## **Impact Factor**

The Impact Factor (IF) is the industry measure of the frequency with which an article in a journal has been cited over a two-year period. The Journal Citation Report (JCR) Impact Factor is a ratio between citations and recent citable items published. Thus, a journal's Impact Factor is calculated by dividing the number of current year citations by articles published in that journal during the previous two years.

## Impact Factor Rankings (2018)

Ranking*	<u>Journal</u>	<u>IF</u>
1	Journal of Accounting Research	4.542
2	Journal of Accounting & Economics	3.282
3	Auditing: A Journal of Practice & Theory	2.409
4	The Accounting Review	2.247
5	Accounting, Organizations and Society	2.077
6	Contemporary Accounting Research	2.065
7	Review of Accounting Studies	1.588

<sup>\*</sup>Comparison of AJPT metric to other top journals (TAR, JAR, JAE, CAR, AOS, RAST)