

Accounting Horizons

A Publication of the
American Accounting Association



**American
Accounting
Association**
Thought Leaders in
Accounting

Accounting

December 2017

HORIZONS

Information Packet

INTRODUCTION

Accounting Horizons is one of three association-wide journals published by the American Accounting Association (AAA). This journal seeks to bridge academic and professional audiences with articles that focus on accounting, broadly defined, and that provide insights pertinent to the accounting profession. The contents of *Accounting Horizons*, therefore, should interest researchers, educators, practitioners, regulators, and students of accounting. Accordingly, papers submitted for publication must address subjects that appeal to these readers and must be written in a style that communicates effectively across these diverse groups. Because of the broad focus of this journal, the scope of acceptable manuscripts is also broad. Papers may deal with any aspect of accounting, including—but not limited to—the following topics:

- Accounting ethics
- Assurance services
- Financial reporting
- Impact of accounting on organizations and individual behavior
- Information systems
- Managerial accounting
- Regulation of the profession and related legal developments
- Risk management
- Taxation

The Editor welcomes submissions of manuscripts addressing innovative topics and concerns. One of the main objectives of *Accounting Horizons* is to establish a dialogue—a bridge of ideas—between accounting academics and the business community. From time to time, the Editor will commission think pieces, memorials, historical and other reviews, editorials, and original research relevant to current issues and the future of the accounting profession. Ideas for such articles may come from the Associate Editors, the Executive Committee of the AAA, or other sources. In addition, reviews of contemporary professional literature, commentaries on practice, and reports of current events will appear when developments warrant.

All submitted articles processed for publication will be peer reviewed. Articles that address an especially timely subject will be evaluated and refereed on an expedited basis to facilitate prompt publication if accepted.

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Teri Lombardi Yohn, Ph.D.

Indiana University

Teri Lombardi Yohn received her doctorate in accounting from Indiana University. She obtained her professional experience in accounting at Coopers & Lybrand and Arthur Andersen. Professor Yohn joined the faculty at Indiana University in 2007 as a PricewaterhouseCoopers Fellow and faculty member. During 2005–2006, she was an Academic Fellow at the Securities and Exchange Commission. She is a past president of the Financial Accounting and Reporting Section of the American Accounting Association (2009–2010). Her research focuses on capital markets, financial accounting, and financial statement analysis. Professor Yohn has investigated why small or private companies prepare financial statements and the benefits of audited financial statements for these organizations. She has published her work in *Journal of Accounting Research*, *The Accounting Review*, *Review of Accounting Studies*, *Contemporary Accounting Research*, and *Accounting, Organizations and Society*.

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Editors

Jack T. Ciesielski

The Analyst's Accounting Observer

Jack T. Ciesielski founded R.G. Associates in 1992 and started publishing *The Analyst's Accounting Observer* in May of that year. A graduate of Loyola University Maryland undergraduate accounting and master's finance programs and a CPA since 1978 and a CFA since 1988, he spent nearly 7 years as a security analyst with the Legg Mason Value Trust in Baltimore. Prior to joining Legg Mason, he held various positions in the accounting profession as an auditor and as an educator. Mr. Ciesielski has been a member of the Financial Accounting Standards Advisory Council of the FASB, and a member of FASB's Investors Technical Advisory Committee, which advised the FASB on the information needs of investors during its existence. Actively involved in standard setting as a member of the FASB's Emerging Issues Task Force and as a member of the AICPA's Accounting Standards Executive Committee (now the AICPA's Financial Reporting Executive Committee), he was the first investor community representative to be named to either body. He is currently a member of the CFA Institute's Corporate Disclosure Policy Committee. In addition to writing the *Accounting Observer*, Mr. Ciesielski is an occasional contributor to *Fortune* and *Barron's*. He has also testified before the U.S. Senate and the Securities & Exchange Commission on accounting matters on numerous occasions.

Jeffrey Hales, Ph.D.

Georgia Institute of Technology

Professor Hale's research interests center on accounting standard setting and regulation, individual decision making, and behavioral finance, using techniques from applied game theory, experimental economics, and psychology. His research has appeared in *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting and Economics*, *Review of Accounting Studies*, and the *Journal of Financial Economics*, among other journals. He currently serves as an editor for *Accounting Horizons* and an *ad hoc* editor for *Contemporary Accounting Research* and *European Accounting Review*. He also currently serves on the editorial boards of *The Accounting Review*, *Contemporary Accounting Research*, and *Accounting, Organizations and Society*. At Georgia Tech, he teaches financial accounting and Ph.D. seminars on behavioral accounting and finance, policy-oriented research in accounting, and the psychology of judgment and decision making. During the 2009–2010 academic year, Professor Hales was a Research Fellow at the Financial Accounting Standards Board (FASB) in Norwalk, CT. In addition, he currently serves as a member of the FASB's Financial Accounting Standards Advisory Council (FASAC) and chairs the Standards Council for the Sustainability Accounting Standards Board (SASB).

Jagan Krishnan, Ph.D.

Temple University

Jagan Krishnan is a Professor and Merves Senior Research Fellow in the department of Accounting. He is the coordinator of the Ph.D. program in Accounting and teaches undergraduate, graduate, and doctoral courses in auditing. He has over 30 years of teaching and professional experience in auditing and consulting. He is the recipient of the 2003 Musser Award for Leadership in Teaching and the 2000 Beta Alpha Psi Teacher of the Year Award. His research interests are in the areas of audit quality, corporate governance, auditor litigation, regulation, and fraudulent financial reporting. He is an editor of *Accounting Horizons* and currently serves on the editorial boards of *The Accounting Review*, *Accounting Horizons*, *Auditing: A Journal of Practice & Theory*, *Journal of Accounting*, *Auditing and Finance*, and *Current Issues in Auditing*. He has published articles in academic journals including *The Accounting Review*, *Review of Accounting Studies*, *Contemporary Accounting Research*, *Auditing: A Journal of Practice & Theory*, *Accounting Horizons*, *Journal of Accounting*, *Auditing, and Finance*, and *Journal of Accounting and Public Policy*. He is listed among prolific auditing researchers by two different studies. Prior to entering academia, he worked in the audit and consulting divisions of affiliates of Ernst & Young and KPMG.

Carol A. Marquardt, Ph.D.

Baruch College–CUNY

Professor Marquardt is a Professor of Accountancy at Baruch College–CUNY, Zicklin School of Business. Her research focuses on determinants and implications of corporate financial reporting strategy. Professor Marquardt has been published in journals such as *The Accounting Review*, *Journal of Accounting Research*, and *Review of Accounting Studies*. She serves on the Advisory and Review Board, *The Accounting Review*, 2005-present, and is an *ad hoc* reviewer for *Accounting Horizons*,

Contemporary Accounting Research, Econometrica, Journal of Accounting Auditing and Finance, Journal of Accounting and Economics, Journal of Accounting and Public Policy, Journal of Business Finance and Accounting, Review of Accounting Studies, and The Accounting Review.

Roger D. Martin, Ph.D.

University of Virginia

Professor Martin has expertise in auditing and financial reporting. His research focuses on the impact of auditing, assurance services, and other corporate governance mechanisms on the quality of information provided to external users of financial statements. Professor Martin teaches a variety of auditing and assurance courses and intermediate financial accounting and has been awarded the University of Virginia All-University Teaching Award for his teaching excellence. He has served as President of the Auditing Section of the American Accounting Association from 2012 to 2013, and continues in several other service roles with that organization. He served as an Academic Fellow at the Securities & Exchange Commission during the 2008–2009 academic year. His work has been published in *The Accounting Review*; *Journal of Accounting Research*; *Auditing: A Journal of Practice & Theory*; *Issues in Accounting Education*; *Contemporary Accounting Research*; and *International Journal of Accounting, Auditing & Taxation*.

Brian W. Mayhew, Ph.D.

University of Wisconsin-Madison

Brian W. Mayhew is the Arthur Andersen Alumni Professor in the Department of Accounting and Information Systems at the Wisconsin School of Business. Professor Mayhew's research focuses primarily on financial statement audits and financial reporting. He is particularly interested in institutional design factors that impact audit quality. He teaches Advanced Auditing to Master's of Accounting Students and research to Ph.D. students. Mayhew has published in journals such as *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research*, *Journal of Accounting, Auditing and Finance*, and *Auditing*. He is currently an associate editor for *Accounting Horizons* and *Journal of Accounting Literature* and serves on the editorial boards for *Auditing: A Journal of Practice & Theory*, and *The Accounting Review*. Professor Mayhew leads the BRITE Lab – a joint venture between WSB and the School of Human Ecology. The lab focuses on experimental research that explores how incentives, psychology, and sociology interact to affect individual decision making. He also leads the Arthur Andersen Center that supports research and student development in the accounting department.

Linda A. Myers, Ph.D.

The University of Tennessee

Professor Myers is the Haslam Chair of Business and Distinguished Professor of Accounting in the Department of Accounting and Information Management at The University of Tennessee. She is also the Director of the Ph.D. Program in Accounting. Professor Myers graduated from the University of Michigan in 2001 and has published in *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*; *Journal of Accounting, Auditing, and Finance*; *Journal of Accounting and Public Policy*; *Accounting Horizons*; *Journal of Business Finance & Accounting*; and *Review of Quantitative Finance and Accounting*. She also serves as an Editor for *Accounting Horizons*, an Associate Editor for the *Journal of Accounting, Auditing, and Finance*, and as an *ad hoc* Editor for *Contemporary Accounting Research*. Myers serves on the Editorial Boards of *The Accounting Review*, *Contemporary Accounting Research*, *Auditing: A Journal of Practice & Theory*, and *China Accounting and Finance Review*, and previously served on the Editorial Board of the *Journal of International Business Studies*. Her research has been cited in *The Economist* and the *New York Times*, as well as by the Public Company Accounting Oversight Board and the U.S. Securities and Exchange Commission, and she has been quoted on Marketplace Business. 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 *The Accounting Review* Article in 2004. She also received a 2012 Outstanding Reviewer Award from *Contemporary Accounting Research*.

Peter F. Pope, Ph.D.

The London School of Economics and Political Science

Peter Pope is a Professor of Accounting at the London School of Economics. His research has been published in several of the leading accounting, management, and finance journals, such as *The Accounting Review*, *Contemporary Accounting Research*, *Journal of Finance*, *Accounting and Business Research*, *British Accounting Review*, *European Financial Management*, *Journal of Forecasting*, and *Managerial Auditing Journal*.

Sundaresh Ramnath, Ph.D.

University of Miami

Professor Ramnath is the Associate Professor and Department Chair, Accounting at University of Miami. His research interests include accounting information and capital markets, industry effects, and financial intermediaries. He has been published in a number of scholarly journals, including *Journal of Accounting Research*, *Journal of Accounting and Economics*, *Contemporary Accounting Research*, *Review of Financial Studies*, and *International Journal of Forecasting*.

Lynn Rees, Ph.D.

Texas A&M University

Professor Rees is the Kathleen L. and J. Rogers Rainey, Jr. Chair in Accounting at Texas A&M University. He recently completed a Research Fellow appointment at the Financial Accounting Standards Board. He has published articles in top-tier scholarly journals such as *The Accounting Review*, *Journal of Accounting Research*, *Journal of Finance*, *Contemporary Accounting Research*, and *Review of Accounting Studies*, among others. He has also published in practitioner-oriented journals *Journal of Investing* and *Accounting Horizons*. His research has contributed to knowledge concerning how capital market participants use and interpret accounting information. He currently serves as an editor for *Accounting Horizons* and has previously served as co-editor of the *Journal of International Accounting Research* and as Associate Editor of *Advances in Accounting*. Professor Rees also serves as an editorial board member and *ad hoc* reviewer for several other journals.

Sonja Olhoft Rego, Ph.D.

Indiana University

Professor Rego's research focuses on taxes and business strategy; tax avoidance; accounting for income taxes; earnings management; agency theory; and corporate finance. She is Professor of Accountancy and Deloitte Foundation Accounting Faculty Fellow, Kelley School of Business (2013-present). Her several recognitions include Kelley School of Business Trustees Teaching Award (Spring 2015); Doctoral Student Association Faculty Distinguished Teaching Award, Kelley School of Business, Indiana University (Spring 2014); Deloitte Foundation Accounting Faculty Fellow, Kelley School of Business (2013-present); Emerald 2013 Citations of Excellence Award for "Tax Reporting Aggressiveness and Its Relation to Aggressive Financial Reporting," with Mary Margaret Frank and Luann Lynch, in *The Accounting Review*, 2009; Dean's Faculty Fellow, Kelley School of Business (2011-2013); ATA Tax Manuscript Award 2011 for "Tax Reporting Aggressiveness and Its Relation to Aggressive Financial Reporting", in *The Accounting Review*, 2009; and Gilbert P. Maynard Excellence in Accounting Instruction Award (April 2006); Tippie College of Business Student's Choice for Faculty Excellence Award (Spring 2004); Tippie College of Business Dean's Teaching Award (Spring 2004); Gilbert P. Maynard Excellence in Accounting Instruction Award (April 2002); as well as Certified Public Accountant, Illinois (inactive).

Vernon J. Richardson, Ph.D.

University of Arkansas

Professor Richardson has been the accounting department chair in the Sam M. Walton College of Business at the University of Arkansas since 2007. He received an M.B.A. and undergraduate degrees in accounting from Brigham Young University prior to receiving a Ph.D. in accounting from the University of Illinois at Urbana-Champaign. Richardson then joined the faculty of the University of Kansas, holding assistant and associate professor positions from 1997 to 2005. He has been a professor in the Sam M. Walton College of Business at the University of Arkansas since 2005 and is currently the S. Robson Walton Endowed Chair in Accounting. Professor Richardson has served in various positions with the American Accounting Association and performs expert witness and consulting services.

Karen L. Sedatole, Ph.D.

Emory University

Professor Sedatole is a Professor of Accounting at Emory University's Goizueta Business School. Prior to joining Emory University in 2017, she served on the faculty at The University of Texas at Austin and most recently held the position of Russell E. Palmer Endowed Professor of Accounting at Michigan State University's Eli Broad College of Business. She holds BSE (computer engineering) and MBA degrees and received her Ph.D. from The University of Michigan in 2000. Her research focuses on the design and effectiveness of performance measurement and reward systems, the role of forecasting and budgetary systems within organizations, and control in inter-organizational collaborations. She has partnered with numerous corporations in the auto, chemical, and high-tech industries to generate research relevant to the business community and twice was awarded (along with her co-authors) the Impact on Management Accounting Practice Award. Her research, which includes archival, field research, and experimental methodologies, has been published in *Journal of Accounting Research*, *The Accounting Review*, *Contemporary Accounting Research*, *Management Science*, *Journal of Management Accounting Research*, *Accounting Horizons*, and *Accounting, Organizations and Society*. Professor Sedatole is a two-time recipient of the American Accounting Association Notable Contributions to Management Accounting Research Award. In addition to her role as Senior Editor of *JMAR*, she serves as an Editor for *Accounting Horizons*.

Scott A. Taub

Financial Reporting Advisors, LLC

Scott A. Taub joined Financial Reporting Advisors, LLC (FRA) as a Managing Director in 2007. Based in Chicago, Illinois, FRA provides consulting services related to accounting and SEC reporting and litigation support services. From September 2002 through January 2007, Mr. Taub was a senior official at the Securities and Exchange Commission (SEC). As a Deputy Chief Accountant, he played a key role in the SEC's implementation of the accounting reforms under the landmark Sarbanes-Oxley Act, and was responsible for the day-to-day operations of the Office of the Chief Accountant, including resolution of accounting and auditing practice issues, rulemaking, oversight of private sector standard-setting efforts, and regulation of auditors. Mr. Taub is currently a member of the FASB/IASB Joint Transition Group for Revenue Recognition. He previously served on the IASB's IFRS Interpretations Committee and the FASB's Valuation Resource Group. He was the primary author of several SEC reports and publications, including the Report and Recommendations Pursuant to Section 401(c) of the Sarbanes-Oxley Act of 2002 On Arrangements with Off-Balance Sheet Implications, Special Purpose Entities, and Transparency of Filings by Issuers and the Study Pursuant to Section 108(d) of the Sarbanes-Oxley Act of 2002 on the Adoption by the United States Financial Reporting System of a Principles-Based Accounting System. Mr. Taub is the author of the *Revenue Recognition Guide*, a 500-page comprehensive guide to accounting for revenue recognition published by CCH and a co-author of CCH's *Financial Instruments Guide*. Mr. Taub attended the University of Michigan in Ann Arbor, where he received an undergraduate degree in economics in 1990, and won the William A. Paton Award for his performance on the CPA exam. In 2005 Mr. Taub won the SEC's award for Supervisory Excellence. He is a licensed CPA in Michigan and is a member of the American Institute of Certified Public Accountants.

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SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *Accounting Horizons* 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	46	197	103	349	282	67
2016	43	187	100	330	284	46
2015	53	155	108	316	273	43
2014	44	155	131	330	277	53

- (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	197	110	56%	84	43%	3	1%
2016	187	136	73%	29	15%	22	12%
2015	155	114	74%	7	4%	34	22%
2014	155	112	72%	5	3%	38	25%

- (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)

Journals	Downloads
<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 & Theory</i>	203,106
<i>Journal of Management Accounting Research</i>	102,280
<i>Current Issues in Auditing</i>	95,046
<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 & 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. *Accounting Horizons* is ranked #26 of 127 Accounting (Business, Management, and Accounting: Accounting) journals (CiteScore, Elsevier, 2017).
2. Median time to first decision (2017): 65 days
3. Median time to final decision (2017): 73 days
4. Percentage of international authors: 35%

TOP 10 ARTICLES (AAA Digital Library, 2017)

1. Robert N. Anthony: A Pioneering Thinker in Management Accounting
Jacob G. Birnberg
2. A Fresh Look at Accounting Ethics (or Dr. Smith Goes to Washington)
L. Murphy Smith
3. Robert T. Sprouse and Fundamental Concepts of Financial Accounting
Robert J. Swieringa
4. Some Recent Advances in the Theory of Financial Reporting and Disclosures
Ronald A. Dye
5. An Intellectual Memorial to Robert Raymond Sterling, Accounting Reformer
Thomas A. Lee, Peter W. Wolnizer
6. Factors That Influence Accounting Faculty Career Satisfaction: Comparisons by Program Prestige and Tenure Status
Gary M. Fleischman, Teresa Stephenson, Kenton B. Walker, Kirsten A. Cook
7. William W. Cooper: Innovator, Fighter, and Scholar
Rajiv D. Banker, Robert S. Kaplan
8. An Evaluation of the General versus Specialist Nature of Top Accounting Journals
Scott L. Summers, David A. Wood
9. Gordon Shillinglaw: Economist, Consultant, and Management Accounting Scholar
Geoffrey H. Burrows
10. Reflections on a Decade of SOX 404(b) Audit Production and Alternatives
William R. Kinney, Roger D. Martin, Marcy L. Shepardson

CITATION INDICES

Accounting Horizons is a highly respected journal in the accounting and economics categories. This section provides data on rankings drawn from Scopus (Elsevier, 2017), presents citation counts from Elsevier’s new CiteScore, compares impact factors from the Social Science Citation Index (Clarivate Analytics, 2017), reviews the Top 10 Google Scholar journals in the Accounting and Taxation subcategory of Business and Economics, 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 the AAA journal collection (if available), as well as the data for comparable journals in the accounting and finance disciplines. In the accounting discipline, *Accounting Horizons* ranks on a par with the top journals in accounting and economics.

TABLE 4
SNIP and SJR Rankings: 2014–2016

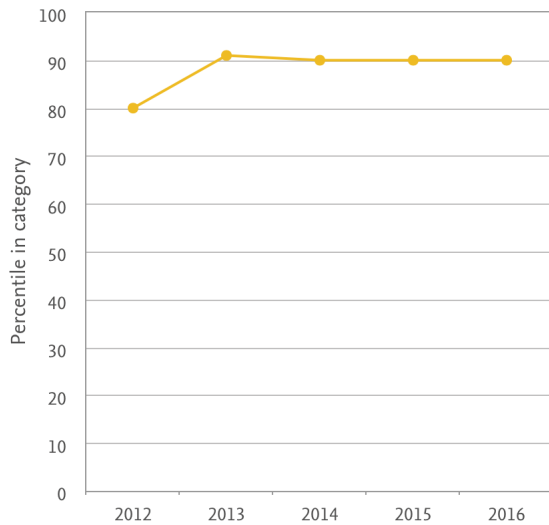
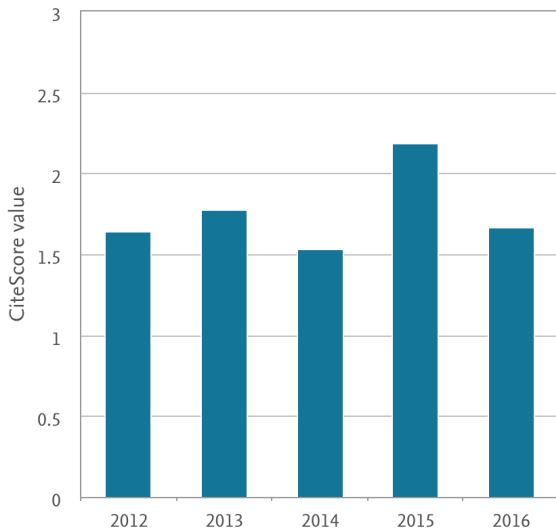
Source Title	SNIP			SJR		
	2016	2015	2014	2016	2015	2014
<i>Accounting Horizons</i>	1.099	1.909	1.319	0.926	1.063	1.148
AAA Peers						
<i>Accounting and the Public Interest</i>	0.799	0.394	0.222	0.206	0.299	0.152
<i>Accounting Historians Journal</i>	0.072	0.934	n/a	0.125	0.506	n/a
<i>Auditing: A Journal of Practice & 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>Current Issues in Auditing</i>	0.386	0.248	0.311	0.270	0.229	0.303
<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
Accounting and Finance Peers						
<i>Accounting, Auditing & Accountability Journal</i>	1.611	1.507	1.166	1.579	0.880	0.765
<i>Accounting & 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 & 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 simplified view of the journal’s citation analysis. The following images show the CiteScore trend for *Horizons*, and the CiteScore table lists the 2016 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 & 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 & 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

WEB OF SCIENCE: SOCIAL SCIENCE CITATION INDEX

The *Journal Citation Report (JCR)*, Clarivate Analytics, formerly Thomson Reuters) provides data that rank, evaluate, categorize, and compare journals that are indexed in the Social Science Citation Index (SSCI). The impact factor (IF), one of the data points of SSCI, is the industry measure of the frequency with which an article in a journal has been cited over a particular period. The annual *JCR* impact factor is a ratio between citations and recent citable items published. Thus, the impact factor of a journal is calculated by dividing the number of current year citations to articles published in that journal during the previous two years (*JCR*, 2017). The data listed below are the number of 2016 citations for articles published in the previous 2 years (2014-2015).

Journal	2016 Cites	2017 IF	2015 Cites	2016 IF
<i>Accounting Horizons</i>	1419	1.218	1161	0.881
<i>Auditing: A Journal of Practice & Theory</i>	1639	1.937	1209	0.920
<i>The Accounting Review</i>	7941	2.304	6059	1.953
Accounting Peers				
<i>Accounting, Auditing, and Accountability</i>	3030	2.732	2094	1.911
<i>Accounting, Organizations & Society</i>	5371	2.158	4358	2.464
<i>Contemporary Accounting Research</i>	2953	2.269	2137	1.782
<i>Journal of Accounting & Economics</i>	7303	3.839	5373	3.535
<i>Journal of Accounting Research</i>	6163	3.000	4851	2.243
<i>Management Accounting Research</i>	2291	3.000	1074	2.286
<i>Review of Accounting Studies</i>	1515	1.756	1074	1.513

GOOGLE SCHOLAR

The illustration below shows the top 10 journals in the Accounting and Taxation subcategory of the Business, Economics, and Management category of Google Scholar. The h5-index is Google's version of an impact factor. It is based on the Hirsch index and tracks articles and citations over a 5-year period. If a journal has an h5-index of 10, it means the journal published 10 articles that were cited at least 10 times. The h5-median for a publication is the median number of citations for the articles that make up its h5-index. As illustrated below, *The Accounting Review* is the top journal in this category. In addition, *Auditing: A Journal of Practice & Theory* is #6 on this list.

Categories > Business, Economics & Management > Accounting & Taxation ▾

Publication	h5-index	h5-median
1. <i>The Accounting Review</i>	62	108
2. <i>Journal of Accounting and Economics</i>	58	111
3. <i>Journal of Accounting Research</i>	51	92
4. <i>Contemporary Accounting Research</i>	48	87
5. <i>Review of Accounting Studies</i>	41	57
6. <i>AUDITING: A Journal of Practice & Theory</i>	37	56
7. <i>Accounting, Organizations and Society</i>	36	57
8. <i>Management Accounting Research</i>	34	47
9. <i>Accounting, Auditing & Accountability Journal</i>	32	44
10. <i>Critical Perspectives on Accounting</i>	32	44

POSITIONING IN INTERNATIONAL RANKINGS

Accounting Horizons is in a number of international journal rankings, as tracked by the Harzing Journal Quality List (<http://www.harzing.com>, updated April 2017). The following table lists *Horizons*' position on selected rankings, along with those of peers from the accounting and finance disciplines. Detailed explanations of the selected rankings follow.

Accounting Horizons 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 *Horizons* broadly in line with its peers.

TABLE 5
Accounting Horizons in International Rankings

Journal	ABDC 2016	EJL 2016	ESS 2016	HEC 2011	UQ 2011
<i>Accounting Horizons</i>	A	S	2	B	2
Accounting Peers					
<i>Accounting and the Public Interest</i> †	B				
<i>Accounting Historians Journal</i> †	B			B	3
<i>Accounting, Auditing & 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 & Theory</i> †	A*	P	1	B+	2
<i>Behavioral Research in Accounting</i> †	A	S	2	B+	2
<i>British Accounting Review</i>	A	S	2	B	2
<i>Contemporary Accounting Research</i>	A*	P+	0	A	1
<i>Current Issues in Auditing</i> †	B				
<i>European Accounting Review</i>	A*	P	1	A	2
<i>International Journal of Accounting</i>	A		1	B	4
<i>International Journal of Auditing</i>	A			B	3
<i>Issues in Accounting Education</i> †	A		2	C	2
<i>Journal of Accounting & 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 & Accounting</i>	A	P	1	B+	2
<i>Journal of Emerging Technologies in Accounting</i> †	C				
<i>Journal of Governmental & 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.

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.

EJL 2016 — 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

ESS 2016—ESSEC Business School Paris

Rank	Interpretation
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.

Rank	Interpretation
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.

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