

**The Accounting Review**

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American Accounting Association



**American  
Accounting  
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Thought Leaders in  
Accounting

The Accounting  
**REVIEW**

**December 2017**

**Information Packet**

## INTRODUCTION

According to the policies set by the Publications Committee (which were endorsed by the Executive Committee and were published in the *Accounting Education News*, June 1987), *The Accounting Review* “should be viewed as the premier journal for publishing articles reporting the results of accounting research and explaining and illustrating related research methodology. The scope of acceptable articles should embrace any research methodology and any accounting-related subject, as long as the articles meet the standards established for publication in the journal ... No special sections should be necessary. The primary, but not exclusive, audience should be—as it is now—academicians, graduate students, and others interested in accounting research.”

The primary criterion for publication in *The Accounting Review* is the significance of the contribution an article makes to the literature. Topical areas of interest to the journal include accounting information systems, auditing and assurance services, financial accounting, management accounting, taxation, and all other areas of accounting, broadly defined. The journal is also open to all rigorous research methods.

The efficiency and effectiveness of the editorial review process is critically dependent upon the actions of both the authors submitting papers and the reviewers. Authors accept the responsibility of preparing research papers at a level suitable for evaluation by independent reviewers. Such preparation, therefore, should include subjecting the manuscript to critique by colleagues and others and revising it accordingly prior to submission. The review process is not to be used as a means of obtaining feedback at early stages of developing the research.

Reviewers and editors are responsible for providing constructive and prompt evaluations of submitted research papers based on the significance of their contribution and on the rigor of analysis and presentation.

## EDITORS AND EDITORIAL BOARD

### Outgoing Senior Editor

#### Mark L. DeFond, Ph.D.

A.N. Mosich Chair in Accounting and Professor of Accounting, University of Southern California

Mark DeFond studies financial accounting, auditing, and international accounting. He is widely published and one of the 25 most cited authors in accounting. Professor DeFond is a board member of several leading academic journals and a recipient of several research awards, including the Notable Contribution to Auditing Literature Award and the Mellon Award for Excellence in Mentoring Faculty. He has held visiting professorships at universities in Hong Kong and Singapore. He is also a CPA (inactive), a four-time winner of the MBA Golden Apple teaching award, and was ranked among the ten most outstanding USC MBA faculty by *Businessweek*.

### Incoming Senior Editor

#### Mary E. Barth, Ph.D.

The Joan E. Horngren Professor of Accounting, Stanford University, Graduate School of Business

Professor Barth's research focuses on financial reporting, is published in a variety of journals, and has won several awards, including the American Accounting Association's (AAA) Notable Contributions to Accounting Literature Award, Competitive Manuscript Award, and, on three occasions each, the AAA/Deloitte Wildman Medal Award and the Best Paper Award of the Financial Accounting and Reporting Section (FARS) of the AAA. She has served as an Editor of *The Accounting Review*, a Co-editor of the *Journal of Financial Reporting*, and Accounting Department Editor of *Management Science*, and has served on the Editorial Boards of several other academic journals. Professor Barth was a member of the International Accounting Standards Board (IASB) from its inception in 2001 until 2009. She served as the Academic Advisor to the IASB from 2009 until 2011. Prior to joining the IASB, Professor Barth's accounting standard setting activities included serving as a member of the Accounting Standards Executive Committee of the American Institute of CPAs and the Financial Accounting Standards Advisory Council of the Financial Accounting Standards Board. She is active in the AAA, having served as its President for 2013-2014 and as President Elect, Vice President, Past President, and Chair of several committees. She also has served as a Vice President of the International Association for Accounting Education and Research. Professor Barth has been selected to receive the AAA's 2017 Outstanding Educator Award and has received the Outstanding International Accounting Educator Award of the AAA's International Section and the Lifetime Achievement Award from FARS. She is an Honorary Professorial Fellow with title of Professor at the University of Melbourne, and has been an Extraordinary Professor at the University of Pretoria and an Honorary Professor at the University of International Business and Economics in Beijing. She chairs the External Audit Committee of the International Monetary Fund.

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### **Christopher S. Armstrong**

University of Pennsylvania

Professor Armstrong is the EY Associate Professor of Accounting at The Wharton School at the University of Pennsylvania. His research primarily focuses on corporate governance, executive compensation, contracting, and incentives. He has also studied issues related to how capital market participants use accounting information and other corporate disclosures, valuation and cost of capital, and various financial reporting issues at early-stage companies. His research has been published in *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting and Economics*, *Journal of Financial Economics*, and *The Review of Financial Studies*, and other journals. Armstrong holds a B.S. from the University of Virginia, M.P.A. from The University of Texas at Austin, and a Ph.D. from Stanford University.

### **Brad A. Badertscher**

University of Notre Dame

Brad Badertscher is a Professor of Accountancy and the PwC Faculty Fellow. Brad researches financial accounting issues, focusing on financial report quality. In recent papers, he examined fair value accounting, tax aggressiveness, and private firm accounting. Brad teaches an accounting research class as well as Measurement and Disclosure II, an intermediate-level financial accounting course. Badertscher earned his M.B.A. and Ph.D. in Accounting from The University of Iowa.

### **Mark T. Bradshaw**

Boston College

Professor Bradshaw's primary areas of research are financial accounting, financial analysts, financial reporting, and international accounting. He is a Certified Public Accountant, holds BBA and MAcc degrees from The University of Georgia and a Ph.D. from the University of Michigan. Professor Bradshaw is an Associate Editor for *Journal of Accounting and Economics* and on the editorial boards of *Journal of Accounting Research*, *Review of Accounting Studies*, and *Journal of Financial Reporting*. He has co-authored two books, *Financial Reporting, Financial Statement Analysis, and Valuation: A Strategic Perspective* (with Jim Wahlen and Stephen Baginski) and *Analysts, Lies, and Statistics: Cutting through the Hype in Corporate Earnings Announcements* (with Brian Bruce). Prior to Boston College, Professor Bradshaw taught at The University of Chicago Booth Business School (2008-2009) and the Harvard Business School (2000-2008). From 1988 to 1994, Professor Bradshaw was employed as an auditor at Arthur Andersen & Co. in Atlanta, GA.

### **Brian Cadman**

The University of Utah

Professor Cadman earned his undergraduate degree from Harvard University and his Ph.D. in Accounting from the University of Oregon. Before joining the faculty at The University of Utah, Professor Cadman was on the faculty at the Kellogg School of Management and The Wharton School. Professor Cadman's research focuses on the use and implications of accounting information on compensation design as well as the role of external monitors and other governance mechanisms. His research on compensation consultants and CEO pay has been cited by the SEC in a recent ruling. His current research projects include studies on the Troubled Asset Relief Program, the role of venture capitalists in firms going public, and more recently, pension plans, severance agreements and the market for CEO talent. Dr. Cadman teaches managerial accounting at the master's level, where his expertise on performance measurement and decision making brings great value to the classroom.

### **Qiang Cheng**

Singapore Management University

Dr. Cheng Qiang is Dean and Lee Kong Chian Chair Professor of Accounting at School of Accountancy at the Singapore Management University. He joined Singapore Management University in 2011 as the Associate Dean (Research) at School of Accountancy. Dr. Cheng graduated from Tsinghua University, Beijing and received his Ph.D. in the University of Wisconsin-Madison, U.S. in 2002. An award-winning researcher and teacher, Dr. Cheng has published over 20 articles in leading scholarly accounting and finance journals, including *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting and Economics*, and *Journal of Financial Economics*. He conducts research on various financial reporting and disclosure issues,

including how corporate governance and family ownership affect corporate decisions, how investors use accounting information for valuation purposes, how executives affect financial reporting and disclosure decisions for their self-interests, and how security analysts help disseminate information in the capital markets.

### **Gregory J. Clinch**

The University of Melbourne

Professor Clinch has a wide range of teaching experience at both undergraduate and postgraduate levels at a number of leading international business schools including The Wharton School, MIT, Stern Business School in New York, and the London Business School. He has a distinguished international reputation in research in the field of financial accounting, with a particular emphasis on understanding the role of financial accounting in capital markets. He also has a current research interest in the impact of capital gains taxes on capital markets. He has numerous published works in the premier international journals in his field including *Journal of Accounting Research*, *Journal of Accounting and Economics*, *Review of Accounting Studies*, and *The Accounting Review*. He is a past associate editor of *The Accounting Review*.

### **Jonathan C. Glover**

Columbia University

Professor Glover is a Professor of Accounting in the Graduate School of Business at Columbia University. Professor Glover's research is on accounting theory and information economics. The topics he has worked on include earnings management, financial accounting standard setting and regulation, corporate governance, individual vs. team incentives, various aspects of capital budgeting such as the interaction between real options and incentives, performance measurement, and managerial compensation. He received his Ph.D. in accounting from The Ohio State University. Professor Glover is an editor of *The Accounting Review* and serves or has served on other editorial boards, including those of the *Review of Accounting Studies*, *Contemporary Accounting Research* (as an *ad hoc* editor), and *Management Science* (as an associate editor). He is a member of the board of nominations of the Accounting Hall of Fame and has served on a wide variety of committees of the American Accounting Association, including as the 2007 Doctoral Consortium Committee Chair and as a member of the Financial Accounting Standards Committee from 2009-2012.

### **Jacqueline S. Hammersley**

The University of Georgia

Professor Hammersley is an Associate Professor of Accounting at The University of Georgia and is the KPMG Faculty Fellow. Her current research focuses on the factors that affect auditor performance when auditing complex estimates. She has published papers in *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research*, *Review of Accounting Studies*, *Auditing: A Journal of Practice & Theory*, and *Organizational Behavior and Human Decision Processes*. She currently serves as an editor for *The Accounting Review* and is a former editor of *Auditing: A Journal of Practice & Theory*. She is currently on the editorial boards of *Auditing: A Journal of Practice & Theory*; *Accounting, Organizations and Society*; *Behavioral Research in Accounting*; and *Managerial Auditing Journal*. Professor Hammersley is also currently a member of the research board that evaluates proposals for the Access to Audit Personnel Program. In 2004, she received the American Accounting Association's Competitive Manuscript Award, in 2017 she received Outstanding Dissertation Advisor Award and the Best Paper with a Ph.D. Student Award from the Auditing Section and in 2014, she received the Best Paper Award from the Auditing Section. She has also received several grants from the Center for Audit Quality. Professor Hammersley teaches advanced auditing to master's students and a doctoral seminar on experimental research related to auditing. She received her Ph.D. in Accountancy from the University of Illinois.

### **Leslie D. Hodder**

Indiana University Bloomington

Professor Hodder holds the Dean's Associate Professorship at Indiana University where she teaches financial accounting and research topics in the undergraduate, graduate, and doctoral programs. Prior to joining Indiana University, Professor Hodder was on faculty at Stanford University. She earned her Ph.D. from The University of Texas at Austin. Her research interests in standard setting, risk disclosure, financial instruments, and credit markets reflect her prior work experience in banking. Professor Hodder is a past editor of *The Accounting Review* and is on the editorial advisory board of *The Journal of Financial Reporting*.

**Jane S. Jollineau**

University of San Diego

Jane Jollineau (formerly Jane Kennedy) is Scholar in Residence at the University of San Diego (USD) School of Business. Prior to joining USD, she was the Deloitte Professor of Accounting at the Foster School of Business, University of Washington. She earned her Ph.D. at Duke University. Jollineau served as an editor of *The Accounting Review* from 2002-2005 and has also served on the editorial boards of *Accounting, Organizations & Society*; *Auditing: A Journal of Practice & Theory*; *Behavioral Research in Accounting*; and *Contemporary Accounting Research*. She has published in *The Accounting Review*, *Journal of Accounting Research*, *Auditing: A Journal of Practice & Theory*, *Journal of Management Accounting Research*, *Behavioral Research in Accounting*, *Organizational Behavior and Human Decision Processes*, and *Journal of Behavioral Decision Making*. Jollineau's current research interests include how individuals use information in decision-making, financial reporting and auditing. Four of her Ph.D. students have won "outstanding dissertation" awards.

**W. Robert Knechel**

University of Florida

Professor Knechel, Ph.D., is the Frederick E. Fisher Eminent Scholar in Accounting at the University of Florida. He is currently the Director of the International Accounting and Auditing Center (IAAC) located within the Fisher School of Accounting. He also holds the title University of Florida Foundation Research Professor awarded to faculty with an exemplary record of sustained research. Professor Knechel holds appointments at The University of Auckland as a Professor of Accounting Research and KU Leuven as a Professor of Auditing. He is currently a member of the Standing Advisory Group (SAG) to the Public Company Accounting Oversight Board (PCAOB) in the U.S. and is on the Board of the Foundation for Audit Research in The Netherlands. He served as the Senior Editor of *Auditing: A Journal of Practice & Theory* from 2011 through 2014. His prior research has been published in a number of leading journals including *The Accounting Review*; *Journal of Accounting Research*; *Contemporary Accounting Research*; *Accounting, Organizations and Society*; and *Auditing: A Journal of Practice & Theory*. He is the co-author of a leading textbook, *Auditing: Risk and Assurance*, now in its fourth edition.

**Wayne R. Landsman**

The University of North Carolina at Chapel Hill

Professor Landsman's research focuses on the role of accounting information in capital price formation. Topics of research include pensions, employee stock options, asset securitization, and fair value accounting. He has published over 60 articles in leading scholarly and professional journals. He teaches courses in financial accounting and financial reporting. Dr. Landsman is the former associate dean of the Ph.D. Program and chair of the accounting area at UNC Kenan-Flagler. He was president of the FARS of the AAA and served on the Financial Accounting Standards Advisory Council, which advises the Financial Accounting Standards Board (FASB), from 1998-2001. He received his Ph.D. in business, his M.B.A. and his M.S. in statistics from Stanford University, and his A.B. magna cum laude in economics from Princeton University.

**Elaine G. Mauldin**

University of Missouri

Professor Mauldin is the BKD Professor in the Trulaske College of Business at the University of Missouri. Her primary research interests are corporate governance, auditing, and internal controls. She has published papers in *The Accounting Review*, *Journal of Accounting & Economics*, *Contemporary Accounting Research*, *Auditing: A Journal of Practice & Theory*, *Journal of Information Systems*, and other academic journals. Mauldin is active in the AAA, serving in a variety of roles over the years and currently serving as Director-Focusing on Intellectual Properties. Mauldin holds a Ph.D. from the University of Nebraska.

**Lillian F. Mills**

The University of Texas at Austin

Professor Mills is the Beverly H. and William P. O'Hara Chair in Business. She joined The University of Texas at Austin in 2006. She earned her Ph.D. at the University of Michigan and worked at The University of Arizona from 1997-2005. Her research interests in tax compliance, accounting for income taxes and effective tax rates, and international taxation arose through her professional experience, where she was a senior manager in taxation for Price Waterhouse. She enjoyed a consulting relationship with the IRS Large Business and International division for 20 years, and was a Stanley Surrey Senior Research Fellow at the



U.S. Department of Treasury. In 2005 she received the AAA/ Deloitte Wildman Medal for the published paper that has made the most significant contribution to the advancement of the practice of accounting. She also won the American Taxation Association 2007 Manuscript Award and the 2015 *JATA* Best Paper Award. She has won several teaching awards. She served as 2009-2010 president of the American Taxation Association and chaired the inaugural 2005 KPMG/ATA Tax Doctoral Consortium and the 2016 AAA/J. Michael Cook/Deloitte Doctoral Consortium. She served as an Editor at Contemporary Accounting Research from 2011-2014 and will serve as an Editor of *The Accounting Review* from 2017-2020.

### **Venky Nagar**

University of Michigan

Professor Nagar grew up in India and studied Computer Science at the Indian Institute of Technology. He came to the U.S. to study engineering at Dartmouth College and became a programmer. He later decided to switch careers and went to Wharton School and earned a PhD in Accounting. Professor Nagar studies how management can use accounting data to understand and improve the performance of their organizations. His writings have been prominently cited in the amicus briefs on employee nondiscrimination filed by top U.S. companies (Google, Facebook, etc.) in several Federal Appeals Courts, and the U.S. Supreme Court.

### **Sonja Olhoft Rego**

Indiana University

Professor Rego earned her Ph.D. from the University of Michigan in 1999. She is currently a Professor of Accountancy and Deloitte Foundation Accounting Faculty Fellow at the Kelley School of Business. Her research focuses on how taxes affect business decisions; tax avoidance; accounting for income taxes; earnings management; agency theory; and corporate finance. She has published articles in *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting and Economics*, *Review of Accounting Studies*, *Contemporary Accounting Research*, and *The Journal of the American Taxation Association*. In addition to serving as Editor of *The Accounting Review* and *Accounting Horizons*, Professor Rego has served on the editorial boards of *Contemporary Accounting Research* and *The Journal of the American Taxation Association*. She received the Emerald Citations of Excellence Award 2013 and the ATA Tax Manuscript Award 2011 with Mary Margaret Frank and Luann Lynch for their article, "Tax Reporting Aggressiveness and Its Relation to Aggressive Financial Reporting," published in *The Accounting Review* in 2009. Prior to her position at Indiana University, Professor Rego was a tenured Associate Professor at The University of Iowa. She has received a variety of teaching awards throughout her career, and she especially enjoys working with doctoral students in accounting.

### **Lakshmanan Shivakumar**

London Business School

Professor Shivakumar is the Lord David Sainsbury of Turville Professor, Professor of Accounting; London Business School Term Chair Professor of Accounting. He is a prolific and influential academic researcher, who has been invited to speak at universities and conferences in over 25 countries. His main research interests are in the areas of financial reporting quality and stock-return predictability. He has published articles in several top-tier accounting and finance journals and is a co-editor of the *Review of Accounting Studies*. His research on financial reporting quality includes an examination of the role of conservatism in financial reporting and earnings management in firms making public equity offerings. On stock return predictability, his research has addressed issues relating to the causes of underlying price momentum and post-earnings-announcement drift anomalies. His research has been presented to regulators and development agencies across the world, including the African Development Bank, the Federal Reserve Bank of New York, and the Singapore Stock Exchange.

### **Laurence van Lent**

Frankfurt School of Finance and Management

Professor van Lent is a Professor of Accounting and Economics at the Frankfurt School of Finance and Management. Before joining the Frankfurt School, he was affiliated with Tilburg University from 1993-2017, most recently as the Chair of Empirical Research in Accounting. His research is published in a variety of journals and has won the David Solomons Prize awarded by the journal *Management Accounting Research*. His current research interests include the political economy of accounting and finance, the biological roots of executive behavior, and organizational design and performance management.



**Rodrigo S. Verdi**

Massachusetts Institute of Technology

Professor Verdi is the Nanyang Technological University Professor of Accounting at the MIT Sloan School of Management. He is also an editor at *The Accounting Review* and an associate editor at *Management Science*. He has broad interest in capital markets research in accounting and finance. His past research investigates the economic consequences of financial reporting quality to investment efficiency and to the cost of capital. He also has studied the interaction between accounting information, voluntary disclosure, and market efficiency. Overall, his research provides insights into the role of accounting information in corporate finance decisions and in capital markets behavior. His research has been published in *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting and Economics*, and *Journal of Financial Economics*. His research has also received the Distinguished Contributions and Best Paper Award recognitions by the American Accounting Association. Professor Verdi holds a Ph.D. from the University of Pennsylvania.

**Joseph P. Weber**

Massachusetts Institute of Technology

Professor Weber is the George Maverick Bunker Professor of Management and a Professor of Accounting at the MIT Sloan School of Management. He specializes in empirical work on the importance of accounting information in financial contracts. His recent work documents how an innovation in the commercial debt market—performance pricing—allows for more efficient contracting by reducing the expected renegotiation costs of the contract. Weber’s research has recently appeared in *The Accounting Review*, *Journal of Accounting Research*, and *Journal of Accounting and Economics*. When not conducting research, Weber teaches the core financial accounting class to first-year MBA students at MIT Sloan. Prior to entering academia, he worked for Price Waterhouse and AXA Financial.

**Michael S. Wilkins**

The University of Kansas

Professor Wilkins is a Professor of Accounting at The University of Kansas. He earned his Ph.D. from The University of Arizona and has served previous appointments as the PwC Teaching Excellence Professor at Texas A&M University and the Jesse H. Jones Distinguished Professor at Trinity University. His primary teaching interests are ethics and financial accounting and his primary research interests include auditing and capital markets. Professor Wilkins sits on the editorial boards for *Auditing: A Journal of Practice & Theory* and *Accounting Horizons*. His work has been published in journals such as *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research*, and *Auditing: A Journal of Practice & Theory*.

**Michael Willenborg**

University of Connecticut

Professor Willenborg is the Richard F. Kochanek Professor of Accounting in the School of Business at the University of Connecticut, where he teaches financial accounting at the undergraduate and MBA levels and auditing at the Ph.D. level. His research interests are in the area of empirical, economics-based research in auditing and financial accounting. He has published papers in *Contemporary Accounting Research*, *Journal of Accounting and Economics*, *Journal of Accounting Research*, *Journal of Financial Economics*, *the Journal of Risk and Insurance*, and *The Accounting Review*. He is currently on the Editorial Board of *Journal of Accounting Research* and, from 2004 to 2010, was an Associate Editor for *Contemporary Accounting Research*. Professor Willenborg has a B.S. in accounting from Bucknell University and a Ph.D. in accounting and economics from Penn State. Prior to Penn State, he was a Senior Audit Manager with KPMG.

**Michael G. Williamson**

University of Illinois at Urbana–Champaign

Professor Williamson is the A.C. Littleton Professor of Accountancy at the University of Illinois at Urbana–Champaign. Michael’s research explores the impact of performance evaluation and reward system design on employee productivity, risk taking, creativity, and other innovative activities. He has published numerous research articles in outlets such as *The Accounting Review*; *Journal of Accounting Research*; *Accounting, Organizations and Society*; *Contemporary Accounting Research*; and *Journal of Management Accounting Research*. Prior to his role at *The Accounting Review*, Professor Williamson served as an

editor for *Journal of Management Accounting Research* and *Accounting, Organizations and Society*. He holds a B.S. from Louisiana State University, a master's degree from Carnegie Mellon University, and a Ph.D. from Indiana University.

## Book Review Editor

### Gary C. Biddle, Ph.D.

The University of Hong Kong

Professor Biddle is Chair of Accounting at The University of Hong Kong and lecturer at Columbia Business School, London Business School and Fudan University. Professor Biddle has served as Dean at The University of Hong Kong, and as Academic Dean, Department Head, Council member, Court member, Senate member and Synergis-Geoffrey Yeh Chair Professor at HKUST. Professionally, Professor Biddle is Board and Executive Council Member of the American Accounting Association, Advisory Board Member of the American Accounting Association International Accounting Section, Council Member and Financial Reporting Standards Committee Member of the Hong Kong Institute of Certified Public Accountants, Financial Reporting Review Panel Member of the Financial Reporting Council of Hong Kong, Accounting Hall of Fame Selection Committee Member, Book Editor of *The Accounting Review*, Accounting Area Editor for *Journal of International Business Studies*, and editorial boards of other premier academic journals. He is past President and co-founding Council Member of the Hong Kong Academic Accounting Association. Professor Biddle is an expert in financial and management accounting (teaching both), value creation, economic forecasting, corporate governance and performance metrics, including EVA®. Professor Biddle's research appears in leading academic journals and in the financial press including *CNN*, *The Economist*, and *The Wall Street Journal*.

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Thomas C. Omer	<i>University of Nebraska–Lincoln</i>
Gaizka Ormazabal	<i>IESE Business School</i>
Edward L. Owens	<i>Emory University</i>
Mark E. Peecher	<i>University of Illinois at Urbana-Champaign</i>
Reining Petacchi	<i>Georgetown University</i>
Peter F. Pope	<i>The London School of Economics and Political Science</i>
Suresh Radhakrishnan	<i>The University of Texas at Dallas</i>
K. Raghunandan	<i>Florida International University</i>
Edward J. Riedl	<i>Boston University</i>
John R. Robinson	<i>Texas A&amp;M University</i>
Darren T. Roulstone	<i>The Ohio State University</i>
Brian R. Rountree	<i>Rice University</i>
Sugata Roychowdhury	<i>Boston College</i>
Katherine Schipper	<i>Duke University</i>
Jason D. Schloetzer	<i>Georgetown University</i>
Susan Scholz	<i>The University of Kansas</i>
Catherine Shakespeare	<i>University of Michigan</i>
Terry Shevlin	<i>University of California, Irvine</i>
Nemit Shroff	<i>Massachusetts Institute of Technology</i>
Stephanie A. Sikes	<i>University of Pennsylvania</i>
Eric Chi-Ying So	<i>Massachusetts Institute of Technology</i>
Bridget Stomberg	<i>Indiana University</i>
Stephen R. Stubben	<i>The University of Utah</i>
K. R. Subramanyam	<i>University of Southern California</i>
Jayanthi Sunder	<i>The University of Arizona</i>
Daniel J. Taylor	<i>University of Pennsylvania</i>
Siew Hong Teoh	<i>University of California, Irvine</i>
Jacob Thornock	<i>Brigham Young University</i>
Jennifer Wu Tucker	<i>University of Florida</i>

Andrew Van Buskirk	<i>The Ohio State University</i>
Wim A. Van der Stede	<i>The London School of Economics and Political Science</i>
Rahul Vashishtha	<i>Duke University</i>
Florin P. Vasvari	<i>London Business School</i>
Mohan Venkatachalam	<i>Duke University</i>
Shankar Venkataraman	<i>Georgia Institute of Technology</i>
Clare Wang	<i>Northwestern University</i>
Isabel Yanyan Wang	<i>Michigan State University</i>
Xue Wang	<i>The Ohio State University</i>
Gregory B. Waymire	<i>Emory University</i>
R. Alan Webb	<i>University of Waterloo</i>
Hal D. White	<i>The Pennsylvania State University</i>
Christopher D. Williams	<i>University of Michigan</i>
Ryan J. Wilson	<i>University of Oregon</i>
T. J. Wong	<i>University of Southern California</i>
Holly I. Yang	<i>Singapore Management University</i>
Yong George Yang	<i>The Chinese University of Hong Kong</i>
P. Eric Yeung	<i>Cornell University</i>
Teri Lombardi Yohn	<i>Indiana University</i>
Gwen Yu	<i>Harvard University</i>
Yong Yu	<i>The University of Texas at Austin</i>
Amy Y. Zang	<i>The Hong Kong University of Science and Technology</i>
Yoonseok Zang	<i>Singapore Management University</i>
Sarah L. C. Zechman	<i>University of Colorado</i>
Jieying Zhang	<i>The University of Texas at Dallas</i>
Tianyu Zhang	<i>The Chinese University of Hong Kong</i>
Yuan Zhang	<i>The University of Texas at Dallas</i>
Luo Zuo	<i>Cornell University</i>

## SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *The Accounting Review* 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	250	712	398	1,360	1,113	247
2016	202	721	314	1,237	987	250
2015	177	617	348	1,142	940	202
2014	214	659	327	1,200	1,023	177

- (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	712	442	62%	269	38%	1	0%
2016	721	571	79%	131	18%	19	3%
2015	617	522	85%	38	6%	57	9%
2014	659	560	85%	12	2%	86	13%

- (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
<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 &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. *The Accounting Review* is ranked #8 of 127 Accounting journals (Business, Management, and Accounting: Accounting; CiteScore, Elsevier, 2017).
2. Median time to first decision (2017): 70 days
3. Median time to final decision (2017): 77 days
4. Percentage of international authors: 37%



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

This section lists the top ten articles downloaded (full-text or PDF) from the AAA Digital Library during the calendar year. Click the hyperlinked title to read any article.

1. Auditing Challenging Fair Value Measurements: Evidence from the Field  
*Nathan H. Cannon, Jean C. Bedard*
2. Corporate Governance, Accounting Outcomes, and Organizational Performance  
*David F. Larcker, Scott A. Richardson, Irem Tuna*
3. Evidence on the Information Content of Text in Analyst Reports  
*Allen H. Huang, Amy Y. Zang, Rong Zheng*
4. Is Earnings Quality Associated with Corporate Social Responsibility?  
*Yongtae Kim, Myung Seok Park, Benson Wier*
5. The Execution Premium: Linking Strategy to Operations for Competitive Advantage  
*Robert S. Kaplan, David P. Norton, Shahid Ansari*
6. Evidence on the Trade-Off Between Real Activities Manipulation and Accrual-Based Earnings Management  
*Amy Y. Zang*
7. Nonfinancial Disclosure and Analyst Forecast Accuracy: International Evidence on Corporate Social Responsibility Disclosure  
*Dan S. Dhaliwal, Suresh Radhakrishnan, Albert Tsang, Yong George Yang*
8. The Contagion Effect of Low-Quality Audits  
*Jere R. Francis, Paul N. Michas*
9. Propensity Score Matching in Accounting Research  
*Jonathan E. Shipman, Quinn T. Swanquist, Robert L. Whited*
10. Is Corporate Social Responsibility Associated with Tax Avoidance? Evidence from Irresponsible CSR Activities  
*Chun Keung Hoi, Qiang Wu, Hao Zhang*

## CITATION INDICES

*The Accounting Review* is one of the top international journals in accounting research. This section provides data on rankings drawn from Scopus (Elsevier, 2017), presents citation counts from Elsevier’s 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 50 million records on 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, *TAR* ranks on a par with the top journals in accounting.

**TABLE 4**  
**SNIP and SJR Rankings: 2014–2016**

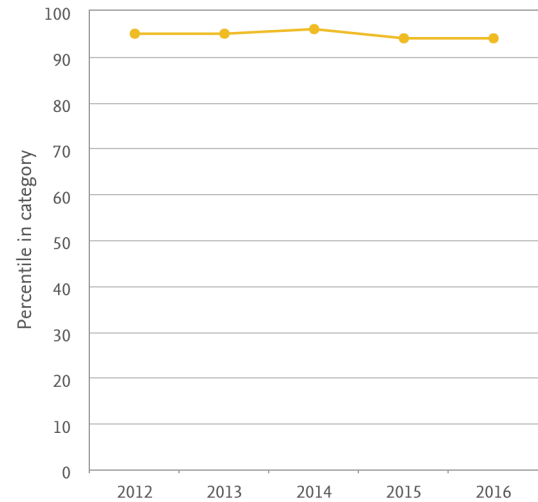
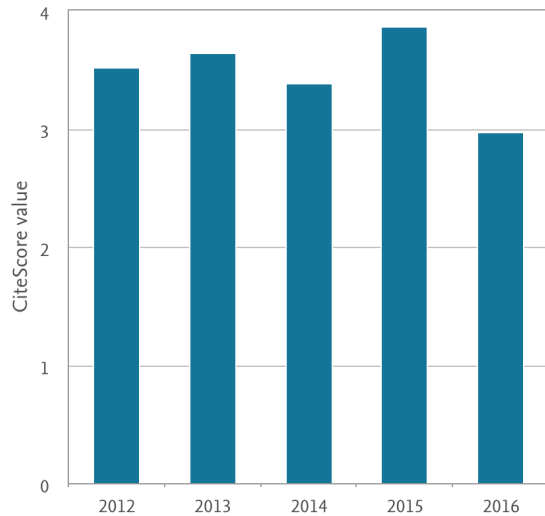
Source Title	SNIP			SJR		
	2016	2015	2014	2016	2015	2014
<i>The Accounting Review</i>	2.298	3.237	2.434	3.571	4.478	4.578
<b>AAA Peers</b>						
<i>Accounting and the Public Interest</i>	0.799	0.394	0.222	0.206	0.299	0.152
<i>Accounting Historians Journal</i>	0.072	0.934	n/a	0.125	0.506	n/a
<i>Accounting 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>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
<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 simplified view of the journal's citation analysis. The following images show the CiteScore trend for *TAR*, and the top 10 Accounting journals (Scopus), and the CiteScore table lists the CiteScore for each journal in the AAA collection indexed in Scopus.

CiteScore trend



Source: CiteScore, Elsevier, 2017.

2016 CiteScore: Top 10 Accounting Journals

Journal	CiteScore	Percentile	Citations/2013-15 docs
1. <i>Journal of Finance</i>	7.04	99%	1548/220
2. <i>Journal of Financial Economics</i>	5.77	98%	2142/371
3. <i>Journal of Accounting and Economics</i>	5.08	98%	503/99
4. <i>Review of Financial Studies</i>	4.51	97%	1204/267
5. <i>Management Accounting Research</i>	4.49	96%	292/65
6. <i>Journal of Accounting Research</i>	4.25	95%	408/96
7. <i>Accounting, Organizations and Society</i>	3.23	94%	378/117
<b>8. <i>The Accounting Review</i></b>	<b>2.97</b>	<b>94%</b>	<b>739/249</b>
9. <i>Contemporary Accounting Research</i>	2.96	93%	495/167
10. <i>Journal of Financial and Quantitative Analysis</i>	2.86	92%	466/163

Source: Scopus, Elsevier, 2017. Accounting is a subcategory of the Business, Management, and Accounting category of Scopus. There are 127 journals in this category.

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

## 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 &amp; Theory</i>	1639	1.937	1209	0.920
<b><i>The Accounting Review</i></b>	<b>7941</b>	<b>2.304</b>	<b>6059</b>	<b>1.953</b>
<b>Accounting Peers</b>				
<i>Accounting, Auditing, and Accountability</i>	3030	2.732	2094	1.911
<i>Accounting, Organizations &amp; Society</i>	5371	2.158	4358	2.464
<i>Contemporary Accounting Research</i>	2953	2.269	2137	1.782
<i>Journal of Accounting &amp; 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 &amp; 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 &amp; Accountability Journal</i>	32	44
10. <i>Critical Perspectives on Accounting</i>	32	44

## POSITIONING IN INTERNATIONAL RANKINGS

*The Accounting Review* 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 *TAR*'s position in selected rankings, along with those of peers from the accounting and economics disciplines. Detailed explanations of the selected rankings follow.

As the rankings below illustrate, *TAR* is one of the world's top journals in Accounting. It receives the highest ranking across several international listings.

**TABLE 5**  
*The Accounting Review in International Rankings*

Journal	ABDC 2016	EJL 2016	ESS 2016	HEC 2011	UQ 2011
<i>The Accounting Review</i>	A*	P+	0+	A	1
<b>Accounting Peers</b>					
<i>Accounting &amp; Finance</i>	A	S	2	B+	2
<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 &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>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 &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

† 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.

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

## Financial Times 50 List

The prestigious *Financial Times* 50 List includes those journals nominated by more than 200 business schools. These are the journals that business schools use for their research. Every year, institutions nominate journals for inclusion on the list. This year, 150 new journals were nominated and 140 schools participated, with a response rate of 67%. These journals were their top 50.

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| 1. <i>Academy of Management Journal</i>                   | 27. <i>Journal of Marketing</i>                                 |
| 2. <i>Academy of Management Review</i>                    | 28. <i>Journal of Marketing Research</i>                        |
| 3. <i>Accounting, Organizations and Society</i>           | 29. <i>Journal of Operations Management</i>                     |
| 4. <i>Administrative Science Quarterly</i>                | 30. <i>Journal of Political Economy</i>                         |
| 5. <i>American Economic Review</i>                        | 31. <i>Journal of the Academy of Marketing Science</i>          |
| 6. <i>Contemporary Accounting Research</i>                | 32. <i>Management Science</i>                                   |
| 7. <i>Econometrica</i>                                    | 33. <i>Manufacturing and Service Operations Management</i>      |
| 8. <i>Entrepreneurship Theory and Practice</i>            | 34. <i>Marketing Science</i>                                    |
| 9. <i>Harvard Business Review</i>                         | 35. <i>MIS Quarterly</i>  |
| 10. <i>Human Relations</i>                                | 36. <i>Operations Research</i>                                  |
| 11. <i>Human Resource Management</i>                      | 37. <i>Organization Science</i>                                 |
| 12. <i>Information Systems Research</i>                   | 38. <i>Organization Studies</i>                                 |
| 13. <i>Journal of Accounting and Economics</i>            | 39. <i>Organizational Behavior and Human Decision Processes</i> |
| 14. <i>Journal of Accounting Research</i>                 | 40. <i>Production and Operations Management</i>                 |
| 15. <i>Journal of Applied Psychology</i>                  | 41. <i>Quarterly Journal of Economics</i>                       |
| 16. <i>Journal of Business Ethics</i>                     | 42. <i>Research Policy</i>                                      |
| 17. <i>Journal of Business Venturing</i>                  | 43. <i>Review of Accounting Studies</i>                         |
| 18. <i>Journal of Consumer Psychology</i>                 | 44. <i>Review of Economic Studies</i>                           |
| 19. <i>Journal of Consumer Research</i>                   | 45. <i>Review of Finance</i>                                    |
| 20. <i>Journal of Finance</i>                             | 46. <i>Review of Financial Studies</i>                          |
| 21. <i>Journal of Financial and Quantitative Analysis</i> | 47. <i>Sloan Management Review</i>                              |
| 22. <i>Journal of Financial Economics</i>                 | 48. <i>Strategic Entrepreneurship Journal</i>                   |
| 23. <i>Journal of International Business Studies</i>      | 49. <i>Strategic Management Journal</i>                         |
| 24. <i>Journal of Management</i>                          | <b>50. <i>The Accounting Review</i></b>                         |
| 25. <i>Journal of Management Information Systems</i>      |   |
| 26. <i>Journal of Management Studies</i>                  |   |

Source: *The Financial Times Limited*, 2017.