

**Journal of International
Accounting Research**

A Publication of the International
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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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The University of Memphis, Department of Accountancy, Memphis, TN, USA

Professor Lin is the James T. Thompson Chair for Excellence in Accounting Education and Accounting Ph.D. program coordinator in the Crews School of Accountancy at The University of Memphis. Professor Lin's research and teaching interests are international financial accounting and reporting and corporate governance. Professor Lin has published his research work in *Journal of Accounting and Economics*, *The Accounting Review*, *Contemporary Accounting Research*, *Review of Accounting Studies*, *Journal of Accounting, Auditing, and Finance*, *Journal of Accounting and Public Policy*, *Accounting Horizons*, *Journal of Business Finance and Accounting*, *Business and Accounting Research*, and others. Professor Lin has a Ph.D. in accounting and finance from Victoria University of Manchester, England, a Master of Art in accounting and finance from Lancaster University, England, and a Bachelor of Business Administration majoring in accounting from Soochow University, Taiwan. Professor Lin was the Knight Ridder Eminent Scholar Chair in Accounting at Florida International University, lecturer/senior lecturer at the Manchester School of Accounting and Finance, England, and a visiting research fellow at The University of North Carolina at Chapel Hill before he joined the School of Accountancy at The University of Memphis in August 2019.

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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 an editor of *Journal of International Accounting Research* and *Journal of Business Finance and Accounting*, is editor-in-chief for the *Journal of Accounting, Auditing & Finance Conference*, and is managing editor of *China Accounting and Finance Review*. She is also associate editor of *Review of Quantitative Finance and Accounting* and *Journal of Financial Stability*.

She has published in such journals 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*, *Auditing: A Journal of Practice & Theory*, *Accounting and Business Research*, *Journal of Management Accounting Research*, and the *Journal of Business, Finance and Accounting*. 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 A. Gordon

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Dr. Gordon is a professor and chair of the Department of Accounting at the Fox School. She specializes in the areas of financial reporting and international accounting and financial reporting. Her research is published in top journals in her field including the *Journal of Accounting Research*, *The Accounting Review*, the *Review of Accounting Studies*, the *Journal of Accounting, Auditing and Finance*, and the *Journal of Accounting and Public Policy*. She serves as an editor, Institutional Perspectives Section, of the *Journal of International Financial Management and Accounting*, and of the *Journal of International Accounting Research*.

Dr. Gordon is the past president of the International Accounting Section of the American Accounting Association (AAA) and serves as the Vice-President Finance of the International Association for Accounting Education and Research. She is a past chair of the AAA New Faculty Consortium. Dr. Gordon has taught courses in financial accounting and international accounting at the undergraduate, graduate, and doctoral levels, receiving a number of teaching awards. Her well-received textbook, *Intermediate Accounting*, recently entered its third edition.

Dr. Gordon was an auditor with PwC and interned at the White House's Office of Management and Budget. She received her Doctorate from Columbia University, Master's in Business Administration from Yale University, and Bachelor's of Science in accounting with highest distinction from Indiana University. Dr. Gordon is a licensed CPA in Maryland. She has been on the faculty of the Graduate School of Business at The University of Chicago, Rutgers Business School, and a visiting professor at the University of Pennsylvania.

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Dr. Guedhami is the C. Russell Hill Professor 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 *Accounting Review*; *Journal of Accounting Research*; *Journal of Accounting and Economics*; *Journal of Financial 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 boards of major journals, such as *Contemporary Accounting Research* and the *Journal of International Business Studies* and serves as a section editor at the *Journal of Business Ethics*, *Corporate Governance: An International Review*, *Journal of Applied Accounting Research*, *Journal of International Accounting Research*, *Emerging Markets Review*, and associate editor of the *Review of Corporate Finance and Journal of Financial Stability*.

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Professor Khurana is a professor and the Geraldine Trulaske Chair of Accountancy at the University of Missouri. He is a chartered accountant from India, and he received his Ph.D. from Arizona State University. His research

interests are in the areas of financial accounting and auditing, and his recent research explores issues related to financial statement disclosure and corporate governance in the U.S. and cross-country settings. His work has been published in scholarly journals, including *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research*, *Journal of Financial Economics*, and *Management Science*. He has published more than 60 articles since completing his doctorate. Professor Khurana is the recipient of numerous teaching and research awards, including the 2018 Southeastern conference (SEC) Faculty Achievement Award, which is given to one individual from each SEC university who has excelled in teaching and research.

Edward Lee

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Dr. Lee is a professor of accounting and finance at the Alliance Manchester Business School, University of Manchester, UK. He is a joint editor-in-chief of *Accounting and Business Research*. He also serves as an associate editor of *Asia-Pacific Journal of Accounting & Economics*, *British Accounting Review*, *China Journal of Accounting Research*, and *European Journal of Finance*. He has published research papers in academic journals such as the *Journal of Accounting Research*, *Accounting, Organizations and Society*, *Accounting Horizons*, *Journal of Accounting, Auditing & Finance*, *Journal of Accounting and Public Policy*, *Journal of Banking and Finance*, and *Journal of Corporate Finance*, among others.

Ling Lisic

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Dr. Lisic is the Wayne E. Leininger Professor and Ph.D. Program Director in the Department of Accounting and Information Systems, Pamplin College of Business at Virginia Tech. Her research interests focus on archival tests of economic theories of auditing and financial accounting. She has published 20 peer-reviewed papers, including 10 in FT 50 journals such as *The Accounting Review*, *Journal of Accounting and Economics*, *Journal of Financial Economics*, *Production and Operations Management*, *Contemporary Accounting Research*, and *Review of Accounting Studies*. She is ranked as a top 1 percent author on SSRN by paper downloads. Dr. Lisic is an editor of *Journal of International Accounting Research* and has previously served as a guest editor for *Journal of Business Research*. She also serves on the editorial boards of *Contemporary Accounting Research*, *Accounting Horizons*, and *Auditing: A Journal of Practice and Theory*. She has reviewed for many leading business journals and has been invited to present at more than 50 universities worldwide.

Linda A. Myers

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Professor Myers is the Haslam Chair of Business and Distinguished Professor of Accounting at The University of Tennessee. She is also holder of the Ray and Joan Mylatt Faculty Research Fellowship and is a Faculty Research Fellow at The University of Tennessee's C. Warren Neel Corporate Governance Center. Professor Myers has published more than 40 peer-reviewed papers in numerous journals including: *The Accounting Review*; *Journal of Accounting and Economics*; *Journal of Accounting Research*; *Contemporary Accounting Research*; *Review of Accounting Studies*; *Accounting, Organizations and Society*; *Auditing: A Journal of Practice & Theory*; *Accounting Horizons*; *Journal of International Accounting Research*; *Journal of Accounting, Auditing and Finance*; and *Journal of Accounting and Public Policy*, among others, and her research has been featured in *The New York Times*, *The Economist*, and on NPR's Marketplace Business program. Professor Myers serves as editor and on editorial boards of a number of journals, and she received the American Accounting Association's Notable Contribution to the Auditing Literature Award in 2014, the American Accounting Association's Financial Accounting and Reporting Section Best Paper Award in 2009, the Financial Executives Research Foundation's Award for the Outstanding Accounting Review Article in 2004.

Thomas Omer

University of Nebraska–Lincoln, School of Accountancy, Lincoln, NE, USA

Professor Omer is a professor and the 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 corporate taxation, capital, 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*, *Journal of Accounting and Economics*, *Journal of Business Finance and Accounting*, *Journal of Business Ethics*, *Management Science*, *Journal of Accounting Auditing and Finance*, and *Accounting Horizons*. Dr. Omer previously served as an editor for *The Accounting Review* and currently serves as an editor for *Contemporary Accounting Research*, *Journal of Business Finance and Accounting*, and *The International Journal of Accounting*. He

is also now on the editorial boards of *The Accounting Review*, *Accounting Horizons*, and *Auditing: A Journal of Practice & Theory*.

Grace Pownall

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Dr. Pownall is professor emeritus at the Emory University's Goizueta Business School. She earned her Ph.D. in accounting and economics at The University of Chicago. She has published research on financial reporting, disclosure, and the use of information in global capital markets in journals such as *Journal of Accounting Research*, *The Accounting Review*, *Management Science*, *Contemporary Accounting Research*, and *Review of Accounting Studies*. She has served as associate editor and as a member of the editorial review boards of several journals, including *The Accounting Review*. She is an active member of the American Accounting Association and has served as vice president of the organization as well as in leadership roles in the AAA International Accounting Section, the AAA Doctoral Consortium, the AAA New Faculty Consortium, and the AAA Publications Committee. She has held faculty positions at Washington University in St. Louis, and visiting positions at University of California, Irvine, and The Hong Kong Polytechnic University.

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Dr. 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 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.

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Dr. 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 2016–2017, 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 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.

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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 2016 to 2020.

TABLE 1
Annual Activity Summary—For the Calendar Year

Year	Manuscripts In-Process, Beginning of Year (a)	New Submissions Received (b)	Resubmissions Received (c)	Manuscripts Available for Evaluation (a) + (b) + (c) = (d)	Decision Letters Sent (e)	Manuscripts In-Process, End of Year (d) – (e) = (f)
2020**	11	84	69	164	139	25
2019*	25	86	48	159	148	11
2018	30	83	49	162	137	25
2017	26	77	63	166	136	30
2016	19	93	57	169	143	26

- (a) Includes submissions in the editor's hands, but excludes revise and resubmit editorial decisions in authors' hands.
 (b) New manuscripts, excluding resubmissions.
 (c) Resubmissions of previous revise and resubmit editor decisions.
 (d) Evaluation means all actions by referees, associate editor, and/or editor are complete and the manuscript has been returned to the authors.
 (e) Manuscripts processed with a decision returned to the author, including manuscripts returned by the editor without involving referees.
 (f) Submissions where a decision has not yet been sent to the author (note that in-process excludes revise and resubmit editorial decisions that are now in the authors' hands).

Table 2 shows acceptance and rejection rates for the period from 2017 to 2020.

TABLE 2
Annual Outcome Summary—By Calendar Year Cohort

Year	New Submissions Received (a)	Number of Rejections (b)	Percentage of Rejections (c) = b/(a)	Number of Papers in Process (d)	Percentage in Process (e) = (d)/(a)	Number of Acceptances (f)	Percentage of Acceptances (g) = (f)/(a)
2020**	84	55	65%	20	24%	9	11%
2019*	86	71	83%	1	1%	14	16%
2018	83	69	83%	2	2%	12	14%
2017	77	64	83%	0	0%	13	17%

- (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.

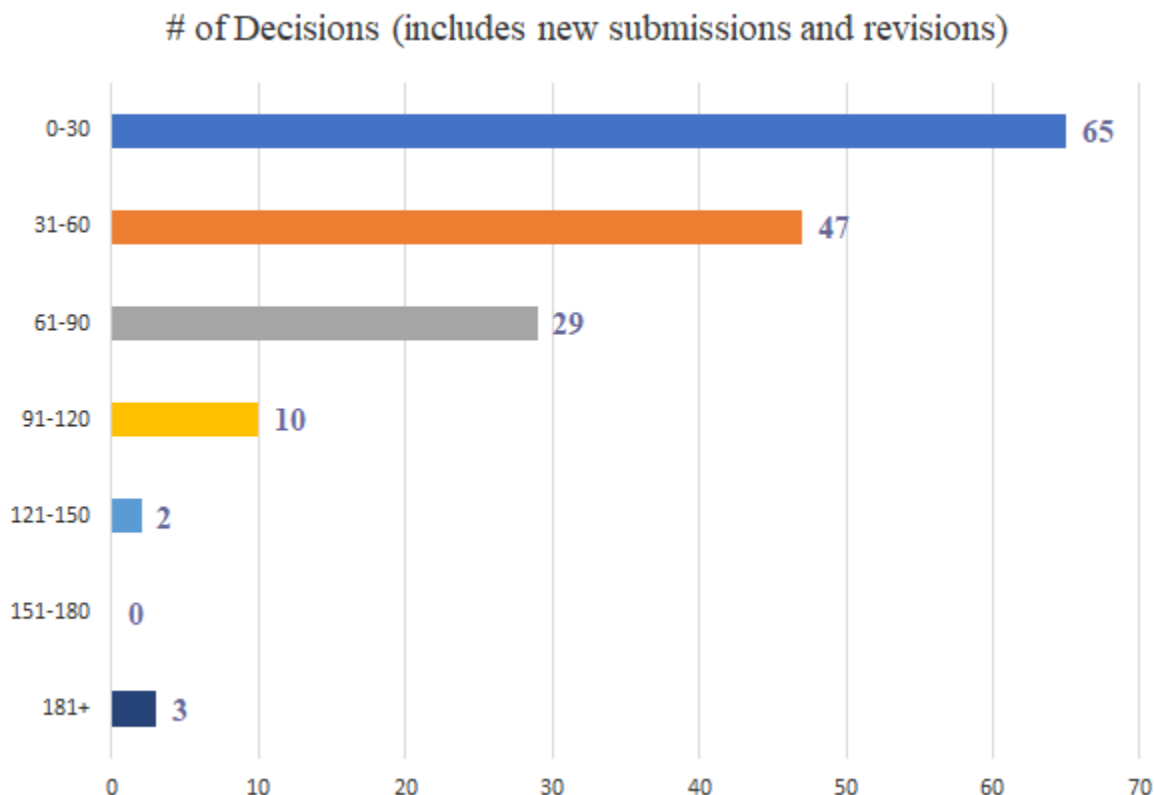
**Includes conference papers (4, all rejected).

*Includes conference papers (6, all rejected).

Of the 135 submissions that were evaluated in 2020, the mean turn time was 44 days. Median turn time was 36 days. These totals do not include conference papers.

EXHIBIT 1

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



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. This page normally contains consolidated usage data for each of the AAA journals for the prior year. It will be updated in a new release of the Journal Information Packets when the data is available.

During 2020 the journals in the AAA Digital Library were migrated from the Allen Press Pinnacle system to a new hosting platform, the Meridian system. Given industry standards, usage data from the two platforms would normally be combined to provide a complete picture for the year. However, the process this year has been complicated as vendors of all content platforms are in the process of implementing the new Version of the COUNTER standard. Given changes in the industry since the COUNTER standard was first developed more than two decades ago, the latest standard was completely redesigned as COUNTER has redefined the core data elements and how they are reported in order to meet current requirements. If you have questions please contact the Publications Team.

Other Important Statistics

1. *Journal of International Accounting Research* is ranked #100 of 155 Accounting (Business, Management, and Accounting: Accounting) journals (CiteScore, Elsevier, 2020).
2. Percentage of international authors: 34%.
3. View the Most Read and Most Cited papers for *JiAR* on the AAA's [Digital Library](#).

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, 2019), presents citation counts from Elsevier's CiteScore, and includes international journal listings and ratings from the most recent data available.

Scopus Rankings

An important measure of the quality of a journal is to understand how its intellectual contributions are valued by measuring the extent of citations made to papers published in that journal. Elsevier's Scopus database of abstracts and citations of peer-reviewed papers has 50m records in more than 22,000 titles published by 5,000 publishers (<http://www.elsevier.com/online-tools/scopus>). Scopus provides a foundation for new journal metrics that have become increasingly influential in recent years (<http://www.journalmetrics.com>). Important metrics based on Scopus include Source-Normalized Impact per Paper (SNIP) and SCImago Journal Rank (SJR). Journal citation metrics based on Scopus are increasingly seen by many senior university administrators as a means of normalizing the differences in publishing patterns between disciplines.

The key aspect of SNIP is to measure citation impact by "normalizing" citation values for the radically different patterns of citation between disciplines. SNIP also counters the various manipulations of citation rankings. The summary of SNIP is:

- "Takes a research field's citation frequency into account
- Considers immediacy—how quickly a paper is likely to have an impact in a given field
- Accounts for how well the field is covered by the underlying database
- Counters any potential for editorial manipulation" (<http://www.journalmetrics.com>).

The key aspect of SJR is the recognition that not all citations are equal. A citation in a more influential journal should count more than a citation in a less influential journal. The summary of SJR is:

- "Is weighted by the prestige of the journal, thereby 'leveling the playing field' among journals
- Eliminates manipulation: the only way to raise the SJR ranking is publish in more reputable journals
- 'Shares' a journal's prestige equally over the total number of citations in that journal
- Normalizes for differences in citation behavior between subject fields" (<http://www.journalmetrics.com>).

Table 3 shows the SNIP and SJR rankings for 2017 to 2019 (most recent data) with comparable data for AAA peers, as well as those in the accounting and finance disciplines.

TABLE 3
SNIP and SJR Rankings: 2017–2019

Source Title	SNIP			SJR		
	2019	2018	2017	2019	2018	2017
<i>Journal of International Accounting Research</i>	0.832	0.876	0.675	0.397	0.493	0.385
AAA Peers						
<i>Accounting and the Public Interest</i>	0.589	0.182	0.703	0.299	0.254	0.234
<i>Accounting Historians Journal</i>	1.298	0.708	0.169	0.328	0.237	0.145
<i>Accounting Horizons</i>	1.296	1.313	1.584	1.170	1.131	0.720
<i>Auditing: A Journal of Practice & Theory</i>	1.706	2.017	2.088	1.822	2.417	1.710
<i>Behavioral Research in Accounting</i>	1.058	1.123	0.903	0.818	0.557	0.457
<i>Current Issues in Auditing</i>	0.489	0.189	0.686	0.515	0.247	0.223
<i>Issues in Accounting Education</i>	0.811	0.472	1.471	0.410	0.423	0.715
<i>Journal of the American Taxation Association</i>	1.416	0.627	0.786	1.468	0.850	1.227
<i>Journal of Emerging Technologies in Accounting</i>	0.879	0.859	0.351	0.490	0.372	0.214
<i>Journal of Information Systems</i>	1.671	1.187	0.780	0.780	0.752	0.502
<i>Journal of International Accounting Research</i>	0.832	0.876	0.675	0.397	0.493	0.385
<i>Journal of Management Accounting Research</i>	1.269	0.973	1.213	1.106	0.648	0.743
<i>The Accounting Review</i>	3.729	2.968	2.608	5.446	5.240	3.946
Accounting and Finance Peers						
<i>Accounting, Auditing & Accountability Journal</i>	1.879	1.563	1.981	1.459	1.456	2.187
<i>Accounting & Finance</i>	1.360	0.932	1.036	0.430	0.445	0.384
<i>Accounting, Organizations and Society</i>	2.393	1.963	1.816	1.924	2.036	1.771
<i>British Accounting Review</i>	1.934	1.808	1.706	1.103	1.118	0.986
<i>Contemporary Accounting Research</i>	2.274	1.854	2.074	2.207	2.895	2.604
<i>European Accounting Review</i>	1.575	1.759	1.690	0.973	1.505	0.902
<i>Journal of Accounting & Economics</i>	3.477	2.840	3.311	5.821	6.606	6.875
<i>Journal of Accounting and Public Policy</i>	1.948	1.692	1.673	1.125	1.481	0.910
<i>Journal of Accounting Research</i>	4.225	3.488	3.453	6.996	10.151	6.957
<i>Journal of Financial Economics</i>	5.285	4.942	4.531	11.999	13.636	12.489
<i>Management Accounting Research</i>	2.768	2.497	2.881	1.975	2.166	1.426
<i>Review of Accounting Studies</i>	2.464	1.902	1.886	3.473	3.379	2.757

Source: SCOPUS database, <http://www.scopus.com/sources>, Elsevier, 2020.

CiteScore

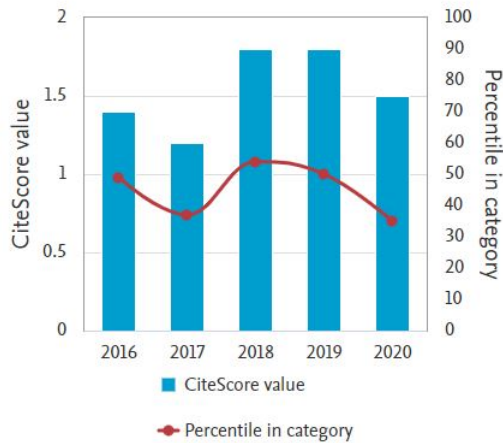
In 2016, CiteScore was added to the Scopus metrics. CiteScore measures the citations on articles published in the previous 3 years. All article types are counted. Scopus metrics now include Source Normalized Impact per Paper (SNIP), SCImago Journal Rank (SJR), and citation and document counts and percentage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

CiteScore rank 2020 [📄](#)

Category	Rank	Percentile
Business, Management and Accounting	#229/399	42nd
Business and International Management		
Business, Management and Accounting	#100/155	35th
Accounting		

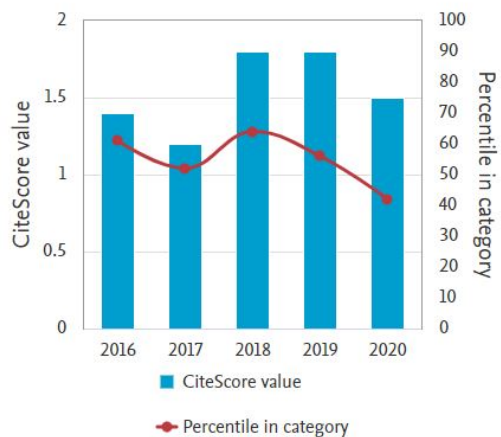
Accounting

CiteScore trend



Business and International Management

CiteScore trend



Source: CiteScore, Elsevier, 2020

Journal	CiteScore, 2020	
	2019 Citations/2019–2016 docs	
<i>Accounting Historians Journal</i>	0.90	48 cites/52 docs
<i>Accounting Horizons</i>	2.60	320 cites/121125 docs
<i>Accounting and the Public Interest</i>	1.10	23 cites/21 docs
<i>Accounting Review, The</i>	7.10	2,101 cites/294 docs
<i>ATA Journal of Legal Tax Research</i>	0.00	0 cites/15 docs
<i>Auditing: A Journal of Practice & Theory</i>	4.00	577 cites/146 docs
<i>Behavioral Research in Accounting</i>	2.20	133 cites/60 docs
<i>Current Issues in Auditing</i>	0.80	33 cites/40 docs
<i>Issues in Accounting Education</i>	1.80	173 cites/96 docs
<i>Journal of the American Taxation Association, The</i>	2.50	106 cites/42 docs
<i>Journal of Emerging Technologies in Accounting</i>	2.3	167 cites/72 docs
<i>Journal of Financial Reporting</i>	n/a	n/a
<i>Journal of Forensic Accounting Research</i>	n/a	n/a
<i>Journal of Governmental & Nonprofit Accounting</i>	n/a	n/a
<i>Journal of Information Systems</i>	4.00	342 cites/86 docs
<i>Journal of International Accounting Research</i>	1.80	146 cites/80 docs
<i>Journal of Management Accounting Research</i>	2.70	261 cites98 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 July 2019). The following table lists JIAR'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 4
Journal of International Accounting Research

Journal	ABDC 2019	ABS 2018	EJL 2019	HCERES 2019	VHB 2015
<i>Journal of International Accounting Research</i> †	A	2	S	B	B
Accounting Peers					
<i>Accounting & 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 & Accountability Journal</i>	A*	3	S	A	B
<i>Accounting, Organizations and Society</i>	A*	4*	P*	A	A
<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 & 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 & 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 & Nonprofit Accounting</i> †	B	1			
<i>Journal of Information Systems</i> †	A	1			C
<i>Journal of International Accounting Research</i> †	A	2	S	B	B
<i>Journal of Management Accounting Research</i> †	A*	2	S	B	B
<i>Management Accounting Research</i>	A*	3	P	A	A
<i>Review of Accounting Studies</i>	A*	4	P*	A	A
<i>The Accounting Review</i> †	A*	4*	P*	A	A+
<i>The ATA Journal of Legal Tax Research</i> †	C	1			
<i>The Journal of the American Taxation Association</i> †	A	3			

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

ABDC—Australian Business Deans Council Journal Rankings List

The influence of this ranking goes well beyond Australia.

Rank	Interpretation
A*	Best or leading journal in its field—publishes outstanding, original, and rigorous research that will shape the field. Acceptance rates are typically low and the editorial board is dominated by leading scholars in the field or subfield, including from top institutions in the world. Where relevant to the field or subfield, the journal has the highest impact factors or other indices of high reputation.
A	Highly regarded journal in the field or subfield—publishes excellent research in terms of originality, significance, and rigor; has competitive submission and acceptance rates; excellent refereeing process; and, where relevant to the field or subfield, has higher than average impact factors. Not all highly regarded journals have high impact factors, especially those in niche areas.
B	Well-regarded journal in the field or subfield—publishes research of a good standard in terms of originality, significance, and rigor, and papers are fully refereed according to good standards and practices but acceptance rates are higher than for Tiers A* and A. Depending on the field or subfield, will have a modest impact factor and will be ISI-listed.
C	A recognized journal—publishes research that is of a modest standard and/or is yet to establish its reputation because of its newness. This tier is more inclusive than the other categories. Only includes refereed journals.

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.

Rank	Interpretation
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)

Rank	Interpretation
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:

Rank	Interpretation
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—Association of Professors of Business in German Speaking Countries

A ranking developed on behalf of the Association of University Professors of Business in German speaking countries (Verband der Hochschullehrer für Betriebswirtschaft–VHB). This version (VHB-JOURQUAL 3) is the 4th edition of this list.

Rank	Interpretation
A+	World Leading
A	Leading
B	Important and Respected
C	Recognized
D	Peer-Reviewed

* 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.