

**Current Issues in Auditing**

A Publication of the Auditing Section of  
the American Accounting Association



**American  
Accounting  
Association**  
Auditing

Information Packet  
**Current Issues**

**in Auditing**

**December 2017**

## INTRODUCTION

*Current Issues in Auditing* is published by the Auditing Section of the American Accounting Association. To promote timely, widespread dissemination of ideas to the academic and practice communities, this online-only journal is open access.

*Current Issues in Auditing* is devoted to advancing the dialogue between academics and practitioners on current issues facing the auditing practice community (e.g., new opportunities and challenges, emerging areas, global developments, effects of new regulations or pronouncements, and effects of technological or market developments on audit processes). We define “auditing practice” broadly to include practice-related issues in external auditing, internal auditing, government auditing, IT auditing, assurance services, and related fields.

The journal seeks short, well-written papers from academics, practitioners, and regulators addressing timely issues facing the auditing practice community. Authors should strive to produce papers that are broadly understandable by the practice community and contain a substantive, relevant message for those interested in auditing practice. Submissions may include short, practice-oriented cases for classroom use. Practitioners are strongly encouraged to submit papers, as are author teams that include both academics and practitioners.

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*Current Issues in Auditing* Information Packet

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### Outgoing Academic Co-Editor

#### J. Gregory Jenkins, Ph.D.

Virginia Polytechnic Institute and State University

Professor Jenkins, CPA, is the John E. Peterson, Jr. Professor of Accounting and Information Systems at Virginia Tech. Professor Jenkins has published articles in *Accounting, Organizations and Society*; *Auditing: A Journal of Practice and Theory*; *Behavioral Research in Accounting*; *Internal Auditing*; *Journal of Accountancy*; *Journal of Forensic Accounting*; *Journal of Information Systems*; *Strategic Finance*; *The Accounting Review*; and *The CPA Journal*. He is also a co-author of *Comprehensive Assurance & Systems Tool*, an integrated practice set, and the author of *The Enron Collapse*, both published by Prentice Hall. And, he is co-author of *Managerial ACCT 2nd Edition* published by South-Western/Cengage Learning. He has taught courses in accounting information systems, undergraduate and graduate auditing, business ethics, and managerial and financial accounting principles. His professional activities include membership in the American Accounting Association and the American Institute of Certified Professional Accountants. He has served on two research task forces of the Auditing Section of the American Accounting Association charged with providing research to the Public Company Accounting Oversight Board related to quality control standards and auditor independence. Professor Jenkins previously worked as an auditor with Ernst & Young, LLP and McGladrey & Pullen, LLP.

### Incoming Academic Co-Editor (July 1, 2017)

#### Lisa Milici Gaynor, Ph.D.

University of South Florida

Professor Gaynor is an associate professor and Robert Keith Professor of Accountancy in the Lynn Pippenger School of Accountancy. Her primary teaching responsibilities are in the areas of auditing and financial accounting. She currently teaches intermediate financial accounting at the undergraduate level, the integrative (capstone) seminar in the master's program, and the auditing seminar in the doctoral program. Her research examines how individuals' (e.g., investors, auditors, or audit committee members) judgments and behavior may be affected by rules and regulations related to independence, fraud, fair values, and disclosures. She has been published in academic journals such as *The Accounting Review*, *Accounting Organizations & Society*, *Auditing: A Journal of Practice & Theory*, *Accounting Horizons*, and *Issues in Accounting Education*. She currently serves as an editor at *Auditing: A Journal of Practice and Theory* and on the editorial board of *Contemporary Accounting Research*. Prior to entering academia, she served in roles such as controller, director of finance, auditor, and tax accountant for both public and private industries.

### Practice Co-Editor

#### Dan Sunderland, M.B.A.

Deloitte & Touche, LLP

Dan Sunderland serves as Deloitte's Chief Auditor and is its National Leader—Audit and Assurance Services. He leads the group responsible for developing our policies and methodology (on a U.S. and a global basis), engaging in standard setting, and consulting with the field. In addition, the group has significant interaction with those responsible for technology, learning, and innovation. Dan also serves as the Chairman of The Research Advisory Board of the Center for Audit Quality and is Vice President—Practice for the American Accounting Association.

Sunderland has more than 35 years of public accounting experience, serving many of Deloitte's most complex multinational clients in manufacturing, financial services, life sciences, and high technology. He has significant experience in mergers and acquisitions, including due diligence and purchase accounting; equity compensation; employee benefit plan structures and accounting; and other complex accounting areas. Dan is a graduate of Dickinson College, and holds an M.B.A. from The University of Chicago.

## Former Co-Editors of *Current Issues in Accounting*

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## SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *Current Issues in Auditing* for the period from 2014 to 2017.

**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)
2017	0	22	12	34	30	4
2016	12	22	11	45	45	0
2015	1	35	35	71	59	12
2014	0	21	19	40	39	1

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

Table 2 shows acceptance and rejection rates for the period from 2014 to 2017.

**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)
2017	22	9	41%	9	41%	4	18%
2016	22	11	50%	1	5%	10	45%
2015	35	10	29%	0	0%	25	71%
2014	21	10	48%	0	0%	11	52%

- (a) Number of submitted manuscripts from that year's cohort
- (b) Percent of rejected manuscripts from that year's cohort
- (c) Number of manuscripts still being evaluated (no report yet, revise, resubmit)
- (d) Percent of manuscripts from that year's cohort still being evaluated
- (e) Number of accepted manuscripts from that year's cohort
- (f) Percent accepted manuscripts from that year's cohort

## 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 2016.

**TABLE 3**  
**2016 AAA Digital Library and Content Aggregators Downloads (Full-Text)**

<b>Journals</b>	<b>Downloads</b>
<i>The Accounting Review</i> *	974,213
<i>Accounting Horizons</i> *	271,726
<i>Issues in Accounting Education</i> *	216,922
<i>Auditing: A Journal of Practice &amp; Theory</i>	203,106
<i>Journal of Management Accounting Research</i>	102,280
<b><i>Current Issues in Auditing</i></b>	<b>95,046</b>
<i>Journal of Information Systems</i>	86,981
<i>Behavioral Research in Accounting</i>	56,410
<i>The Journal of the American Taxation Association</i>	36,369
<i>Journal of International Accounting Research</i>	34,708
<i>Journal of Emerging Technologies in Accounting</i>	11,865
<i>Journal of Governmental &amp; Nonprofit Accounting</i>	10,876
<i>Accounting and the Public Interest</i>	9,652
<i>The ATA Journal of Legal Tax Research</i>	5,788
<i>Journal of Financial Reporting</i>	2,590
<i>Journal of Forensic Accounting Research</i>	441

\* Association-wide journal.

### Other Important Statistics

1. *Current Issues in Auditing* is ranked #106 of 127 Accounting journals (CiteScore, Elsevier, 2017).
2. Median time to first decision (2017): 54 days
3. Median time to final decision (2017): 47 days
4. Percentage of international authors: 24%

## TOP 10 ARTICLES (AAA Digital Library, 2017)

1. Haphazard Sampling: Selection Biases and the Estimation Consequences of These Biases  
*Thomas W. Hall, Andrew W. Higson, Bethane Jo Pierce, Kenneth H. Price, Christopher J. Skousen*
2. Insights into Large Audit Firm Sampling Policies  
*Brant E. Christensen, Randal J. Elder, Steven M. Glover*
3. How Effective Are Organizations' Internal Controls? Insights into Specific Internal Control Elements  
*Dana R. Hermanson, Jason L. Smith, Nathaniel M. Stephens*
4. Do Auditing Standards Matter?  
*W. Robert Knechel*
5. Enhancing Auditor Professional Skepticism: The Professional Skepticism Continuum  
*Steven M. Glover, Douglas F. Prawitt*
6. External Auditors and Corporate Corruption: Implications for External Audit Regulators  
*Rasha Kassem, Andrew W. Higson*
7. Multiple Auditing Standards and Standard Setting: Implications for Practice and Education  
*Charles P. Cullinan, Christine E. Earley, Pamela B. Roush*
8. Early Evidence on the Effects of Critical Audit Matters on Auditor Liability  
*Christine Gimbar, Bowe Hansen, Michael E. Ozlanski*
9. The Effects of Auditor Experience and Professional Commitment on Acceptance of Underreporting Time: A Moderated Mediation Analysis  
*David N. Herda, Kasey A. Martin*
10. An Interview Study to Understand the Reasons Clients Change Audit Firms and the Client's Perceived Value of the Audit Service  
*Richard Fontaine, Soumaya Ben Letaifa, David Herda*

### TOP ISSUE USAGE (AAA Digital Library, 2017\*)

Rank		Number of Views
1	Fall 2013	34,993
2	Spring 2013	33,549
3	Spring 2012	27,374
4	Fall 2015	20,257
5	Spring 2016	14,943

\*This report includes issues that published during a 5-year period (2013-2017).



### TOP KEYWORD SEARCH (AAA Digital Library, 2013–2017)

	Keyword	Searches Run
1.	Management	24,213
2.	Auditing	24,201
3.	Audit	22,129
4.	IFRS	20,722
5.	Audit quality	18,877
6.	Governance	15,618
7.	Accounting	14,576
8.	Financial accounting	13,753
9.	Earnings	13,053
10.	Auditor fees	12,313

## CITATION INDICES

This section provides data on rankings drawn from Scopus (Elsevier, 2017), presents citation counts from Elsevier’s new 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 2014 to 2016 (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: 2014–2016**

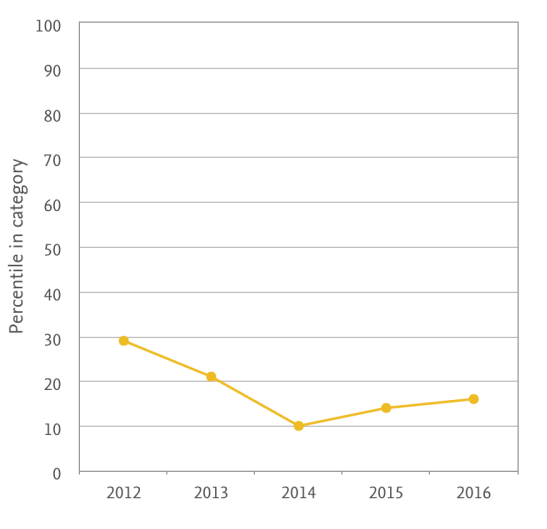
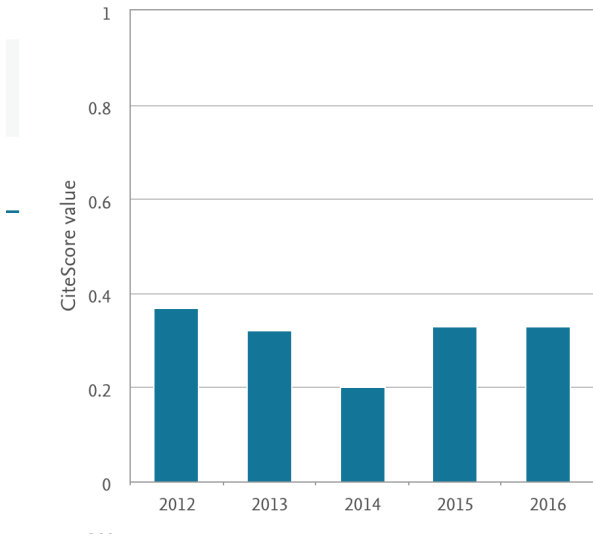
Source Title	SNIP			SJR		
	2016	2015	2014	2016	2015	2014
<b><i>Current Issues in Auditing</i></b>	<b>0.386</b>	<b>0.248</b>	<b>0.311</b>	<b>0.270</b>	<b>0.229</b>	<b>0.303</b>
<b>AAA Peers</b>						
<i>Accounting and the Public Interest</i>	0.799	0.394	0.222	0.206	0.299	0.152
<i>Accounting Historians Journal</i>	0.072	0.934	n/a	0.125	0.506	n/a
<i>Accounting Horizons</i>	1.099	1.909	1.319	0.926	1.063	1.148
<i>Auditing: A Journal of Practice &amp; Theory</i>	1.913	1.857	1.538	2.133	1.652	2.881
<i>Behavioral Research in Accounting</i>	1.188	0.900	0.772	0.833	0.642	0.737
<i>Issues in Accounting Education</i>	1.075	1.062	1.109	0.582	0.765	0.481
<i>Journal of the American Taxation Association</i>	1.097	0.535	0.534	1.462	0.859	1.199
<i>Journal of Emerging Technologies in Accounting</i>	0.648	0.283	0.384	0.161	0.139	0.304
<i>Journal of Information Systems</i>	1.535	1.199	1.001	0.718	0.643	1.001
<i>Journal of International Accounting Research</i>	1.510	0.942	0.726	0.379	0.478	0.505
<i>Journal of Management Accounting Research</i>	1.204	0.398	0.574	0.964	0.783	0.623
<i>The Accounting Review</i>	2.298	3.237	2.434	3.571	4.478	4.578
<b>Accounting and Finance Peers</b>						
<i>Accounting, Auditing &amp; Accountability Journal</i>	1.611	1.507	1.166	1.579	0.880	0.765
<i>Accounting &amp; Finance</i>	1.035	1.256	1.225	0.607	0.547	0.426
<i>Accounting, Organizations and Society</i>	2.004	2.813	2.269	2.451	2.515	2.616
<i>British Accounting Review</i>	1.754	2.065	1.339	0.746	0.711	0.482
<i>Contemporary Accounting Research</i>	2.681	1.774	2.016	3.190	2.594	3.513
<i>European Accounting Review</i>	1.718	1.504	1.057	1.418	0.828	0.871
<i>Journal of Accounting &amp; Economics</i>	3.787	3.507	2.969	7.662	6.834	5.652
<i>Journal of Accounting and Public Policy</i>	1.884	1.478	1.289	1.530	1.030	0.853
<i>Journal of Accounting Research</i>	3.111	2.649	2.071	6.172	5.733	5.425
<i>Journal of Finance</i>	5.685	4.786	6.036	20.973	14.54	21.48
<i>Journal of Financial Economics</i>	4.604	4.028	4.599	13.218	9.920	12.72
<i>Management Accounting Research</i>	3.479	2.715	1.957	2.494	1.913	1.504
<i>Review of Accounting Studies</i>	1.687	1.708	1.576	2.867	2.039	2.284

Source: SCOPUS database, <http://www.journalmetrics.com>, Elsevier, 2017.

## CiteScore

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

CiteScore trend



Source: CiteScore, Elsevier, 2017.

Journal	CiteScore, 2017	
	2016 Citations/2013-2015 docs	
<i>Accounting Historians Journal</i>	0.06	2 cites/33 docs
<i>Accounting Horizons</i>	1.67	230 cites/138 docs
<i>Accounting and the Public Interest</i>	0.36	9 cites/25 docs
<i>Accounting Review, The</i>	2.97	739 cites/249 docs
<i>ATA Journal of Legal Tax Research</i>	0.00	0 cites/26 docs
<i>Auditing: A Journal of Practice &amp; Theory</i>	2.50	298 cites/119 docs
<i>Behavioral Research in Accounting</i>	1.48	62 cites/42 docs
<i>Current Issues in Auditing</i>	0.33	19 cites/57 docs
<i>Issues in Accounting Education</i>	0.68	71 cites/104 docs
<i>Journal of the American Taxation Association</i>	1.24	62 cites/50 docs
<i>Journal of Emerging Technologies in Accounting</i>	0.86	18 cites/21 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>	2.26	165 cites/73 docs
<i>Journal of International Accounting Research</i>	1.03	31 cites/30 docs
<i>Journal of Management Accounting Research</i>	1.27	71 cites/56 docs

## POSITIONING IN INTERNATIONAL RANKINGS

The following table lists *Current Issues in Auditing*'s position on selected international rankings, along with those of peers from the accounting and finance disciplines (<http://www.harzing.com>, updated April 2017). Detailed explanations of the selected rankings follow.

*Current Issues in Auditing* ranks a B on the widely followed Australian Business Deans Council (ABDC) journal list.

<b>Journal</b>	<b>ABDC 2016</b>	<b>EJL 2016</b>	<b>ESS 2016</b>	<b>HEC 2011</b>	<b>UQ 2011</b>
<i>Current Issues in Auditing</i> †	<b>B</b>				
<b>Accounting Peers</b>					
<i>Accounting and the Public Interest</i> †	B				
<i>Accounting Historians Journal</i> †	B			B	3
<i>Accounting Horizons</i>	<b>A</b>	<b>S</b>	<b>2</b>	<b>B</b>	<b>2</b>
<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>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 International Accounting Research</i> †	A	S	2	C	3
<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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