

**The Journal of the American  
Taxation Association**

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



**American  
Accounting  
Association**  
American Taxation  
Association

The Journal of the American  
**Taxation**

December 2018

Association

Information Packet

## INTRODUCTION

*The Journal of the American Taxation Association (JATA)* is a research publication of the American Taxation Association Section of the American Accounting Association. The journal is dedicated to disseminating a wide variety of tax knowledge, and to fulfill this responsibility, the journal considers research that employs quantitative, analytical, experimental, and descriptive methods to address tax topics of interest to its readership.

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*The Journal of the American Taxation Association* Information Packet

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#### Connie D. Weaver, Ph.D.

Texas A&M University

Connie Weaver is the KPMG Professor in Accounting at the Mays Business School at Texas A&M University and a certified public accountant. Prior to obtaining her Ph.D. at Arizona State University, Professor Weaver was a tax manager at Ernst & Young in Dallas, Texas. Her current research interests include the effects of tax and financial incentives on corporate decisions and reporting and the role of taxes in international operations. She has published articles in journals such as *The Accounting Review*, *Contemporary Accounting Research*, *The Journal of the American Taxation Association*, *Journal of Corporate Finance*, and *Accounting Horizons*. She has served on the editorial boards of *Contemporary Accounting Research*, *Issues in Accounting Education*, and *The Journal of the American Taxation Association*.

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### Linda K. Krull

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Professor Krull is an associate professor of accounting and the accounting Ph.D. program coordinator at the University of Oregon's Lundquist College of Business. Prior to joining the faculty at the University of Oregon, Linda taught at The University of Texas at Austin. Additionally, she received her Ph.D. from The University of Arizona in Accounting. Linda's research has been published in many academic journals including: *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting Economics*, and *The Journal of the American Taxation Association*. She has received several awards including The American Taxation Association Outstanding Manuscript Award (2010) and the Lundquist College of Business Goulet Research Excellence Award (2010).

### Stacie K. Laplante

University of Wisconsin–Madison

Professor Laplante received her Ph.D. from University of Washington in Seattle, has previously taught at Terry College of Business at The University of Georgia, and has nine years of experience in public accounting and industry as a certified public accountant. Laplante's research focuses on the intersection of financial and tax reporting. She is particularly interested in information related to tax reporting that is reflected in firms' publicly available financial statements and what the information reveals about the firm's tax-planning strategies, as well as how the market uses or values that information. Laplante's research has been published in a variety of academic journals including *The Journal of the American Taxation Association*, *Journal of Accounting Research*, *Contemporary Accounting Research*, and *Journal of Law and Economics*, among others.

### Anne M. Magro

George Mason University

Professor Magro holds a B.G.S. from The University of Michigan and a M.S. (Tax) and Ph.D. from University of Illinois at Urbana-Champaign, and she was previously a member of the faculties of Rutgers, The State University of New Jersey, The University of Oklahoma, and The University of Texas at Austin. Her research addresses how characteristics of the decision maker, task, and environment interact to affect the judgment and decision making of preparers and users of accounting information. Professor Magro has been published in *The Accounting Review*, *Contemporary Accounting Research*, *Journal of the American Taxation Association*, *Organizational Behavior and Human Decision Processes*, and *Decision Science*. She currently serves as an associate editor for *Behavioral Research in Accounting* and on the editorial boards of *The Accounting Review* and *Advances in Behavioral Accounting Research*. Professor Magro is an active member of the American Taxation Association and the Accounting, Behavior, and Organizations section of the American Accounting Association.

### Jay A. Soled, J.D. (Book and Software Reviews)

Rutgers, The State University of New Jersey, Newark

Professor Soled has contributed articles to several journals, including the *Journal of Taxation*, *Notre Dame Law Review*, *Boston College Law Review*, *Arizona Law Review*, *American Journal of Tax Policy*, *Virginia Tax Law Review*, *Real Property, Probate and Trust Journal*, *Brigham Young University Law Review*, *Wake Forest Law Review*, and Georgetown University's *The Tax Lawyer*. Professor Soled's interests include enhancing tax compliance and simplifying the Internal Revenue Code.

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## SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *The Journal of the American Taxation Association* for the period from 2014 to 2018.

**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)
2018	9	63	41	113	108	5
2017	8	72	40	120	111	9
2016	5	71	26	102	94	8
2015	7	42	46	95	90	5
2014	11	72	46	129	122	7

- (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 2018.

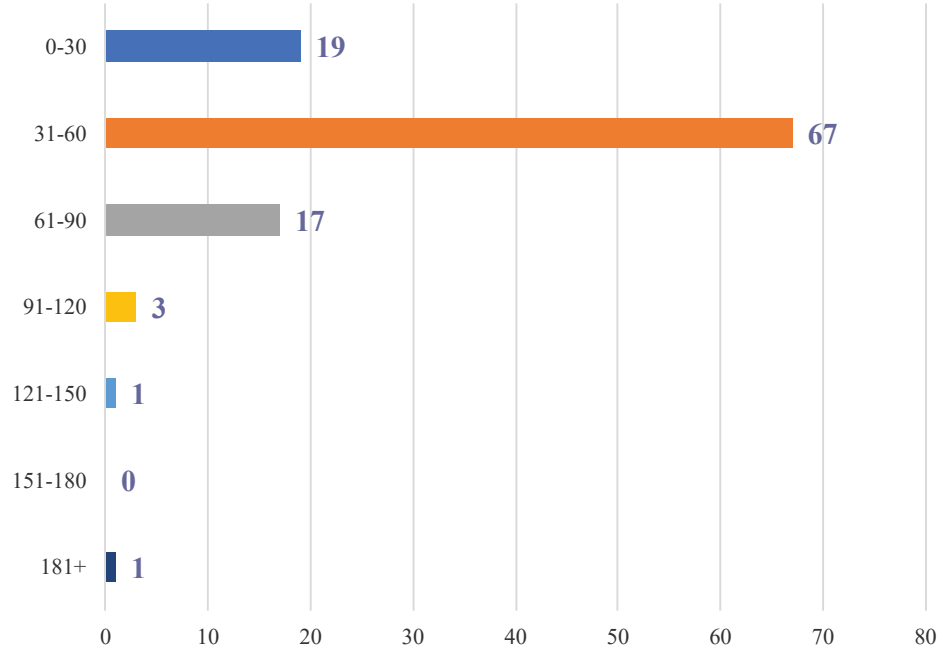
**TABLE 2**  
Annual Outcome Summary—By Journal Year Annual Cohort

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)
2018	63	43	68%	17	27%	3	5%
2017	72	52	72%	10	14%	10	14%
2016	71	54	76%	6	8%	11	15%
2015	42	31	74%	0	0%	11	26%
2014	72	56	78%	0	0%	16	22%

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

Of the 108 submissions that were evaluated in 2018, the mean turn time was 71 days. Median turn time was 57 days.

**EXHIBIT 1**  
**Turnaround Times for Decisions Made in the Year Ended December 31, 2018.**



## 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 2017.

**TABLE 3**  
**2017 AAA Digital Library and Content Aggregators Downloads (Full-Text)**

<b>Journals</b>	<b>Downloads</b>
<i>The Accounting Review</i> *	779,167
<i>Accounting Horizons</i> *	241,690
<i>Issues in Accounting Education</i> *	215,469
<b><i>Auditing: A Journal of Practice &amp; Theory</i></b>	<b>203,841</b>
<i>Journal of Management Accounting Research</i>	96,711
<i>Journal of Information Systems</i>	89,783
<i>Current Issues in Auditing</i>	84,915
<i>Behavioral Research in Accounting</i>	50,902
<i>Journal of International Accounting Research</i>	34,039
<i>The Journal of the American Taxation Association</i>	33,857
<i>Journal of Emerging Technologies in Accounting</i>	30,006
<i>Accounting and the Public Interest</i>	11,765
<i>Journal of Governmental &amp; Nonprofit Accounting</i>	10,238
<i>The ATA Journal of Legal Tax Research</i>	5,014
<i>Journal of Financial Reporting</i>	3,934
<i>Journal of Forensic Accounting Research</i>	2,904
<i>Accounting Historians Journal</i>	768

\* Association-wide journal.

### Other Important Statistics

1. *The Journal of the American Taxation Association* is ranked #58 of 130 Accounting journals (Business, Management, and Accounting: Accounting, CiteScore, Elsevier, 2018).
2. Percentage of international authors: 8%



## TOP 10 ARTICLES (AAA Digital Library, 2018)

1. Perspectives on Corporate Tax Planning: Observations from the Past Decade  
*Jaron H. Wilde, Ryan J. Wilson*
2. Domestic Income Shifting by Chinese Listed Firms  
*Terry Shevlin, Tanya Y. H. Tang, Ryan J. Wilson*
3. An Examination of the Impact of Tax Avoidance on the Readability of Tax Footnotes  
*Kerry K. Inger, Michele D. Meckfessel, Mi (Jamie) Zhou, Weiguo (Patrick) Fan*
4. Schedule UTP: Stock Price Reaction and Economic Consequences  
*John L. Abernathy, Stephan A. Davenport, Eric T. Rapley*
5. The Deferred Tax Asset Valuation Allowance and Firm Creditworthiness  
*Alexander Edwards*
6. Tax-Related Corporate Political Activity Research: A Literature Review  
*John A. Barrick, Jennifer L. Brown*
7. Are Corporate Risk-Taking Practices Indicative of Aggressive Reporting Practices?  
*Mary Margaret Frank, Luann J. Lynch, Sonja Olhoft Rego, Rong Zhao*
8. Internal Information Quality and Tax-Motivated Income Shifting  
*Sean T. McGuire, Scott G. Rane, Connie D. Weaver*
9. Institutional Shareholders' Investment Horizons and Tax Avoidance  
*Inder K. Khurana, William J. Moser*
10. The Deferred Tax Asset Valuation Allowance and Firm Creditworthiness  
*Luke Watson*

## CITATION INDICES

This section provides data on rankings drawn from Scopus (Elsevier, 2018) and presents citation counts from Elsevier's CiteScore.

### 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 2015 to 2017 (most recent data) with comparable data for peers in the accounting and finance disciplines.

**TABLE 4**  
**SNIP and SJR Rankings: 2015–2017**



Source Title	SNIP			SJR		
	2017	2016	2015	2017	2016	2015
<i>The Journal of the American Taxation Association</i>	<b>0.786</b>	<b>1.097</b>	<b>0.535</b>	<b>1.227</b>	<b>1.462</b>	<b>0.859</b>
<b>AAA Peers</b>						
<i>Accounting and the Public Interest</i>	0.703	0.799	0.394	0.234	0.206	0.299
<i>Accounting Historians Journal</i>	0.169	0.072	0.934	0.145	0.125	0.506
<i>Accounting Horizons</i>	1.584	1.099	1.909	0.720	0.926	1.063
<i>Auditing: A Journal of Practice &amp; Theory</i>	2.088	1.188	0.900	1.710	0.833	0.642
<i>Behavioral Research in Accounting</i>	0.903	0.386	0.248	0.457	0.270	0.229
<i>Current Issues in Auditing</i>	0.686	1.075	1.062	0.223	0.582	0.765
<i>Issues in Accounting Education</i>	1.471	1.097	0.535	0.715	1.462	0.859
<i>Journal of Emerging Technologies in Accounting</i>	0.351	0.648	0.283	0.214	0.161	0.139
<i>Journal of Information Systems</i>	0.780	1.535	1.199	0.502	0.718	0.643
<i>Journal of International Accounting Research</i>	0.675	1.510	0.942	0.385	0.379	0.478
<i>Journal of Management Accounting Research</i>	1.213	1.204	0.398	0.743	0.964	0.783
<i>The Accounting Review</i>	2.608	2.298	3.237	3.946	3.571	4.478
<b>Accounting and Finance Peers</b>						
<i>Accounting, Auditing &amp; Accountability Journal</i>	1.981	1.611	1.507	2.187	1.579	0.880
<i>Accounting &amp; Finance</i>	1.036	1.035	1.256	0.384	0.607	0.547
<i>Accounting, Organizations and Society</i>	1.816	2.004	2.813	1.771	2.451	2.515
<i>British Accounting Review</i>	1.706	1.754	2.065	0.986	0.746	0.711
<i>Contemporary Accounting Research</i>	2.074	2.681	1.774	2.604	3.190	2.594
<i>European Accounting Review</i>	1.690	1.718	1.504	0.902	1.418	0.828
<i>Journal of Accounting &amp; Economics</i>	3.311	3.787	3.507	6.875	7.662	6.834
<i>Journal of Accounting and Public Policy</i>	1.673	1.884	1.478	0.910	1.530	1.030
<i>Journal of Accounting Research</i>	3.453	3.111	2.649	6.957	6.172	5.733
<i>Journal of Finance</i>	5.805	5.685	4.786	18.318	20.973	14.54
<i>Journal of Financial Economics</i>	4.531	4.604	4.028	12.489	13.218	9.920
<i>Management Accounting Research</i>	2.881	3.479	2.715	1.426	2.494	1.913
<i>Review of Accounting Studies</i>	1.886	1.687	1.708	2.757	2.867	2.039

Source: SCOPUS database, <http://www.journalmetrics.com>, Elsevier, 2018.

## 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 *JATA*, and the CiteScore table lists the CiteScore for each journal in the AAA collection indexed in Scopus.

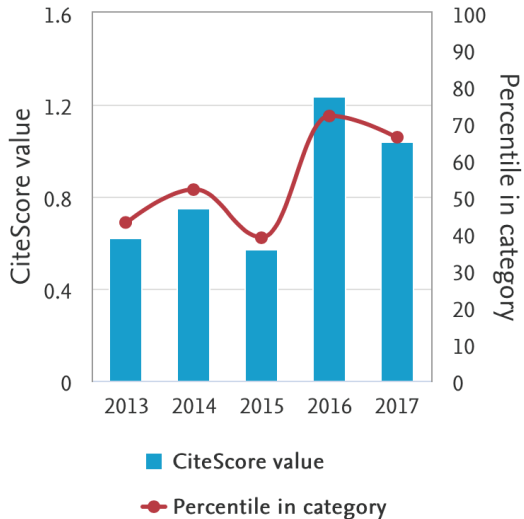
### CiteScore rank

Category	Rank	Percentile
Economics, Econometrics and Finance └ Finance	#76/226	 66th
Business, Management and Accounting └ Accounting	#58/130	 55th

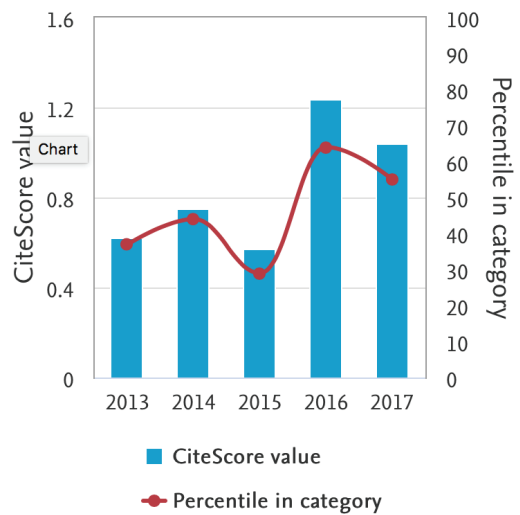
#### Finance

#### Accounting

### CiteScore trend



### CiteScore trend



Source: CiteScore, Elsevier, 2018.

Journal	CiteScore, 2018	
	2017 Citations/2014-2016 docs	
<i>Accounting Historians Journal</i>	0.41	13 cites/32 docs
<i>Accounting Horizons</i>	2.11	264 cites/125 docs
<i>Accounting and the Public Interest</i>	0.47	8 cites/17 docs
<i>Accounting Review, The</i>	3.24	796 cites/246 docs
<i>ATA Journal of Legal Tax Research</i>	0.08	2 cites/25 docs
<i>Auditing: A Journal of Practice &amp; Theory</i>	2.55	280 cites/110 docs
<i>Behavioral Research in Accounting</i>	1.17	54 cites/46 docs
<i>Current Issues in Auditing</i>	0.38	18 cites/47 docs
<i>Issues in Accounting Education</i>	0.92	84 cites/91 docs
<i>Journal of the American Taxation Association</i>	1.04	51 cites/49 docs
<i>Journal of Emerging Technologies in Accounting</i>	0.54	25 cites/46 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>	1.36	101 cites/74 docs
<i>Journal of International Accounting Research</i>	0.72	36 cites/50 docs
<i>Journal of Management Accounting Research</i>	1.62	110 cites/68 docs