

**Journal of Emerging Technologies
in Accounting**

A Publication of the Strategic and
Emerging Technologies Section of the
American Accounting Association



**American
Accounting
Association**

Strategic and Emerging
Technologies

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in Accounting

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INTRODUCTION

The *Journal of Emerging Technologies in Accounting* is the academic journal of the Strategic and Emerging Technologies Section of the American Accounting Association. The purpose of this section is to improve and facilitate the research, education, and practice of advanced information systems, cutting-edge technologies, and artificial intelligence in the fields of accounting, information technology, and management advisory systems. The primary criterion for publication in *JETA* is the significance of contributions made to the literature. *JETA*'s mission is to encourage, support, and disseminate the production of a stream of high-quality research focused on emerging technologies and artificial intelligence, applied or applicable, to a wide set of accounting related problems. *JETA*'s objectives are to provide an outlet for studies that are:

1. Forward-looking research regarding strategic and emerging technologies and their impact on the accounting and business environments;
2. Discovery and exploratory research about technological environments, including artificial intelligence;
3. Conceptual research about the technological environment;
4. Field research of emerging and relatively new technologies;
5. Archival and retrospective studies of the life cycle of prior technologies with a focus on a historical perspective of such technologies and the knowledge that can be gained in the current and future adoption and implementation of emerging technologies; and
6. Integrative plans for introducing, managing, and controlling emerging technologies in all areas of accounting (audit, financial, cost, tax, etc.), including practice and curriculum issues.

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Professor Vasarhelyi is the KPMG Distinguished Professor of Accounting Information Systems and serves as director of the Rutgers Accounting Research Center (RARC) and Continuous Auditing & Reporting Lab (CAR Lab). He is credited with developing the original continuous audit application and is the leading researcher in this field. At Rutgers Business School, he heads the Continuous Auditing and Reporting Laboratory, which works on projects for such leading companies as Siemens, KPMG, Procter & Gamble, AICPA, CA Technologies, and Brazil's Itau-Unibanco. Also, he leads the RADAR (Rutgers AICPA Data Analytics Research Initiative) project supported by the eight leading CPA firms, AICPA, and CPA Canada. Professor Vasarhelyi, who received his Ph.D. in management information systems from UCLA, has published more than 200 journal articles, 20 books, and directed over 40 Ph.D. theses. He is the editor of the *Artificial Intelligence in Accounting and Auditing* series and the *Journal of Emerging Technologies in Accounting*. Professor Vasarhelyi also has taught executive programs to many large international organizations, including GE, J&J, Eli Lilly, Baxter, ADL, Volvo, Siemens, Chase Bank, and AT&T. He was chosen as the Outstanding Accounting Educator by the American Accounting Association in 2015.

Hui Du, Ph.D.

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Hui Du is currently professor of accounting at the University of Houston–Clear Lake. She was a former associate editor of *Journal of Information Systems*. Her work has been published in the *Journal of Information Systems*, *Auditing: A Journal of Practice & Theory*, *Behavioral Research in Accounting*, and the *Journal of Accounting and Public Policy*, among others.

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Professor Boritz's work involves investigating areas of professional practice in external auditing and internal auditing that rely on the exercise of professional judgment. His research aims at identifying factors affecting judgment processes and systematic determinants of judgment quality. He is particularly interested in judgment enhancement through decision aids and decision support systems. His work has been published in *The Accounting Review*, *Journal of Information Systems*, *Current Issues in Auditing*, *International Journal of Accounting Information Systems*, and *Issues in Accounting Education*, among others.

Jun Dai

Southwestern University of Finance and Economics

Jun Dai is an assistant professor at Southwestern University of Finance and Economics, China. She received her Ph.D. from Rutgers, The State University of New Jersey in 2017. Her research interests lie in accounting information systems and continuous auditing. Recently, she has been dedicated to applying new technologies such as blockchain, industry 4.0, and data analytics to the auditing profession. Dr. Dai has published in prestigious academic journals and professional journals. These include *Accounting Horizons*, *Journal of Information Systems*, *International Journal of Accounting Information Systems*, *Journal of Emerging Technologies in Accounting*, and the *CPA Journal*. Her paper "Imagineering Audit 4.0" received the 2016 NJ "Bright Idea Award", which is selected as one of the top 10 manuscripts among all publications of New Jersey State business faculty in 2016.

Shrikant Deshpande, M.B.A.

CloudRiskInsights

Shrikant Deshpande is a cloud audit, security, and GRC consultant at CloudRiskInsights. He has previously worked at First Data Australia, Allianz Group, Westpac, Citi, and Commonwealth Bank of Australia. He attended University of Kent and received his M.Sc. from Aston University. He is a certified internal auditor, certified information systems auditor, certified information systems security professional, certified in risk and information systems control, certified in the governance of enterprise IT, and certified cloud security professional.

Ingrid E. Fisher, Ph.D.

University of Albany, SUNY

Ingrid E. Fisher is the current associate dean in the University at Albany, SUNY School of Business and an associate professor in the school's Department of Accounting and Law. She spent a number of years in public accounting, earning a certified public accounting license, followed by positions in private accounting and in private practice before embarking upon a career in higher education. Professor Fisher is also a certified fraud examiner and her current teaching is focused on graduate courses in forensic accounting. She has been recognized for her excellence in teaching, as a two-time recipient of the School of Business Harold L. Cannon Award for undergraduate teaching, the 2009 recipient of the UAlbany President's Award for Excellence in Teaching, and the 2010 SUNY Chancellor's Award for Excellence in Teaching. Ingrid has published a number of articles and book chapters on both pedagogical issues in accounting and the intersection of financial accounting and technology. She has presented her work at numerous conferences sponsored by the American Accounting Association.

Graham Gal, Ph.D.

University of Massachusetts Amherst

Professor 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 *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. 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, The Information Systems Control Journal, Advances in Accounting Information Systems, The International 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

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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*.

Glen L. Gray, Ph.D.

California State University, Northridge

Professor Gray is an accounting professor at California State University. He is a former associate editor of *Journal of Information Systems*. His work has been published in *International Journal of Accounting Information Systems, Current Issues in Auditing, Journal of Information Systems, Journal of Accounting and Public Policy, and European Accounting Review*, among others.

Catherine A. Hardy, Ph.D.

The University of Sydney

Professor Hardy joined The University of Sydney in 2004. Professor Hardy's research interests focus mainly on the changing and complex relationships between technical innovation, risk, and organizational change. As the cofounder and member of The Information Systems Management Research Group (ISMRG), she has extensive experience in research, teaching, and consultancy in the areas of information risk, assurance, and governance in both the private and public sectors. She is also a member of the Business and Professional Ethics Research Group (BPEG) and the International Centre for Research in Organizational Discourse, Strategy and Change (ICRODSC). Catherine is a reviewer for the *International Journal of Information Management (Asia Pacific)* and reviews on an *ad hoc* basis for *Government Information Quarterly* and *Australian Accounting Review*.

Mieke Jans, Ph.D.

Hasselt University

Mieke Jans is currently assistant professor of Business Information Systems at Hasselt University. Her research focuses on data analytics, process mining and auditing. The collaboration with industry is an important aspect of her view on academic work, which helps focus on relevant aspects to investigate. Aside from her affiliation with the accounting information systems research domain, Jans is also deeply connected with the process mining domain, where she leads the scientific research community of process mining. Her articles have appeared in *The Accounting Review, Journal of Information Systems, International Journal of Accounting Information Systems, Decision Support Systems, Expert Systems with Applications, Knowledge-Based Systems, and International Journal of Digital Accounting Research*.

Alexander Kogan, Ph.D.

Rutgers, The State University of New Jersey, Newark

Professor Kogan is currently professor of accounting information systems at Rutgers Business School. His research covers a 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, among others. Professor Kogan is a past president of the Strategic Emerging Technologies Section of the American Accounting Association and a member of RUTCOR—Rutgers University’s Center for Operations Research. He is also the incoming senior coeditor of *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 *Annals of Mathematics and Artificial Intelligence* and *International Journal of Digital Accounting Research*.

Qi Liu, Ph.D.

Siena College

Professor Liu is an assistant professor of accounting at Sienna College. Professor Liu has been published in a variety of academic journals including *Journal of Information System and Security, Journal of Information Systems, International Journal of Accounting Information Systems*, and *Journal of Accounting Literature*, among others.

Dan Palmon, Ph.D.

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Professor Palmon is the department chair and William J. von Minden Chair in accounting at Rutgers. His interests include financial reporting, general accounting theory, and corporate finance. He has published in a number of journals including *The Accounting Review, Journal of Accounting Research, Journal of Business*, and *Journal of Banking and Finance*. He has served as director, chair of the audit committee, and a member of the investment pension committee for several large companies.

Rajendra P. Srivastava

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Professor Srivastava is the Ernst & Young Distinguished Professor of Accounting & Information Systems, and director of the Ernst & Young Center for Auditing Research and Advanced Technology at The University of Kansas School of Business. Professor Srivastava has published more than 100 academic articles in publications such 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*, and *Physical Review*. He pioneered the application of the 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 is currently serving as an associate editor of *Journal of Information Systems* of the IS Section of the AAA and has served as associate editor of *Journal of Emerging Technologies in Accounting* of the SET Section of the AAA. He has served on several editorial boards: *The Accounting Review, Auditing: A Journal of Practice & Theory, Indian Accounting Review, International Journal of Auditing*, and *International Journal of Accounting and Information Systems*.

Juan Zhang

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Juan Zhang is an associate professor in the Department of Accounting at Nanjing University. She is a member of the China Audit Research Center. She is mainly engaged in audit teaching work, audit technology, and capital market audit system research work. She is the recipient of the Dong Dadian Economic Award and the National Internal Audit Theory Seminar Second Prize.

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SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *Journal of Emerging Technologies in Accounting* for the period from 2014 to 2018.

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)
2018	20	22	38	80	69	11
2017	17	33	37	87	67	20
2016	20	27	57	104	87	17
2015	8	30	30	68	48	20
2014	5	8	11	24	16	8

- (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.

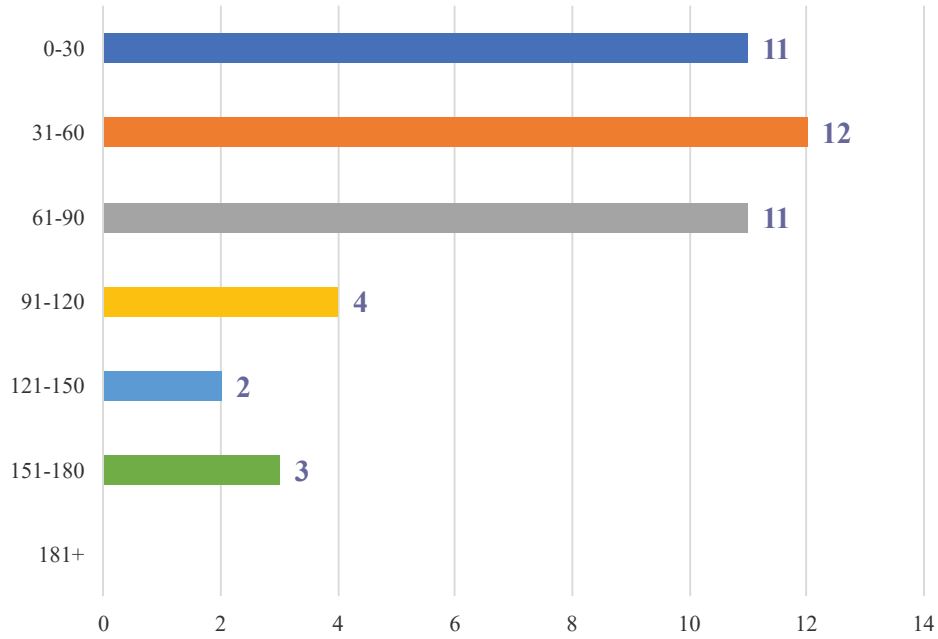
TABLE 2
Annual Outcome Summary – By Journal Year Annual Cohort

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)
2018	22	6	27%	13	59%	3	14%
2017	33	5	15%	7	21%	21	64%
2016	27	1	4%	5	19%	21	78%
2015	30	7	23%	0	0%	23	77%
2014	8	3	38%	0	0%	5	63%

- (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 69 submissions that were evaluated in 2018, the mean turn time was 71 days. Median turn time was 57 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. *Journal of Emerging Technologies in Accounting* is ranked #93 of 130 Accounting journals (Business, Management & Accounting; Accounting; CiteScore, Elsevier, 2018).
2. Percentage of international authors: 42%

TOP 10 ARTICLES (AAA Digital Library, 2018)

1. Research Ideas for Artificial Intelligence in Auditing: The Formalization of Audit and Workforce Supplementation
Hussein Issa, Ting Sun, Miklos A. Vasarhelyi
2. Imagineering Audit 4.0
Jun Dai, Miklos A. Vasarhelyi
3. Robotic Process Automation for Auditing
Kevin C. Moffitt, Andrea M. Rozario, Miklos A. Vasarhelyi
4. Cybersecurity and Continuous Assurance
Won Gyun No, Miklos A. Vasarhelyi
5. Using Process Mapping to Reveal Process Redesign Opportunities during ERP Planning
Marianne Bradford, Gregory J. Gerard
6. Blockchain: Emergent Industry Adoption and Implications for Accounting
Julia Kokina, Ruben Mancha, Dessislava Pachamanova
7. Can Blockchains Serve an Accounting Purpose?
Joshua G. Coyne, Peter L. McMickle
8. The Emergence of Artificial Intelligence: How Automation is Changing Auditing
Julia Kokina, Thomas H. Davenport
9. Toward a New Business Reporting Model
Li Zhang, Duo Pei, Miklos A. Vasarhelyi
10. Teaching Data Analytics Using ACL
Thomas R. Weirich, Norbert Tschakert, Stephen Kozlowski

CITATION INDICES

This section provides data on rankings drawn from Scopus (Elsevier, 2018), 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>)

Table 4 shows the SNIP and SJR rankings for 2015 to 2017 (most recent data) with comparable data for AAA peers, as well as those in the accounting and information systems disciplines.

TABLE 4
SNIP and SJR Rankings: 2015–2017

Source Title	SNIP			SJR		
	2017	2016	2015	2017	2016	2015
<i>Journal of Emerging Technologies in Accounting</i>	0.351	0.648	0.283	0.214	0.161	0.139
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>Accounting Horizons</i>	1.584	1.099	1.909	0.720	0.926	1.063
<i>Auditing: A Journal of Practice & Theory</i>	2.088	1.913	1.857	1.710	2.133	1.652
<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 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 view of the journal’s citation analysis. The following images show the CiteScore trend for *JETA*, and the CiteScore table lists the CiteScore for each journal in the AAA collection indexed in Scopus.

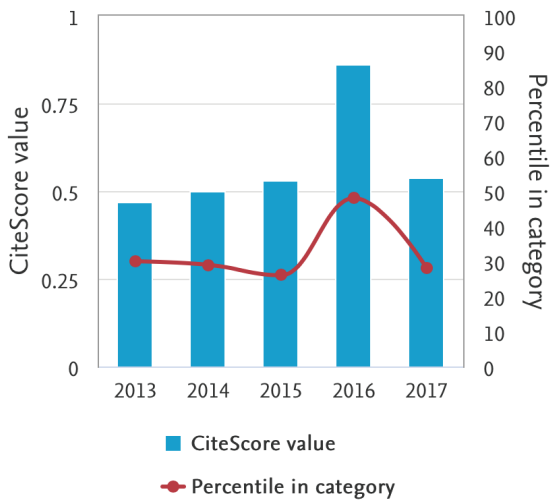
Source: CiteScore, Elsevier, 2018.

CiteScore rank [ⓘ](#)

Category	Rank	Percentile
Business, Management and Accounting Accounting	#93/130	28th
Computer Science Computer Science Applications	#413/535	22nd

Accounting

CiteScore trend



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