

## **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 2019

# 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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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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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).

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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.

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

University of South Carolina

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.

**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 2015 to 2019.

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

Year	Manuscripts In-Process, Beginning of Year	New Submissions Received	Resubmissions Received	Manuscripts Available for Evaluation	Decision Letters Sent	Manuscripts In-Process, End of Year
	(a)	(b)	(c)	(a)+(b)+(c) = (d)	(e)	(d)–(e) = (f)
2019	19	18	10	47	29	18
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

- (a) Includes submissions in the editor's hands, but excludes revise and resubmit editorial decisions in authors' hands.  
 (b) New manuscripts, excluding resubmissions.  
 (c) Resubmissions of previous revise and resubmit editor decisions.  
 (d) Evaluation means all actions by referees, associate editor, and/or editor are complete and the manuscript has been returned to the authors.  
 (e) Manuscripts processed with a decision returned to the author, including manuscripts returned by the editor without involving referees.  
 (f) Submissions where a decision has not yet been sent to the author (note that in-process excludes revise and resubmit editorial decisions that are now in the authors' hands).

Table 2 shows acceptance and rejection rates for the period from 2016 to 2019.

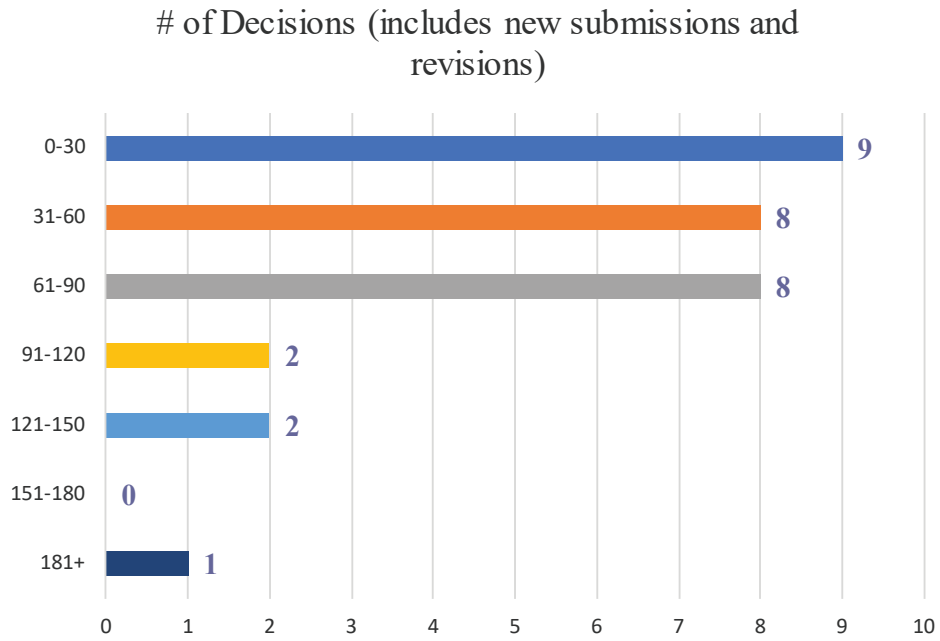
**TABLE 2**  
Annual Outcome Summary—By Journal Year Annual Cohort

Year	New Submissions Received	Number of Rejections	Percentage of Rejections	Number of Papers in Process	Percentage in Process	Number of Acceptances	Percentage of Acceptances
	(a)	(b)	(c) = b/(a)	(d)	(e)=(d)/(a)	(f)	(g)=(f)/(a)
2019	18	8	44%	9	50%	1	6%
2018	26	24	92%	1	4%	1	4%
2017	29	22	76%	1	3%	6	21%
2016	19	16	84%	0	0%	3	16%

- (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 29 submissions that were evaluated in 2019, the mean turn time was 62 days. Median turn time was 55 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
<i>Auditing: A Journal of Practice &amp; Theory</i>	204,859
<i>Issues in Accounting Education</i> *	175,532
<i>Journal of Management Accounting Research</i>	108,271
<i>Current Issues in Auditing</i>	99,392
<i>Journal of Information Systems</i>	85,864
<i>Journal of Emerging Technologies in Accounting</i>	65,990
<i>Behavioral Research in Accounting</i>	51,046
<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
<b><i>Accounting and the Public Interest</i></b>	<b>10,005</b>
<i>Journal of Financial Reporting</i>	7,177
<i>Journal of Forensic Accounting Research</i>	4,767
<i>The ATA Journal of Legal Tax Research</i>	4,216

\* Association-wide journal.

### Other Important Statistics

1. Percentage of international authors: 15%

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

1. Corporate Social Responsibility and Goodwill Impairment  
*Joanna Golden, Joseph H. Zhang, Li Sun*
2. The Effects of Corporate Social Responsibility and Wrongdoer Rank on Whistleblowing  
*Alisa G. Brink, C. Kevin Eller, Karen Y. Green*
3. Managerial Ability and the Accuracy of the Going Concern Opinion  
*Bradley P. Lawson, Donald R. Herrmann, Nathan R. Berglund*
4. An Analysis of Contributors, Institutions, and Content of Accounting and the Public Interest 2001–2015  
*Diane H. Roberts*
5. The Public Company Whistleblowing Environment: Perceptions of a Wrongful Act and Monetary Attitude  
*Alisa G. Brink, D. Jordan Lowe, Lisa M. Victoravich*
6. Does CSR Reporting Really Impact FERCs?  
*Dennis M. Patten, Rachel N. Birkey, Ronald P. Guidry*
7. Making Tax Havens Work: The Necessity of Tax Professionalism  
*Helen (Janie) Whiteaker-Poe, Martin T. Stuebs*
8. The Expansion of Casino Gambling in the United States—State Revenues and Public Interest Implications  
*Carol A. Hartley, Julia M. Camp, Patrick T. Kelly*
9. Impression Management in Sustainability Reports: An Empirical Investigation of the Use of Graphs  
*Charles H. Cho, Dennis M. Patten, Giovanna Michelin*
10. Does Female Representation on Boards of Directors Associate with Increased Transparency and Ethical Behavior?  
*Meredith B. Larkin, Richard A. Bernardi, Susan M. Bosco*

## CITATION INDICES

This section provides data on rankings drawn from Scopus (Elsevier, 2019), presents citation counts from Elsevier’s CiteScore, and includes international journal listings and ratings from the most recent data available.

### Scopus Rankings

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

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

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

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

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

Table 4 shows the SNIP and SJR rankings for 2016 to 2018 (most recent data) with comparable data for AAA peers, as well as those in the accounting and finance disciplines.

**TABLE 4**  
**SNIP and SJR Rankings: 2016–2018**

Source Title	SNIP			SJR		
	2018	2017	2016	2018	2017	2016
<i>Accounting and the Public Interest</i>	<b>0.182</b>	<b>0.703</b>	<b>0.799</b>	<b>0.254</b>	<b>0.234</b>	<b>0.206</b>
<b>AAA Peers</b>						
<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 *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	#111/137	18th
Accounting		

### CiteScore trend



Source: CiteScore, Elsevier, 2019.

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

## POSITIONING IN INTERNATIONAL RANKINGS

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

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

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

The influence of this ranking goes well beyond Australia.

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

## ***ABS—Chartered Association of Business Schools***

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

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



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

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

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

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

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

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

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

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

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