

**The Accounting Review**

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American Accounting Association



**American  
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The Accounting  
**REVIEW**

**December 2018**

**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

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

Stanford University

Professor Barth is the Joan E. Horngren Professor of Accounting in the Graduate School of Business at Stanford University. Her research focuses on financial reporting and its role in capital markets. Her research has been recognized with the AAA's Notable Contributions to Accounting Literature Award, Competitive Manuscript Award, and, on three occasions each, the AAA/Deloitte Wildman Medal Award and Best Paper Award of the AAA's Financial Accounting and Reporting Section (FARS). She previously was an editor of *The Accounting Review*, a coeditor of the *Journal of Financial Reporting*, and accounting department editor of *Management Science*, and was a member of editorial boards of other journals. Professor Barth was a member of the International Accounting Standards Board and as its academic advisor. She is active in the AAA, having served as AAA president and in several other roles. Professor Barth received the AAA's Outstanding Educator Award, the International Section's Outstanding International Accounting Educator Award and FARS's Lifetime Achievement Award. She is a member of the Accounting Hall of Fame.

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## Editors

### Christopher S. Armstrong

University of Pennsylvania

Professor Armstrong is the EY 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 Corporate Financial Reporting, an MBA-level financial

accounting course. His research has been published in *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting and Economics*, *Journal of Financial Economics*, *Review of Accounting Studies*, *Management Science*, and other journals. Professor Badertscher earned a degree in Actuarial Science from the University of Nebraska at Kearney and 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 B.B.A. and M.Acc. 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 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 is an associate professor and David Eccles Faculty Fellow at The University of Utah David Eccles School of Business. He 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 also a visiting scholar at 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. His current research projects include studies on the role of venture capitalists in firms going public, the market for CEO talent, and compensation disclosures and governance, and the role of the degree of operating leverage on the information in earnings. 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

Professor Qiang Cheng is dean and Lee Kong Chian Chair Professor of Accounting at the School of Accountancy at the Singapore Management University. Before joining Singapore Management University, Professor Cheng was on the faculty at the University of Washington, The University of British Columbia, and the University of Wisconsin–Madison. 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. He is a Council Member of the Institute of Singapore Chartered Accountants (ISCA). He served as the president of the Chinese Accounting Professors' Association of North America from 2009 to 2010 and has served on a variety of committees of the American Accounting Association, including the Research Committee and New Faculty Consortium Organization Committee.

### **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, Massachusetts Institute of Technology, Stern Business School at New York University, 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 Jonathan Glover is the James L. Dohr Professor of Accounting at Columbia Business School. Prior to joining Columbia in 2015, he was the Richard M. Cyert Professor of Management and Economics and professor of accounting at the Tepper School of Business at Carnegie Mellon University. Jonathan'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, and managerial performance measurement and compensation. Jonathan received his Ph.D. in accounting from The Ohio State University. He joined the faculty of Carnegie Mellon in 1992 and served the university in numerous capacities, including as head of the Ph.D. program at the Tepper School from 2008-2011. He also held visiting positions at the University of California, Berkeley in the spring of 2000 and at Columbia during 2014-2015. Professor Glover was an academic fellow in the Office of the Chief Accountant at the U.S. Securities and Exchange Commission from 2004-2005. Jonathan serves or has served on numerous editorial boards, including those of *The Accounting Review*, *Contemporary Accounting Research*, *Management Science*, and *Review of Accounting Studies*. He has also served on a variety of committees of the American Accounting Association, including as the 2007 Doctoral Consortium Committee Chair.

### **Jacqueline S. Hammersley**

The University of Georgia

Professor Hammersley is a 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 is currently an editor for *The Accounting Review* and is a former editor of *Auditing: A Journal of Practice & Theory*. She is on the editorial boards of *Auditing: A Journal of Practice & Theory*; *Accounting, Organizations and Society*; *Behavioral Research in Accounting*; and *Managerial Auditing Journal*. In 2004, she received the American Accounting Association's Competitive Manuscript Award, in 2014, she received the Best Paper Award from the Auditing Section, in 2017 she received Outstanding Dissertation Advisor Award and the Best Paper with a Ph.D. Student Award, both 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. 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 *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. 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 (Ph.D., Stanford University, 1984) is the KPMG Distinguished Professor of Accounting at the Kenan-Flagler Business School. His research focuses on the role of accounting information in capital price formation. Topics of research include pensions, employee stock options, asset securitization, international accounting, loan syndication, private equity funds, and fair value accounting. He has published over 60 articles in leading scholarly and professional journals. His research has received several awards, including the American Accounting Association's (AAA) Notable Contributions to Accounting Literature Award, Competitive Manuscript Award, the AAA/Deloitte Wildman Medal Award (twice), and the Best Paper Award of the Financial Accounting and Reporting Section (FARS) of the AAA (three times). He has also been selected for the AAA Outstanding Educator Award. He teaches MBA courses in financial accounting and financial reporting and doctoral seminars in capital markets research. Dr. Landsman is the former associate dean of the Ph.D. program and chair of the accounting area at UNC Kenan-Flagler. He is a past 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.

### **Xiumin Martin**

Washington University in St. Louis

Professor Martin is a professor of accounting at the Washington University in St. Louis. She has broad interest in capital markets and regulations in accounting and finance. Her past research investigates the real effects of financial information, the effect of managerial incentives on debt contracting, and economic consequences of information flow within an organization. Her current research focuses on credit markets, investigating the impact of information structure in this market on contracting efficiency. Her research contributes to the understanding of the role of financial information in corporate and consumer decision making. She published papers in *The Accounting Review*, *Journal of Accounting and Economics*, *Journal of Accounting Research*, *Journal of Finance*, *Journal of Financial Economics*, *Management Science*, *Contemporary Accounting Research*, and *Journal of Financial and Quantitative Analysis*. She received her Ph.D. in accountancy from the University of Illinois.

### **Elaine G. Mauldin**

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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 and 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 earned her B.S. and M.S. at the University of Florida and her Ph.D. at the University of Michigan. Her research interests in tax compliance, accounting for income taxes, and international taxation arose through her professional experience as a senior manager at 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. She was a 2018 AAA Presidential Scholar, received the 2005 AAA/ Deloitte Wildman Medal, the ATA 2007 Manuscript Award, and the 2015 *JATA* Best Paper Award. She has won several teaching awards. She served as 2009-2010 president of the ATA 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 serves 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 The Wharton School and earned a Ph.D. 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 is the Sam Frumer Professor of Accounting at Indiana University. She earned her Ph.D. from the University of Michigan in 1999. 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.

**Edward J. Riedl**

Boston University

Eddie Riedl is the John Smith Jr. Professor of Management and chair of the accounting department at Boston University's Questrom School of Business. He was previously at Harvard Business School. He received a combined B.B.A./M.B.A. from Pace University, and his Ph.D. from The Pennsylvania State University. His professional experience includes work in public accounting (Coopers and Lybrand), a Fortune 500 oil company (Hess), and a real estate brokerage house (Insignia/ESG); he attained the accounting designations of CPA, CMA, and CIA. His research focuses on fair value and international accounting, with publications in the top accounting (*TAR*, *JAR*, *RAST*, *CAR*) and management (*Management Science*) journals, and he has presented his work at 80+ universities around the world. His research has been recognized with the Competitive Manuscript Award, the top award given to an accounting dissertation. He is an award-winning teacher, having taught classes at the undergraduate, MBA, executive, and doctoral levels, with courses consistently among the top-rated at both BU and HBS. His case studies are used at universities around the world, and have sold over 100,000 copies.



### **Lakshmanan Shivakumar**

London Business School

Professor Shivakumar is the Lord David Sainsbury of Turville Professor of Accounting at London Business School. 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, stock-return predictability and macro-accounting. 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 studies have explained how aggregate corporate profits drive future inflation and how corporate taxes affect macroeconomic growth. 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.

### **Daniel J. Taylor**

University of Pennsylvania

Professor Daniel Taylor's research focuses on firm's financial disclosures, opportunistic/fraudulent reporting, and insider trading. His research appears in leading academic journals in accounting, finance, and management; has been featured in the popular media, including such outlets as the *Wall Street Journal*, the *New York Times*, and the *Economist*; has been cited in final rulings by the U.S. Securities and Exchange Commission; and has attracted attention from multiple enforcement agencies, including the FBI and DoJ. Professor Taylor teaches Predictive Analytics with Financial Disclosure to undergraduates. The class explores how advances in Big Data can be used to detect insider trades and accounting fraud. In addition to his undergraduate teaching, he also mentors doctoral students and teaches a doctoral seminar on empirical design. Professor Taylor currently serves as editor of *The Accounting Review*, associate editor at *Management Science*, and serves on the editorial boards of the *Journal of Accounting and Economics*, *Journal of Accounting Research*, and *Journal of Financial Reporting*. He regularly attends and presents at professional meetings and was previously awarded a Deloitte Foundation Fellowship. He received a Ph.D. in business from Stanford University, a M.A. in economics from Duke University, and a B.S. in economics from the University of Delaware.

### **Laurence van Lent**

Frankfurt School of Finance & Management

Laurence van Lent is a professor of accounting and economics at the Frankfurt School of Finance & Management. His research interests are diverse and tend to explore the interface between accounting and disciplines such as political science, biology, and organizational economics. His papers have been published in *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research*, *Management Science*, and *Review of Finance*, and his research has been featured in the *New York Times*, the *Wall Street Journal*, as well as in various media in Europe and Australia. He has received awards for his work as reviewer from *Journal of Accounting Research* and from *Contemporary Accounting Research*. He served as the editor-in-chief of *European Accounting Review* (2012-2016). Van Lent enjoys working with Ph.D. students and is involved in several initiatives to improve the education of Ph.D. students globally.

### **Rodrigo S. Verdi (through December 31, 2018)**

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 M.B.A. 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 M.B.A. 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*, *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 The Pennsylvania State University. 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 serves on 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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Kathryn Kadous	<i>Emory University</i>
Alon Kalay	<i>Columbia University</i>
Ron Kasznik	<i>Stanford University</i>
Sharon P. Katz	<i>Columbia University</i>
Inder K. Khurana	<i>University of Missouri</i>
Michael D. Kimbrough	<i>University of Maryland</i>
April Klein	<i>New York University</i>
Lisa Koonce	<i>The University of Texas at Austin</i>
Jayanthi Krishnan	<i>Temple University</i>
Jagan Krishnan	<i>Temple University</i>
Christian Laux	<i>WU Vienna University of Economics and Business</i>
Eva Labro	<i>The University of North Carolina at Chapel Hill</i>
Philip T. Lamoreaux	<i>Arizona State University</i>
Alastair Lawrence	<i>University of California, Berkeley</i>
Justin Leiby	<i>The University of Georgia</i>
Clive S. Lennox	<i>University of Southern California</i>
Chan Li	<i>University of Pittsburgh</i>
Oliver Zhen Li	<i>National University of Singapore</i>
Siqi Li	<i>Santa Clara University</i>
Xi Li	<i>The London School of Economics and Political Science</i>
Yinghua Li	<i>Arizona State University</i>
Wei-Yiu (Scott) Liao	<i>University of Toronto</i>
Robert Libby	<i>Cornell University</i>
Marlys Gascho Lipe	<i>University of South Carolina</i>
Petro Lisowsky	<i>University of Illinois at Urbana-Champaign</i>
Alvis K. Lo	<i>Boston College</i>
Iván Marinovic	<i>Stanford University</i>
Kevin Markle	<i>The University of Iowa</i>
Carol A. Marquardt	<i>Baruch College–CUNY</i>
Xiumin Martin	<i>Washington University in St. Louis</i>
Michal Matějka	<i>Arizona State University</i>
Dawn Matsumoto	<i>University of Washington</i>
Edward L. Maydew	<i>The University of North Carolina at Chapel Hill</i>

William J. Mayew	<i>Duke University</i>
John M. McInnis	<i>The University of Texas at Austin</i>
Sarah E. McVay	<i>University of Washington</i>
Kenneth J. Merkley	<i>Cornell University</i>
Paul N. Michas	<i>The University of Arizona</i>
Brian P. Miller	<i>Indiana University Bloomington</i>
Gregory S. Miller	<i>University of Michigan</i>
Michael Minnis	<i>The University of Chicago</i>
Partha S. Mohanram	<i>University of Toronto</i>
Steven J. Monahan	<i>INSEAD</i>
Linda A. Myers	<i>The University of Tennessee</i>
Jeffrey Ng	<i>The Hong Kong Polytechnic University</i>
Andrew H. Newman	<i>University of South Carolina</i>
Maria Ogneva	<i>University of Southern California</i>
Thomas C. Omer	<i>University of Nebraska–Lincoln</i>
Gaizka Ormazabal	<i>IESE Business School</i>
Edward Owens	<i>The University of Utah</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>
Kristina M. Rennekamp	<i>Cornell 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>
Eugene F. Soltes	<i>Harvard University</i>
Bridget Stomberg	<i>Indiana University</i>
Stephen Stubben	<i>The University of Utah</i>
K. R. Subramanyam	<i>University of Southern California</i>
Jayanthi Sunder	<i>The University of Arizona</i>
Andrew Sutherland	<i>Massachusetts Institute of Technology</i>
Siew Hong Teoh	<i>University of California, Irvine</i>
Jacob R. Thornock	<i>Brigham Young University</i>
Jennifer W. (Jenny) 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>
David Veenman	<i>University of Amsterdam</i>
Mohan Venkatachalam	<i>Duke University</i>
Shankar Venkataraman	<i>Georgia Institute of Technology</i>
Rodrigo S. Verdi	<i>Massachusetts 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>
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 2018.

**TABLE 1**  
Annual Activity Summary—For the Calendar 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	245	767	379	1391	1174	217
2017	248	712	398	1358	1113	245
2016	200	721	314	1235	987	248
2015	175	617	348	1140	940	200
2014*	214	657	327	1198	1023	175

(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).

\* The 2017 report erroneously included two extra papers in the number of 2014 New Submissions (659).

Table 2 shows acceptance and rejection rates for the period from 2014 to 2018.

**TABLE 2**  
Annual Outcome Summary—By Calendar 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	767	448	58%	319	42%	0	0%
2017	712	578	81%	118	17%	16	2%
2016	721	609	84%	58	8%	54	7%
2015	617	522	85%	17	3%	78	13%
2014	657	559	85%	3	0%	95	14%

(a) Number of submitted manuscripts from that year's cohort

(b) Number 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)

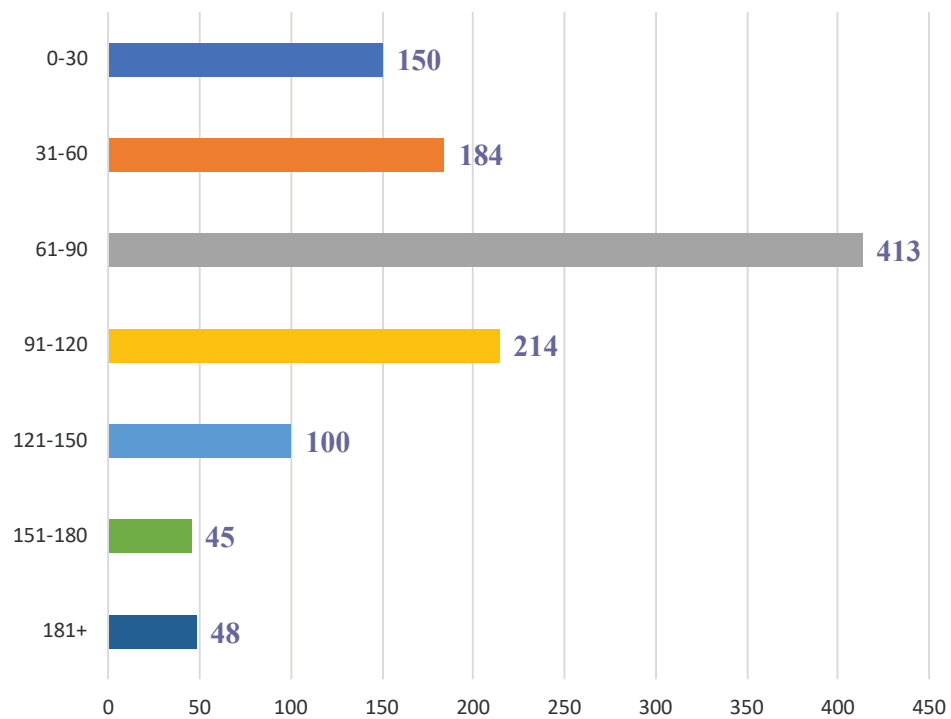
(e) Percent of manuscripts from that year's cohort still being evaluated

(f) Number of accepted manuscripts from that year's cohort

(g) Percent of accepted manuscripts from that year's cohort

Of the 1,174 submissions that were evaluated in 2018, the mean turn time was 84 days. Median turn time was 80 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
<i>Auditing: A Journal of Practice &amp; Theory</i>	203,841
<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 Accounting Review* is ranked #9 of 130 Accounting journals (Business, Management, and Accounting: Accounting; CiteScore, Elsevier, 2018).
2. Percentage of international authors: 35%

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

1. Corporate Governance, Accounting Outcomes, and Organizational Performance  
*David F. Larcker, Scott A. Richardson, Irem Tuna*
2. The Execution Premium: Linking Strategy to Operations for Competitive Advantage  
*Robert S. Kaplan, David P. Norton, Shahid Ansari*
3. Auditing Challenging Fair Value Measurements: Evidence from the Field  
*Nathan H. Cannon, Jean C. Bedard*
4. Financial Reporting Transparency and Earnings Management (Retracted)  
*James E. Hunton, Robert Libby, Cheri L. Mazza*
5. Evidence on the Information Content of Text in Analyst Reports  
*Allen H. Huang, Amy Y. Zang, Rong Zheng*
6. Measuring Accounting Reporting Complexity with XBRL  
*Rani Hoitash, Udi Hoitash*
7. The Effects of Mandatory Audit Firm Rotation on Client Importance and Audit Industry Concentration  
*Christopher Bleibtreu, Ulrike Stefani*
8. Analysts' Influence on Managers' Guidance  
*Kimball Chapman, Jeremiah R. Green*
9. The Contagion Effect of Low-Quality Audits  
*Jere R. Francis, Paul N. Michas*
10. Can Paying "Too Much" or "Too Little" Tax Contribute to Forced CEO Turnover?  
*James A. Chyz, Fabio B. Gaertner*

## 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, 2018), presents citation counts from Elsevier’s CiteScore, compares impact factors from the Social Science Citation Index (Clarivate Analytics, 2018), 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 citations 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: 2015–2017**

Source Title	SNIP			SJR		
	2017	2016	2015	2017	2016	2015
<i>The Accounting Review</i>	2.608	2.298	3.237	3.946	3.571	4.478
<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 the American Taxation Association</i>	0.786	0.648	0.283	1.227	0.161	0.139
<i>Journal of Emerging Technologies in Accounting</i>	0.351	1.535	1.199	0.214	0.718	0.643
<i>Journal of Information Systems</i>	0.780	1.510	0.942	0.502	0.379	0.478
<i>Journal of International Accounting Research</i>	0.675	1.204	0.398	0.385	0.964	0.783
<i>Journal of Management Accounting Research</i>	1.213	2.298	3.237	0.743	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

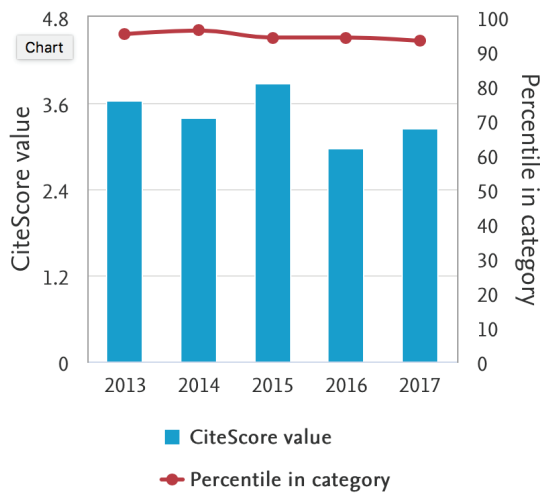
In 2016, CiteScore was added to the Scopus metrics. CiteScore measures the citations on articles published in the previous 3 years. All article types are counted. Scopus metrics now include Source Normalized Impact per Paper (SNIP), SCImago Journal Rank (SJR), and citation and document counts and percentage cited (CiteScore). Another way of looking at this is SNIP is article impact, SJR is the journal impact, and CiteScore is a 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 rank ⓘ

Category	Rank	Percentile
Business, Management and Accounting Accounting	#9/130	93rd
Economics, Econometrics and Finance Economics and Econometrics	#48/564	91st

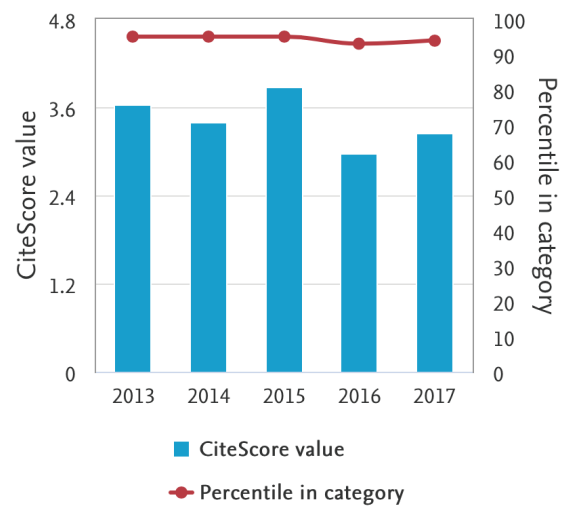
#### Accounting

### CiteScore trend



#### Economics and Econometrics

### CiteScore trend



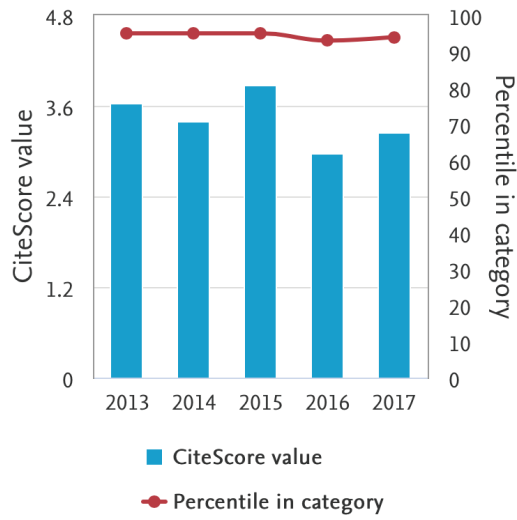
Source: CiteScore, Elsevier, 2018.

### CiteScore rank ⓘ

Category	Rank	Percentile
Economics, Econometrics and Finance	#12/226	94th
Finance		

#### Finance

### 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

## 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*, 2018). The data listed below are the number of 2016 citations for articles published in the previous 2 years (2015-2016).

Journal	2017 Cites	2018 IF	2016 Cites	2017 IF	2015 Cites	2016 IF
<i>Accounting Horizons</i>	1803	1.730	1419	1.218	1161	0.881
<i>Auditing: A Journal of Practice &amp; Theory</i>	2135	2.409	1639	1.937	1209	0.920
<b><i>The Accounting Review</i></b>	<b>9386</b>	<b>2.247</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>	3823	2.911	3030	2.732	2094	1.911
<i>Accounting, Organizations and Society</i>	6473	2.077	5371	2.158	4358	2.464
<i>Contemporary Accounting Research</i>	3539	2.065	2953	2.269	2137	1.782
<i>Journal of Accounting &amp; Economics</i>	8411	3.282	7303	3.839	5373	3.535
<i>Journal of Accounting Research</i>	7153	4.542	6163	3.000	4851	2.243
<i>Management Accounting Research</i>	2261	3.800	2291	3.000	1074	2.286
<i>Review of Accounting Studies</i>	1670	1.588	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, and *Accounting Horizons* is #11.

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

Publication	h5-index	h5-median
1. <i>The Accounting Review</i>	<u>62</u>	108
2. <i>Journal of Accounting and Economics</i>	<u>58</u>	111
3. <i>Journal of Accounting Research</i>	<u>51</u>	92
4. <i>Contemporary Accounting Research</i>	<u>48</u>	87
5. <i>Review of Accounting Studies</i>	<u>41</u>	57
6. <i>AUDITING: A Journal of Practice &amp; Theory</i>	<u>37</u>	56
7. <i>Accounting, Organizations and Society</i>	<u>36</u>	57
8. <i>Management Accounting Research</i>	<u>34</u>	47
9. <i>Accounting, Auditing &amp; Accountability Journal</i>	<u>32</u>	44
10. <i>Critical Perspectives on Accounting</i>	<u>32</u>	44
11. <i>Accounting Horizons</i>	<u>30</u>	45



## 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.

- |   |   |
|---|---|
| 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.