

**Auditing: A Journal of  
Practice & Theory**

A Publication of the Auditing Section of  
the American Accounting Association



**American  
Accounting  
Association**  
Auditing

Information Packet

# Auditing

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## 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 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*. 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 has also served on the Academic Review Committee for the Center for Audit Quality's Access to Audit Personnel Program.

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Susan Scholz is associate dean, professor, and the Porter Professor at The University of Kansas. She earned a CPA and a Ph.D. from the University of Southern California before beginning her academic career at Kansas. Her research focuses on public policy issues involving restatements and auditor choice. Her studies appear in several accounting and law journals, have been commissioned by the U.S. Treasury Department and the Center for Audit Quality, and she received the Deloitte Wildman Award for research most likely to affect practice in 2006 and 2018. In addition to serving as an editor for *Auditing: A Journal of Practice & Theory*, she is on the editorial board of *The Accounting Review* and was previously an associate editor for *Accounting Horizons*. She has served as co-chair for the AAA Auditing Section Midyear Meeting, chair of the Auditing Doctoral Consortium, and as Auditing Section secretary.

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### Christine E. Earley

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Dr. Christine Earley is department chair and 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 *The Accounting Review*, *Contemporary Accounting Research*, *Auditing: A Journal of Practice & Theory*, *Current Issues in Auditing*, *Behavioral Research in Accounting*, *Accounting and the Public Interest*, *Business Horizons*, and *Issues in Accounting Education*. 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*.

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Professor Gaynor is an associate professor and the Robert Keith Professor of Accountancy in the Lynn Pippenger School of Accountancy at the University of South Florida. Her research examines how individuals' (e.g., investors', auditors', audit committee members') judgments and behavior may be affected by rules and regulations related to independence, fraud, fair values, and disclosures. She has been published in academic journals such as *The Accounting Review*; *Accounting, Organizations and Society*; *Auditing: A Journal of Practice & Theory*; *Accounting Horizons*; and *Issues in Accounting Education*. She is currently the academic co-editor of *Current Issues in Auditing* and serves on the editorial board of *Contemporary Accounting Research*. She has served as an associate editor at *Issues in Accounting Education*.

### Yves Gendron

Université Laval

Professor Gendron is committed to qualitative research. One of his main endeavors as a qualitative researcher is to better understand key features of public accountants' daily lives, such as how they make decisions in action or how they go through stressful situations. He also studied legitimization processes surrounding public accountants' claims to expertise, seeking to comprehend how public accountants sought to establish their presence in the jurisdictions of performance measurement, online auditing, and consulting. This research has contributed to the development of a social critique regarding the extent of commercialism within public accounting. Professor Gendron also studied corporate governance processes within public companies, focusing on the role of audit committees and that of compensation committees. He also carried out several epistemological studies, examining the relationship between research and practice, the birth of the interpretive paradigm of accounting research, and the extent of performance pressures in contemporary academia. His academic work is published in journals such as *Accounting, Organizations and Society*; *Auditing: A Journal of Practice & Theory (AJPT)*; *Contemporary Accounting Research (CAR)*; *Journal of Management Studies*; and *Organization Studies*. He is currently co-editor in chief of *Critical Perspectives on Accounting*, editor at *CAR*, and editor at *AJPT*. The Canadian Accounting Academic Association recently awarded Professor Gendron the 2019 Haim Falk Award for Distinguished Contribution to Accounting Thought.

### Richard Hatfield



### The University of Alabama

Rick Hatfield is the Fayard Endowed Chair of Accounting in the Culverhouse School of Accountancy at The University of Alabama, the director of the Garner Research Center and a CPA in the state of Texas. He received a B.B.A. and M.Acc. from Texas A&M University and a Ph.D. from the University of Florida. Professor Hatfield's primary research interests have been in the area of experimental auditing and tax. He has published several articles in academic journals including: *The Accounting Review*; *Journal of Accounting Research*; *Contemporary Accounting Research*; *Accounting, Organizations and Society*; *Auditing: A Journal of Practice & Theory*; *The Journal of the American Taxation Association*; *Accounting Horizons*; and *Behavioral Research in Accounting*. Dr. Hatfield has been on the editorial boards of *Contemporary Accounting Research* and *Accounting, Organizations and Society* and has been the senior editor of *Behavioral Research in Accounting*, and an editor for *Auditing: A Journal of Practice & Theory*. Professor Hatfield is the past president of the Auditing Section of the AAA.

### Udi Hoitash

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Professor Hoitash is the Lilian L. and Harry A. Cowan Endowed Professor of Accounting at the D'Amore-McKim School of Business, Northeastern University. Professor Hoitash received his Ph.D. in Accounting and Information Systems from Rutgers, The State University of New Jersey and his M.B.A. from Tel-Aviv University. His primary research interests include auditing, disclosure quality, XBRL, and corporate governance. Professor Hoitash has published multiple peer-reviewed papers, including papers at top-tier 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* magazine, Bloomberg Radio, and CFO.com. Professor Hoitash's teaching interests include managerial accounting and corporate governance. Professor Hoitash currently serves as an Editor for *Auditing: A Journal of Practice & Theory*.

### Jayanthi Krishnan

Temple University

Professor Krishnan is a professor and Merves 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*. She is currently an editor of *Auditing: A Journal of Practice & Theory*, and served on its editorial board during 2008–2017. She also serves on the editorial boards of *The Accounting Review*, *Accounting Horizons*, and *Current Issues in Auditing*. 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*.

### Tamara Lambert

Lehigh University

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 *Journal of Accounting Research*; *Accounting, Organizations and Society*; *Auditing: A Journal of Practice & Theory*; *Behavioral Research in Accounting*; and *Issues in Accounting Education* and has publications forthcoming in *Contemporary Accounting Research* and *The Accounting Review*. Prior to serving as an editor at *Auditing: A Journal of Practice & Theory*, Tamara served on *AJPT*'s editorial board. She also has served on the editorial boards of *Behavioral Research in Accounting* (from 2014) and *Issues in Accounting Education* (2012–2018). She served as a contributor and editor of the *AAA Auditing Section Newsletter* from 2012–2018, received the 2011 AAA Auditing Mid-Year-Meeting Best Paper Award, and currently serves on the AAA Accounting, Behavior, and Organizations Section Publications Committee (since 2019).

### Chan Li

The University of Kansas

Chan Li is the Tony 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 is on the editorial board at *The Accounting Review* and *Contemporary Accounting Research*.

### **Gary S. Monroe**

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Gary Monroe is a professor of accounting at UNSW Sydney. He received his Ph.D. in accounting from the University of Massachusetts. His research interests include auditing with an emphasis on auditor judgment and decision making and the economics of auditing, business ethics, banking, fund management, management accounting, and financial reporting. He currently serves as an editor of *Auditing: A Journal of Practice & Theory* and *Accounting and Finance*, and was previously the Finance Section editor for *Journal of Business Ethics*. He has published multiple peer-reviewed articles in journals such as *Journal of Banking and Finance*; *Auditing: A Journal of Practice & Theory*; *Behavioral Research in Accounting*; *Journal of Accounting and Public Policy*; *Accounting and Finance*; *The British Accounting Review*; *Australian Accounting Review*; *Journal of Business Ethics*; and *Accounting, Auditing and Accountability Journal*. He is a past-president and life member of the Accounting and Finance Association of Australia and New Zealand.

### **Linda A. Myers**

The University of Tennessee

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.

### **Vic Naiker**

The University of Melbourne

Vic Naiker is a professor at The University of Melbourne. His research interests include audit committees, corporate governance, auditor industry specialization, auditor remuneration, and accounting information and capital markets. He has published research papers in the areas of auditing, financial accounting, management accounting, management, finance, and economics. His papers appear in leading international journals such as *The Accounting Review*; *Contemporary Accounting Research*; *Journal of Management*; *Auditing: A Journal of Practice & Theory*; *European Accounting Review*; *Journal of Management Accounting Research*; *Journal of Accounting, Auditing and Finance*; *Journal of Accounting and Public Policy*; *Accounting Horizons*; and *Journal of Financial Research*.

### **Thomas C. Omer**

University of Nebraska–Lincoln

Professor Omer received his Ph.D. from The University of Iowa in 1986. He has been at the University of Nebraska–Lincoln since 2013 and was previously at the Mays Business School at Texas A&M University where he was the James R. Whatley '47 Chair in Business in the department of accounting. He is the first Delmar A. Lienemann Sr. Chair of Accounting and professor at the University of Nebraska–Lincoln. His research interests span the tax and audit literature and include issues related to corporate taxation, factors influencing audit, and non-audit fees and earnings quality. His recent publications are in *The Accounting Review*,



*Contemporary Accounting Research*, *Review of Accounting Studies*, *Journal of the American Taxation Association*, and *Journal of Business Ethics*. Professor Omer currently serves as editor for *Contemporary Accounting Research*, *The International Journal of Accounting*, *International Journal of Accounting Research*, and *Auditing: A Journal of Practice & Theory* and a guest editor of *Journal of Accounting Auditing and Finance*. He previously served as an editor of *The Accounting Review*. He also currently serves on the editorial boards of *The Accounting Review* and *Accounting Horizons*.

### **Douglas F. Prawitt**

Brigham Young University

Professor Prawitt earned his Ph.D. at The University of Arizona and is the McAllister/Deloitte Distinguished Professor of Accountancy at Brigham Young University. His research and teaching focus on internal control, auditing, and professional judgment. Professor Prawitt's research has been published in *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research*, *Organizational Behavior & Human Decision Processes*, *Auditing: A Journal of Practice & Theory*, and others. He has also published award-winning articles in leading professional journals, and is co-author on a leading auditing textbook. In addition to several research, teaching, and “best paper” awards, Professor Prawitt has won the Auditing Section’s 2014 Innovation in Auditing Education Award, the 2013 AAA/Deloitte Wildman Medal, the 2016 BYU Marriott School Outstanding Faculty Award, and the 2016 AAA Outstanding Accounting Educator Award. He has chaired BYU’s equivalent of a faculty senate and BYU’s university-level promotion and tenure committee. He served a three-year term as a member of the AICPA’s Auditing Standards Board, and currently serves on COSO’s Executive Board. Professor Prawitt has served as an expert witness in high-profile auditing litigation cases and has consulted with a variety of professional services firms on issues ranging from materiality and audit sampling to analytical procedures and professional judgment.

### **Jaime J. Schmidt**

The University of Texas at Austin

Jaime Schmidt is an associate professor at the McCombs School of Business at The University of Texas at Austin. She received a B.B.A. and M.S. in Accounting, and an M.S. in Education from Kansas State University, and a Ph.D. from Texas A&M University. 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 2015 Trammell/CBA Foundation and Regents’ Outstanding Teaching Awards for Assistant Professors and was awarded the James Dietrick Outstanding Faculty Award in 2016.

### **Ann Vanstraelen**

Maastricht University

Professor Vanstraelen is full professor of Accounting and Assurance Services at Maastricht University and currently serves as head of the department of Accounting and Information Management. 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 including commissioned research by ACCA, IFAC, and the European Commission. Professor 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 serves on several editorial boards. Apart from her editorial work for the *European Accounting Review*, she is actively involved in the European Accounting Association in various functions, including national representative of The Netherlands, member of the Standing Scientific Committee, and chair of the organizing committee 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.

## **Consulting Editors**

### **Jeffrey R. Cohen**

Boston College

Professor Cohen, Ph.D., CMA is a professor at Boston College where he has been for over 30 years. He holds a Bachelor of Arts in History and Political Science from Bar Ilan University (Israel), an M.B.A. from Columbia University, and a Ph.D. from the

University of Massachusetts Amherst. After earning the Ph.D., he took a position at Boston College, where he has remained for his full career. His major research streams are in the areas of corporate governance, auditor independence, corporate social responsibility, and accounting ethics. His work has been published and cited widely, and focuses primarily on behavioral and qualitative approaches including controlled experiments, surveys, and interviews. He teaches in the areas of auditing, strategic cost management, and ethics. He has been a recipient of the Notable Contributions to Auditing Literature Award as well as twice receiving the Innovations in Auditing and Assurance Education Award. In 2017, he was recognized as the outstanding auditing educator by the American Accounting Association's Auditing Section. He is the past senior editor of *Auditing: A Journal of Practice & Theory (AJPT)*. He has previously served as an editor at *Auditing: A Journal of Practice & Theory* and an associate editor at *Accounting Horizons* and for two terms at *Issues in Accounting Education*. He is currently an editor at *Contemporary Accounting Research (CAR)*.

### Jeffrey A. Pittman

Memorial University of Newfoundland

After spending two years as a lecturer with the faculty of Business Administration at Memorial University, Dr. Pittman enrolled in the accounting Ph.D. program at the University of Waterloo in 1996. Apart from a two-year visit at The Hong Kong University of Science and Technology (HKUST), Dr. Pittman has been a professor at Memorial University since 2000. He was promoted to full professor in 2009. More recently, Dr. Pittman was appointed Memorial University's chair in Corporate Governance and Transparency in 2011. His research primarily analyzes the role that firm- and country-level governance structures play in shaping economic outcomes in private and public companies. Although he mainly publishes in such major accounting journals as *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting and Economics*, and *Contemporary Accounting Research* (where he is an editor), his archival research also appears in top finance (e.g., *Journal of Financial Economics*) and ethics (e.g., *Journal of Business Ethics*) outlets. He is the deputy editor-in-chief of *Contemporary Accounting Research* and a consulting editor of *Auditing: A Journal of Practice & Theory*.

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Adam Vitalis	<i>University of Waterloo</i>
Elaine (Ying) Wang	<i>University of Massachusetts Amherst</i>
Kimberly Westermann	<i>California Polytechnic State University, San Luis Obispo</i>
Robert Whited	<i>North Carolina State University</i>
Michael S. Wilkins	<i>The University of Kansas</i>
T. Jeffrey Wilks	<i>Brigham Young University</i>
Marleen Willekens	<i>KU Leuven</i>
Michael Willenborg	<i>University of Connecticut</i>
David A. Wood	<i>Brigham Young University</i>
Yi-Jing Wu	<i>Texas Tech University</i>
Han S. Yi	<i>Korea University</i>
Valentina L. Zamora	<i>Seattle University</i>
Yinqi Zhang	<i>American University</i>
Yuping Zhao	<i>University of Houston</i>
Jian Zhou	<i>University of Hawaii at Manoa</i>
Mark F. Zimbelman	<i>Brigham Young University</i>

## SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *Auditing: A Journal of Practice & Theory* for the period from 2015 to 2019.

**TABLE 1**  
**Annual Activity Summary—For the Calendar 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	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
2015	27	196	109	332	290	42

(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 2015 to 2019.

**TABLE 2**  
**Annual Outcome Summary—By Calendar Year 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	155	83	54%	72	46%	0	0%
2018	161*	120	75%	31	19%	10	6%
2017	171	127	74%	10	6%	34	20%
2016	150	115	77%	1	1%	34	23%
2015	196	148	76%	0	0%	48	24%

(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.

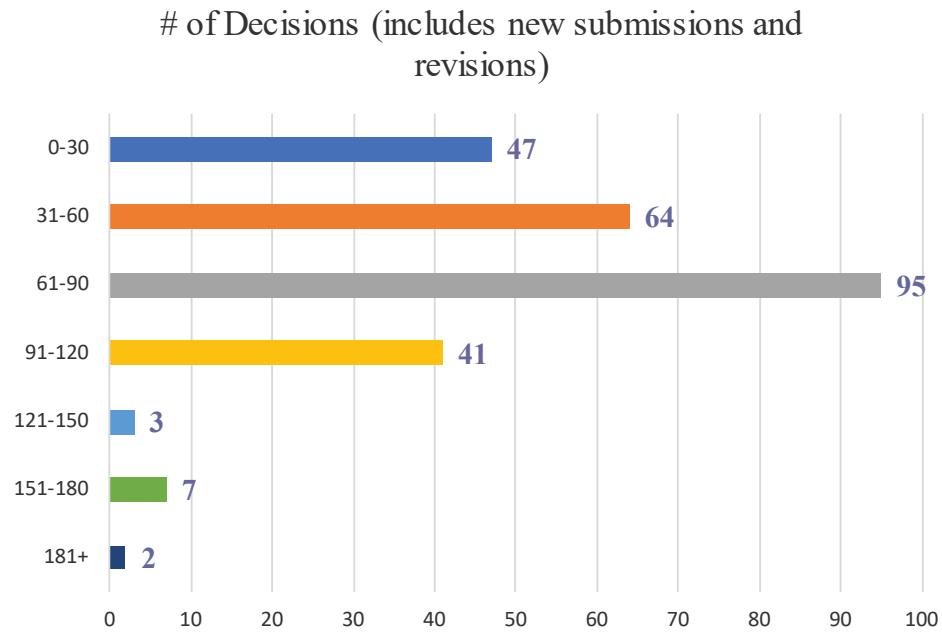
(f) Number of accepted manuscripts from that year's cohort.

(g) Percent of accepted manuscripts from that year's cohort.

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

Of the 259 submissions that were evaluated in 2019, the mean turn time was 67 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 2019.

**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
<b><i>Auditing: A Journal of Practice &amp; Theory</i></b>	<b>204,859</b>
<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
<i>Accounting Historians Journal</i>	40,326
<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.

Note: The 2019 download data is still in process. Before this Information Packet is published, 2019 data will be included.

### Other Important Statistics

1. *Auditing: A Journal of Practice & Theory* is ranked #11 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. The Elaboration Likelihood Model: A Meta-Theory for Synthesizing Auditor Judgment and Decision-Making Research  
*Emily E. Griffith, Christine J. Nolder, Richard E. Petty*
2. A Model and Literature Review of Professional Skepticism in Auditing  
*Mark W. Nelson*
3. Coordination and Communication Challenges in Global Group Audits  
*Denise Hanes Downey, Jean C. Bedard*
4. Current Practices and Challenges in Auditing Fair Value Measurements and Complex Estimates: Implications for Auditing Standards and the Academy  
*Steven M. Glover, Mark H. Taylor, Yi-Jing Wu*
5. A Review and Model of Auditor Judgments in Fraud-Related Planning Tasks  
*Jacqueline S. Hammersley*
6. Affiliated Former Partners on the Audit Committee: Influence on the Auditor-Client Relationship and Audit Quality  
*Thomas C. Omer, Brant E. Christensen, Marjorie K. Shelley, Paul A. Wong*
7. The Effect of Partner Communications of Fraud Likelihood and Skeptical Orientation on Auditors' Professional Skepticism  
*Noel Harding, Ken T. Trotman*
8. Audit Quality: Insights from the Academic Literature  
*W. Robert Knechel, Gopal V. Krishnan, Mikhail Pevzner, Lori B. Shefchik, Uma K. Velury*
9. Evaluating the Intentionality of Identified Misstatements: How Perspective Can Help Auditors in Distinguishing Errors from Fraud  
*Erin L. Hamilton*
10. Education, Experience, and Audit Effort  
*John Christian Langli, Tobias Svanström, Limei Che*

## CITATION INDICES

*Auditing: A Journal of Practice & Theory* is a highly ranked international journal. This section provides data on rankings drawn from Scopus (Elsevier 2019), presents citation counts from Elsevier’s CiteScore, compares impact factors from the Social Science Citation Index (Clarivate Analytics 2019), 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 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: 2016–2018**

Source Title	SNIP			SJR		
	2018	2017	2016	2018	2017	2016
<i>Auditing: A Journal of Practice &amp; Theory</i>	<b>2.017</b>	<b>2.088</b>	<b>1.188</b>	<b>2.417</b>	<b>1.710</b>	<b>0.833</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 Historians Journal</i>	0.708	0.169	0.072	0.237	0.145	0.125
<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.scopus.com/sources>, 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 *AJPT*, and the CiteScore table lists the CiteScore for every AAA journal indexed in Scopus.

### CiteScore rank ①

Category	Rank	Percentile
Economics, Econometrics and Finance └ Finance	#14/250	94th
Business, Management and Accounting └ Accounting	#11/137	92nd
Economics, Econometrics and Finance └ Economics and Econometrics	#45/592	92nd

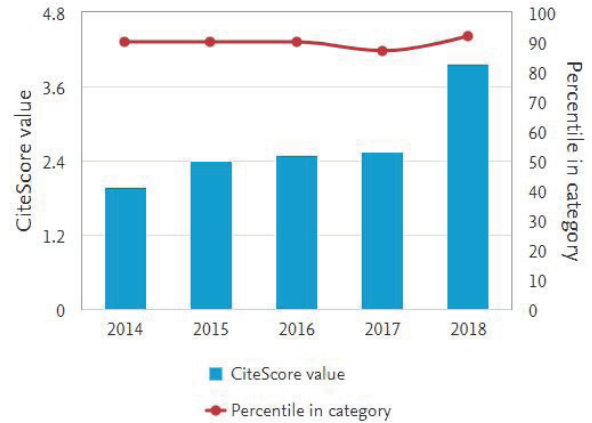
#### Finance

#### Accounting

### CiteScore trend



### 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

## 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*, 2019).

Journal	2019 IF	2018 IF	2017 IF
<i>Accounting Horizons</i>	1.377	1.730	1.218
<b><i>Auditing: A Journal of Practice &amp; Theory</i></b>	<b>2.642</b>	<b>2.409</b>	<b>1.937</b>
<i>The Accounting Review</i>	4.562	2.247	2.304

### Accounting Peers

<i>Accounting, Auditing, and Accountability</i>	2.537	2.911	2.732
<i>Accounting, Organizations and Society</i>	3.147	2.077	2.158
<i>Contemporary Accounting Research</i>	2.261	2.065	2.269
<i>Journal of Accounting &amp; Economics</i>	3.753	3.282	3.839
<i>Journal of Accounting Research</i>	4.891	4.542	3.000
<i>Management Accounting Research</i>	4.044	3.800	3.000
<i>Review of Accounting Studies</i>	2.108	1.588	1.756

## GOOGLE SCHOLAR

The illustration below shows the top 10 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	h5-index	h5-median
1. <i>The Accounting Review</i>	65	97
2. <i>Journal of Accounting and Economics</i>	54	84
3. <i>Journal of Accounting Research</i>	50	92
4. <i>Contemporary Accounting Research</i>	45	75
5. <i>Review of Accounting Studies</i>	44	64
6. <i>Accounting, Auditing &amp; Accountability Journal</i>	42	59
7. <i>Critical Perspectives on Accounting</i>	39	62
8. <i>Accounting, Organizations and Society</i>	36	58
9. <i>Auditing: A Journal of Practice &amp; Theory</i>	35	67
10. <i>The British Accounting Review</i>	34	51
11. <i>Management Accounting Research</i>	33	56
12. <i>Accounting Horizons</i>	30	46

## 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 &amp; Theory</i> †	A*	3	P	A	B
<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 Historians Journal</i> †	B	2		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>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.

## ***ABDC—Australian Business Deans Council Journal Rankings List***

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

\* 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.