

## **Accounting and the Public Interest**

A Publication of the Public Interest  
Section of the American Accounting  
Association



**American  
Accounting  
Association**  
Public Interest

Accounting and the

December 2018

# Public Interest

Information Packet

## INTRODUCTION

*Accounting and the Public Interest* is an academic journal published by the Public Interest Section of the American Accounting Association. The journal takes the view that accounting has broad societal responsibilities, and thus accounting-related activities have consequences for a wide spectrum of constituencies. Studies submitted to the journal should be linked to the public interest by situating them within a historical, social, or political context, and findings should ultimately provide guidance for responsible action. The journal welcomes innovation and eclecticism, alternative theories and methodologies, as well as the more traditional ones. Responsible action can be promoted through research in all areas of accounting including, but not restricted to:

- financial accounting and auditing
- accounting in organizations, whether profit-driven, governmental, or not-for-profit
- social and environmental accounting
- government and professional regulation
- taxation
- gender and diversity issues
- professional and business ethics
- information technology
- accounting and business education
- governance of accounting organizations

Theoretical and empirical contributions, as well as literature reviews that synthesize the state of the art in specific areas, are considered appropriate. Replications and reinterpretations of previous work will also be considered.

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*Accounting and the Public Interest* Information Packet

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Professor Hageman is an associate professor at Kansas State University's Department of Accounting. She studies public interest elements of taxation. Specific research interests include tax professional and taxpayer judgment and decision making, and antecedents and consequences of tax policy. She has published in a variety of journals including *Behavioral Research in Accounting*, *Public Finance Review*, *Accounting and the Public Interest*, *The Journal of the American Taxation Association*, and *Journal of Accounting and Public Policy*, among others.

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Lisa Baudot, is an assistant professor in the Kenneth G. Dixon School of Accounting at the University of Central Florida where she has taught undergraduate and graduate-level auditing. Lisa's current research interests focus on qualitative studies of the politics of developing accounting, auditing, and governance norms and standards around the world and the implementation of accounting and auditing standards in practice. Lisa has published papers in academic journals such as *Accounting, Auditing and Accountability Journal*; *Auditing: A Journal of Practice & Theory*; *Contemporary Accounting Research*; and *Journal of Business Ethics*. Lisa received her doctorate from ESSEC Business School in Paris, France where she lived, worked and studied for nearly a decade. Prior to her doctoral studies, Lisa held positions in external audit for a large public accounting firm and in operational audit and controlling for two multinational companies. She has an MBA from The George Washington University and she also holds certifications in public accounting (CPA) and internal auditing (CIA).

### **Donna Bobek Schmitt, Ph.D.**

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Donna Bobek Schmitt is an associate professor at the University of South Carolina since the fall of 2014; she previously was on the faculty of the University of Central Florida (UCF) for 17 years. Her undergraduate degree in accounting is from the University of Miami and her Ph.D. is from the University of Florida. She teaches graduate tax courses and has received several teaching awards, including the 2013 UCF University Excellence in Graduate Teaching Award. She conducts research on the judgment and decision making, including ethical decision making, of taxpayers and accounting professionals and has published in a number of academic journals including *Accounting, Organizations & Society*; *Behavioral Research in Accounting*; *The Journal of the American Taxation Association*; *Auditing: A Journal of Practice & Theory*; and *Journal of Business Ethics*. She is an editor at *Behavioral Research in Accounting*; an associate editor at *Accounting in the Public Interest* and has been on the editorial board of numerous journals including *The Journal of the American Taxation Association*. She is also a licensed certified public accountant in Florida.

### **Charles H. Cho, Ph.D.**

York University

Charles Cho is professor of accounting, the Erivan K. Haub Chair in Business & Sustainability and director of the Centre of Excellence in Responsible Business at the Schulich School of Business, York University. His research interests include sustainability, corporate social responsibility (CSR), social and environmental accounting and accounting for the public interest. Professor Cho has published papers in prestigious academic journals such as *Accounting, Auditing and Accountability Journal*; *Accounting, Organizations and Society*; *Critical Perspectives on Accounting*; *European Accounting Review*; and *Journal of Business Ethics*. He currently serves as an editor of *Accounting Forum*, the Accounting and Business Ethics Section coeditor of the *Journal of Business Ethics* as well as an associate editor of *Accounting and the Public Interest*. In addition, he serves an editorial board member of 14 other academic journals. He is regularly invited as plenary keynote speaker at international conferences and is actively involved in the academic community as a council member of the Centre for Social and Environmental Research and chair of the International Associates Committee.

### **Dennis M. Patten, Ph.D.**

Illinois State University

Den Patten is a professor of accounting at Illinois State University where he teaches governmental and non-profit accounting and a master's level research class. Den's research centers primarily on corporate social and environmental disclosure. In addition to *Accounting and the Public Interest*, he has published in a wide variety of journals including *Accounting, Organizations and Society*; *Journal of Accounting and Public Policy*; and *Journal of Business Ethics*. He serves on the editorial board for a number of journals, and is an international associate for the Center for Social and Environmental Accounting Research. Den has been a member of the Public Interest Section for more than 30 years.

**Stephen J. Perreault, Ph.D.**

Providence College

Steve Perreault is an associate professor of accountancy at Providence College where he teaches courses in auditing, accounting policy, and accounting data analytics. Dr. Perreault's research examines professional judgment and decision making in accounting and auditing contexts using behavioral decision theory. His work has been published in academic journals such as *Accounting, Organizations & Society*; *Auditing: A Journal of Practice & Theory*; *Behavioral Research in Accounting*; and *Contemporary Accounting Research*, among other outlets. He holds a Ph.D. in accounting from the University of Massachusetts Amherst, an M.S. in accounting from the University of Rhode Island, and a B.S. in accounting from West Virginia University. Prior to his work in academia, Steve worked in the audit practice of KPMG. He is a licensed CPA in the State of Rhode Island.

**Diane H. Roberts, Ph.D.**

University of San Francisco

Diane H. Roberts is professor of accounting at the School of Management at the University of San Francisco, having served on the faculty since 1994. She earned her Ph.D. from the University of California, Irvine. Diane innovated an environmental accounting course taught in both the University of San Francisco's School of Management's MBA Program and College of Arts and Sciences Masters of Science in Environmental Management Program. She was twice the director of the American Accounting Association's Symposium on Research in Accounting Ethics and chair of the American Accounting Association Professionalism and Ethics Committee. Diane currently serves as an associate editor of *Accounting and the Public Interest* and on the editorial board of the journal, *Research on Professional Responsibility and Ethics in Accounting*. She was awarded the Third Annual Glen McLaughlin Prize for Research in Accounting Ethics by the Oklahoma Center for Accounting Research, a Post-Sabbatical Merit Award by the University of San Francisco, and the Academy of Accounting Historians Alfred R. Roberts Memorial Research Award (Diane is not related to Alfred R. Roberts). Diane serves the Academy of Accounting Historians section as coordinator of the American Accounting Association Western Regional Meeting.

**Anne L. Schnader, Ph.D.**

Suffolk University

Anne Schnader is an associate professor at the Sawyer Business School of Suffolk University in Boston. Her undergraduate degree in mathematics is from Dartmouth College, her M.B.A. in accounting is from the Stern School of Business at NYU, and her D.B.A. in accounting is from Boston University. At the Sawyer Business School, Anne teaches financial accounting in the MSA program, and also runs the accounting practicum program at the undergraduate level. Her primary research interests are in the areas of internal controls and fiduciary duty in the broker dealer industry. She has published in a number of academic journals including *Contemporary Accounting Research*, *Current Issues in Auditing*, *Accounting Horizons*, and *Issues in Accounting Education*, and she has been the recipient of a PwC INQUIRIES Award for Research on two separate occasions. She is an associate editor at *Accounting in the Public Interest* and is on the editorial board of *Issues in Accounting Education*. She is also a certified public accountant (inactive) in the State of New York.

**Marie-Soleil Tremblay, Ph.D.**

École Nationale D'administration Publique

Marie-Soleil Tremblay is a fellow certified professional accountant and full professor in accounting at École Nationale D'administration Publique. Prior to this position she was lecturer in accounting and audit at Laval University. For more than ten years she practiced external auditing for Deloitte, then for the Québec Auditor General's Office. Professor Tremblay is the author of many books and articles on audit, corporate governance, controls and public sector financial management. She uses qualitative field research methods and combines accounting and organization theory with other social sciences such as anthropology and sociology to better understand complex problems. Dr. Tremblay is frequently sought as an analyst or consultant in her field of research. Her contributions fuel and enrich reflections on issues that challenge our society. Marie-Soleil Tremblay has four sons and lives in Québec City, Canada.

**Dana Wallace**

University of Central Florida

Dana Wallace is an assistant professor at the University of Central Florida. She received undergraduate and graduate degrees in accounting from the University of North Florida and a Ph.D. in accounting from Florida State University. Her research interests include voluntary disclosure, financial reporting, and social accounting issues, including environmental disclosure, corporate social responsibility, and corporate political connectedness. She has published in various academic journals including the *Journal of Business Ethics*, the *Journal of Business Finance & Accounting*, *Critical Perspectives on Accounting*, and the *Journal of Financial Reporting*. Dana teaches intermediate financial accounting in the Kenneth G. Dixon School of Accounting, where she earned the 2019 Beta Alpha Psi Professor of the Year Award. Dana worked as a tax associate for PricewaterhouseCoopers in New York City prior to pursuing her doctoral degree and is a certified public accountant (CPA).

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## SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *Accounting and the Public Interest* for the period from 2014 to 2018.

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

| Year | Manuscripts                      | New Submissions<br>Received | Resubmissions<br>Received | Manuscripts                 | Decision<br>Letters Sent | Manuscripts                |
|------|----------------------------------|-----------------------------|---------------------------|-----------------------------|--------------------------|----------------------------|
|      | In-Process,<br>Beginning of Year |                             |                           | Available<br>for Evaluation |                          | In-Process,<br>End of Year |
|      | (a)                              | (b)                         | (c)                       | (a)+(b)+(c)<br>= (d)        | (e)                      | (d)–(e)<br>= (f)           |
| 2018 | 24                               | 26                          | 16                        | 66                          | 47                       | 19                         |
| 2017 | 25                               | 29                          | 13                        | 67                          | 43                       | 24                         |
| 2016 | 27                               | 19                          | 14                        | 60                          | 35                       | 25                         |
| 2015 | 30                               | 32                          | 8                         | 70                          | 43                       | 27                         |
| 2014 | 28                               | 31                          | 2                         | 61                          | 31                       | 30                         |

- (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 2018.

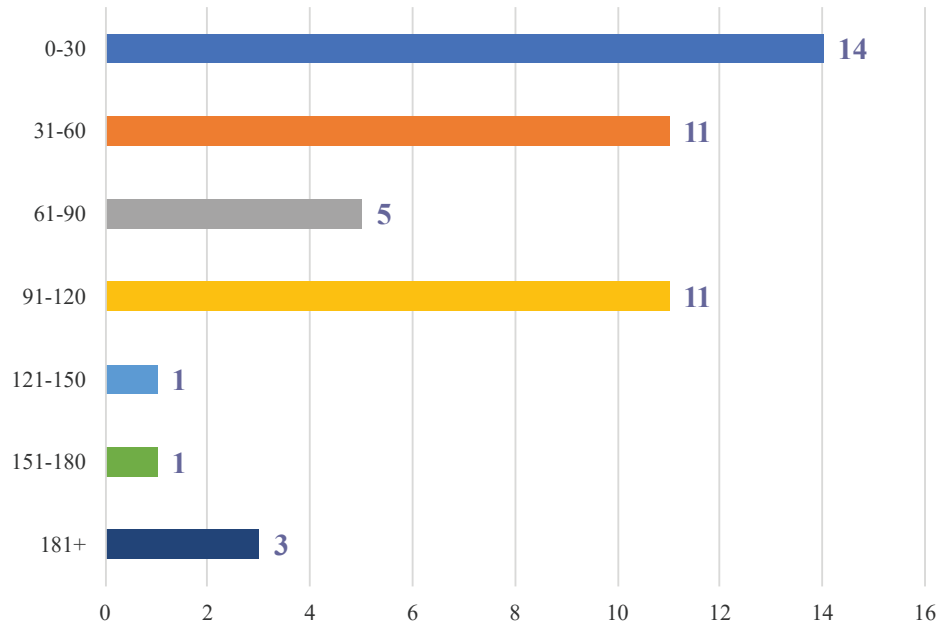
**TABLE 2**  
**Annual Outcome Summary—By Journal Year Annual Cohort**

| Year | New                     | Number of<br>Rejections | Percentage of<br>Rejections | Number of<br>Papers<br>in Process | Percentage in<br>Process | Number of<br>Acceptances | Percentage of<br>Acceptances |
|------|-------------------------|-------------------------|-----------------------------|-----------------------------------|--------------------------|--------------------------|------------------------------|
|      | Submissions<br>Received |                         |                             |                                   |                          |                          |                              |
|      | (a)                     | (b)                     | (c) = b)/(a)                | (d)                               | (e)=(d)/(a)              | (f)                      | (g)=(f)/(a)                  |
| 2018 | 26                      | 17                      | 65%                         | 9                                 | 35%                      | 0                        | 0%                           |
| 2017 | 29                      | 22                      | 76%                         | 1                                 | 3%                       | 6                        | 21%                          |
| 2016 | 19                      | 16                      | 84%                         | 0                                 | 0%                       | 3                        | 16%                          |
| 2015 | 32                      | 19                      | 59%                         | 0                                 | 0%                       | 13                       | 19%                          |
| 2014 | 31                      | 25                      | 81%                         | 0                                 | 0%                       | 6                        | 19%                          |

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

Of the 66 submissions that were evaluated in 2018, the mean turn time was 69 days. Median turn time was 53 days.

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





## AAA DIGITAL LIBRARY and CONTENT AGGREGATOR DOWNLOAD DATA

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

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

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

\* Association-wide journal.

### Other Important Statistics

1. Percentage of international authors: 21%

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

1. The Public Company Whistleblowing Environment: Perceptions of a Wrongful Act and Monetary Attitude  
*Alisa G. Brink, D. Jordan Lowe, Lisa M. Victoravich*
2. Corporate Social Responsibility and Goodwill Impairment  
*Joanna Golden, Li Sun, Joseph H. Zhang*
3. Does CSR Reporting Really Impact FERCs?  
*Rachel N. Birkey, Ronald P. Guidry, Dennis M. Patten*
4. “Transparency” in Accounting and Corporate Governance: Making Sense of Multiple Meanings  
*Mitchell J. Stein, Steven E. Salterio, Teri Shearer*
5. Who Is Afraid of Transparency?  
*Benzion Barlev, David B. Citron, Joshua Rene Haddad*
6. PCAOB Inspection Reports and Shareholder Ratification of the Auditor  
*Myungsoo Son, Hakjoon Song, Youngkyun Park*
7. Modeling Accountant Whistleblowing Intentions: Applying the Theory of Planned Behavior and the Fraud Triangle  
*J. Owen Brown, Jerry Hays, Martin T. Stuebs*
8. Changes in Audit Quality under Auditing Standard No. 5  
*Michelle Draeger, Don Herrmann, Bradley P. Lawson*
9. Does Female Representation on Boards of Directors Associate with Increased Transparency and Ethical Behavior?  
*Meredith B. Larkin, Richard A. Bernardi, Susan M. Bosco*
10. Impression Management in Sustainability Reports: An Empirical Investigation of the Use of Graphs  
*Charles H. Cho, Giovanna Michelin, Dennis M. Patten*

## CITATION INDICES

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

### Scopus Rankings

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

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

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

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

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

Table 4 shows the SNIP and SJR rankings for 2015 to 2017 (most recent data) with comparable data for AAA peers, as well as those in the accounting and finance disciplines.

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

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

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

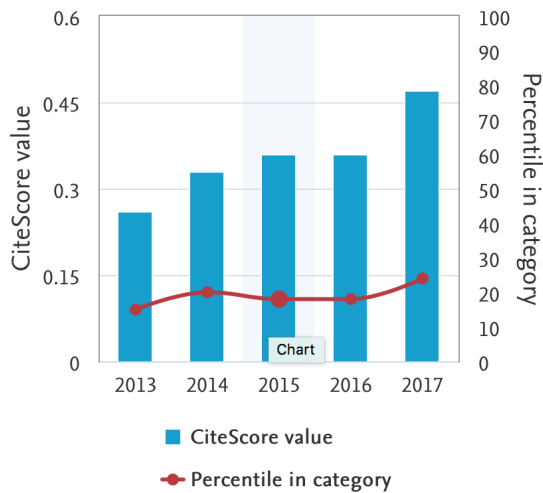
## CiteScore

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

### CiteScore rank ⓘ

| Category                            | Rank    | Percentile |
|-------------------------------------|---------|------------|
| Business, Management and Accounting | #98/130 | 24th       |
| Accounting                          |         |            |

### CiteScore trend



Source: CiteScore, Elsevier, 2018.

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

## POSITIONING IN INTERNATIONAL RANKINGS

The AAA journal collection is in a number of international journal rankings, as tracked by the Harzing Journal Quality List (<http://www.harzing.com>, updated April 2016). The following table lists *API*'s position on selected rankings, along with those of peers from the accounting and finance disciplines. Detailed explanations of the selected rankings follow.

*Accounting and the Public Interest* is ranked a B on the widely followed Australian Business Deans Council (ABDC) journal list.

**TABLE 5**  
*Accounting and the Public Interest* in International Rankings

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

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

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

The influence of this ranking goes well beyond Australia.

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

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

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

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

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

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

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

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



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

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

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

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