

**Journal of International  
Accounting Research**

A Publication of the International  
Accounting Section of the American  
Accounting Association



**American  
Accounting  
Association**  
International  
Accounting

Journal of  
December 2018

# International

Accounting Research

Information Packet

## INTRODUCTION

The *Journal of International Accounting Research* publishes articles that increase our understanding of the development and use of international accounting and reporting practices or attempt to improve extant practices. International accounting is broadly interpreted to include the reporting of international economic transactions; the study of differences among practices across countries; the study of interesting institutional and cultural factors that shape practices in a single country but have international implications; and the effect of international accounting practices on users. The *Journal of International Accounting Research* has a diverse readership and is interested in articles on auditing, financial accounting, managerial accounting, systems, tax, and other specialties within the field of accounting. The journal is open to research using a variety of research methods, including empirical-archival, experimental, field studies, and theoretical. The importance of the findings and the rigor of the analysis are the factors that determine acceptability. The journal may include sections for Notes (shorter articles), Commentaries, and Book Reviews.

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*Journal of International Accounting Research* Information Packet

## EDITORS AND EDITORIAL BOARD

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#### Joanna L. Ho, Ph.D.

University of California, Irvine

Professor Ho received her Ph.D. in accounting from The University of Texas at Austin and her M.B.A. from National Taiwan University. She specializes in corporate governance (ownership structure, board independence) and performance-based contracts at both employee and executive levels. She teaches graduate courses in managerial accounting and global business. Professor Ho has received the KPMG Peat Marwick Research Opportunities in Auditing Grant, and her work has been published in journals such as *Accounting Horizons*; *Accounting, Organizations and Society*; *Auditing: A Journal of Practice & Theory*; *Behavioral Research in Accounting*; *Contemporary Accounting Research*; *Information Systems Research*; *Journal of International Accounting Research*; *Journal of Management Accounting Research*, *Organizational Behavior and Human Decision Processes*; *Journal of Behavioral Decision Making*; *Journal of Risk and Uncertainty*; *Strategic Management Journal*, and others. She has made numerous presentations at conferences and workshops around the world. She has served as the president of the Chinese Accounting Professor's Association of North America (CAPANA), secretary of Chinese American Faculty Association-Southern California (CAFA), and vice president for sections and regions at the American Accounting Association (AAA).

### Former Editors of *JJAR*

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## Editors

### Francesco Bova

University of Toronto

Professor Bova is an associate professor of accounting at the Rotman School of Management at the University of Toronto. Francesco has diverse research interests, and has focused most recently on issues related to equity-based compensation and gray markets. He has papers forthcoming or published in a variety of top journals, including *The Accounting Review*, *Journal of Financial Economics*, *Contemporary Accounting Research*, *Marketing Science*, and *Production and Operations Management*.

### K. Hung Chan

Caritas Institute of Higher Education and Lingnan University

Professor Chan received his Ph.D. in business administration from The Pennsylvania State University, master's degree in accounting from the University of Illinois, and bachelor's degree in accounting from The Chinese University of Hong Kong. His current research interests focus on issues related to auditing and taxation in China and developing economies. He has published in *The Accounting Review*, *Journal of Accounting and Economics*, *Contemporary Accounting Research*, *Review of Accounting Studies*, *Journal of International Accounting Research*, *Auditing: A Journal of Practice & Theory*, *Journal of the American Taxation Association*, *Accounting Horizons* and others. He has also published a book on *A Dream of the Red Chambers and Corporate Governance of Family Business* (in Chinese). Professor Chan previously served on the editorial boards of *The Accounting Review* (2014-2017) and *Contemporary Accounting Research* (2010-2013). He is also currently on the editorial board of *Auditing: A Journal of Practice & Theory*.

### C.S. Agnes Cheng

The Hong Kong Polytechnic University

Professor Cheng is the chair professor of accounting and head of the School of Accounting and Finance at The Hong Kong Polytechnic University. Before joining PolyU, Professor Cheng taught at Houston Baptist University, the University of Houston, the University of Arkansas; and was the Ourso Distinguished Research Chair in Accounting. Professor Cheng's research areas are in financial accounting, international accounting, auditing, and taxation research. She is currently the editor of *Journal of Contemporary Accounting and Economics* (JCAE) and editor-in-chief for the *Journal of Accounting, Auditing & Finance* (JAAF) Conference. She is an associate editor of *Journal of Accounting, Auditing & Finance* (JAAF). She has published in journals such as the *Journal of Accounting Research*; *The Accounting Review*; *Contemporary Accounting Research*; *Review of Accounting Studies*; *Journal of Financial Economics*; *Decision Sciences*; *Review of Economics and Statistics*; *Journal of International Business Studies*; *Journal of Business, Finance and Accounting*; *Auditing: A Journal of Practice & Theory*; *Accounting and Business Research*; and *Journal of Management Accounting Research*. Professor Cheng has served as the president of the Chinese Accounting Professors Association of North America (CAPANA), vice president-international of the American Accounting Association (AAA) and vice president of the International Association for Accounting Education and Research (IAAER).

### Elizabeth Gordon

Temple University

Professor Gordon joined the accounting department at Temple University in Fall 2007. She specializes in the areas of international accounting and financial reporting investigating topics, such as international financial reporting standards, corporate communications, executive compensation, related party transactions, accounting restatements, market development, and corporate disclosure. Her research is published in top journals in her field, including the *Journal of Accounting Research*, *The Accounting Review*, *Journal of Accounting, Auditing and Finance*, and *Journal of Accounting and Public Policy*. She serves as an associate editor for *Journal of International Accounting Research* and *Journal of International Financial Management and Accounting*. She also served as past-president of the International Accounting Section of the American Accounting Association and vice president, finance and administration of the International Association of Accounting Education and Research.

### **Omrane Guedhami**

University of South Carolina

Dr. Omrane Guedhami is a Moore Research Fellow and a professor of international finance at the Moore School of Business at the University of South Carolina. He earned his M.Sc. in finance from HEC Montreal in 1998 and received his Ph.D. in finance from Laval University in 2003. His research interests are international, covering corporate governance, auditing, privatization, national culture, banking, and corporate social responsibility. His research has been published in leading academic journals such as *Journal of Financial Economics*; *Journal of Accounting Research*; *Journal of Accounting and Economics*; *Journal of Financial and Quantitative Analysis*; *Management Science*; *Contemporary Accounting Research*; *Review of Finance*; *Journal of International Business Studies*; *Accounting, Organizations and Society*; *Journal of Business Ethics*; among others. Dr. Guedhami is a member of the editorial (review) boards of major journals, such as *Contemporary Accounting Research* and *Journal of International Business Studies*, and is currently serving as a section editor for the *Journal of Business Ethics*, an editor of the *Journal of International Accounting Research*, and an associate editor for the *Journal of Corporate Finance*.

### **Thomas C. Omer**

University of Nebraska

Professor Omer is a professor and Delmar Lienemann Sr. Chair of Accounting. He received his Ph.D. in business administration from The University of Iowa and a bachelor's degree in business education from Kearney State College (now the University of Nebraska at Kearney). His research interests include issues related to corporate taxation, capital and organizational structure choices, factors influencing audit and non-audit fees and earnings quality. He has published in *The Accounting Review*, *Contemporary Accounting Research*, *Auditing: A Journal of Practice & Theory*, *Review of Accounting Studies*, among others. Dr. Omer previously served as an editor for *The Accounting Review* and currently is serving as an editor for *Contemporary Accounting Research* and *The International Journal of Accounting*. He is also currently on the editorial boards of *The Accounting Review*, *Accounting Horizons*, and *Auditing: A Journal of Practice & Theory*.

### **Grace Pownall**

Emory University

Professor Pownall is professor of accounting, accounting area coordinator, and accounting doctoral coordinator. She holds a B.S. in accounting from the University of Illinois, an M.B.A. from The University of Chicago, and a Ph.D. in accounting and economics from The University of Chicago. Her research interests include corporate disclosure incentives and practices, and information in global capital markets. Her research has been published in the *Journal of Accounting Research*, *The Accounting Review*, *Contemporary Accounting Research*, *Review of Accounting Studies*, and *Management Science*, among other journals. She served as associate editor (1999-2002) and on the editorial board (2005-2008) of *The Accounting Review*, and as associate editor, on the editorial board, and/or as *ad hoc* reviewer for over a dozen other journals. Professor Pownall served as vice president of the American Accounting Association (1999-2001).

### **Hollis A. Skaife**

University of California, Davis

Hollis A. Skaife is a professor in the Graduate School of Management at the University of California, Davis. Hollis obtained her Ph.D. from The University of Iowa in 1997 and was the David Lesar Professor of Business at the University of Wisconsin-Madison before joining the faculty of Davis in 2013. Her research addresses financial reporting topics including the role of International Financial Reporting Standards (IFRS), internal control, and auditing in the development of high quality financial information. Her research is published in journals including *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting and Economics*, *Journal of Business Ethics*, and *Journal of Accounting and Public Policy*, and has had public policy implications as evidenced by its citation in congressional hearings, GAO and PCAOB reports, and the financial press. Hollis teaches financial reporting in the Masters of Professional Accounting and MBA programs at UC, Davis. She was a member of the IFRS Advisory Council from 2009–2011, has chaired the New Faculty Consortium, Financial Accounting Standards Committee, and Trueblood Committee of the American Accounting Association, and also serves as an editor of the *Journal of Accounting and Public Policy*. Her research can be viewed at [scholar.google.com](http://scholar.google.com).

**Hun-Tong Tan**

Nanyang Technological University

Hun-Tong Tan is the United Overseas Endowed Chair and professor of accounting at the Nanyang Technological University. He has published widely in major accounting and psychology journals. He has served as associate editor of *Auditing: A Journal of Practice & Theory* and *Contemporary Accounting Research* and, and currently serves as editor at *Accounting, Organizations and Society* and *Journal of International Accounting Research*. He is currently editorial board member of various major accounting and psychology journals.

**Stephen Taylor**

University of Technology Sydney

Stephen Taylor is UTS Distinguished Professor of Accounting at the University of Technology, Sydney, and is also a member of the Australian Accounting Standards Board. He is a Fellow of the Academy of Social Sciences in Australia. During 2016-17, Stephen served as the inaugural Australian Business Deans' Council Research Scholar, a position focused on improving the quality and impact of research in Australian business schools, as well as research training. From 2009-2015 inclusive, Stephen served as associate dean-research in the UTS Business School, culminating in their ranking as equal third in Business and Economics in the 2015 ERA results. For the 4 years 2012-2015, Stephen also served as chair of the representative group of Australian and New Zealand business ADRs, BARDsNet. Stephen has been a member of the ERA panel for Economics and Business for the 2015 and 2018 assessments.

## Editorial Board

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## SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *Journal of International Accounting Research* 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	21	83	49	153	137	16
2017	26	77	63	166	144	22
2016	19	93	57	169	143	26
2015	20	75	34	129	112	17
2014	19	82	34	137	117	20

- (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 2018.

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

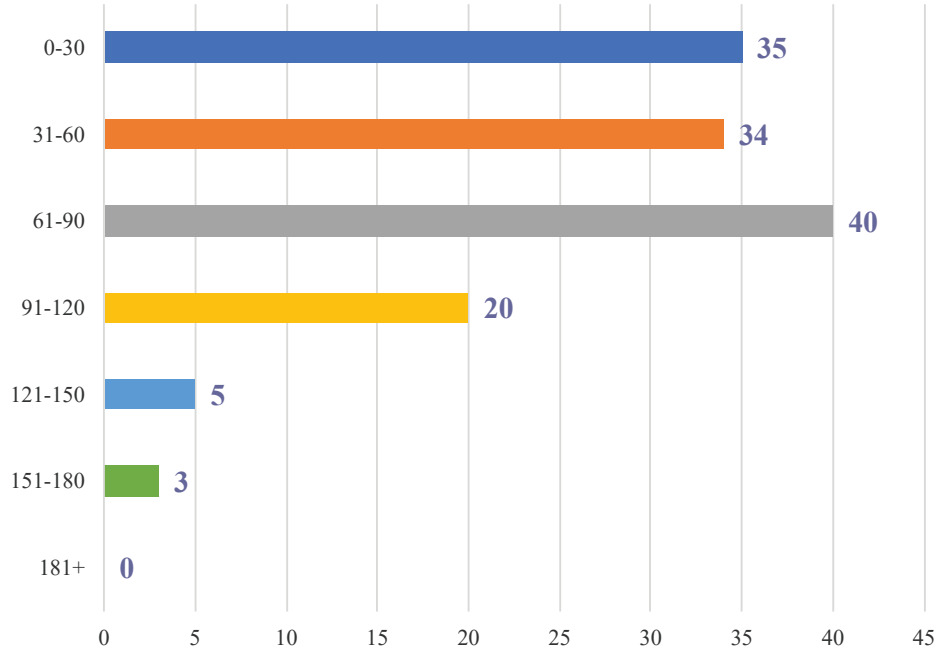
Year	New Submissions Received	Number of Rejections	Percentage of Rejections	Number of Papers in Process	Percentage in Process	Number of Acceptances	Percentage of Acceptances
	(a)	(b)	(c) = b/(a)	(d)	(e)=(d)/(a)	(f)	(g)=(f)/(a)
2018	83	54	65%	29	35%	0	0%
2017	77	59	77%	7	9%	11	14%
2016	93	66	71%	2	2%	25	27%
2015	75	53	71%	0	0%	22	29%
2014	82	69	84%	0	0%	13	16%

- (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 137 submissions that were evaluated in 2018, the mean turn time was 60 days. Median turn time was 60 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)**

<b>Journals</b>	<b>Downloads</b>
<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 &amp; 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
<b><i>Journal of International Accounting Research</i></b>	<b>34,039</b>
<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 &amp; 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 International Accounting Research* is ranked #86 of 130 Accounting journals (Business, Management, and Accounting; Accounting; CiteScore, Elsevier, 2018).
2. Median time to first decision (2018): 59 days
3. Median time to final decision (2018): 65 days
4. Percentage of international authors: 65%

## TOP 10 ARTICLES (AAA Digital Library, 2018)

1. IFRS Accounting Trends & Techniques  
*Patricia Doran Walters, Doug Bowman, Jeannie J. Harrington*
2. Applying International Financial Reporting Standards  
*Keith Alfredson, Ken Leo, Ruth Picker, Janice Loftus, Kerry Clark, Victoria Wise, Matt Dyki, Susan T. Sadowski*
3. Usage of Journal Rankings: An International Perspective  
*Ervin L. Black, Lesley Stainbank, Dan Elnathan, Begoña Giner, Sidney J. Gray, Sylvia Meljem, Enríquez de Rivera, Akihiro Noguchi, Thorsten Sellhorn, David A. Wood*
4. Mandating IFRS: Its Impact on the Cost of Equity Capital in Europe  
*Edward Lee, Martin Walker, Hans B. Christensen, Ronald Zhao*
5. International Financial Reporting Standards  
*Belverd E. Needles, Marian Powers, Sridhar Ramamoorti*
6. How Does Local Adoption of IFRS for Those Countries That Modified IFRS by Design, Impair Comparability with Countries That Have Not Adapted IFRS?  
*Elizabeth Felski*
7. The Impact of Culture on Internal Control Weaknesses: Evidence from Firms That Cross-List in the U.S.  
*Maria T. Caban-Garcia, Carmen B. Ríos Figueroa, Karin A. Petruska*
8. Which Analysts Benefited Most from Mandatory IFRS Adoption in Europe?  
*Christof Beuselinck, Philip P. M. Joos, Inder K. Khurana, Sofie van der Meulen*
9. Fair Value Accounting and Earnings Persistence: Evidence from International Banks  
*Daipei (Troy) Yao, Majella Percy, Jenny Stewart, Fang Hu*
10. The Impact of Social Influence Pressures, Commitment, and Personality on Judgments by Auditors: Evidence from Japan  
*Noriyuki Tsunogaya, Satoshi Sugahara, Parmod Chand*

## CITATION INDICES

The *Journal of International Accounting Research* 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 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 finance disciplines.

**TABLE 4**  
**SNIP and SJR Rankings: 2015–2017**

Source Title	SNIP			SJR		
	2017	2016	2015	2017	2016	2015
<i>Journal of International Accounting Research</i>	0.675	1.510	0.942	0.385	0.379	0.478
<b>AAA Peers</b>						
<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 &amp; Theory</i>	2.088	1.188	0.900	1.710	0.833	0.642
<i>Behavioral Research in Accounting</i>	0.903	0.386	0.248	0.457	0.270	0.229
<i>Current Issues in Auditing</i>	0.686	1.075	1.062	0.223	0.582	0.765
<i>Issues in Accounting Education</i>	1.471	1.097	0.535	0.715	1.462	0.859
<i>Journal of the American Taxation Association</i>	0.786	0.648	0.283	1.227	0.161	0.139
<i>Journal of Emerging Technologies in Accounting</i>	0.351	1.535	1.199	0.214	0.718	0.643
<i>Journal of Information Systems</i>	0.780	1.510	0.942	0.502	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
<b>Accounting and Finance Peers</b>						
<i>Accounting, Auditing &amp; Accountability Journal</i>	1.981	1.611	1.507	2.187	1.579	0.880
<i>Accounting &amp; 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 &amp; 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

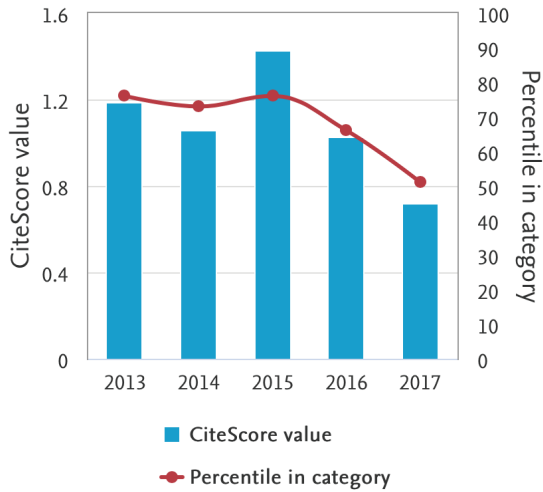
In 2016, CiteScore was added to the Scopus metrics. CiteScore measures the citations on articles published in the previous 3 years. All article types are counted. Scopus metrics now include Source Normalized Impact per Paper (SNIP), SCImago Journal Rank (SJR), and citation and document counts and percentage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

### CiteScore rank [i](#)

Category	Rank	Percentile
Business, Management and Accounting └ Business and International Management	#165/340	51st
Business, Management and Accounting └ Accounting	#86/130	34th

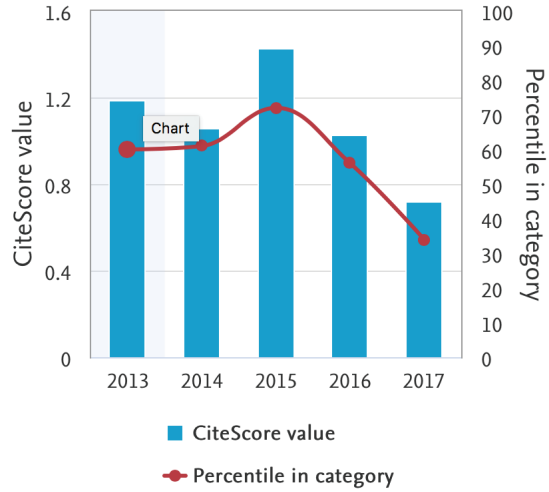
#### Management

#### CiteScore trend



#### 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 &amp; 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 &amp; 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

## POSITIONING IN INTERNATIONAL RANKINGS

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

*Journal of International Accounting Research* 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 *JJAR* broadly in line with its peers.

**TABLE 5**  
*Journal of International Accounting Research in International Rankings*

Journal	ABDC 2016	EJL 2016	ESS 2016	HEC 2011	UQ 2011
<i>Journal of International Accounting Research</i> †	A	S	2	C	3
<b>Accounting Peers</b>					
<i>Accounting and the Public Interest</i> †	B				
<i>Accounting Historians Journal</i> †	B			B	3
<i>Accounting Horizons</i> †	A	S	2	B	2
<i>Accounting, Auditing &amp; 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 &amp; 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 &amp; 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 &amp; Accounting</i>	A	P	1	B+	2
<i>Journal of Emerging Technologies in Accounting</i>	C				
<i>Journal of Governmental &amp; Nonprofit Accounting</i> †	B				
<i>Journal of Information Systems</i> †	A		2	B	2
<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.

<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.

### ***EJL 2016—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
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***

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

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

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

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