

**Behavioral Research in Accounting**

A Publication of the Accounting  
Behavior and Organizations Section  
of the American Accounting Association



**American  
Accounting  
Association**  
Accounting, Behavior  
and Organizations

December 2020

# Behavioral

Research in Accounting

Information Packet

## INTRODUCTION

Sponsored by the Accounting, Behavior and Organizations Section of the American Accounting Association, *Behavioral Research in Accounting* publishes original research about how accounting (broadly conceived) affects and is affected by individuals, organizations, and society. The primary audience is the international community of behavioral, organizational, and social researchers in accounting. *Behavioral Research in Accounting* seeks original empirical research (e.g., field, survey, experimental, experimental economics) in all areas of accounting. The journal also seeks to be the venue of choice for literature reviews of underlying discipline theories; methodological and methods papers; and scale validation papers that are relevant to the journal's scope and to its readers. *Behavioral Research in Accounting* also encourages replications of influential behavioral articles in order to build a robust base of knowledge about the behavioral, organizational, and social aspects of accounting. The international set of editors and reviewers collectively have expertise in all the domains that the journal seeks to influence and promise prompt and fair reviews by subject matter experts.

### Research Notes

*Behavioral Research in Accounting* will add "Research Notes" in order to publish two specific types of studies with the purpose of improving our science. We hope to inform the literature, which is often biased against publishing these types of studies, and to aid researchers working in the field of behavioral accounting.

### Replication Studies

Manuscripts reporting on replications should clearly identify the study or studies being replicated. The manuscript should highlight any differences from the prior work (e.g., measurements, manipulations, participants, etc.) and how these differences inform the literature (e.g., validity/robustness of construct). Relative to an original research article, the introduction and hypotheses development sections should be substantially scaled back. The goal is that the text will be around 10 pages and the use of tables and figures should be limited as well. The purpose of such a study is to demonstrate the robustness and inferential value of prior findings by incorporating a broader use of the scientific method in our field. While the review process will be the same as it is for main articles, please indicate in your submission that your manuscript is a replication.

### Studies with Non-Significant Results

To attempt to address the quandary of journals only publishing positive results, *BRIA* will accept manuscripts where the primary hypotheses are not supported by the statistical analyses. Such studies will need to "go the extra mile" to ensure that the lack of results is informative to the literature. For example, submissions will be scrutinized over issues of power and construct validity as well as internal validity of the design. These manuscripts need to be written as efficiently as possible preferably 50–75% of the length of a typical main article. While the review process will be the same as it is for main articles, please indicate in your submission that your manuscript is a "no-results" study.

## EDITORS AND EDITORIAL BOARD

### Senior Editor

**Steven E. Salterio, Ph.D.**

Queen's University

Professor Salterio is the Stephen J. R. Smith Chair of Accounting and Auditing at the Smith School of Business. His research investigates, among other areas, corporate governance with special attention to the role of the audit committee and external auditor; negotiations between auditor and client management on financial reporting issues and the effects of enhanced disclosure on the quality of corporate governance; and judgmental effects of performance measurement systems. He is also past editor (in-chief) of *Contemporary Accounting Research*. He was an associate editor at *Contemporary Accounting Research* and is or has been an editorial board member at *Auditing: A Journal of Practice & Theory*, *Behavioral Research in Accounting*, and *The Accounting Review*, among others. He has published over 50 articles in such journals as *Journal of Accounting Research*, *The Accounting Review*, *Contemporary Accounting Research*, *Accounting Organizations and Society*, *Journal of Business Ethics*, and *Auditing: A Journal of Practice & Theory*. He has written several book chapters and has co-authored two editions of an auditing and assurance textbook entitled *Auditing: Assurance and Risk* with Robert Knechel.

### Incoming Senior Editor (June 1, 2020)

**Charles D. Bailey**

James Madison University, School of Accounting, Harrisonburg, VA, USA

Charlie served as inaugural editor of the *Journal of Forensic Accounting Research* (2014–2018) and was an associate editor of *Issues in Accounting Education* and the *Journal of Accounting Education*. He has published several studies addressing the publication and review process in accounting, as well as experimental and survey studies in journals that include *BRIA*, *The Accounting Review*, *the Journal of Management Accounting Research*, and *Management Science*. His interests include judgment and decision-making (especially regarding ethics), individual differences, research practices, and research methods. As senior editor, he will process all incoming submissions as described in the Editorial Policy and will personally handle papers for which he is best suited, or to relieve editors who may be overloaded.

### Former Editors of *BRIA*

1989–1991	Kenneth J. Euske*
1992–1994	Kenneth R. Ferris
1995–1997	Jacob G. Birnberg
1998–2000	Don W. Finn
2001–2003	Susan F. Haka
2004–2006	Steven E. Kaplan
2007–2009	Bryan K. Church*
2010–2012	Theresa Libby
2013–2015	Vicky Arnold
2015–2017	Richard C. Hatfield

\*deceased

## Editors (June 1, 2017–May 31, 2020)

### **Donna D. Bobek**

University of South Carolina, Darla Moore School of Business, Columbia, SC, USA

*BRIA* Editor Donna Bobek brings a variety of experiences to her position as a *BRIA* editor. Currently at the University of South Carolina she previously served at the University of Central Florida. Donna will be the lead editor on behavioral tax manuscripts as well as many of the ethics papers that we receive given her publishing record in both areas. Donna has published in *JATA*, *AOS*, *JBE*, and other journals providing her with an in-depth understanding of what it takes to make a high-quality contribution to the literature. She previously edited *Advances in Accounting Behavioral Research* hence brings editorial experience with her to the team.

### **Annie M. Farrell**

Miami University, Farmer School of Business, Oxford, OH, USA

Annie Farrell is PricewaterhouseCoopers Professor of Accountancy at Miami University—the one in Ohio. Annie, who is past president of the Management Accounting Section, is a strong management accounting scholar who has served at several universities and hence is familiar with diverse research cultures. Annie travels to both U.S. and international conferences so she has a broad perspective on management accounting research both as it is practiced in North America and around the world. Annie is an active scholar having published in *The Accounting Review* and *Contemporary Accounting Research* in the last five years. As editor, Annie will handle most management accounting experimental papers with me acting as backup when she is in conflict of interest or overworked.

### **Kevin Jackson**

University of Illinois at Urbana-Champaign, Gies College of Business, Champaign, IL, USA

Kevin Jackson is an associate professor at the University of Illinois at Urbana-Champaign. He is a PricewaterhouseCoopers faculty fellow and is a member of the American Accounting Association. He is also a CPA in the state of Texas. He has published in *The Accounting Review* and *Contemporary Accounting Research*, and his research has been cited in practitioner journals such as *Investor Relations Magazine*. Kevin will handle most of the financial accounting experimental papers with me acting as backup when he is overworked.

### **Christopher Koch**

Mainz University, Department of Management and Economics, Mainz, Germany

Audit researcher Christopher Koch is a professor at Mainz University in Germany (or more precisely Johannes Gutenberg-Universität Mainz). Christopher has published in *AJPT*, *EAR*, *AOS*, *RAS*, and *TAR* among other outlets. Christopher holds a chair in Corporate Governance and Auditing at Mainz and is a graduate of Mannheim University. Christopher has an extensive international conference travel history and has spent time visiting universities in the United States and Canada as well as participating fully in the European Behavioral Audit Research Network. Christopher will be the prime lead on behavioral audit manuscripts and also be assisting in understanding European related institutional details in management accounting and corporate governance.

### **Bertrand Malsch**

Queen's University, Smith School of Business, Kingston, Ontario, Canada

Bertrand Malsch is a colleague at Queen's University where I have had the pleasure of working with him on interdisciplinary behavioral and social research. Our paper in *AJPT* sets out some editorial standards for assessing the quality of field research done from both a positivist and an interpretivist perspective. Bertrand brings a strong record of publishing in accounting (*AOS*, *CAR*, *AJPT*) with interests in auditing, corporate governance, and management accounting in addition to publishing in management journals (*JMS*). Bertrand will handle most of the more interpretivistic field studies whereas David Smith and I will handle the more positivist ones.

### **David Smith**

RMIT University, School of Accounting, Business IT, Melbourne, Australia

The Dean of the School of Accounting, Information Systems and Supply Chain at RMIT University's David Smith is the Australia/Asia-Pacific member of the editorial team. David brings extensive experience in the Australia-Pacific community including a long record of publication in key accounting journals including *AOS*, *MAR*, *BRIA*, and more. Lately, David has specialized in positivist field studies of management accounting and also brings a strong interest in the not-for-profit sector to the role. While field studies are his recent passion, he has extensive experience

with survey-based accounting research. David handles some of the management accounting field studies, survey papers, and helps out with methodological papers.

### **Douglas E. Stevens**

Georgia State University, Robinson College of Business, School of Accountancy, Atlanta, GA, USA

Georgia State's Doug Stevens brings his expertise in experimental markets to *BRIA*. Doug combines his academic research and editing with being the Director of GSU's School of Accountancy. Doug has published in the normal set of accounting journals (including *TAR*, *CAR* and *BRIA*) as well as some of the key experimental economics journals. Doug will be handling most of the experimental markets papers at *BRIA*. Doug has published a book in 2018 entitled "Social Norms and the Theory of the Firm" with Cambridge University Press that should be a must read for management accounting experimental markets researchers.

## **Editorial Board (June 1, 2017–May 31, 2020)**

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Richard A. Young	<i>The Ohio State University</i>

## SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *Behavioral Research in Accounting* 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	3	57	23	83	72	11
2019	7	73	41	121	118	3
2018	21	59	47	127	120	7
2017	21	62	41	124	103	21
2016	25	62	38	125	104	21

- (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 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	57	43	75%	13	23%	1	2%
2019	73	58	79%	8	11%	7	10%
2018	59	43	73%	2	3%	14	24%
2017	62	45	73%	0	0%	17	27%

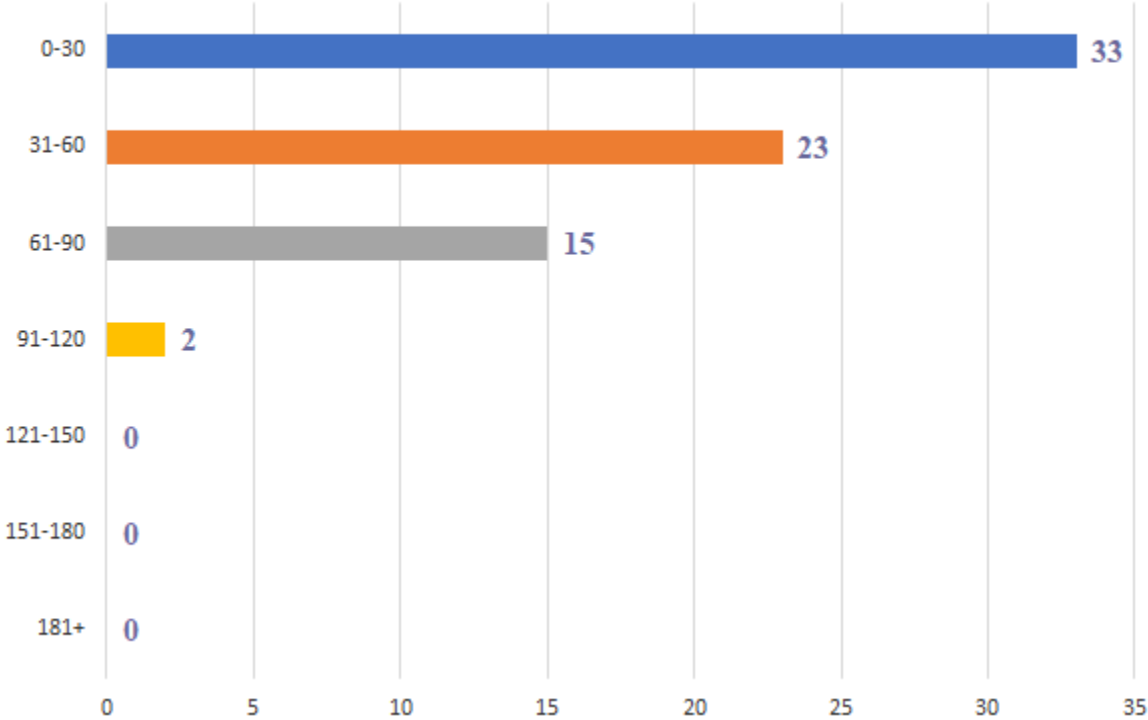
- (a) Number of submitted manuscripts from that year's cohort.
- (b) Number of rejected manuscripts from that year's cohort.
- (c) Percent of rejected manuscripts from that year's cohort.
- (d) Number of manuscripts still being evaluated (no report yet, revise, resubmit).
- (e) Percent of manuscripts 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 72 submissions that were evaluated in 2020, the mean turn time was 34 days. Median turn time was 42 days.

**EXHIBIT 1**

**Turnaround Times for Decisions Made in the Year Ended December 31, 2020**

# of Decisions (includes new submissions and revisions)





# 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
<b><i>Behavioral Research in Accounting</i></b>	<b>46,214</b>
<i>Accounting Historians Journal</i>	44,199
<i>The Journal of the American Taxation Association</i>	32,765
<i>Journal of International Accounting Research</i>	29,875
<i>Journal of Governmental &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. *Behavioral Research in Accounting* is ranked #58 of 155 Accounting (Business, Management, and Accounting: Accounting) journals (CiteScore, Elsevier, 2020).
2. Percentage of international authors: 43%.
3. View the Most Read and Most Cited papers for *BRIA* on the AAA's [Digital Library](#).

## CITATION INDICES

*Behavioral Research in Accounting* is a highly respected journal in the accounting and economics categories. 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 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
<b><i>Behavioral Research in Accounting</i></b>	<b>1.058</b>	<b>1.123</b>	<b>0.903</b>	<b>0.818</b>	<b>0.557</b>	<b>0.457</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>The Journal of the American Taxation Association</i>	1.416	0.627	0.786	1.468	0.850	1.227
<i>Journal of Emerging Technologies in Accounting</i>	0.879	0.859	0.351	0.490	0.372	0.214
<i>Journal of Information Systems</i>	1.671	1.187	0.780	0.780	0.752	0.502
<i>Journal of International Accounting Research</i>	0.832	0.876	0.675	0.397	0.493	0.385
<i>Journal of Management Accounting Research</i>	1.269	0.973	1.213	1.106	0.648	0.743
<i>The Accounting Review</i>	3.729	2.968	2.608	5.446	5.240	3.946
<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

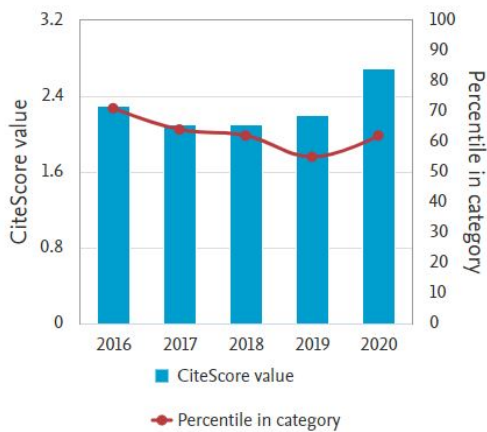
In 2016, CiteScore was added to the Scopus metrics. CiteScore measures the citations on articles published in the previous 3 years. All article types are counted. Scopus metrics now include Source Normalized Impact per Paper (SNIP), SCImago Journal Rank (SJR), and citation and document counts and percentage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

### CiteScore rank 2020 [i](#)

Category	Rank	Percentile
Business, Management and Accounting Accounting	#58/155	62nd
Business, Management and Accounting Organizational Behavior and Human Resource Management	#79/200	60th

#### Accounting

##### CiteScore trend



#### Organizational Behavior and Human Resource Management

##### 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

*Behavioral Research in Accounting* 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 *BRIA*'s position on selected rankings, along with those of peers from the accounting and finance disciplines. Detailed explanations of the selected rankings follow.

*Behavioral Research in Accounting* ranks as A (second on a five-point scale) on the widely followed Australian Business Deans Council (ABDC) journal list. Other international rankings also show *BRIA* broadly in line with its peers.

TABLE 5  
*Behavioral Research in Accounting*

Journal	ABDC 2019	ABS 2018	EJL 2019	HCERES 2019	VHB 2015
<i>Behavioral Research in Accounting</i> †	A	3	S	B	B
<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.