

Accounting Horizons

A Publication of the
American Accounting Association



**American
Accounting
Association**
Thought Leaders in
Accounting

Accounting
HORIZONS

December 2018

Information Packet

INTRODUCTION

Accounting Horizons is one of three association-wide journals published by the American Accounting Association (AAA). This journal seeks to bridge academic and professional audiences with articles that focus on accounting, broadly defined, and that provide insights pertinent to the accounting profession. The contents of *Accounting Horizons*, therefore, should interest researchers, educators, practitioners, regulators, and students of accounting. Accordingly, papers submitted for publication must address subjects that appeal to these readers and must be written in a style that communicates effectively across these diverse groups. Because of the broad focus of this journal, the scope of acceptable manuscripts is also broad. Papers may deal with any aspect of accounting, including—but not limited to—the following topics:

- Accounting ethics
- Assurance services
- Financial reporting
- Impact of accounting on organizations and individual behavior
- Information systems
- Managerial accounting
- Regulation of the profession and related legal developments
- Risk management
- Taxation

The editor welcomes submissions of manuscripts addressing innovative topics and concerns. One of the main objectives of *Accounting Horizons* is to establish a dialogue—a bridge of ideas—between accounting academics and the business community. From time to time, the editor will commission think pieces, memorials, historical and other reviews, editorials, and original research relevant to current issues and the future of the accounting profession. Ideas for such articles may come from the associate editors, the executive committee of the AAA, or other sources. In addition, reviews of contemporary professional literature, commentaries on practice, and reports of current events will appear when developments warrant.

All submitted articles processed for publication will be peer reviewed. Articles that address an especially timely subject will be evaluated and refereed on an expedited basis to facilitate prompt publication if accepted.

Copyright American Accounting Association 2018



EDITORS AND EDITORIAL BOARD

Senior Co-Editor

Gopal V. Krishnan

Bentley University

Gopal Krishnan is a Trustee Professor of Accountancy and the coordinator of the Ph.D. program in accounting at Bentley University. Before joining Bentley, he was the Chair of the Accounting Department at the Kogod School of Business, American University, Washington, D.C. He has also taught at Lehigh University and George Mason University. He is a Chartered Accountant, Certified Public Accountant, Certified Management Accountant, and a Chartered Global Management Accountant. Professor Krishnan is cited in *Who's Who Among America's Teachers* for his teaching excellence. His research addresses issues concerning auditor independence and audit quality, corporate governance and earnings management. He has published more than 60 articles in accounting and finance journals, including *Contemporary Accounting Research*, *The Accounting Review*, *Review of Accounting Studies*, *Journal of Banking & Finance*, *The Journal of the American Taxation Association*, *Auditing: A Journal of Practice & Theory*, *Journal of Accounting and Public Policy*, *Accounting Horizons*, and *Journal of Business Ethics*. His work has been featured in *Bloomberg Businessweek*, *Accounting Today*, *CNBC.com*, *Reuters*, *CFOWorld*, and *CFO.com*. His coauthored article on a synthesis of audit quality literature was awarded the 2016 Best Paper Award by the Auditing Section of the American Accounting Association. He holds a Ph.D. from the University of North Texas.

Senior Co-Editor

Ray J. Pfeiffer

Texas Christian University

Ray Pfeiffer holds a Ph.D. in accounting from the University of North Carolina at Chapel Hill. Prior to that, he was a member of the audit staff of Deloitte, Haskins, and Sells. He began his academic career at the University of Massachusetts Amherst (1994–2008). In 2008–2009, he served as the FASB Research Fellow in Norwalk, CT. He joined the faculty at the Neeley School of Business in fall 2009 as Chair of the Accounting Department and since 2014 has served as Associate Dean for Undergraduate Programs. His research focuses on capital markets and financial reporting, specifically on issues relevant to the decisions made by participants in the financial reporting environment. He has published his work in various journals including *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting and Economics*, and *Journal of Financial Reporting*.

Former Senior Editors of Accounting Horizons

1987–1988	Robert K. Mautz
1989–1991	Robert J. Sack and John C. Burton
1992–1994	Jerry L. Arnold
1995–1997	Helen Gernon
1998–2000	Eugene A. (Gene) Imhoff, Jr.
2001–2003	James A. Largay, III
2004–2006	Robert C. Lipe
2007–2009	Ella Mae Matsumura and David A. Ziebart
2010–2012	Dana R. Hermanson and Terry Shevlin
2013–2015	Paul A. Griffin and Arnold M. Wright
2016–2018	Teri Lombardi Yohn

Editors

Jack T. Ciesielski

The Analyst's Accounting Observer

Jack T. Ciesielski founded R.G. Associates in 1992 and started publishing *The Analyst's Accounting Observer* in May of that year. A graduate of Loyola University Maryland's undergraduate accounting and master's in finance programs and a CPA since 1978 and a CFA since 1988, he spent nearly 7 years as a security analyst with the Legg Mason Value Trust in Baltimore. Prior to joining Legg Mason, he held various positions in the accounting profession as an auditor and as an educator. Mr. Ciesielski has been a member of the Financial Accounting Standards Advisory Council of the FASB, and a member of FASB's Investors Technical Advisory Committee, which advised the FASB on the information needs of investors during its existence. Actively involved in standard setting as a member of the FASB's Emerging Issues Task Force and as a member of the AICPA's Accounting Standards Executive Committee (now the AICPA's Financial Reporting Executive Committee), he was the first investor community representative to be named to either body. He is currently a member of the CFA Institute's Corporate Disclosure Policy Committee. In addition to writing the *Accounting Observer*, Mr. Ciesielski has occasionally contributed to *Fortune* and *Barron's*. He has also testified before the U.S. Senate and the Securities & Exchange Commission on accounting matters on numerous occasions..

Jagan Krishnan, Ph.D.

Temple University

Jagan Krishnan is a Professor and Merves Senior Research Fellow in the department of accounting. He is the coordinator of the Ph.D. program in accounting and teaches undergraduate and doctoral courses in auditing. He has over 30 years of teaching and professional experience in auditing and consulting. He is the recipient of the 2003 Musser Award for Leadership in Teaching and the 2000 Beta Alpha Psi Teacher of the Year Award. His research interests are in the areas of audit quality, corporate governance, auditor litigation, regulation, and fraudulent financial reporting. He is an editor of *Accounting Horizons* and currently serves on the editorial boards of *The Accounting Review*, *Accounting Horizons*, *Auditing: A Journal of Practice & Theory*, *Journal of Accounting*, *Auditing and Finance*, and *Current Issues in Auditing*. He has published articles in academic journals including *The Accounting Review*, *Review of Accounting Studies*, *Contemporary Accounting Research*, *Auditing: A Journal of Practice & Theory*, *Accounting Horizons*, *Journal of Accounting*, *Auditing*, and *Finance*, and *Journal of Accounting and Public Policy*. He is listed among prolific auditing researchers by two different studies. Prior to entering academia, he worked in the audit and consulting divisions of affiliates of Ernst & Young and KPMG.

Carol A. Marquardt, Ph.D.

Baruch College–CUNY

Professor Marquardt is a Professor of Accountancy at Baruch College–CUNY, Zicklin School of Business. Her research focuses on determinants and implications of corporate financial reporting strategy. Professor Marquardt has been published in journals such as *The Accounting Review*, *Journal of Accounting Research*, and *Review of Accounting Studies*. She serves on the Advisory and Review Board, *The Accounting Review*, 2005-present, and is an *ad hoc* reviewer for *Accounting Horizons*, *Contemporary Accounting Research*, *Econometrica*, *Journal of Accounting Auditing and Finance*, *Journal of Accounting and Economics*, *Journal of Accounting and Public Policy*, *Journal of Business Finance and Accounting*, *Review of Accounting Studies*, and *The Accounting Review*.

Linda A. Myers, Ph.D.

The University of Tennessee

Professor Myers is the Haslam Chair of Business and Distinguished Professor of Accounting at The University of Tennessee. She is also holder of the Kinney Family Faculty Research Fellowship and is a Faculty Research Fellow at The University of Tennessee's C. Warren Neel Corporate Governance Center. Professor Myers has published more than 30 peer-reviewed papers in numerous journals including: *The Accounting Review*; *Journal of Accounting and Economics*; *Journal of Accounting Research*; *Contemporary Accounting Research*; *Review of Accounting Studies*; *Accounting, Organizations and Society*; *Auditing: A Journal of Practice & Theory*; *Accounting Horizons*; *Journal of Accounting*, *Auditing and Finance*; and *Journal of Accounting and Public Policy*, among others, and her research has been featured in the *New York Times*, the *Economist*, and on NPR's *Marketplace*.

Business program. Professor Myers serves as editor and on editorial boards of a number of journals, and she received the American Accounting Association's Notable Contribution to the Auditing Literature Award in 2014, the American Accounting Association's Financial Accounting and Reporting Section Best Paper Award in 2009, the Financial Executives Research Foundation's Award for the Outstanding Accounting Review Article in 2004.

Peter F. Pope, Ph.D.

The London School of Economics and Political Science

Peter Pope is a professor of accounting at the London School of Economics. His research has been published in several of the leading accounting, management, and finance journals, such as *The Accounting Review*, *Contemporary Accounting Research*, *Journal of Finance*, *Accounting and Business Research*, *British Accounting Review*, *European Financial Management*, *Journal of Forecasting*, and *Managerial Auditing Journal*.

Sundaresh Ramnath, Ph.D.

University of Miami

Professor Ramnath is an associate professor in accounting at the University of Miami. His primary research focus is on the use of accounting information by capital market participants. He has published in a number of scholarly journals, including the *Journal of Accounting Research*, *Journal of Accounting and Economics*, *Contemporary Accounting Research*, *Review of Financial Studies*, and *International Journal of Forecasting*.

Lynn Rees, Ph.D.

Utah State University

Professor Lynn Rees is the Bonnie B. and James H. Quigley/Deloitte Foundation Professor of Accountancy at Utah State University. He received his Ph.D. from Arizona State University and has previously been on the faculties at Texas A&M University, Washington State University, and the University of Houston. He also served as a research fellow at the Financial Accounting Standards Board where he informed accounting standard setters by conducting original research and summarizing existing studies that directly pertain to issues addressed by the board. His research and teaching interests are in the information content and value-relevance of financial reporting both in the domestic and international domain. Professor Rees has published articles in top-tier scholarly journals such as, *The Accounting Review*, *Journal of Accounting Research*, *Journal of Finance*, *Contemporary Accounting Research*, and *Review of Accounting Studies*, among others. His research has contributed to knowledge concerning how capital market participants use and interpret accounting information. Professor Rees is currently serving as an editor for *Accounting Horizons*. He has served as co-editor of the *Journal of International Accounting Research*, as associate editor of *Advances in Accounting*, and as an editorial board member and *ad-hoc* referee for several other journals.

Vernon J. Richardson, Ph.D.

University of Arkansas

Vernon J. Richardson is professor of accounting and the G. William Glezen Distinguished Chair in the Sam M. Walton College of Business at the University of Arkansas. He is also a research fellow at the International Business School Suzhou, Xi'an Jiaotong-Liverpool University. He received his B.S., M.Acc., and M.B.A. from Brigham Young University and a Ph.D. in accounting from the University of Illinois at Urbana-Champaign. He has taught students at the University of Arkansas, the University of Illinois, Brigham Young University, Baruch College-CUNY, Aarhus University, The University of Kansas, Xi'an Jiaotong-Liverpool University, and the China Europe International Business School (Shanghai).

Dr. Richardson is a member of the American Accounting Association. He has served as president of the American Accounting Association Information Systems section. He was formerly editor at *The Accounting Review*. He also served as associate editor at *MIS Quarterly* and *Journal of Information Systems*. He has published articles in *The Accounting Review*, *Journal of Information Systems*, *Journal of Accounting and Economics*, *Contemporary Accounting Research*, *MIS Quarterly*, *Journal of Management Information Systems*, *Journal of Operations Management*, and *Journal of Marketing*. He has coauthored two textbooks: *Accounting Information Systems* and *Data Analytics for Accounting* with McGraw Hill.

Editorial Board

Charles D. Bailey	<i>The University of Memphis</i>
Steven Balsam	<i>Temple University</i>
Mark S. Beasley	<i>North Carolina State University</i>
Donal Byard	<i>Baruch College–CUNY</i>
Andrew C. Call	<i>Arizona State University</i>
Ying Cao	<i>The Chinese University of Hong Kong</i>
Cory A. Cassell	<i>University of Arkansas</i>
Margaret H. Christ	<i>The University of Georgia</i>
Theodore E. Christensen	<i>Brigham Young University</i>
Bryan K. Church	<i>Georgia Institute of Technology</i>
Michael B. Clement	<i>The University of Texas at Austin</i>
Lauren M. Cunningham	<i>The University of Tennessee</i>
Jeffrey T. Doyle	<i>Utah State University</i>
Michael S. Drake	<i>Brigham Young University</i>
Scott Duellman	<i>Saint Louis University</i>
Randal J. Elder	<i>Syracuse University</i>
Michael L. Ettredge	<i>The University of Kansas</i>
Annita Florou	<i>King's College London</i>
Marshall A. Geiger	<i>University of Richmond</i>
Dana R. Hermanson	<i>Kennesaw State University</i>
Max Hewitt	<i>The University of Arizona</i>
D. Eric Hirst	<i>The University of Texas at Austin</i>
Thomas Jeanjean	<i>ESSEC Business School</i>
Marsha B. Keune	<i>University of Dayton</i>
Todd Kravet	<i>University of Connecticut</i>
Jayanthi Krishnan	<i>Temple University</i>
Stacie K. Laplante	<i>University of Wisconsin–Madison</i>
Robert C. Lipe	<i>University of South Carolina</i>
Ella Mae Matsumura	<i>University of Wisconsin–Madison</i>
Steven R. Matsunaga	<i>University of Oregon</i>
Sarah E. McVay	<i>University of Washington</i>
Brian P. Miller	<i>Indiana University Bloomington</i>
Gary S. Monroe	<i>UNSW Sydney</i>
James N. Myers	<i>University of Arkansas</i>
Albert L. Nagy	<i>John Carroll University</i>
Thomas C. Omer	<i>University of Nebraska–Lincoln</i>
Marlene A. Plumlee	<i>The University of Utah</i>
Richard A. Price, III	<i>Utah State University</i>
K. Raghunandan	<i>Florida International University</i>
Kristina Rennekamp	<i>Cornell University</i>
Katherine Schipper	<i>Duke University</i>
Joseph H. Schroeder	<i>Indiana University</i>
Timothy A. Seidel	<i>Brigham Young University</i>
Catherine Shakespeare	<i>University of Michigan</i>
Nathan Y. Sharp	<i>Texas A&M University</i>
Padmakumar M. Sivadasan	<i>Tulane University</i>
Rodney E. Smith	<i>California State University, Long Beach</i>
Mary S. Stone	<i>The University of Alabama</i>

Stephen R. Stubben
Brad M. Tuttle
Ann Vanstraelen
Shankar Venkataraman
Xue Wang
Terry D. Warfield
Marcia W. Watson
Michael S. Wilkins
Ryan J. Wilson
Zhongxia (Shelly) Ye
Yuan Zhang
David A. Ziebart

The University of Utah
University of South Carolina
Maastricht University
Georgia Institute of Technology
The Ohio State University
University of Wisconsin–Madison
The University of North Carolina at Charlotte
Trinity University
University of Oregon
The University of Texas at San Antonio
The University of Texas at Dallas
University of Kentucky

SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *Accounting Horizons* for the period from 2014 to 2018.

TABLE 1
Annual Activity Summary—For the Calendar 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)
2018	64	174	118	356	293	63
2017	46	199	103	348	282	66
2016	43	197	100	340	284	56
2015	53	166	108	327	273	54
2014	44	162	131	337	277	60

- (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 2018.

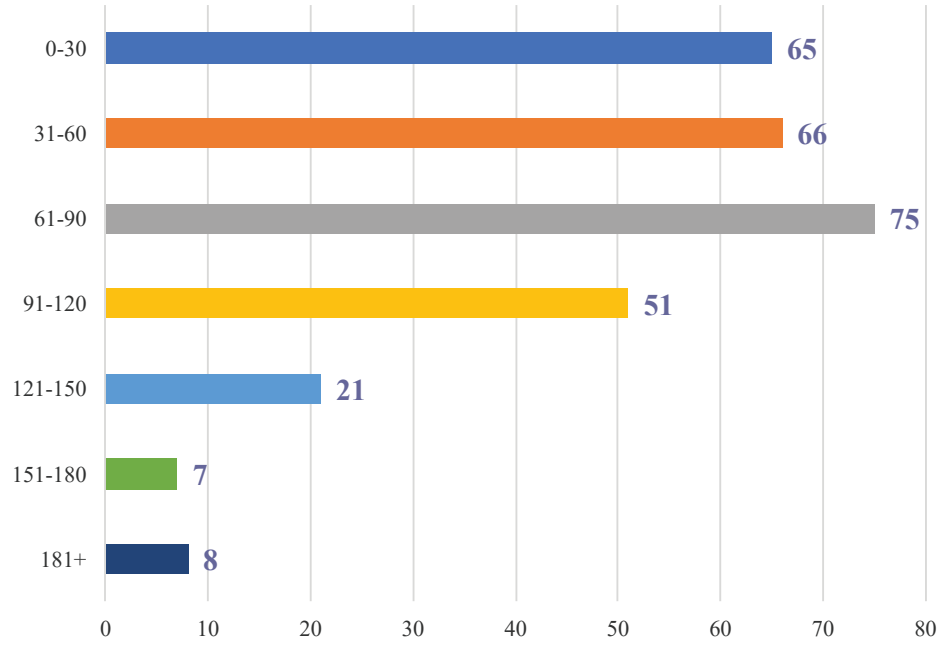
TABLE 2
Annual Outcome Summary—By Calendar Year Cohort

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)
2018	174	103	59%	70	40%	1	1%
2017	199	136	68%	41	21%	22	11%
2016	197	139	71%	28	14%	30	15%
2015	166	130	78%	0	0%	36	22%
2014	162	123	76%	0	0%	39	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

Of the 293 manuscripts available for evaluation in 2018, the mean turn time was 70 days. Median turn time was 67 days.

EXHIBIT 1
Turnaround Times for Decisions Made in the Year Ended December 31, 2018.



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 2017.

TABLE 3
2017 AAA Digital Library and Content Aggregators Downloads (Full-Text)

Journals	Downloads
<i>The Accounting Review</i> *	779,167
<i>Accounting Horizons</i>*	241,690
<i>Issues in Accounting Education</i> *	215,469
<i>Auditing: A Journal of Practice & Theory</i>	203,841
<i>Journal of Management Accounting Research</i>	96,711
<i>Journal of Information Systems</i>	89,783
<i>Current Issues in Auditing</i>	84,915
<i>Behavioral Research in Accounting</i>	50,902
<i>Journal of International Accounting Research</i>	34,039
<i>The Journal of the American Taxation Association</i>	33,857
<i>Journal of Emerging Technologies in Accounting</i>	30,006
<i>Accounting and the Public Interest</i>	11,765
<i>Journal of Governmental & Nonprofit Accounting</i>	10,238
<i>The ATA Journal of Legal Tax Research</i>	5,014
<i>Journal of Financial Reporting</i>	3,934
<i>Journal of Forensic Accounting Research</i>	2,904
<i>Accounting Historians Journal</i>	768

* Association-wide journal.

Other Important Statistics

1. *Accounting Horizons* is ranked #24 of 130 Accounting (Business, Management, and Accounting: Accounting) journals (CiteScore, Elsevier, 2018).
2. Percentage of international authors: 30%

TOP 10 ARTICLES (AAA Digital Library, 2018)

1. Robert N. Anthony: A Pioneering Thinker in Management Accounting
Jacob G. Birnberg
2. A Fresh Look at Accounting Ethics (or Dr. Smith Goes to Washington)
L. Murphy Smith
3. An Intellectual Memorial to Robert Raymond Sterling, Accounting Reformer
Thomas A. Lee, Peter W. Wolnizer
4. Robert T. Sprouse and Fundamental Concepts of Financial Accounting
Robert J. Swieringa
5. The Impact of Client and Auditor Gender on Auditors' Judgments (Retracted)
Anna Gold, James E. Hunton, Mohamed I. Gomaa
6. A Review of the Archival Literature on Audit Partners
Clive S. Lennox, Xi Wu
7. Anthony G. Hopwood: Academic Iconoclast and Entrepreneur 1944–2010
Jacob G. Birnberg, Michael Bromwich, John Roberts
8. Sampling Practices of Auditors in Public Accounting, Industry, and Government (Retracted)
Thomas W. Hall, James E. Hunton, Bethane Jo Pierce
9. The “New Statistics” and Nullifying the Null: Twelve Actions for Improving Quantitative Accounting Research Quality and Integrity
Dan N. Stone
10. Reflections on a Decade of SOX 404(b) Audit Production and Alternatives
William R. Kinney, Roger D. Martin, Marcy L. Shepardson

CITATION INDICES

Accounting Horizons is a highly respected journal in the accounting and economics categories. This section provides data on rankings drawn from Scopus (Elsevier, 2018), presents citation counts from Elsevier’s new CiteScore, compares impact factors from the Social Science Citation Index (Clarivate Analytics, 2018), reviews the Top 10 Google Scholar journals in the Accounting and Taxation subcategory of Business and Economics, 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 the AAA journal collection (if available), as well as the data for comparable journals in the accounting and finance disciplines. In the accounting discipline, *Accounting Horizons* ranks on a par with the top journals in accounting and economics.

TABLE 4
SNIP and SJR Rankings: 2015–2017

Source Title	SNIP			SJR		
	2017	2016	2015	2017	2016	2015
<i>Accounting Horizons</i>	1.584	1.099	1.909	0.720	0.926	1.063
AAA Peers						
<i>Accounting and the Public Interest</i>	0.703	0.799	0.394	0.234	0.206	0.299
<i>Accounting Historians Journal</i>	0.169	0.072	0.934	0.145	0.125	0.506
<i>Auditing: A Journal of Practice & Theory</i>	2.088	1.099	1.909	1.710	0.926	1.063
<i>Behavioral Research in Accounting</i>	0.903	1.188	0.900	0.457	0.833	0.642
<i>Current Issues in Auditing</i>	0.686	0.386	0.248	0.223	0.270	0.229
<i>Issues in Accounting Education</i>	1.471	1.075	1.062	0.715	0.582	0.765
<i>Journal of the American Taxation Association</i>	0.786	1.097	0.535	1.227	1.462	0.859
<i>Journal of Emerging Technologies in Accounting</i>	0.351	0.648	0.283	0.214	0.161	0.139
<i>Journal of Information Systems</i>	0.780	1.535	1.199	0.502	0.718	0.643
<i>Journal of International Accounting Research</i>	0.675	1.510	0.942	0.385	0.379	0.478
<i>Journal of Management Accounting Research</i>	1.213	1.204	0.398	0.743	0.964	0.783
<i>The Accounting Review</i>	2.608	2.298	3.237	3.946	3.571	4.478
Accounting and Finance Peers						
<i>Accounting, Auditing & Accountability Journal</i>	1.981	1.611	1.507	2.187	1.579	0.880
<i>Accounting & Finance</i>	1.036	1.035	1.256	0.384	0.607	0.547
<i>Accounting, Organizations and Society</i>	1.816	2.004	2.813	1.771	2.451	2.515
<i>British Accounting Review</i>	1.706	1.754	2.065	0.986	0.746	0.711
<i>Contemporary Accounting Research</i>	2.074	2.681	1.774	2.604	3.190	2.594
<i>European Accounting Review</i>	1.690	1.718	1.504	0.902	1.418	0.828
<i>Journal of Accounting & Economics</i>	3.311	3.787	3.507	6.875	7.662	6.834
<i>Journal of Accounting and Public Policy</i>	1.673	1.884	1.478	0.910	1.530	1.030
<i>Journal of Accounting Research</i>	3.453	3.111	2.649	6.957	6.172	5.733
<i>Journal of Finance</i>	5.805	5.685	4.786	18.318	20.973	14.54
<i>Journal of Financial Economics</i>	4.531	4.604	4.028	12.489	13.218	9.920
<i>Management Accounting Research</i>	2.881	3.479	2.715	1.426	2.494	1.913
<i>Review of Accounting Studies</i>	1.886	1.687	1.708	2.757	2.867	2.039

Source: SCOPUS database, <http://www.journalmetrics.com>, Elsevier, 2018.

CiteScore

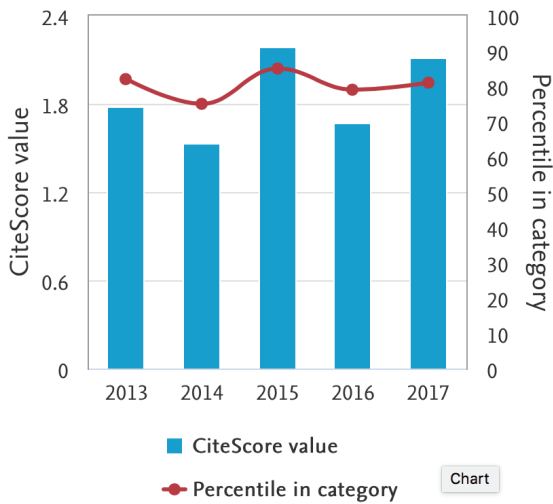
In 2016, CiteScore was added to the Scopus metrics. CiteScore measures the citations on articles published in the previous 3 years. All article types are counted. Scopus metrics now include Source Normalized Impact per Paper (SNIP), SCImago Journal Rank (SJR), and citation and document counts and percentage cited (CiteScore). Another way of looking at this is SNIP is article impact, SJR is the journal impact, and CiteScore is a simplified view of the journal’s citation analysis. The following images show the CiteScore trend for *Horizons*, and the CiteScore table lists the 2016 CiteScore for each journal in the AAA collection indexed in Scopus.

CiteScore rank ⓘ

Category	Rank	Percentile
Business, Management and Accounting	#24/130	81st
Accounting		

Accounting

CiteScore trend



Source: CiteScore, Elsevier, 2018.

Journal	CiteScore, 2018	
	2017 Citations/2014-2016 docs	
<i>Accounting Historians Journal</i>	0.41	13 cites/32 docs
<i>Accounting Horizons</i>	2.11	264 cites/125 docs
<i>Accounting and the Public Interest</i>	0.47	8 cites/17 docs
<i>Accounting Review, The</i>	3.24	796 cites/246 docs
<i>ATA Journal of Legal Tax Research</i>	0.08	2 cites/25 docs
<i>Auditing: A Journal of Practice & Theory</i>	2.55	280 cites/110 docs
<i>Behavioral Research in Accounting</i>	1.17	54 cites/46 docs
<i>Current Issues in Auditing</i>	0.38	18 cites/47 docs
<i>Issues in Accounting Education</i>	0.92	84 cites/91 docs
<i>Journal of the American Taxation Association</i>	1.04	51 cites/49 docs
<i>Journal of Emerging Technologies in Accounting</i>	0.54	25 cites/46 docs
<i>Journal of Financial Reporting</i>	new	new
<i>Journal of Forensic Accounting Research</i>	new	new
<i>Journal of Governmental & Nonprofit Accounting</i>	n/a	n/a
<i>Journal of Information Systems</i>	1.36	101 cites/74 docs
<i>Journal of International Accounting Research</i>	0.72	36 cites/50 docs
<i>Journal of Management Accounting Research</i>	1.62	110 cites/68 docs

WEB OF SCIENCE: SOCIAL SCIENCE CITATION INDEX

The *Journal Citation Report (JCR)*, Clarivate Analytics, formerly Thomson Reuters) provides data that rank, evaluate, categorize, and compare journals that are indexed in the Social Science Citation Index (SSCI). The impact factor (IF), one of the data points of SSCI, is the industry measure of the frequency with which an article in a journal has been cited over a particular period. The annual *JCR* impact factor is a ratio between citations and recent citable items published. Thus, the impact factor of a journal is calculated by dividing the number of current year citations to articles published in that journal during the previous two years (*JCR*, 2018). The data listed below are the number of 2017 citations for articles published in the previous 2 years (2015-2016).

Journal	2017 Cites	2018 IF	2016 Cites	2017 IF	2015 Cites	2016 IF
<i>Accounting Horizons</i>	1803	1.730	1419	1.218	1161	0.881
<i>Auditing: A Journal of Practice & Theory</i>	2135	2.409	1639	1.937	1209	0.920
<i>The Accounting Review</i>	9386	2.247	7941	2.304	6059	1.953
Accounting Peers						
<i>Accounting, Auditing, and Accountability</i>	3823	2.911	3030	2.732	2094	1.911
<i>Accounting, Organizations and Society</i>	6473	2.077	5371	2.158	4358	2.464
<i>Contemporary Accounting Research</i>	3539	2.065	2953	2.269	2137	1.782
<i>Journal of Accounting & Economics</i>	8411	3.282	7303	3.839	5373	3.535
<i>Journal of Accounting Research</i>	7153	4.542	6163	3.000	4851	2.243
<i>Management Accounting Research</i>	2261	3.800	2291	3.000	1074	2.286
<i>Review of Accounting Studies</i>	1670	1.588	1515	1.756	1074	1.513

GOOGLE SCHOLAR

The illustration below shows the top 10 journals in the Accounting and Taxation subcategory of the Business, Economics, and Management category of Google Scholar. The h5-index is Google's version of an impact factor. It is based on the Hirsch index and tracks articles and citations over a 5-year period. If a journal has an h5-index of 10, it means the journal published 10 articles that were cited at least 10 times. The h5-median for a publication is the median number of citations for the articles that make up its h5-index. As illustrated below, *The Accounting Review* is the top journal in this category. In addition, *Auditing: A Journal of Practice & Theory* is #6 on this list, and *Accounting Horizons* is #11.

Categories > Business, Economics & Management > Accounting & Taxation ▾			
	Publication	h5-index	h5-median
1.	The Accounting Review	<u>62</u>	108
2.	Journal of Accounting and Economics	<u>58</u>	111
3.	Journal of Accounting Research	<u>51</u>	92
4.	Contemporary Accounting Research	<u>48</u>	87
5.	Review of Accounting Studies	<u>41</u>	57
6.	AUDITING: A Journal of Practice & Theory	<u>37</u>	56
7.	Accounting, Organizations and Society	<u>36</u>	57
8.	Management Accounting Research	<u>34</u>	47
9.	Accounting, Auditing & Accountability Journal	<u>32</u>	44
10.	Critical Perspectives on Accounting	<u>32</u>	44
11.	Accounting Horizons	<u>30</u>	45

POSITIONING IN INTERNATIONAL RANKINGS

Accounting Horizons is in a number of international journal rankings, as tracked by the Harzing Journal Quality List (<http://www.harzing.com>, updated April 2017). The following table lists *Horizons*' position on selected rankings, along with those of peers from the accounting and finance disciplines. Detailed explanations of the selected rankings follow.

Accounting Horizons 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 *Horizons* broadly in line with its peers.

TABLE 5
Accounting Horizons in International Rankings

Journal	ABDC 2016	EJL 2016	ESS 2016	HEC 2011	UQ 2011
<i>Accounting Horizons</i>	A	S	2	B	2
Accounting Peers					
<i>Accounting and the Public Interest</i> †	B				
<i>Accounting Historians Journal</i> †	B			B	3
<i>Accounting, Auditing & Accountability Journal</i>	A	S	1	B+	1
<i>Accounting, Organizations and Society</i>	A*	P+	0+	A	1
<i>Auditing: A Journal of Practice & Theory</i> †	A*	P	1	B+	2
<i>Behavioral Research in Accounting</i> †	A	S	2	B+	2
<i>British Accounting Review</i>	A	S	2	B	2
<i>Contemporary Accounting Research</i>	A*	P+	0	A	1
<i>Current Issues in Auditing</i> †	B				
<i>European Accounting Review</i>	A*	P	1	A	2
<i>International Journal of Accounting</i>	A		1	B	4
<i>International Journal of Auditing</i>	A			B	3
<i>Issues in Accounting Education</i> †	A		2	C	2
<i>Journal of Accounting & Economics</i>	A*	P+	0+	A	1
<i>Journal of Accounting and Public Policy</i>	A	S	1	B+	2
<i>Journal of Accounting Research</i>	A*	P+	0+	A	1
<i>Journal of Business Finance & Accounting</i>	A	P	1	B+	2
<i>Journal of Emerging Technologies in Accounting</i> †	C				
<i>Journal of Governmental & Nonprofit Accounting</i> †	B				
<i>Journal of Information Systems</i> †	A		2	B	2
<i>Journal of International Accounting Research</i> †	A	S	2	C	3
<i>Journal of Management Accounting Research</i> †	A	S	1	B+	1
<i>Management Accounting Research</i>	A*	P	1	B+	2
<i>Review of Accounting Studies</i>	A*	P+	0	A	2
<i>The Accounting Review</i> †	A*	P+	0+	A	1

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

Australian Business Deans Council Journal Rankings List (2016)

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.

EJL 2016—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

ESS 2016—ESSEC Business School Paris

Rank	Interpretation
0+	Recognized internationally as the best in the discipline
0	Excellence at a level close to the top journals in the field
1	High-level scientific journals of international reputation and circulation
2	Generally national-circulation journals, or international journals of lesser reputation
3	Journals with a very narrow circulation or low profile

HEC 2011—Hautes Études Commerciales de Paris Ranking List

An amalgam of five rankings including *Financial Times*' Journals List (2010), and ABS (Association of Business Schools) (UK) Academic Journal Quality Guide.

Rank	Interpretation
A	Highest quality rating
B+ and B	Intermediate quality ratings
C	Lowest quality rating

UQ 2011—The University of Queensland Adjusted ERA Rankings List

This list is a combination of The University of Queensland 2007 list and the ERA (Excellence in Research for Australia) list. The ERA list is a national ranking.

Rank	Interpretation
1	Highest quality rating, A* ERA
2	Intermediate quality rating, A ERA
3	Intermediate quality rating, B ERA
4	Lowest quality rating, C ERA
