

Accounting and the Public Interest

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



**American
Accounting
Association**
Public Interest

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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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Amy M. Hageman is the KPMG Professor of Accounting in Kansas State University's Department of Accounting. She previously served as chair of the Public Interest Section of the AAA from 2016–2020, and was an associate editor at *Accounting and the Public Interest* before beginning her role as Senior Editor. Her primary research interest is on public interest elements of taxation, focusing on tax professional/taxpayer decision making and antecedents and consequences of tax policy. She has published in a variety of journals, including *Accounting, Organizations, and Society*; *The Journal of the American Taxation Association*; *Behavioral Research in Accounting*; *Journal of Business Ethics*; *Accounting and the Public Interest*; *Journal of Accounting and Public Policy*; and others.

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Dr. Lisa Baudot is an associate professor in the Kenneth G. Dixon School of Accounting in the College of Business at the University of Central Florida. She received her Ph.D. from ESSEC Business School in Paris, France, where she lived, worked, and studied for nearly a decade. Her research interests fall into a growing field of research that uses qualitative methods to examine how accounting and disclosure act as mechanisms to govern and regulate organizations and practice. Dr. Baudot's research is published in *Accounting, Auditing and Accountability Journal*, *Auditing: A Journal of Practice & Theory*, *Contemporary Accounting Research*, and the *Journal of Business Ethics*. Prior to her academic career, she held several positions in external audit for a large public accounting firm and in operational audit and controlling for two multinational companies. She also holds certifications in public accounting (CPA) and internal auditing (CIA).

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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.

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Steve Perreault is an associate professor of accountancy and chair of the Accountancy Department at the Providence College School of Business where he teaches courses in auditing and accounting policy. 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 including *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 entering academia, Steve held positions in external audit for a large public accounting firm.

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Diane H. Roberts is professor of accounting at the School of Management at the University of San Francisco (USF), 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 USF's School of Management's MBA Program and College of Arts and Sciences Master of Science in Environmental Management Program. Twice the director of the American Accounting Association's (AAA) Symposium on Research in Accounting Ethics and chair of the AAA Professionalism and Ethics Committee. Diane currently serves as an associate editor of *Accounting and the Public Interest* and on the Editorial Board of *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 USF, and the Academy of Accounting Historians Alfred R. Roberts Memorial Research Award twice (Diane is not related to Alfred R. Roberts). Diane serves the Academy of Accounting Historians Section as coordinator of the AAA Western Regional Meeting. She has published in *Accounting History Review*, *Accounting and the Public Interest*, *Accounting Historians Journal*, *Research on Professional Responsibilities and Ethics*, *Critical Perspectives on Accounting, Accounting, Auditing & Accountability Journal*, among other journals.

Donna Bobek Schmitt, Ph.D.

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Donna Bobek Schmitt is professor and Moore Fellow at the University of South Carolina, where she has been since 2014; she was previously a faculty member at 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 and the 2017 Professor of the Year award from the Doctoral Student Association at the Darla Moore School of Business. 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 *The Accounting Review*; *Accounting, Organizations & Society*; *The Journal of the American Taxation Association*; *Behavioral Research in Accounting*; *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 is on the editorial board of *Contemporary Accounting Research* and *The Journal of the American Taxation Association*. She is also a licensed certified public accountant in Florida.

Anne L. Schnader, Ph.D.

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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, Dept. of Public Finance, Quebec, Quebec, Canada

Marie-Soleil Marie-Soleil Tremblay is a Fellow Chartered Professional Accountant and a full professor of accounting at the École nationale d'administration publique. She holds a Ph.D. in business administration from Laval University and is the author of several manuals and articles dealing with auditing, corporate governance, controls, executive compensation, and financial management. She is a member of the editorial board of *Critical Perspectives on Accounting*, *Accounting Forum* and *Accounting, Auditing and Accountability Journal*. Leader at l'Effet A to help women propel their ambitions, Marie-Soleil Tremblay brings her financial and business expertise to the Board of Directors of the Quebec Port Authority, Investissement Quebec and the Festival d'été International de Québec where she is chair of all three audit committees and sits on compensation and risk committees. Dr Tremblay is also frequently solicited as a governance and financial expert to enrich reflections on issues that challenge organisations and society.

Dana Wallace

University of Central Florida, Kenneth G. Dixon School of Accounting, Orlando, FL, USA

Dana Wallace is an assistant professor at the University of Central Florida. She received both 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 and governance issues, including environmental disclosure, corporate social responsibility, corporate political connectedness, and accounting regulation. She has published in various academic journals including *Contemporary Accounting Research*, *Journal of Business Ethics*, *Journal of Business Finance & Accounting*, *Journal of Financial Reporting*, and *Critical Perspectives on Accounting*. Dana teaches intermediate financial accounting at the undergraduate level and financial statement analysis at the graduate level in the Kenneth G. Dixon School of Accounting. She earned the 2019 Beta Alpha Psi Professor of the Year Award. Dana worked as a tax associate for PwC in New York City prior to pursuing a doctoral degree. She 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 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	18	25	17	60	32	23
2019	19	20	10	49	31	18
2018	24	26	16	66	47	19
2017	25	29	13	67	43	24
2016	27	19	14	60	35	25

- (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 2018 to 2020.

TABLE 2
Annual Outcome Summary—By Calendar Year Cohort

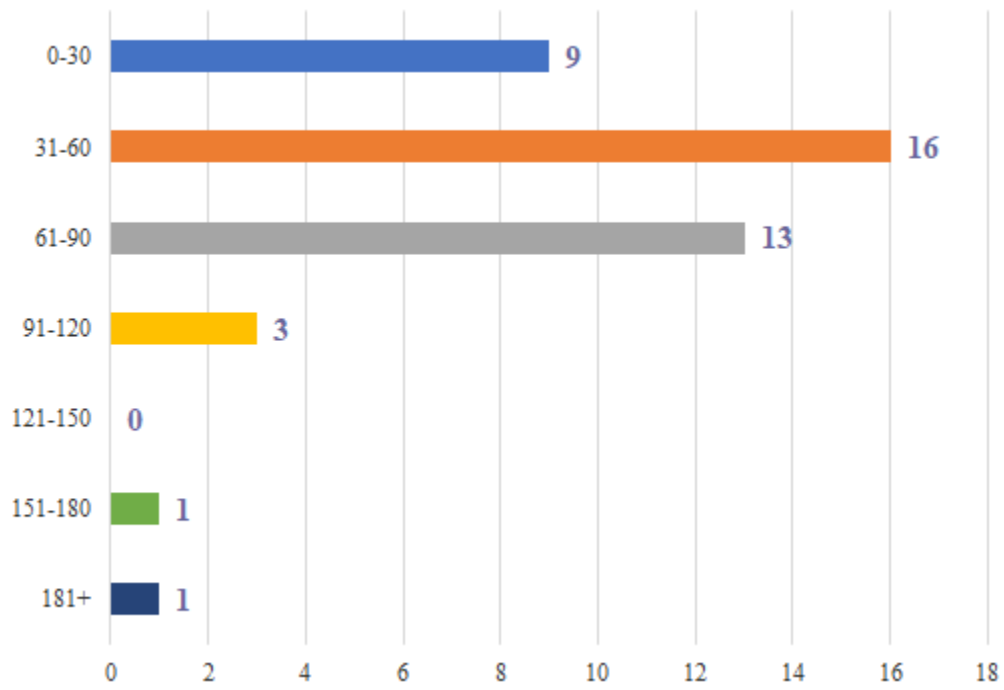
Year	New Submissions Received (a)	Number of Rejections (b)	Percentage of Rejections (c) = b/(a)	Number of Papers in Process (d)	Percentage in Process (e) = (d)/(a)	Number of Acceptances (f)	Percentage of Acceptances (g) = (f)/(a)
2020	25	15	60%	9	36%	1	4%
2019	20	11	55%	2	10%	7	35%
2018	25	24	96%	0	0%	1	4%

- (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 32 submissions that were evaluated in 2020, the mean turn time was 56 days. Median turn time was 55 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. *Accounting and the Public Interest* is ranked #111 of 155 Accounting (Business, Management, and Accounting: Accounting) journals (CiteScore, Elsevier, 2020).
2. Percentage of international authors: 10%
3. View the Most Read and Most Cited papers for *API* on the AAA's [Digital Library](#).

CITATION INDICES

This section provides data on rankings drawn from Scopus (Elsevier, 2020), 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 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>Accounting and the Public Interest</i>	0.589	0.182	0.703	0.299	0.254	0.234
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

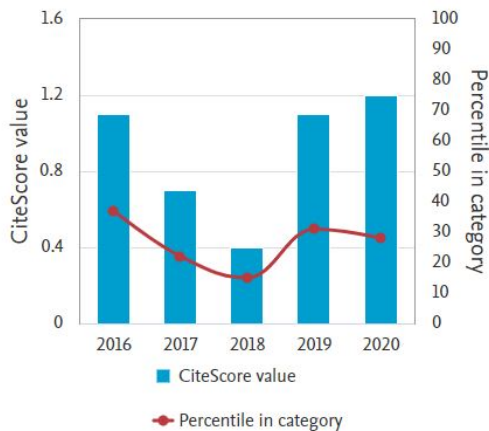
In 2016, CiteScore was added to the Scopus metrics. CiteScore measures the citations on articles published in the previous 3 years. All article types are counted. Scopus metrics now include Source Normalized Impact per Paper (SNIP), SCImago Journal Rank (SJR), and citation and document counts and percentage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

CiteScore rank 2020 [📄](#)

Category	Rank	Percentile
Business, Management and Accounting	#111/155	28th
Accounting		

Accounting

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

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 July 2019). 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

Journal	ABDC 2019	ABS 2018	EJL 2019	HCERES 2019	VHB 2015
<i>Accounting and the Public Interest</i> †	B				C
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>Auditing: A Journal of Practice & Theory</i> †	A*	3	P	A	B
<i>Behavioral Research in Accounting</i> †	A	3	S	B	B
<i>British Accounting Review</i>	A	3	S	B	B
<i>Contemporary Accounting Research</i>	A*	4	P*	A	A
<i>Current Issues in Auditing</i> †	B	2			
<i>European Accounting Review</i>	A*	3	P	A	A
<i>International Journal of Accounting</i>	A	3		B	B
<i>International Journal of Auditing</i>	A	2		B	B
<i>Issues in Accounting Education</i> †	A	2		C	C
<i>Journal of Accounting & 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.