging Technologies in Accounting</i>	0.879	0.859	0.351	0.490	0.372	0.214
<i>Journal of Information Systems</i>	1.671	1.187	0.780	0.780	0.752	0.502
<i>Journal of International Accounting Research</i>	0.832	0.876	0.675	0.397	0.493	0.385
<i>Journal of Management Accounting Research</i>	1.269	0.973	1.213	1.106	0.648	0.743
<i>The Accounting Review</i>	3.729	2.968	2.608	5.446	5.240	3.946
Accounting and Finance Peers						
<i>Accounting, Auditing & Accountability Journal</i>	1.879	1.563	1.981	1.459	1.456	2.187
<i>Accounting & Finance</i>	1.360	0.932	1.036	0.430	0.445	0.384
<i>Accounting, Organizations and Society</i>	2.393	1.963	1.816	1.924	2.036	1.771
<i>British Accounting Review</i>	1.934	1.808	1.706	1.103	1.118	0.986
<i>Contemporary Accounting Research</i>	2.274	1.854	2.074	2.207	2.895	2.604
<i>European Accounting Review</i>	1.575	1.759	1.690	0.973	1.505	0.902
<i>Journal of Accounting & Economics</i>	3.477	2.840	3.311	5.821	6.606	6.875
<i>Journal of Accounting and Public Policy</i>	1.948	1.692	1.673	1.125	1.481	0.910
<i>Journal of Accounting Research</i>	4.225	3.488	3.453	6.996	10.151	6.957
<i>Journal of Financial Economics</i>	5.285	4.942	4.531	11.999	13.636	12.489
<i>Management Accounting Research</i>	2.768	2.497	2.881	1.975	2.166	1.426
<i>Review of Accounting Studies</i>	2.464	1.902	1.886	3.473	3.379	2.757

Source: SCOPUS database, <http://www.scopus.com/sources>, Elsevier, 2020.

CiteScore

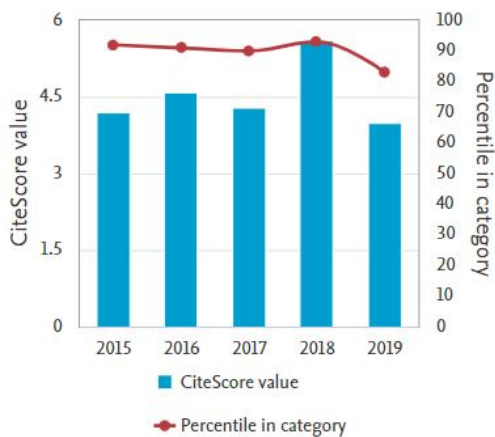
In 2016, CiteScore was added to the Scopus metrics. CiteScore measures the citations on articles published in the previous 3 years. All article types are counted. Scopus metrics now include Source Normalized Impact per Paper (SNIP), SCImago Journal Rank (SJR), and citation and document counts and percentage 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 *AJPT*, and the CiteScore table lists the CiteScore for every AAA journal indexed in Scopus.

CiteScore rank 2019 ^①

Category	Rank	Percentile
Economics, Econometrics and Finance	#32/270	88th
Finance		
Economics, Econometrics and Finance	#101/637	84th
Economics and Econometrics		
Business, Management and Accounting	#26/154	83rd

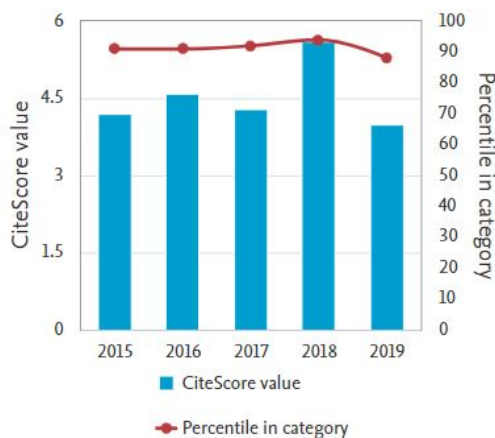
Accounting

CiteScore trend



Finance

CiteScore trend



Source: CiteScore, Elsevier, 2020

Journal	CiteScore, 2020	
	2019 Citations/2019-2016 docs	
<i>Accounting Historians Journal</i>	0.90	48 cites/52 docs
<i>Accounting Horizons</i>	2.60	320 cites/121125 docs
<i>Accounting and the Public Interest</i>	1.10	23 cites/21 docs
<i>Accounting Review, The</i>	7.10	2,101 cites/294 docs
<i>ATA Journal of Legal Tax Research</i>	0.00	0 cites/15 docs
<i>Auditing: A Journal of Practice & Theory</i>	4.00	577 cites/146 docs
<i>Behavioral Research in Accounting</i>	2.20	133 cites/60 docs
<i>Current Issues in Auditing</i>	0.80	33 cites/40 docs
<i>Issues in Accounting Education</i>	1.80	173 cites/96 docs
<i>Journal of the American Taxation Association, The</i>	2.50	106 cites/42 docs
<i>Journal of Emerging Technologies in Accounting</i>	2.3	167 cites/72 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 & Nonprofit Accounting</i>	n/a	n/a
<i>Journal of Information Systems</i>	4.00	342 cites/86 docs
<i>Journal of International Accounting Research</i>	1.80	146 cites/80 docs
<i>Journal of Management Accounting Research</i>	2.70	261 cites/98 docs

WEB OF SCIENCE: SOCIAL SCIENCE CITATION INDEX

The *Journal Citation Report (JCR)*, Clarivate Analytics, formerly Thomson Reuters) provides data that rank, evaluate, categorize, and compare journals that are indexed in the Social Science Citation Index (SSCI). The impact factor (IF), one of the data points of SSCI, is the industry measure of the frequency with which an article in a journal has been cited over a particular period. The annual *JCR* impact factor is a ratio between citations and recent citable items published. Thus, the impact factor of a journal is calculated by dividing the number of current year citations to articles published in that journal during the previous two years (*JCR*, 2020).

Journal	2020 IF	2019 IF	2018 IF
<i>Accounting Horizons</i>	1.576	1.377	1.730
<i>Auditing: A Journal of Practice & Theory</i>	2.108	2.642	2.409
<i>The Accounting Review</i>	3.993	4.562	2.247
Accounting Peers			
<i>Accounting, Auditing, and Accountability</i>	3.497	2.537	2.911
<i>Accounting, Organizations and Society</i>	3.358	3.147	2.077
<i>Contemporary Accounting Research</i>	2.026	2.261	2.065
<i>Journal of Accounting & Economics</i>	3.723	3.753	3.282
<i>Journal of Accounting Research</i>	3.773	4.891	4.542
<i>Management Accounting Research</i>	3.054	4.044	3.800
<i>Review of Accounting Studies</i>	2.600	2.108	1.588

GOOGLE SCHOLAR

The illustration below shows the top 20 journals in the Accounting and Taxation subcategory of the Business, Economics, and Management category of Google Scholar. The h5-index is Google's version of an impact factor. It is based on the Hirsch index and tracks articles and citations over a 5-year period. If a journal has an h5-index of 10, it means the journal published 10 articles that were cited at least 10 times. The h5-median for a publication is the median number of citations for the articles that make up its h5-index.

Categories > Business, Economics & Management > Accounting & Taxation ▾

	Publication	<u>h5-index</u>	<u>h5-median</u>
1.	The Accounting Review	<u>69</u>	98
2.	Journal of Accounting and Economics	<u>58</u>	90
3.	Journal of Accounting Research	<u>51</u>	117
4.	Contemporary Accounting Research	<u>49</u>	84
5.	Review of Accounting Studies	<u>46</u>	67
6.	Accounting, Auditing & Accountability Journal	<u>44</u>	67
7.	Critical Perspectives on Accounting	<u>40</u>	63
8.	Accounting, Organizations and Society	<u>38</u>	62
9.	The British Accounting Review	<u>37</u>	56
10.	Auditing: A Journal of Practice & Theory	<u>34</u>	71
11.	Management Accounting Research	<u>33</u>	62
12.	Managerial Auditing Journal	<u>31</u>	41
13.	Accounting and Business Research	<u>30</u>	47
14.	Accounting Horizons	<u>30</u>	45
15.	Accounting & Finance	<u>29</u>	45
16.	European Accounting Review	<u>28</u>	51
17.	Journal of Business Finance & Accounting	<u>28</u>	50
18.	Journal of Accounting and Public Policy	<u>26</u>	58
19.	Meditari Accountancy Research	<u>26</u>	55
20.	Journal of Information Systems	<u>25</u>	34

Dates and citation counts are estimated and are determined automatically by a computer program.

POSITIONING IN INTERNATIONAL RANKINGS

Auditing: A Journal of Practice & Theory 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 *Auditing*'s position on selected rankings, along with those of peers from the accounting and finance disciplines. Detailed explanations of the selected rankings follow.

Auditing: A Journal of Practice & Theory ranks as A* on the widely followed Australian Business Deans Council (ABDC) journal list.

TABLE 5
Auditing: A Journal of Practice & Theory

Journal	ABDC 2019	ABS 2018	EJL 2019	HCERES 2019	VHB 2015
<i>Auditing: A Journal of Practice & Theory</i> †	A*	3	P	A	B
Accounting Peers					
<i>Accounting & Finance</i>	A	2	S	B	C
<i>Accounting and the Public Interest</i> †	B				C
<i>Accounting Historians Journal</i> †	B	2		B	C
<i>Accounting Horizons</i> †	A	3	S	A	B
<i>Accounting, Auditing & Accountability Journal</i>	A*	3	S	A	B
<i>Accounting, Organizations and Society</i>	A*	4*	P*	A	A
<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 & 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 & 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 & 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.

ABDC—Australian Business Deans Council Journal Rankings List

The influence of this ranking goes well beyond Australia.

Rank	Interpretation
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.

Rank	Interpretation
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)

Rank	Interpretation
P+	Top journals among P
P	Best journals in the field
P A	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:

Rank	Interpretation
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—Association 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.

Rank	Interpretation
A+	World Leading
A	Leading
B	Important and Respected
C	Recognized
D	Peer-Reviewed

* 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.