

**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 2020

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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*The Journal of the American Taxation Association*

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#### Ryan Wilson

University of Oregon

Ryan Wilson is the director of the School of Accounting and the Richard W. Lindholm Distinguished Professor in Taxation at the University of Oregon's Lundquist College of Business, where he has been since 2013. Prior to his position at University of Oregon, Professor Wilson was a tenured associate professor at The University of Iowa. He earned his doctorate degree at the University of Washington. Professor Wilson's research focuses on corporate tax planning and the intersection between tax and financial accounting. His work has been published in the *Journal of Accounting and Economics*, *The Accounting Review*, *Journal of Accounting Research*, *Review of Accounting Studies*, *Contemporary Accounting Research*, and *The Journal of the American Taxation Association*.

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Professor Edwards is an associate professor of accounting and the director of the CPA Ontario Centre for Accounting Innovation Research at the University of Toronto's Rotman School of Management. Alex received his Ph.D. and M.Sc. from the University of Washington's Foster School of Business, and his M.Acc. and B.Acc. from Brock University. Alex is a chartered professional accountant and, before entering academics, he worked as a tax specialist and auditor with KPMG LLP. His research is focused on taxation and capital markets and has been accepted for publication in *The Accounting Review*, *Journal of Accounting and Economics*, *Journal of Financial Economics*, *Management Science*, *Contemporary Accounting Research*, *Journal of Financial and Quantitative Analysis*, and *The Journal of the American Taxation Association*.

### Sean McGuire

Texas A&M University

Sean McGuire is an associated professor of accounting and Presidential Impact Fellow at Texas A&M University's Mays Business School. Sean received his Ph.D. from the University of Georgia and his M.Acc. and B.Acc. from Texas A&M University. Sean's primary research interests are tax and financial reporting as well as the influence of tax and accounting information on capital markets. His research has been accepted for publication in *The Accounting Review*, *Review of Accounting Studies*, *Contemporary Accounting Research*, and *The Journal of the American Taxation Association*.

### Sonja Olhott Rego

Indiana University

Professor Rego is the KPMG Professor of Accounting at Indiana University. She earned her Ph.D. from the University of Michigan in 1999. Her research focuses on how taxes affect business decisions; tax avoidance; accounting for income taxes; earnings management; agency theory; and corporate finance. She has published articles in *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting and Economics*, *Review of Accounting Studies*, *Contemporary Accounting Research*, and *The Journal of the American Taxation Association*. In addition to serving as editor for *The Journal of the American Taxation Association*, *The Accounting Review*, and *Accounting Horizons*, Professor Rego has also served on the editorial board of *Contemporary Accounting Research*. She received the Emerald Citations of Excellence Award 2013 and the ATA Tax Manuscript Award 2011 with Mary Margaret Frank and Luann Lynch for their article, "Tax Reporting Aggressiveness and Its Relation to Aggressive Financial Reporting," published in *The Accounting Review* in 2009. Prior to her position at Indiana University, Professor Rego was a tenured associate professor at The University of Iowa. She has received a variety of teaching and service awards throughout her career, and she especially enjoys working with doctoral students in accounting.

### Tim Rupert

Northeast University

Tim Rupert is a professor in the Accounting Group of the D'Amore-McKim School of Business at Northeastern University. He also has an honorary appointment at the University of Pretoria in South Africa. He received his Ph.D. from Penn State University. His research has been published in a variety of journals including *The Accounting Review*, *The Journal of the American Taxation Association*, and *Behavioral Research in Accounting*. He currently serves on the editorial boards of *Behavioral Research in Accounting*, *Accounting and the Public Interest*, and *Advances in Taxation*. He has previously served as president, vice president and secretary of the American Taxation 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.

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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 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**	4	56	43	103	91	12
2019*	4	65	29	98	94	4
2018	9	62	41	112	108	4
2017	8	72	40	120	111	9
2016	7	42	46	95	90	5

- (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).

\*\* Includes conference papers (9: 1 accepted, 8 rejected).

\* Includes conference papers (27: 9 accepted, 18 rejected).

Table 2 shows acceptance and rejection rates for the period from 2017 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**	56	34	61%	20	36%	2	4%
2019*	65	37	57%	14	22%	14	22%
2018	62	49	79%	4	6%	9	15%
2017	72	55	76%	0	0%	17	24%

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

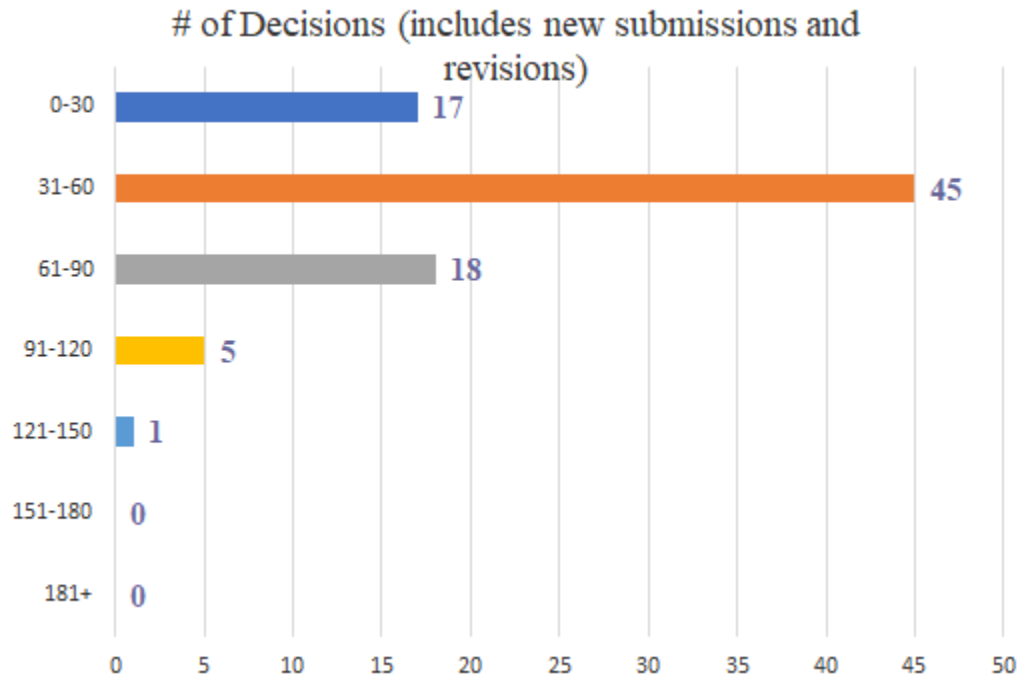
\*\* Includes conference papers (9: 1 accepted, 8 rejected).

\* Includes conference papers (27: 9 accepted, 18 rejected).

Of the 82 submissions that were evaluated in 2020, the mean turn time was 50 days. Median turn time was 46 days. This does not include the conference papers.

### 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**

<b>Journals</b>	<b>Downloads</b>
<i>The Accounting Review</i> *	957,628
<i>Accounting Horizons</i> *	195,251
<i>Auditing: A Journal of Practice &amp; 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
<b><i>The Journal of the American Taxation Association</i></b>	<b>32,765</b>
<i>Journal of International Accounting Research</i>	29,875
<i>Journal of Governmental &amp; 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. *The Journal of the American Taxation Association* is ranked #45 of 155 Accounting (Business, Management, and Accounting: Accounting) journals (CiteScore, Elsevier, 2020).
2. Percentage of international authors: 28%
3. View the Most Read and Most Cited papers for *JATA* 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>The Journal of the American Taxation Association</i>	<b>1.416</b>	<b>0.627</b>	<b>0.786</b>	<b>1.468</b>	<b>0.850</b>	<b>1.227</b>
<b>AAA Peers</b>						
<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 &amp; 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>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
<b>Accounting and Finance Peers</b>						
<i>Accounting, Auditing &amp; Accountability Journal</i>	1.879	1.563	1.981	1.459	1.456	2.187
<i>Accounting &amp; 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 &amp; 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

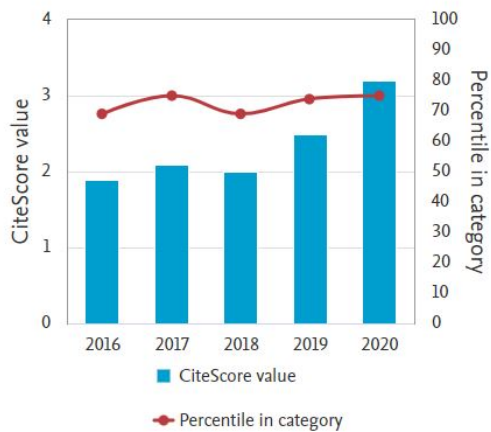
In 2016, CiteScore was added to the Scopus metrics. CiteScore measures the citations on articles published in the previous 3 years. All article types are counted. Scopus metrics now include Source Normalized Impact per Paper (SNIP), SCImago Journal Rank (SJR), and citation and document counts and percentage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

### CiteScore rank 2020 [📄](#)

Category	Rank	Percentile
Economics, Econometrics and Finance ↳ Finance	#70/288	75th
Business, Management and Accounting ↳ Accounting	#45/155	71st

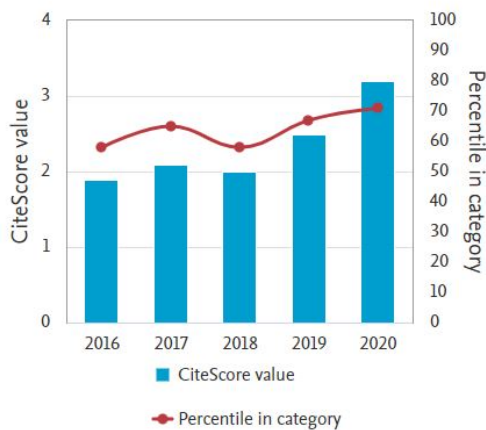
#### Finance

##### CiteScore trend



#### 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 &amp; 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 &amp; 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 Journal of the American Taxation Association* 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 *JATA*'s position on selected rankings, along with those of peers from the accounting and finance disciplines. Detailed explanations of the selected rankings follow. *JATA* ranks as A on the widely followed Australian Business Deans Council (ABDC) journal list.

TABLE 5  
*The Journal of the American Taxation Association*

Journal	ABDC 2019	ABS 2018	EJL 2019	HCERES 2019	VHB 2015
<i>The Journal of the American Taxation Association</i> †	A	3			
<b>Accounting Peers</b>					
<i>Accounting &amp; Finance</i>	A	2	S	B	C
<i>Accounting and the Public Interest</i> †	B				C
<i>Accounting Historians Journal</i> †	B	2		B	C
<i>Accounting Horizons</i> †	A	3	S	A	B
<i>Accounting, Auditing &amp; Accountability Journal</i>	A*	3	S	A	B
<i>Accounting, Organizations and Society</i>	A*	4*	P*	A	A
<i>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.

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

The influence of this ranking goes well beyond Australia.

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<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.

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## ***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.

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<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.

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

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<b>Rank</b>	<b>Interpretation</b>
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

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## ***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:

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<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

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## ***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.

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<b>Rank</b>	<b>Interpretation</b>
A+	World Leading
A	Leading
B	Important and Respected
C	Recognized
D	Peer-Reviewed

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\* 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.