

**Journal of International
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Accounting

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Journal of International Accounting Research

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

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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).

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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.

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.

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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 2015 to 2019.

TABLE 1
Annual Activity Summary—For the Journal Year

Year	Manuscripts	New Submissions Received	Resubmissions Received	Manuscripts	Decision Letters Sent	Manuscripts
	In-Process, Beginning of Year			Available for Evaluation		In-Process, End of Year
	(a)	(b)	(c)	(a)+(b)+(c) = (d)	(e)	(d)–(e) = (f)
2019	25	86	48	159	154	5
2018	30	83	49	162	137	25
2017	26	77	63	166	136	30
2016	19	93	57	169	143	26
2015	20	75	34	129	112	17

- (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 2016 to 2019.

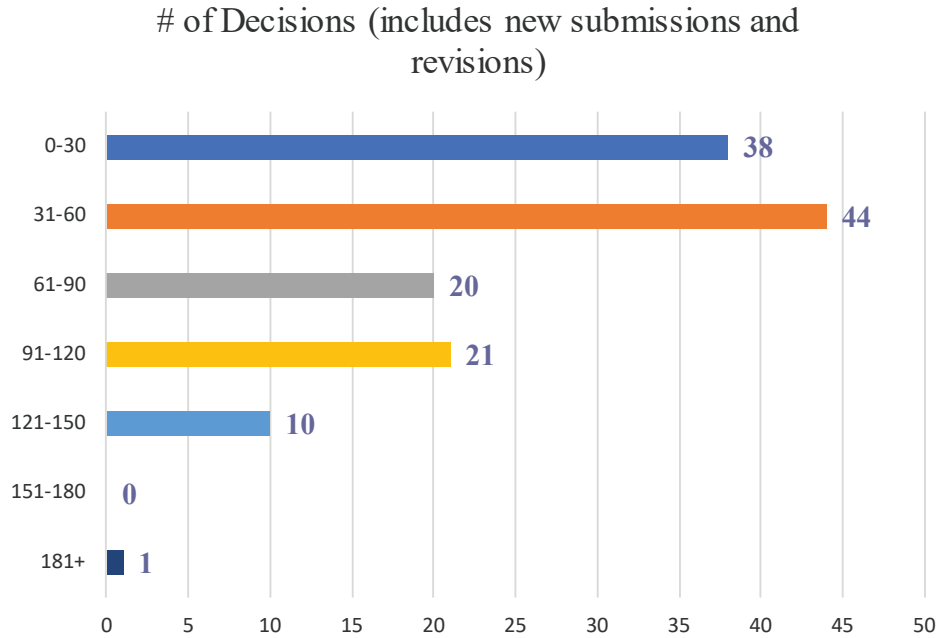
TABLE 2
Annual Outcome Summary—By Journal Year Annual Cohort

Year	New	Number of Rejections	Percentage of Rejections	Number of	Percentage in Process	Number of Acceptances	Percentage of Acceptances
	Submissions Received			Papers in Process			
	(a)	(b)	(c) = b/(a)	(d)	(e)=(d)/(a)	(f)	(g)=(f)/(a)
2019	86	65	76%	18	21%	3	3%
2018	83	61	73%	18	22%	4	5%
2017	77	61	79%	5	6%	11	14%
2016	93	66	71%	0	0%	27	29%

- (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 134* submissions that were evaluated in 2019, the mean turn time was 59 days. Median turn time was 50 days.

EXHIBIT 1
Turnaround Times for Decisions Made in the Year Ended December 31, 2019



* Totals do not include conference submissions or evaluations.

AAA DIGITAL LIBRARY and CONTENT AGGREGATOR DOWNLOAD DATA

The American Accounting Association publishes 17 journals in the areas of accounting research, education, practice, and public interest. Table 3 shows the download of articles from the AAA's Digital Library (<http://www.aaajournals.org>) and content aggregators (EBSCO, JSTOR, and/or Proquest) in 2019.

TABLE 3
2019 AAA Digital Library and Content Aggregators Downloads (Full-Text)

Journals	Downloads
<i>The Accounting Review</i> *	931,448
<i>Accounting Horizons</i> *	212,653
<i>Auditing: A Journal of Practice & Theory</i>	204,859
<i>Issues in Accounting Education</i> *	175,532
<i>Journal of Management Accounting Research</i>	108,271
<i>Current Issues in Auditing</i>	99,392
<i>Journal of Information Systems</i>	85,864
<i>Journal of Emerging Technologies in Accounting</i>	65,990
<i>Behavioral Research in Accounting</i>	51,046
<i>Accounting Historians Journal</i>	40,326
<i>Journal of International Accounting Research</i>	34,838
<i>The Journal of the American Taxation Association</i>	30,891
<i>Journal of Governmental & Nonprofit Accounting</i>	16,636
<i>Accounting and the Public Interest</i>	10,005
<i>Journal of Financial Reporting</i>	7,177
<i>Journal of Forensic Accounting Research</i>	4,767
<i>The ATA Journal of Legal Tax Research</i>	4,216

* Association-wide journal.

Other Important Statistics

1. *Journal of International Accounting Research* is ranked #76 of 137 Accounting journals (Business, Management, and Accounting; Accounting; CiteScore, Elsevier, 2019).
2. Percentage of international authors: 77%

TOP 10 ARTICLES (AAA Digital Library, 2019)

1. IFRS Accounting Trends & Techniques
Patricia Doran Walters, Doug Bowman, Jeannie J. Harrington
2. Applying International Financial Reporting Standards
Victoria Wise, Kerry Clark, Janice Loftus, Ken Leo, Matt Dyki, Ruth Picker, Susan T. Sadowski, Keith Alfredson
3. Which Factors Moderate the Relationship between Sustainability Performance and Financial Performance? A Meta-Analysis Study
Martin E. Taylor, Wenxiang (Lucy) Lu
4. Classification Shifting in an International Setting: Investor Protection and Financial Analysts Monitoring
Bruce K. Behn, Don Herrmann, Giorgio Gotti, Tony Kang
5. The Consequences of Providing Lower-Quality Audits at the Engagement Partner Level
Ling Lei Lisic, Mikhail Pevzner, Linda A. Myers, Wuchun Chi, Timothy A. Seidel
6. Accounting Quality under U.S. GAAP versus IFRS: The Case of Germany
Li Huang, Troy J. Pollard, Marc Cussatt
7. The Effect of Mandatory Adoption of IFRS on Earnings Quality: Evidence from the European Union
Daniel Zeghal, Sonda M. Chtourou, Yosra M. Fourati
8. The Effect of National Culture on the Relationship between IFRS Adoption and the Cost of Equity Capital
Alan Diógenes Góis, Gerlando Augusto Sampaio Franco de Lima, Nádia Alves de Sousa, Mara Jane Contrera Malacrida
9. Auditor Rotation and Perceived Competence and Independence: The Effect of Fees and Industry Specialization
Robyn A. Moroney, Roger Kamath, Ting-Chiao Huang
10. The Influence of Country-Level Religiosity on Accounting Conservatism
Chuong Do, Thomas C. Omer, Matt Bjornsen

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 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 2016 to 2018 (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: 2016–2018

Source Title	SNIP			SJR		
	2018	2017	2016	2018	2017	2016
<i>Journal of International Accounting Research</i>	0.876	0.675	1.204	0.493	0.385	0.964
AAA Peers						
<i>Accounting and the Public Interest</i>	0.182	0.703	0.799	0.254	0.234	0.206
<i>Accounting Historians Journal</i>	0.708	0.169	0.072	0.237	0.145	0.125
<i>Accounting Horizons</i>	1.313	1.584	1.099	1.131	0.720	0.926
<i>Auditing: A Journal of Practice & Theory</i>	2.017	2.088	1.188	2.417	1.710	0.833
<i>Behavioral Research in Accounting</i>	1.123	0.903	0.386	0.557	0.457	0.270
<i>Current Issues in Auditing</i>	0.189	0.686	1.075	0.247	0.223	0.582
<i>Issues in Accounting Education</i>	0.472	1.471	1.097	0.423	0.715	1.462
<i>Journal of the American Taxation Association</i>	0.627	0.786	0.648	0.850	1.227	0.161
<i>Journal of Emerging Technologies in Accounting</i>	0.859	0.351	1.535	0.372	0.214	0.718
<i>Journal of Information Systems</i>	1.187	0.780	1.510	0.752	0.502	0.379
<i>Journal of Management Accounting Research</i>	0.973	1.213	2.298	0.648	0.743	3.571
<i>The Accounting Review</i>	2.968	2.608	2.298	5.240	3.946	3.571
Accounting and Finance Peers						
<i>Accounting, Auditing & Accountability Journal</i>	1.563	1.981	1.611	1.456	2.187	1.579
<i>Accounting & Finance</i>	0.932	1.036	1.035	0.445	0.384	0.607
<i>Accounting, Organizations and Society</i>	1.963	1.816	2.004	2.036	1.771	2.451
<i>British Accounting Review</i>	1.808	1.706	1.754	1.118	0.986	0.746
<i>Contemporary Accounting Research</i>	1.854	2.074	2.681	2.895	2.604	3.190
<i>European Accounting Review</i>	1.759	1.690	1.718	1.505	0.902	1.418
<i>Journal of Accounting & Economics</i>	2.840	3.311	3.787	6.606	6.875	7.662
<i>Journal of Accounting and Public Policy</i>	1.692	1.673	1.884	1.481	0.910	1.530
<i>Journal of Accounting Research</i>	3.488	3.453	3.111	10.151	6.957	6.172
<i>Journal of Financial Economics</i>	4.942	4.531	4.604	13.636	12.489	13.218
<i>Management Accounting Research</i>	2.497	2.881	3.479	2.166	1.426	2.494
<i>Review of Accounting Studies</i>	1.902	1.886	1.687	3.379	2.757	2.867

Source: SCOPUS database, <http://www.journalmetrics.com>, Elsevier, 2019.

CiteScore

In 2016, CiteScore was added to the Scopus metrics. CiteScore measures the citations on articles published in the previous 3 years. All article types are counted. Scopus metrics now include Source Normalized Impact per Paper (SNIP), SCImago Journal Rank (SJR), and citation and document counts and percentage cited (CiteScore). Another way of looking at this is SNIP is article impact, SJR is the journal impact, and CiteScore is a 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 ①

Category	Rank	Percentile
Business, Management and Accounting		
└ Business and International Management	#147/351	58th
Business, Management and Accounting		
└ Accounting	#76/137	44th

Management

Accounting

CiteScore trend



CiteScore trend



Source: CiteScore, Elsevier, 2019.

Journal	CiteScore, 2019	
	2018 Citations/2015-2017 docs	
<i>Accounting Historians Journal</i>	0.42	20 cites/48 docs
<i>Accounting Horizons</i>	2.87	359 cites/125 docs
<i>Accounting and the Public Interest</i>	0.47	7 cites/15 docs
<i>Accounting Review, The</i>	4.57	1,037 cites/227 docs
<i>ATA Journal of Legal Tax Research</i>	0.06	1 cites/18 docs
<i>Auditing: A Journal of Practice & Theory</i>	3.97	441 cites/111 docs
<i>Behavioral Research in Accounting</i>	1.49	70 cites/47 docs
<i>Current Issues in Auditing</i>	0.47	18 cites/38 docs
<i>Issues in Accounting Education</i>	0.71	62 cites/87 docs
<i>Journal of the American Taxation Association</i>	1.18	47 cites/40 docs
<i>Journal of Emerging Technologies in Accounting</i>	1.27	71 cites/56 docs
<i>Journal of Financial Reporting</i>	n/a	n/a
<i>Journal of Forensic Accounting Research</i>	n/a	n/a
<i>Journal of Governmental & Nonprofit Accounting</i>	n/a	n/a
<i>Journal of Information Systems</i>	2.16	175 cites/81 docs
<i>Journal of International Accounting Research</i>	1.17	81 cites/69 docs
<i>Journal of Management Accounting Research</i>	1.80	119 cites/66 docs

POSITIONING IN INTERNATIONAL RANKINGS

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 *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 2019	ABS 2018	EJL 2019	HCERES 2019	VHB 2015
<i>Journal of International Accounting Research</i> †	A	2	S	B	B
<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>Auditing: A Journal of Practice & Theory</i> †	A*	3	P	A	B
<i>Behavioral Research in Accounting</i> †	A	3	S	B	B
<i>British Accounting Review</i>	A	3	S	B	B
<i>Contemporary Accounting Research</i>	A*	4	P*	A	A
<i>Current Issues in Auditing</i> †	B	2			
<i>European Accounting Review</i>	A*	3	P	A	A
<i>International Journal of Accounting</i>	A	3		B	B
<i>International Journal of Auditing</i>	A	2		B	B
<i>Issues in Accounting Education</i> †	A	2		C	C
<i>Journal of Accounting & 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 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
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

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—Assoc. of Professors of Business in German speaking countries

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

Rank	Interpretation
A+	World Leading
A	Leading
B	Important and Respected
C	Recognized
D	Peer-Reviewed
E	Ranking no longer included in this version

* Note: The 60th edition of the Harzing Journal Quality List removed several older rankings (UQ 2007, Aston 2008, Cranfield 2012) that had not been updated since then by their providers and were probably replaced by the ABDC and ABS rankings. The 61st edition removed two French single university rankings (HEC 2011) and ESSEC (2016) as French universities now seem to use one of the three country-wide rankings. The 65th edition was published in July 2019.