

**The Journal of the American  
Taxation Association**

A Publication of the American Taxation  
Association Section of the American  
Accounting Association



**American  
Accounting  
Association**  
American Taxation  
Association

The Journal of the American  
**Taxation**

December 2017

Association

Information Packet

## INTRODUCTION

*The Journal of the American Taxation Association (JATA)* is a research publication of the American Taxation Association Section of the American Accounting Association. The journal is dedicated to disseminating a wide variety of tax knowledge, and to fulfill this responsibility, the journal considers research that employs quantitative, analytical, experimental, and descriptive methods to address tax topics of interest to its readership.

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## EDITORS AND EDITORIAL BOARD

### Outgoing Editor

#### **Kenneth J. Klassen, Ph.D.**

University of Waterloo

Professor Klassen's research focuses on the extent to which taxes affect corporate decision making. Through analysis of corporate data, he examines settings in which behavior may have been predictably altered in response to tax environments. His current area of particular interest is the role of taxes in international operations. Professor Klassen has served as an Associate Editor of *Contemporary Accounting Research* and *The Accounting Review*. He has also served on the Editorial Board of *Contemporary Accounting Research*, *The Accounting Review*, *Accounting Horizons*, *The International Journal of Accounting*, and *The Journal of the American Taxation Association*.

### Incoming Editor

#### **Connie D. Weaver, Ph.D.**

Texas A&M University

Connie Weaver is the KPMG Professor in Accounting at the Mays Business School at Texas A&M University and a certified public accountant. Prior to obtaining her Ph.D. at Arizona State University, Professor Weaver was a tax manager at Ernst & Young in Dallas, Texas. Her current research interests include the effects of tax and financial incentives on corporate decisions and reporting and the role of taxes in international operations. She has published articles in journals such as *The Accounting Review*, *Contemporary Accounting Research*, *The Journal of the American Taxation Association*, *Journal of Corporate Finance*, and *Accounting Horizons*. She has served on the editorial boards of *Contemporary Accounting Research*, *Issues in Accounting Education*, and *The Journal of the American Taxation Association*.

### Former Editors of *The Journal of the American Taxation Association*

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## Associate Editors

### Linda K. Krull

University of Oregon

Professor Krull is an Associate Professor of Accounting and the Accounting Ph.D. Program Coordinator at the University of Oregon's Lundquist College of Business. Prior to joining the faculty at the University of Oregon, Linda taught at The University of Texas at Austin. Additionally, she received her Ph.D. from The University of Arizona in Accounting. Linda's research has been published in many academic journals including: *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting Economics*, and *The Journal of the American Taxation Association*. She has received several awards including The American Taxation Association Outstanding Manuscript Award (2010) and the Lundquist College of Business Goulet Research Excellence Award (2010).

### Stacie K. Laplante

University of Wisconsin-Madison

Professor Laplante received her Ph.D. from University of Washington in Seattle, has previously taught at Terry College of Business at The University of Georgia, and has nine years of experience in public accounting and industry as a certified public accountant. Laplante's research focuses on the intersection of financial and tax reporting. She is particularly interested in information related to tax reporting that is reflected in firms' publicly available financial statements and what the information reveals about the firm's tax-planning strategies, as well as how the market uses or values that information. Laplante's research has been published in a variety of academic journals including *The Journal of the American Taxation Association*, *Journal of Accounting Research*, *Contemporary Accounting Research*, and *Journal of Law and Economics*, among others.

### Anne M. Magro

George Mason University

Professor Magro holds a B.G.S. from The University of Michigan and a M.S. (Tax) and Ph.D. from University of Illinois at Urbana-Champaign, and she was previously a member of the faculties of Rutgers, The State University of New Jersey, The University of Oklahoma, and The University of Texas at Austin. Her research addresses how characteristics of the decision maker, task, and environment interact to affect the judgment and decision-making of preparers and users of accounting information. Professor Magro has been published in *The Accounting Review*, *Contemporary Accounting Research*, *Journal of the American Taxation Association*, *Organizational Behavior and Human Decision Processes*, and *Decision Science*. She currently serves as an Associate Editor for *Behavioral Research in Accounting* and on the editorial boards of *The Accounting Review* and *Advances in Behavioral Accounting Research*. Professor Magro is an active member of the American Taxation Association and the Accounting, Behavior, and Organizations section of the American Accounting Association.

### Jay A. Soled, J.D. (Book and Software Reviews)

Rutgers, The State University of New Jersey, Newark

Professor Soled has contributed articles to several journals, including *the Journal of Taxation*, *Notre Dame Law Review*, *Boston College Law Review*, *Arizona Law Review*, *American Journal of Tax Policy*, *Virginia Tax Law Review*, *Real Property, Probate and Trust Journal*, *Brigham Young University Law Review*, *Wake Forest Law Review*, and Georgetown University's *The Tax Lawyer*. Professor Soled's interests include enhancing tax compliance and simplifying the Internal Revenue Code.

## Editorial Board

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## SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *The Journal of the American Taxation Association* for the period from 2014 to 2017.

**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)
2017	8	72	40	120	112	8
2016	5	71	26	102	94	8
2015	7	42	46	95	90	5
2014	11	72	46	129	122	7

- (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 2014 to 2017.

**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)
2017	72	45	63%	24	33%	3	4%
2016	71	56	79%	9	13%	6	8%
2015	42	31	74%	0	0%	11	26%
2014	72	56	78%	0	0%	16	22%

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

## 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 2016.

**TABLE 3**  
**2016 AAA Digital Library and Content Aggregators Downloads (Full-Text)**

<b>Journals</b>	<b>Downloads</b>
<i>The Accounting Review</i> *	974,213
<i>Accounting Horizons</i> *	271,726
<i>Issues in Accounting Education</i> *	216,922
<i>Auditing: A Journal of Practice &amp; Theory</i>	203,106
<i>Journal of Management Accounting Research</i>	102,280
<i>Current Issues in Auditing</i>	95,046
<i>Journal of Information Systems</i>	86,981
<i>Behavioral Research in Accounting</i>	56,410
<b><i>The Journal of the American Taxation Association</i></b>	<b>36,369</b>
<i>Journal of International Accounting Research</i>	34,708
<i>Journal of Emerging Technologies in Accounting</i>	11,865
<i>Journal of Governmental &amp; Nonprofit Accounting</i>	10,876
<i>Accounting and the Public Interest</i>	9,652
<i>The ATA Journal of Legal Tax Research</i>	5,788
<i>Journal of Financial Reporting</i>	2,590
<i>Journal of Forensic Accounting Research</i>	441

\* Association-wide journal.

### Other Important Statistics

1. *The Journal of the American Taxation Association* is ranked #45 of 127 Accounting journals (Business, Management, and Accounting: Accounting, CiteScore, Elsevier, 2017).
2. Median time to first decision (2017): 55 days
3. Median time to final decision (2017): 87 days
4. Percentage of international authors: 13%

## CITATION INDICES

This section provides data on rankings drawn from Scopus (Elsevier, 2017) and presents citation counts from Elsevier's new CiteScore.

### 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 2014 to 2016 (most recent data) with comparable data for peers in the accounting and finance disciplines.



**TABLE 4**  
**SNIP and SJR Rankings: 2014–2016**

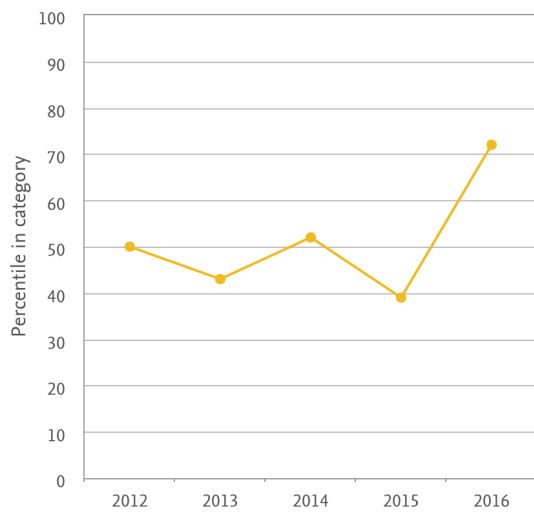
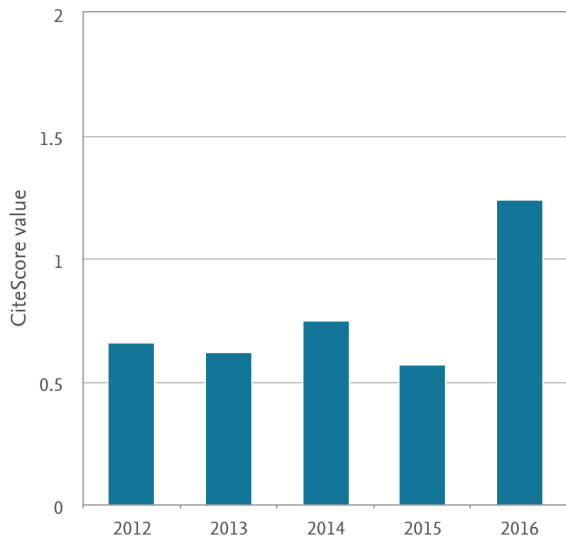
Source Title	SNIP			SJR		
	2016	2015	2014	2016	2015	2014
<i>The Journal of the American Taxation Association</i>	1.097	0.535	0.534	1.462	0.859	1.199
<b>AAA Peers</b>						
<i>Accounting and the Public Interest</i>	0.799	0.394	0.222	0.206	0.299	0.152
<i>Accounting Historians Journal</i>	0.072	0.934	n/a	0.125	0.506	n/a
<i>Accounting Horizons</i>	1.099	1.909	1.319	0.926	1.063	1.148
<i>Auditing: A Journal of Practice &amp; Theory</i>	1.913	1.857	1.538	2.133	1.652	2.881
<i>Behavioral Research in Accounting</i>	1.188	0.900	0.772	0.833	0.642	0.737
<i>Current Issues in Auditing</i>	0.386	0.248	0.311	0.270	0.229	0.303
<i>Issues in Accounting Education</i>	1.075	1.062	1.109	0.582	0.765	0.481
<i>Journal of Emerging Technologies in Accounting</i>	0.648	0.283	0.384	0.161	0.139	0.304
<i>Journal of Information Systems</i>	1.535	1.199	1.001	0.718	0.643	1.001
<i>Journal of International Accounting Research</i>	1.510	0.942	0.726	0.379	0.478	0.505
<i>Journal of Management Accounting Research</i>	1.204	0.398	0.574	0.964	0.783	0.623
<i>The Accounting Review</i>	2.298	3.237	2.434	3.571	4.478	4.578
<b>Accounting and Finance Peers</b>						
<i>Accounting, Auditing &amp; Accountability Journal</i>	1.611	1.507	1.166	1.579	0.880	0.765
<i>Accounting &amp; Finance</i>	1.035	1.256	1.225	0.607	0.547	0.426
<i>Accounting, Organizations and Society</i>	2.004	2.813	2.269	2.451	2.515	2.616
<i>British Accounting Review</i>	1.754	2.065	1.339	0.746	0.711	0.482
<i>Contemporary Accounting Research</i>	2.681	1.774	2.016	3.190	2.594	3.513
<i>European Accounting Review</i>	1.718	1.504	1.057	1.418	0.828	0.871
<i>Journal of Accounting &amp; Economics</i>	3.787	3.507	2.969	7.662	6.834	5.652
<i>Journal of Accounting and Public Policy</i>	1.884	1.478	1.289	1.530	1.030	0.853
<i>Journal of Accounting Research</i>	3.111	2.649	2.071	6.172	5.733	5.425
<i>Journal of Finance</i>	5.685	4.786	6.036	20.973	14.54	21.48
<i>Journal of Financial Economics</i>	4.604	4.028	4.599	13.218	9.920	12.72
<i>Management Accounting Research</i>	3.479	2.715	1.957	2.494	1.913	1.504
<i>Review of Accounting Studies</i>	1.687	1.708	1.576	2.867	2.039	2.284

Source: SCOPUS database, <http://www.journalmetrics.com>, Elsevier, 2017.

## 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 trend for *JATA*, and the CiteScore table lists the CiteScore for each journal in the AAA collection indexed in Scopus.

### CiteScore trend



Source: CiteScore, Elsevier, 2017.

Journal	CiteScore, 2017	
	2016 Citations/2013-2015 docs	
<i>Accounting Historians Journal</i>	0.06	2 cites/33 docs
<i>Accounting Horizons</i>	1.67	230 cites/138 docs
<i>Accounting and the Public Interest</i>	0.36	9 cites/25 docs
<i>Accounting Review, The</i>	2.97	739 cites/249 docs
<i>ATA Journal of Legal Tax Research</i>	0.00	0 cites/26 docs
<i>Auditing: A Journal of Practice &amp; Theory</i>	2.50	298 cites/119 docs
<i>Behavioral Research in Accounting</i>	1.48	62 cites/42 docs
<i>Current Issues in Auditing</i>	0.33	19 cites/57 docs
<i>Issues in Accounting Education</i>	0.68	71 cites/104 docs
<i>Journal of the American Taxation Association</i>	1.24	62 cites/50 docs
<i>Journal of Emerging Technologies in Accounting</i>	0.86	18 cites/21 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>	2.26	165 cites/73 docs
<i>Journal of International Accounting Research</i>	1.03	31 cites/30 docs
<i>Journal of Management Accounting Research</i>	1.27	71 cites/56 docs

**TOP 10 ARTICLES (AAA Digital Library, 2017)**

1. Audit Fees and Book-Tax Differences  
*Michelle Hanlon, Gopal V. Krishnan, Lillian F. Mills*
2. An Examination of Reputational Costs and Tax Avoidance: Evidence from Firms with Valuable Consumer Brands  
*Chelsea Rae Austin, Ryan J. Wilson*
3. Religiosity and Tax Avoidance  
*Jeff P. Boone, Inder K. Khurana, K. K. Raman*
4. Material Weaknesses in Tax-Related Internal Controls and Last Chance Earnings Management  
*Cristi A. Gleason, Morton Pincus, Sonja Olhoft Rego*
5. Taxable Income and Firm Risk  
*Dan S. Dhaliwal, Hye Seung (Grace) Lee, Morton Pincus, Logan B. Steele*
6. Income Statement Reporting Discretion Allowed by FIN 48: Interest and Penalty Expense Classification  
*John L. Abernathy, Brooke Beyer, Andrew D. Gross, Eric T. Rapley*
7. Institutional Shareholders' Investment Horizons and Tax Avoidance  
*Inder K. Khurana, William J. Moser*
8. Equity Compensation and Tax Avoidance: Disentangling Managerial Incentives from Tax Benefits and Reexamining the Effect of Shareholder Rights  
*Jeri K. Seidman, Bridget Stomberg*
9. An Examination of the Impact of Tax Avoidance on the Readability of Tax Footnotes  
*Kerry K. Inger, Michele D. Meckfessel, Mi (Jamie) Zhou, Weiguo (Patrick) Fan*
10. The Cost of Compliance: FIN 48 and Audit Fees  
*Matthew J. Erickson, Nathan C. Goldman, James Stekelberg*

**TOP ISSUE USAGE (AAA Digital Library, 2017)**

<b>Rank</b>		<b>Number of Views</b>
1	Spring 2013	2,186
2	Spring 2011	1,732
3	Fall 2013	1,720
4	Spring 2015	1,691
5	Fall 2015	1,555

**TOP KEYWORD SEARCH (AAA Digital Library, 2015–2017)**

	<b>Keyword</b>	<b>Searches Run</b>
1.	Management	24,213
2.	Auditing	24,201
3.	Audit	22,129
4.	IFRS	20,722
5.	Audit quality	18,877
6.	Governance	15,618
7.	Accounting	14,576
8.	Financial accounting	13,753
9.	Earnings	13,053
10.	Auditor fees	12,313