

**Journal of Information Systems**

A Publication of the Accounting  
Information Systems Section of the  
American Accounting Association



**American  
Accounting  
Association**  
Accounting  
Information Systems

Journal of Information  
**Systems**

December 2019

Information Packet

“After 24 years as a professional in risk assurance, 15 years managing the practice for EY, and now as the people leader for the entirety of our Americas Advisory Practice, I can speak firsthand to the importance of graduates with the skills and exposure to the latest techniques and technologies related to the intersection of IT and accounting and IT and business. Our need for graduates with these skills is growing exponentially and is likely to continue to do so in the foreseeable future.”

—JAY LAYMAN  
*E&Y Americas Advisory Talent Leader*

“I have been quite familiar with this journal since its inception and have been impressed with its rise to such prominence. Indeed, the *Journal of Information Systems (JIS)* is the preeminent journal in the accounting information systems arena. Of particular note is the editorial vision of allowing interdisciplinary work while maintaining a strict focus on appropriate methodological rigor and relevance of the research question. As I have reviewed numerous promotion and tenure portfolios over the years, I have consistently assessed *JIS* as an ‘A’ publication.”

—W. KEN HARMON  
*Provost and Vice President for Academic Affairs, Kennesaw State University*

“As a former president of both the American Accounting Association and the Association of Certified Fraud Examiners, I understand well the importance of accounting information systems training for our professionals. Additionally, the research published in the *Journal of Information Systems* helps to advance accounting, auditing and particularly forensic investigation knowledge to benefit the profession. Today, the most important skill to detect fraud is the ability to use technology to look for fraud symptoms.”

—W. STEVE ALBRECHT  
*Former President, American Accounting Association and Association of Certified Fraud Examiners*

“The AICPA’s CPA Horizons 2025 Research showed that within the next decade technology is expected to shift from a differentiator of the CPA profession to part of its baseline skillset. CPAs utilize technology to deliver superior services to internal customers and help external clients to assess and manage the risks associated with technology. The work of the AAA AIS and the *Journal of Information Systems* is critical to enabling this evolution of technology competency from specialist discipline to part of the mainstream baseline.”

—DONNY C. SHIMAMOTO, CPA, CITP, CGMA  
*Chair, AICPA Information Management and Technology Assurance Executive Committee  
Advisory Panel Member, AICPA CPA Horizons 2025 Research Initiative*

## INTRODUCTION

The *Journal of Information Systems (JIS)* is the academic journal of the Accounting Information Systems (AIS) Section of the American Accounting Association (AAA). *JIS*, which first published in 1987, publishes high-quality, leading-edge research that advances AIS knowledge. The vital importance of information technology in all aspects of business and government, broadly, and accounting and auditing, narrowly, has significantly heightened the need for the research published in *JIS*. This packet provides key background information and performance metrics on *JIS*. The information packet meets the needs of deans and other senior academics when considering the role of *JIS* in a portfolio of academic publication, as well as section members, Ph.D. students, their advisors, and other researchers when considering *JIS* as an outlet for their research.

All papers in *JIS* contribute to AIS, or to accounting or auditing research with an AIS component. This contribution may be direct, by working with settings in AIS, accounting, or auditing. Equally important, the contribution of a paper may be indirect, by bringing to AIS, accounting, and auditing the benefits and implications of research in management information systems, management science, computer science, psychology, sociology, or other business fields.

Because of its sustained editorial focus over three decades, *JIS* has played and continues to play a vital and unique role within the academic community. *JIS* explicitly considers the crucial interaction of accounting and auditing with information technology. *JIS* engages with a wide range of important research questions that journals in accounting, auditing, management information systems (MIS), computer science, or other cognate literatures do not often address.

The *Journal of Information Systems* publishes four categories of papers:

- **Research:**

Research papers in *JIS* meet the normal tenets of scientific research. *JIS* welcomes a wide range of research methods including analytic, archival, design science, experiment, field or case study, and survey/questionnaire.

- **Practice:**

Practice papers seek to inform the research community about developments that arise in the world of practice.

- **Knowledge Resources:**

The knowledge resources in *JIS* bring to the academic community's attention important sources of knowledge from books, journals, and the internet.

- **Commentary:**

*JIS* encourages the interchange of ideas that move the AIS discipline forward. Commentaries may have either an academic or practice focus and discuss AIS issues about which the author(s) are passionate.

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## EDITORS AND EDITORIAL BOARD

The editorial policy of the journal communicates the management of the peer-review process of individual papers, and is under the control of the senior editors.

### Senior Editors

#### Alexander Kogan, Ph.D.

Professor of Accounting Information Systems, Rutgers, The State University of New Jersey, Newark

Professor Kogan received his B.S./M.S. in operations research from Phystech—Moscow Institute of Physics and Technology, and his Ph.D. in computer science from the USSR Academy of Sciences. He is currently professor of accounting information systems at Rutgers Business School. Dr. Kogan's research efforts have been in the foundations of information systems. Dr. Kogan has published more than 80 papers. His research covers a wide range of topics from the development of fundamental aspects of established technologies such as knowledge-based systems to the prospects, problems, and applications of emerging technologies such as continuous auditing, audit analytics, and electronic commerce. His articles have appeared in *Artificial Intelligence*, *IEEE Transactions on Knowledge and Data Engineering*, *Decision Support Systems*, *Journal of Information Systems*, *Theoretical Computer Science*, *Information Processing Letters*, *Annals of Mathematics and Artificial Intelligence*, *Mathematical Programming*, *Discrete Applied Mathematics*, *SIAM Journal on Discrete Mathematics*, *Auditing: A Journal of Practice & Theory*, *Accounting Horizons*, *International Journal of Accounting Information Systems*, *International Journal of Digital Accounting Research*, *Journal of Emerging Technologies in Accounting*, *Journal of Information Technology Theory and Application*, *International Journal of Uncertainty, Fuzziness and Knowledge-Based Systems*, *Annals of Operations Research*, *INFOR—Information Systems and Operational Research*, *IS Audit & Control Journal*, *Management Accounting*, *Journal of Computational Mathematics and Mathematical Physics*, *Soviet Mathematics—Doklady*, conference proceedings, and topical volumes. Dr. Kogan is a past president of the Artificial Intelligence/Emerging Technologies Section of the American Accounting Association (currently called the Strategic and Emerging Technologies [SET] Section of AAA) and a member of RUTCOR—Rutgers University's Center for Operations Research. Dr. Kogan is the incoming senior co-editor of the *Journal of Information Systems*. He is the past editor and a current associate editor of *Journal of Emerging Technologies in Accounting*, and a member of the editorial boards of the *Annals of Mathematics* and *Artificial Intelligence and International Journal of Digital Accounting Research*. Dr. Kogan was a guest editor of the Special Issues of *Discrete Applied Mathematics* on Discrete Mathematics and Data Mining (DM & DM).

#### Patrick R. Wheeler, Ph.D., CPA (inactive), CITP

Associate Professor and Ph.D. Program Coordinator, Lynn Pippenger School of Accountancy, University of South Florida

Professor Wheeler teaches the managerial accounting Ph.D. seminar, the advanced research methods Ph.D. seminar, graduate-level IT Audit, graduate-level Contemporary Issues in Management Accounting, and undergraduate Accounting Information Systems. He also teaches in the college's new Doctor of Business Administration (D.B.A.) program and in the Florida Center for Cybersecurity. His research focuses on behavioral issues in information systems, especially in regard to the impact of computerized decision aids on business decision making. More than 20 of his papers have been published in scholarly journals, such as *The Accounting Review*, *Behavioral Research in Accounting*, *Journal of Information Systems*, and *International Journal of Accounting Information Systems*. He is also co-author on the 9th, 10th, and 11th editions of *Accounting Information Systems*. Dr. Wheeler, a CPA, serves as a member of the American Accounting Association (AAA), American Institute of Certified Public Accountants (AICPA), and Louisiana Society of Certified Public Accountants. He was an associate editor for *Behavioral Research in Accounting*, 2011—2014. He serves as an editorial board member or *ad hoc* reviewer for numerous publications; and is an incoming senior editor for *Journal of Information Systems*.

## Former Senior Editors of *JIS*

2015–2017	Mary B. Curtis, University of North Texas, and Roger S. Debreceeny, University of Hawaii
2012–2014	Miklos A. Vasarhelyi, Rutgers, The State University of New Jersey, Newark
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1992–1998	A. Faye Borthick, Georgia State University
1989–1992	William E. McCarthy, Michigan State University
1986–1989	Joseph W. Wilkinson, Arizona State University

## Editors

### **Renata Paola Dameri, Ph.D.**

Associate Professor of Business Administration, University of Genoa, Italy

Dr. Dameri teaches accounting, accounting information systems, and welfare management and evaluation. Her research interests are in IT management and governance, accounting information systems, and machine learning methods applied to firms' performance, together with a special focus on smart cities and on innovative start-ups. Dr. Dameri's research has been published in the *Journal of Intellectual Capital*, *The Social Science Computer Review*, and other top-rated international journals. She has published research books with Springer. She is a consultant to EU Commission and OECD about innovation and development policies.

### **Graham Gal, Ph.D.**

Associate Professor of Business Administration, University of Massachusetts Amherst

Dr. Gal is a member of the American Accounting Association's council and serves on the university's IT Curriculum and Policy Committee. Currently, he is on the editorial board for *The International Journal of Auditing Technology*. He served as editor for a special issue on continuous auditing and continuous reporting for the *Managerial Auditing Journal*. Previously he served as the associate editor for design science for the *Journal of Emerging Technologies in Accounting*. His research interests include business ontologies, specification of internal controls, continuous monitoring, continuous reporting, organizational security policies, corporate social responsibility impact on financial performance, and controls for sustainability reporting. Dr. Gal has recently been a keynote speaker at the International Conference on Governance, Fraud, Ethics, and Social Responsibility and at MODAV. He has presented his work as a visiting scholar at Chuo University in Tokyo, the University of São Paulo, and as a panelist on cybersecurity at the University of Waterloo's conference on information assurance. His work has been published in a number of journals including: *Journal of Emerging Technologies in Accounting*, *Decision Sciences*, *Expert Systems Review*, *Expert Systems*, *Journal of Information Systems*, *Information Systems Control Journal*, *Advances in Accounting Information Systems*, *International Journal of Accounting Information Systems*, *International Journal of Accounting and Information Management*, *Sustainability Accounting, Management and Policy Journal*, and *Journal of Management Control*.

### **Gregory J. Gerard, Ph.D., CPA**

Associate Professor of Accounting, Florida State University

Dr. Gerard earned his Ph.D. at Michigan State University. His primary research interests are conceptual modeling, and the design, use, and audit of enterprise information systems. He has published in scholarly journals such as *Journal of the Association for Information Systems*, *Communications of the Association for Information Systems*, *Journal of Information Systems*, *International Journal of Accounting Information Systems*, *Auditing: A Journal of Practice & Theory*, *Journal of Emerging Technologies in Accounting*, *Review of Accounting and Finance*, and *Issues in Accounting Education*. He was the president of both the Accounting Information Systems Section and the Strategic and Emerging Technologies Section of the American Accounting Association. He was the editor of a special issue of *Issues in Accounting Education* that focused on information technology. He is currently serving as an editor for *Journal of Information Systems*, and an associate editor for *International Journal of Accounting Information Systems* and *Journal of Emerging Technologies in Accounting*.

### **Diane J. Janvrin, Ph.D., CPA, CMA, CIA**

William Varner Associate Professor of Accounting, Iowa State University

Dr. Janvrin teaches and researches in the areas of auditing and information systems. She was a member of the academic research team that examined audit confirmations organized by the PCAOB and AAA, and an academic research team that received funding from the International Auditing and Assurance Standards Board (IAASB) to examine the impact of Integrated Reporting assurance on investor judgment. She served as a co-editor for the first *JIS* research conference, JISC-2015, on information technology audit, as a co-editor for *Journal of Accounting Education's* Special Issue on Big Data, and as a co-editor for *JIS'*

Special Issue on the Impact of Cybersecurity on Accounting Information. She has published in *Journal of Information Systems*, *Behavioral Research in Accounting*, *Accounting and the Public Interest*, *International Journal of Accounting Information Systems*, *Research in Accounting Regulation, Information and Management*, *Accounting Horizons*, and *Auditing: A Journal of Practice & Theory*. Dr. Janvrin earned her Ph.D. from The University of Iowa.

### **Robert E. Pinsker, Ph.D., CPA**

Associate Professor of Accounting, Florida Atlantic University

Dr. Pinsker teaches IT Audit, as well as Accounting Information Systems at the undergraduate, master's, and doctoral levels. Dr. Pinsker has more than 30 peer-reviewed publications and won back-to-back *Behavioral Research in Accounting* Best Paper awards. In addition to his *Behavioral Research in Accounting* publications, he has published in several prestigious journals such as the *Journal of Information Systems*; *International Journal of Accounting Information Systems*; *Journal of Emerging Technologies in Accounting*; *Journal of Accounting and Public Policy*; *Journal of Accounting, Auditing, and Finance*; and *Accounting Horizons*. Dr. Pinsker received his doctoral degree in accounting from the University of South Florida in 2002.

### **Rajendra P. Srivastava, Ph.D.**

EY Professor of Accounting and Information Systems, The University of Kansas

Dr. Srivastava holds a Ph.D. in accounting from The University of Oklahoma, Norman (1982) and a Ph.D. in physics from Oregon State University, Corvallis (1972). Dr. Srivastava has published more than 100 academic articles. His publications have appeared in such prestigious journals as *The Accounting Review*, *Auditing: A Journal of Practice & Theory*, *Decision Support Systems*, *International Journal of Approximate Reasoning*, *Journal of Accounting Research*, *Journal of Management Information Systems*, *Journal of Physics*, *Physical Review*, and many other accounting, AI, and physics journals. He pioneered the application of Dempster-Shafer Theory of Belief Functions to audit judgment and was elected to serve on the Board of the Belief Function Application Society (BFAS) from 2010–2014. He received the 1996 Award for Notable Contribution to AI & Expert Systems Research in Accounting from the AI/Emerging Technology Section of the American Accounting Association. He teaches auditing and managerial accounting.

### **Carla Wilkin, Ph.D., CPA**

Professor and Head of the Department of Accounting, Monash University, Australia

Carla teaches accounting information systems, where she has won dean's teaching awards and commendations. She currently serves on the editorial board of *Accounting Research Journal* and *International Journal of Accounting Information Systems*; is an associate editor for *Journal of Organizational and End User Computing*; and a member of the Professional Qualifications Advisory Committee for CPA Australia. Her research investigates the relationship between corporate governance and IT governance; governing enterprise systems for business value; management control and AIS; issues concerning enterprise risk management; AIS and governance; professional skepticism amongst auditors; and accounting education. Her research has been published in outlets such as *Journal of Information Systems*, *International Journal of Accounting Information Systems*, *European Journal of Information Systems*, *Decision Support Systems*, *Journal of Accounting Education*, *IT & People*, *Education + Training* and *Journal of Vocational Education and Training*. Carla earned her Ph.D. from Deakin University and has previously won reviewer and best paper awards.

### **David A. Wood, Ph.D.**

Associate Professor of Accountancy and Anderson Fellow, Brigham Young University

Dr. Wood teaches accounting information systems, data analytics, and experimental research design at BYU. He has broad research interests and has published over 50 articles in respected academic and practitioner journals. His research has won eleven best paper awards. He is the co-developer of the academic resources at <http://byuaccounting.net>. Dr. Wood earned his Ph.D. at Indiana University.

## Editorial Board

The Editorial Board draws from the AIS, MIS, and accounting and audit research communities. The Board fulfills an important quality assurance role.

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## SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *Journal of Information Systems* 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	33	71	79	183	161	22
2018	31	67	87	185	152	33
2017	31	62	89	182	151	31
2016	24	66	67	157	126	31
2015	32	61	93	186	163	23

- (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.

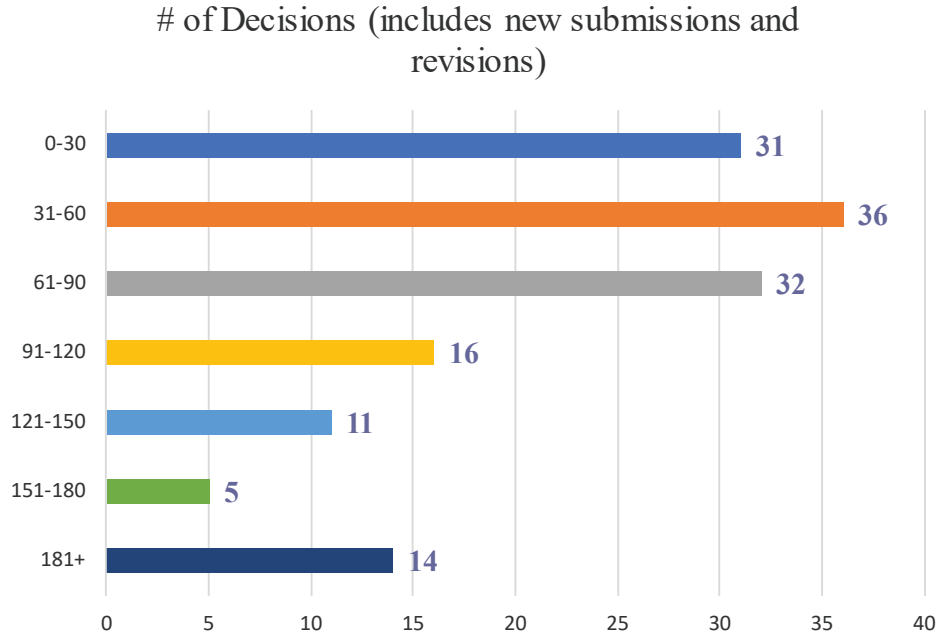
**TABLE 2**  
**Annual Outcome Summary—By Journal Year Annual Cohort**

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	71	31	44%	31	44%	9	13%
2018	67	37	55%	11	16%	19	28%
2017	62	27	44%	5	8%	30	48%
2016	66	33	50%	2	3%	31	47%
2015	61	32	52%	0	0%	29	48%

- (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 147\* submissions that were evaluated in 2019, the mean turn time was 86 days. Median turn time was 68 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)**

<b>Journals</b>	<b>Downloads</b>
<i>The Accounting Review</i> *	931,448
<i>Accounting Horizons</i> *	212,653
<i>Auditing: A Journal of Practice &amp; 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
<b><i>Journal of Information Systems</i></b>	<b>85,864</b>
<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 &amp; 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. *Journal of Information Systems* is ranked #33 of 137 Accounting journals (Business, Management, and Accounting: Accounting; CiteScore, Elsevier, 2019).
2. Percentage of international authors: 35%

## TOP 10 ARTICLES (AAA Digital Library, 2019)

1. AIS in an Age of Big Data  
*Kevin C. Moffitt, Miklos Vasarhelyi*
2. Research on IT Governance, Risk, and Value: Challenges and Opportunities  
*Roger S. Debreceeny*
3. Big Questions in AIS Research: Measurement, Information Processing, Data Analysis, and Reporting  
*Miklos A. Vasarhelyi, Qi Liu*
4. Social Media, Social Networks, and Accounting  
*Roger S. Debreceeny*
5. AIS as a Facilitator of Accounting Change: Technology, Practice, and Education  
*J. P. Krahel, Miklos A. Vasarhelyi*
6. Formalization of Standards, Automation, Robots, and IT Governance  
*Miklos A. Vasarhelyi*
7. A Perspective on Accounting Information Systems Research  
*Uday S. Murthy, Casper E. Wiggins*
8. Valuing Personal Data to Foster Privacy: A Thought Experiment and Opportunities for Research  
*Juergen Sidgman, Malcolm Crompton*
9. Toward Blockchain-Based Accounting and Assurance  
*Jun Dai, Miklos A. Vasarhelyi*
10. AIS in a More Rapidly Evolving Era  
*Miklos A. Vasarhelyi*

## CITATION INDICES

The *Journal of Information Systems* is a highly ranked international journal. This section provides data on rankings drawn from citation data (Scopus), 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 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>)

The *Journal of Information Systems* has improved its ranking significantly in recent years. This reflects the enhanced quality of papers as well as the markedly increased volume of papers published in each issue of the journal. Table 4 shows the SNIP and SJR rankings for 2016 to 2018 (most recent data) with comparable data for peers in the accounting and MIS disciplines.

**TABLE 4**  
**SNIP and SJR Rankings: 2016–2018**

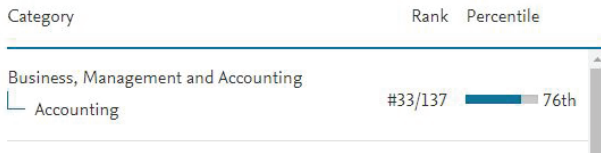
Source Title	SNIP			SJR		
	2018	2017	2016	2018	2017	2016
<i>Journal of Information Systems</i>	<b>1.187</b>	<b>0.780</b>	<b>1.510</b>	<b>0.752</b>	<b>0.502</b>	<b>0.379</b>
<b>AAA Peers</b>						
<i>Accounting and the Public Interest</i>	0.182	0.703	0.799	0.254	0.234	0.206
<i>Accounting Historians Journal</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 &amp; 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 the American Taxation Association</i>	0.627	0.786	0.648	0.850	1.227	0.161
<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
<b>Accounting and Finance Peers</b>						
<i>Accounting, Auditing &amp; Accountability Journal</i>	1.563	1.981	1.611	1.456	2.187	1.579
<i>Accounting &amp; 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 &amp; 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.scopus.com/sources>, Elsevier, 2019.

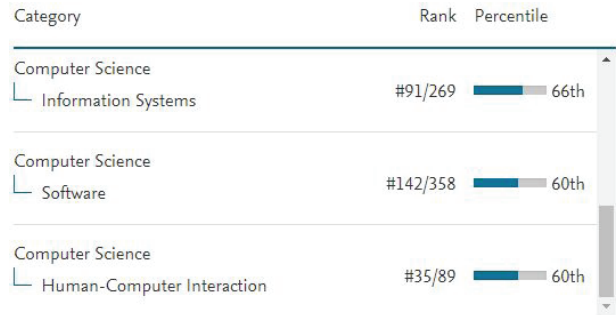
## CiteScore

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 *JIS*, and the CiteScore table lists the CiteScore for every AAA journal indexed in Scopus.

CiteScore rank



CiteScore rank



CiteScore rank



Accounting  
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 &amp; 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 &amp; 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

*JIS* 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 *JIS*'s position in selected rankings, along with those of peers from the accounting and information systems disciplines. Detailed explanations of the selected rankings follow.

*Journal of Information Systems* 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 *JIS* broadly in line with its peers.

**TABLE 5**  
*Journal of Information Systems in International Rankings*

Journal	ABDC 2019	ABS 2018	EJL 2019	HCERES 2019	VHB 2015
<i>Journal of Information Systems</i> †	A	1			C
<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 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.

## *Australian Business Deans Council Journal Rankings List (2019)*

The influence of this ranking goes well beyond Australia.

<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.

## *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.

<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.

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

<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

### ***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:

<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

### ***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.

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