

**Journal of Management
Accounting Research**

A Publication of the Management
Accounting Section of the American
Accounting Association



**American
Accounting
Association**
Management
Accounting

December 2017

Journal of

Management

Accounting Research

Information Packet

INTRODUCTION

The Management Accounting Section of the American Accounting Association publishes the *Journal of Management Accounting Research (JMAR)*. Its objective is to contribute to improving the theory and practice of management accounting by promoting high-quality applied and theoretical research. The audience for this publication is the community of scholars and practitioners worldwide whose work impacts or is otherwise informed by the role that accounting information plays in decision-making within organizations.

“Management Accounting” for purposes of this publication is to be broadly conceived. The Senior Editor will publish papers involving a variety of topics, settings, and research methods. The research methods used in papers submitted for publication may be analytical or empirical. The Senior Editor invites manuscripts related to internal reporting and decision making, the interface between internal and external reporting, profit and not-for profit organizations, service and manufacturing organizations and domestic, foreign, and multinational organizations. New theories, topical areas, and research methods are encouraged.

Copyright American Accounting Association 2017



Journal of Management Accounting Research Information Packet

EDITORS AND EDITORIAL BOARD

Senior Editor

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*.

Former Senior Editors of *Journal of Management Accounting Research*

1989-1992	William L. Ferrara
1993-1995	Chee W. Chow
1996-1998	Michael D. Shields
1999-2001	Anthony A. Atkinson
2002-2004	John Harry Evans III
2005-2007	Joan L. Luft
2008-2010	Richard A. Young
2011-2013	Ramji Balakrishnan
2014-2016	Ranjani Krishnan

Editors

Margaret H. Christ, Ph.D.

The University of Georgia

Professor Christ is an Associate Professor of Accounting in the J M Tull School of Accounting within the Terry College of Business at The University of Georgia. Her research focuses on the effects of control systems on employees, management and organizations. She has published in a variety of academic journals including *Accounting, Organizations and Society*; *Current Issues in Auditing*; *Journal of Management Accounting Research*; *Auditing: A Journal of Practice & Theory*; *Contemporary Accounting Research*; and *The Accounting Review*, among others.

Shane S. Dikolli, Ph.D.

Duke University

Professor Dikolli is Associate Dean of Faculty Engagement at Duke University's Fuqua School of Business. His primary research interests focus on the performance evaluation of CEOs, spanning both analytical modeling and empirical analysis. He currently holds Editorial Board member positions at *The Accounting Review*; *Accounting, Organizations and Society*; *Contemporary Accounting Research*; and *Accounting and Finance*. He has published his research in *Journal of Accounting Research*, *Journal of Accounting & Economics*, *The Accounting Review*, *Contemporary Accounting Research*, *Review of Accounting Studies*, *European Accounting Review*, and *Journal of Management Accounting Research*. In 2011, *Bloomberg Business Week* recognized him in the Top 5 Most Popular Business Professors across all disciplines in the Top 30 business schools in the U.S.

Gary Hecht, Ph.D.

University of Illinois at Urbana-Champaign

Professor Hecht is an Associate Professor and PwC Faculty Fellow at the University of Illinois at Urbana-Champaign. His research interests include subjective performance evaluation, the role of strategic performance measurement systems, and the implications of performance measure attributes for managers' use in business decisions. He has published in a range of academic journals including *Contemporary Accounting Research*, *Journal of Accounting Research*, and *The Accounting Review*.

Christian Hofmann, Ph.D.

Ludwig Maximilian University of Munich

Professor Hofmann is Chair for Accounting and Control at the University of Munich. Professor Hofmann studied Industrial Engineering and Management at the Technical University of Darmstadt. His research interests include the usefulness of accounting information in capital markets and for performance evaluation. Recent work focuses on incentives in hierarchies and dynamic incentives. His work has been published in *Contemporary Accounting Research*, *Review of Accounting Studies*, *The Accounting Review*, *International Journal of Production Economics*, and *Computers & Operations Research*. He is an Editor for *Journal of Business Economics* and *Journal of Management Accounting Research*, and serves on the Editorial Board of *Business Research*, *European Accounting Review*, and *Management Accounting Research*.

Habib Mahama, Ph.D.

United Arab Emirates University

Professor Mahama's research focuses on management accounting, with specific focus on management accounting controls in interfirm relationships, management control of operational risk and behavioral management accounting, and the complementary effects of business intelligence systems and management control systems. He researches using both qualitative and quantitative design approaches. Professor Mahama has published his research output in refereed academic journals/books including *Contemporary Accounting Research*; *Behavioral Research in Accounting*; *Management Accounting Research*; *Accounting, Auditing & Accountability Journal*; *Accounting & Finance*; *Australian Journal of Management*; *Handbook of Management Accounting Research*; *International Journal of Accounting Information Systems*; and *Australian Accounting Review*.

Michal Matejka, Ph.D.

Arizona State University

Professor Matejka is an Associate Professor and the Harvey and Missy Jabara Family Accounting Professor at Arizona State University's School of Accountancy. His work examines how companies design their incentive plans and in particular how they use various financial and nonfinancial performance measures and how they set and revise annual performance targets. He has been published in a variety of academic journals including *The Accounting Review*, *Management Science*, and *Journal of Accounting Research*.

Brian Mittendorf, Ph.D.

The Ohio State University

Professor Mittendorf joined the Department of Accounting and MIS as an Associate Professor of Accounting in 2009. Prior to coming to the Max M. Fisher College of Business, he served as an Associate Professor of Accounting at the Yale School of Management. His research has studied the role of accounting information in supply chain management, incentive contracting, nonprofit organizations, and competitive strategy, and has been featured in several academic journals such as *The Accounting Review*, *Journal of Accounting and Economics*, *Management Science*, *Marketing Science*, and *RAND Journal of Economics*.

Frank Moers, Ph.D.

Maastricht University

Professor Moers is Professor of Management Accounting & Control and Scientific Director of the Graduate School of Business and Economics. He was a Visiting Professor at The Wharton School of the University of Pennsylvania and is currently a Full Professor at Maastricht University. He researches the relevance of performance measurement and incentive systems for (understanding) some of the most important decisions made within firms, i.e., the management of both (in-)tangible assets (capital investments and R&D) and human capital. In particular, he has examined problems associated with internal capital markets, such as inefficient capital allocation among divisions, as well as problems associated with internal labor markets, such as the well-known Peter Principle.

Tatiana Sandino, Ph.D.

Harvard University

Professor Sandino is an Associate Professor of Business Administration in the Accounting and Management Unit, teaching the first-year required MBA course Financial Reporting and Control. Prior to joining the HBS faculty, she was an assistant professor at the Marshall School of Business, University of Southern California, where she taught management accounting to evening MBA students and undergraduate accounting majors, and received the Dean's Award for Research Excellence. Her research employs archival and field methodologies to study issues related to control system design and corporate governance. Professor Sandino has published in *Journal of Accounting Research*, *Contemporary Accounting Research*, *The Accounting Review*, and *Journal of Accounting & Economics*, among others.

Jae Yong Shin, Ph.D.

Seoul National University

Professor Shin is currently a Samil PwC Professor of Accounting at Seoul National University. Professor Shin's research broadly focuses on incentives in organizations: how various incentives influence individuals' behavior and performance, how organizations design contracts and tasks to deal with incentive problems, and ultimately how the individual incentives and contracts determine the way organizations behave and perform. His articles have appeared in prestigious journals in accounting and management such as *The Accounting Review*, *Industrial and Labor Relations Review*, *Journal of Management*, *Journal of Management Accounting Research*, and *Journal of Business Ethics*. His 2006 article published in *The Accounting Review* won the Notable Contributions to Management Accounting Literature Award by the American Accounting Association in 2010.

Naomi S. Soderstrom, Ph.D.

The University of Melbourne

Professor Soderstrom is Deputy Head of Department and Professor of Managerial Accounting. Her primary research areas are managerial accounting and environmental accounting. Naomi's work has appeared in major journals including *Journal of Accounting and Economics*; *Journal of Accounting Research*; *The Accounting Review*; *Journal of the American Medical Association*; *Review of Accounting Studies*; *Contemporary Accounting Research*; *Journal of Management Accounting Research*; *Journal of Accounting, Auditing, and Finance*; *Journal of Accounting and Public Policy*; *Accounting, Organizations and Society*; and *European Accounting Review*. She is also an Associate Editor for *Journal of Accounting Auditing and Finance*, and serves on the editorial boards of several other journals. She has also been a Visiting Professor at the University of Maastricht (Maastricht, The Netherlands), IE Business School (Madrid, Spain), the University of Mannheim (Mannheim, Germany) and the Stuttgart Institute of Management and Technology (Stuttgart, Germany).

Dan Weiss, Ph.D.

Tel Aviv University

Professor Weiss is a tenured professor at Tel Aviv University. He has served on the editorial board of the *European Accounting Review* and *Management Accounting Research*. His research employs archival methods to examine compensation design, cost behavior, and cost management. He has published in a variety of academic journals including *Management Accounting*, *Journal of Service Research*, *European Accounting Review*, *Nature Reviews Drug Discovery*, *The Accounting Review*, *Journal of Management Accounting Research*, and *Journal of Accounting Research*, among others.

Sally K. Widener, Ph.D.

Clemson University

Professor Widener is a Professor of Accounting at Clemson University. She holds a continuing position as visiting professor at Nyenrode Business University in The Netherlands and lectures internationally on her research. Since earning her Ph.D. from the University of Colorado at Boulder in 1999, Professor Widener has published in top journals including *Journal of Accounting Research*; *Accounting, Organizations and Society*; and *Contemporary Accounting Research*. Her research is situated at the intersection of human behavior and management control systems. She received the David Solomons Prize from Management Accounting Research for the best paper published in 2006. Professor Widener is President of the ABO section of the American Accounting Association and serves as Editor of *Journal of Management Accounting Research* and Associate Editor of *European Accounting Review*. Professor Widener has received several teaching awards including the Jesse H. Jones Graduate School of Management Alumni Teaching in Excellence Award at Rice University. She is a Certified Public Accountant in the state of Texas and a Certified Internal Auditor.

Ad Hoc Editors

Clara Xiaoling Chen, Ph.D.

University of Illinois at Urbana-Champaign

Associate Professor of Accountancy and Fred and Virginia Roedgers Fellow in Accountancy and PwC Faculty Fellow

Jongwoon (Willie) Choi, Ph.D.

University of Pittsburgh

Ben L. Fryrear Faculty Fellow and Associate Professor of Business Administration

Anne M. Farrell, Ph.D.

Miami University

Endres Associate Professor Fellow & Associate Professor at the Farmer School of Business

Roland F. Speklé, Ph.D. (Special Issue Editor)

Nyenrode Business Universiteit

Professor of Management Accounting & Control

Editorial Board

Ana Maria Albuquerque	<i>Boston University</i>
Mark C. Anderson	<i>University of Calgary</i>
Shannon W. Anderson	<i>University of California, Davis</i>
Anil Arya	<i>The Ohio State University</i>
Jasmijn C. Bol	<i>Tulane University</i>
Jason L. Brown	<i>Indiana University</i>
Laurie L. Burney	<i>Baylor University</i>
Mary Ellen Carter	<i>Boston College</i>
Clara Xiaoling Chen	<i>University of Illinois at Urbana-Champaign</i>
Jongwoon (Willie) Choi	<i>University of Pittsburgh</i>
Antonio Davila	<i>University of Navarra</i>
Henri C. Dekker	<i>VU University Amsterdam</i>
Angelo Ditillo	<i>Bocconi University</i>
David H. Erkens	<i>Georgetown University</i>
Anne M. Farrell	<i>Miami University</i>
Fabrizio Ferri	<i>Columbia University</i>
Isabella Grabner	<i>Maastricht University</i>
Matthew Hall	<i>Monash University</i>
Allan Hansen	<i>Copenhagen Business School</i>
Martin Holzhacker	<i>Michigan State University</i>
Kerry Humphreys	<i>UNSW Australia</i>
Steven E. Kaplan	<i>Arizona State University</i>
Khim Ong Kelly	<i>University of Central Florida</i>
Eva Labro	<i>The University of North Carolina at Chapel Hill</i>
Volker Laux	<i>The University of Texas at Austin</i>
Theresa Libby	<i>University of Central Florida</i>
Anne M. Lillis	<i>The University of Melbourne</i>
Victor Maas	<i>University of Amsterdam</i>
David A. Maber	<i>California State Polytechnic University</i>
Matthias Mahlendorf	<i>Frankfurt School of Finance & Management</i>
Raj Mashruwala	<i>University of Calgary</i>
Ella Mae Matsumura	<i>University of Wisconsin-Madison</i>
Julia Mundy	<i>University of Greenwich</i>
Dhananjay (DJ) Nanda	<i>University of Miami</i>
Andrew H. Newman	<i>University of South Carolina</i>
Frederick W. Rankin	<i>Colorado State University</i>
Florin Sabac	<i>University of Alberta</i>
Steven D. Smith	<i>Brigham Young University</i>
Roland F. Speklé	<i>Nyenrode Business University</i>
Ivo D. Tafkov	<i>Georgia State University</i>
Kristy L. Towry	<i>Emory University</i>
Dimitris Vrettos	<i>Southern Methodist University</i>
Anne Wu	<i>National Chengchi University</i>
Dae-Hee Yoon	<i>Yonsei University</i>

SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *Journal of Management Accounting Research* 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	58	88	81	227	206	21
2016	34	108	62	204	146	58
2015	14	83	55	152	118	34
2014	20	70	28	118	104	14

- (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	88	42	48%	40	45%	6	7%
2016	109	72	67%	20	18%	16	15%
2015	83	53	64%	2	2%	28	34%
2014	70	45	64%	0	0%	25	36%

- (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. *Journal of Management Accounting* is ranked #43 of 127 Accounting journals (Business, Management, and Accounting: Accounting; CiteScore, Elsevier, 2017).
2. Median time to first decision (2017): 56 days
3. Median time to final decision (2017): 63 days
4. Percentage of international authors: 46%

TOP 10 ARTICLES (AAA Digital Library, 2017)

1. What Is Corporate Sustainability and How Do Firms Practice It? A Management Accounting Perspective
Satish Joshi, Yue Li
2. Management Accounting: What Ails Thee?
Ranjani Krishnan
3. Voluntary Corporate Social Responsibility Reporting: A Study of Early and Late Reporter Motivations and Outcomes
Alnoor Bhimani, Hanna Silvola, Prabhu Sivabalan
4. Introduction: Management Accounting Research: Knowledge Base, Themes, and Future Directions
Brian Mittendorf
5. Cost Management Research
Rajiv D. Banker, Dmitri Byzalov, Shunlan Fang, Yi Liang
6. The Balanced Scorecard: The Effect of Strategy Information on Performance Evaluation Judgments
Kerry A. Humphreys, Ken T. Trotman
7. Creativity Research in Management Accounting: A Commentary
Gerhard Speckbacher
8. Management Control for Stimulating Different Types of Creativity: The Role of Budgets
Martine Cools, Kristof Stouthuysen, Alexandra Van den Abbeele
9. Who Are You to Tell Me That?! The Moderating Effect of Performance Feedback Source and Psychological Entitlement on Individual Performance
D. Kip Holderness, Kari Joseph Olsen, Todd A. Thornock
10. The Effect of High Power Financial Incentives on Excessive Risk-Taking Behavior: An Experimental Examination
Alisa G. Brink, Jessen L. Hobson, Douglas E. Stevens

TOP ISSUE USAGE (AAA Digital Library, 2017)

Rank		Number of Views
1	Summer 2016	2,815
2	Spring 2015	1,547
3	Fall 2016	785
4	Online Early	520
5	Spring 2016	489

TOP KEYWORD SEARCH (AAA Digital Library, 2015–2017)

	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 information systems disciplines.

TABLE 4
SNIP and SJR Rankings: 2014–2016

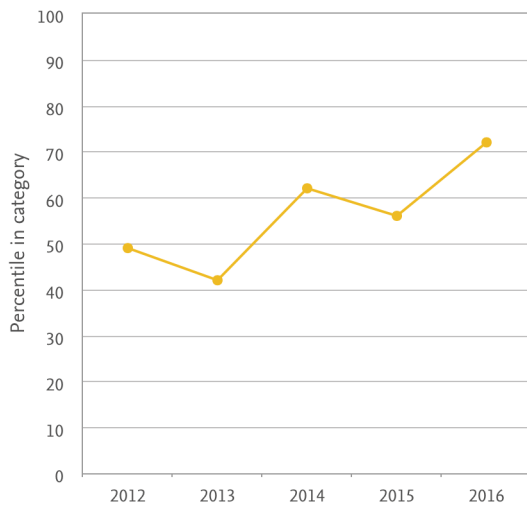
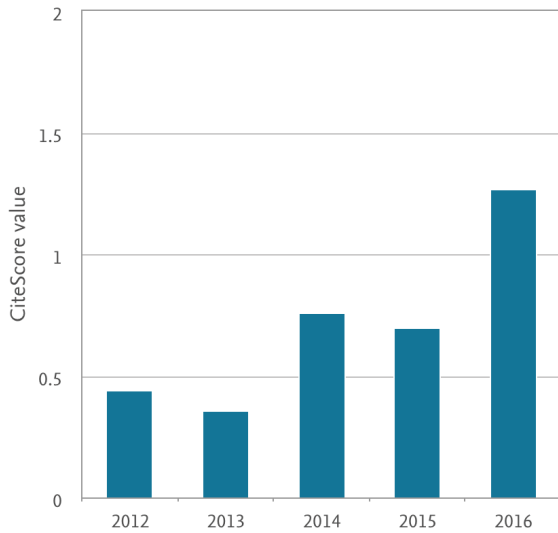
Source Title	SNIP			SJR		
	2016	2015	2014	2016	2015	2014
<i>Journal of Management Accounting Research</i>	1.204	0.398	0.574	0.964	0.783	0.623
AAA Peers						
<i>Accounting and the Public Interest</i>	0.799	0.394	0.222	0.206	0.299	0.152
<i>Accounting Historians Journal</i>	0.072	0.934	n/a	0.125	0.506	n/a
<i>Accounting Horizons</i>	1.099	1.909	1.319	0.926	1.063	1.148
<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>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 view of the journal's citation analysis. The following images show the CiteScore trend for *JMAR*, and the CiteScore table lists the CiteScore for each AAA journal 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

POSITIONING IN INTERNATIONAL RANKINGS

Journal of Management Accounting Research 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 *JMAR*'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 Management Accounting Research ranks as A on the widely followed Australian Business Deans Council (ABDC) journal list.

TABLE 5
Journal of Management Accounting Research in International Rankings

Journal	ABDC 2016	EJL 2016	ESS 2016	HEC 2011	UQ 2011
<i>Journal of Management Accounting Research</i> †	A	S	1	B+	1
Accounting Peers					
<i>Accounting and the Public Interest</i> †	B				
<i>Accounting Historians Journal</i> †	B			B	3
<i>Accounting Horizons</i> †	A	S	2	B	2
<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
