

**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

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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 Information Packet

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Connie D. Weaver, Ph.D.

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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*.

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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.

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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 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	5	65	29	99	94	5
2018	9	63	41	113	108	5
2017	8	72	40	120	111	9
2016	5	71	26	102	94	8
2015	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).

Table 2 shows acceptance and rejection rates for the period from 2015 to 2019.

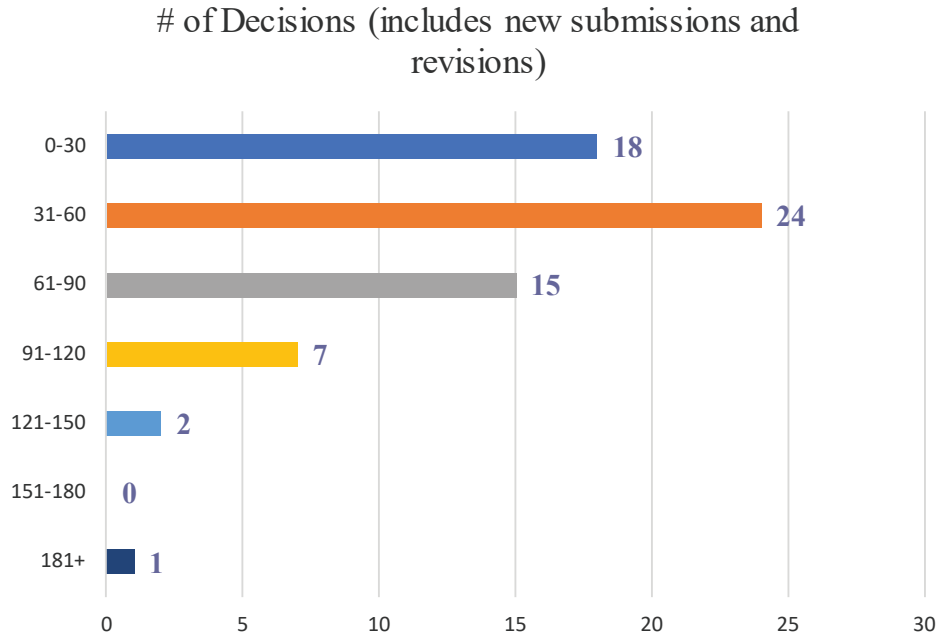
TABLE 2
Annual Outcome Summary—By Journal Year Annual Cohort

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	65	45	69%	19	29%	1	2%
2018	63	45	71%	11	17%	7	11%
2017	72	52	72%	5	7%	15	21%
2016	71	54	76%	5	7%	12	17%
2015	42	31	74%	0	0%	11	26%

- (a) Number of submitted manuscripts from that year's cohort.
- (b) Percent 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 70* submissions that were evaluated, the mean turn time was 68 days. Median turn time was 49 days.

EXHIBIT 1
Turnaround Times for Decisions Made in the Year Ended December 31, 2019



* Totals do not include conference submissions or evaluations.

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)

Journals	Downloads
<i>The Accounting Review</i> *	931,448
<i>Accounting Horizons</i> *	212,653
<i>Auditing: A Journal of Practice & 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 & Nonprofit Accounting</i>	16,636
<i>Accounting and the Public Interest</i>	10,005
<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. *The Journal of the American Taxation Association* is ranked #74 of 137 Accounting journals (Business, Management, and Accounting: Accounting, CiteScore, Elsevier, 2019).
2. Percentage of international authors: 18%

TOP 10 ARTICLES (AAA Digital Library, 2019)

1. Perspectives on Corporate Tax Planning: Observations from the Past Decade
Jaron H. Wilde, Ryan J. Wilson
2. Schedule UTP: Stock Price Reaction and Economic Consequences
Eric T. Rapley, John L. Abernathy, Stephan A. Davenport
3. Religiosity and Tax Avoidance
Inder K. Khurana, Jeff P. Boone, K. K. Raman
4. An Examination of Reputational Costs and Tax Avoidance: Evidence from Firms with Valuable Consumer Brands
Chelsea Rae Austin, Ryan J. Wilson
5. Internal Information Quality and Tax-Motivated Income Shifting
Connie D. Weaver, Scott G. Rane, Sean T. McGuire
6. Institutional Shareholders' Investment Horizons and Tax Avoidance
Inder K. Khurana, William J. Moser
7. Tax-Related Corporate Political Activity Research: A Literature Review
Jennifer L. Brown, John A. Barrick
8. An Examination of the Impact of Tax Avoidance on the Readability of Tax Footnotes
Weiguo (Patrick) Fan, Mi (Jamie) Zhou, Michele D. Meckfessel, Kerry K. Inger
9. Firm and Investor Responses to Uncertain Tax Benefit Disclosure Requirements
Andrew P. Schmidt, Leslie A. Robinson
10. Corporate Social Responsibility, Tax Avoidance, and Earnings Performance
Luke Watson

CITATION INDICES

This section provides data on rankings drawn from Scopus (Elsevier, 2019) and presents citation counts from Elsevier's 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 2016 to 2018 (most recent data) with comparable data for peers 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>The Journal of the American Taxation Association</i>	0.627	0.786	0.648	0.850	1.227	0.161
AAA Peers						
<i>Accounting and the Public Interest</i>	0.182	0.703	0.799	0.254	0.234	0.206
<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 & 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 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
Accounting and Finance Peers						
<i>Accounting, Auditing & Accountability Journal</i>	1.563	1.981	1.611	1.456	2.187	1.579
<i>Accounting & 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 & 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.journalmetrics.com>, 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 trend for *JATA*, and the CiteScore table lists the CiteScore for each journal in the AAA collection indexed in Scopus.

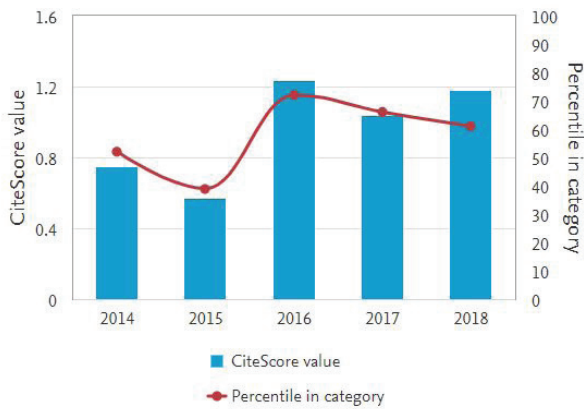
CiteScore rank

Category	Rank	Percentile
Economics, Econometrics and Finance		
└ Finance	#96/250	 61st
Business, Management and Accounting		
└ Accounting	#74/137	 45th

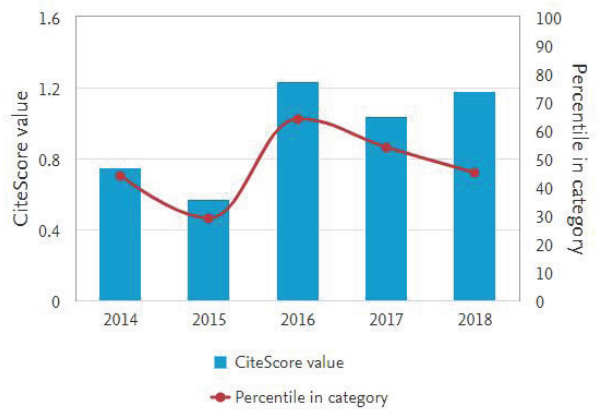
Finance

Accounting

CiteScore trend



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 & 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 & 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 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 in International Rankings

Journal	ABDC 2019	ABS 2018	EJL 2019	HCERES 2019	VHB 2015
<i>The Journal of the American Taxation Association</i> †	A	3			
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			

† 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.

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
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:

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—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.

Rank	Interpretation
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.