American Accounting Association

Strategic and Emerging Technologies

Journal of Emerging Technologies in Accounting

INTRODUCTION

The *Journal of Emerging Technologies in Accounting* is the academic journal of the Strategic and Emerging Technologies Section of the American Accounting Association. The purpose of this section is to improve and facilitate the research, education, and practice of advanced information systems, cutting-edge technologies, and artificial intelligence in the fields of accounting, information technology, and management advisory systems. The primary criterion for publication in *JETA* is the significance of contributions made to the literature. *JETA*'s mission is to encourage, support, and disseminate the production of a stream of high-quality research focused on emerging technologies and artificial intelligence, applied or applicable, to a wide set of accounting related problems. *JETA*'s objectives are to provide an outlet for studies that are:

1. Forward-looking research regarding strategic and emerging technologies and their impact on the accounting and business environments;
2. Discovery and exploratory research about technological environments, including artificial intelligence;
3. Conceptual research about the technological environment;
4. Field research of emerging and relatively new technologies;
5. Archival and retrospective studies of the life cycle of prior technologies with a focus on a historical perspective of such technologies and the knowledge that can be gained in the current and future adoption and implementation of emerging technologies; and
6. Integrative plans for introducing, managing, and controlling emerging technologies in all areas of accounting (audit, financial, cost, tax, etc.), including practice and curriculum issues.

EDITORS AND EDITORIAL BOARD

Co-Senior Editors

Miklos A. Vasarhelyi, Ph.D.
Rutgers, The State University of New Jersey, Newark

Professor Vasarhelyi is the KPMG Distinguished Professor of Accounting Information Systems and serves as director of the Rutgers Accounting Research Center (RARC) and Continuous Auditing & Reporting Lab (CAR Lab). He is credited with developing the original continuous audit application and is the leading researcher in this field. At Rutgers Business School, he heads the Continuous Auditing and Reporting Laboratory, which works on projects for such leading companies as Siemens, KPMG, Procter & Gamble, AICPA, CA Technologies, and Brazil's Itau-Unibanco. Also, he leads the RADAR (Rutgers AICPA Data Analytics Research Initiative) project supported by the eight leading CPA firms, AICPA, and CPA Canada. Professor Vasarhelyi, who received his Ph.D. in management information systems from UCLA, has published more than 200 journal articles, 20 books, and directed over 40 Ph.D. theses. He is the editor of the *Artificial Intelligence in Accounting and Auditing* series and the *Journal of Emerging Technologies in Accounting*. Professor Vasarhelyi also has taught executive programs to many large international organizations, including GE, J&J, Eli Lilly, Baxter, ADL, Volvo, Siemens, Chase Bank, and AT&T. He was chosen as the Outstanding Accounting Educator by the American Accounting Association in 2015.

Hui Du, Ph.D.
University of Houston–Clear Lake

Hui Du is currently professor of accounting at the University of Houston–Clear Lake. She was a former associate editor of *Journal of Information Systems*. Her work has been published in the *Journal of Information Systems, Auditing: A Journal of Practice & Theory, Behavioral Research in Accounting,* and the *Journal of Accounting and Public Policy*, among others.

Former Editors of *Journal of Emerging Technologies in Accounting*

2004–2008	Miklos A. Vasarhelyi
2009–2011	Daniel E. O'Leary
2012–2014	Alexander Kogan

Associate Editors

J. Efrim Boritz, Ph.D.
University of Waterloo

Professor Boritz's work involves investigating areas of professional practice in external auditing and internal auditing that rely on the exercise of professional judgment. His research aims at identifying factors affecting judgment processes and systematic determinants of judgment quality. He is particularly interested in judgment enhancement through decision aids and decision support systems. His work has been published in *The Accounting Review, Journal of Information Systems, Current Issues in Auditing, International Journal of Accounting Information Systems,* and *Issues in Accounting Education*, among others.

Jun Dai
Southwestern University of Finance and Economics

Jun Dai is an assistant professor at Southwestern University of Finance and Economics, China. She received her Ph.D. from Rutgers, The State University of New Jersey in 2017. Her research interests lie in accounting information systems and continuous auditing. Recently, she has been dedicated to applying new technologies such as blockchain, industry 4.0, and data analytics to the auditing profession. Dr. Dai has published in prestigious academic journals and professional journals. These include *Accounting Horizons, Journal of Information Systems, International Journal of Accounting Information Systems, Journal of Emerging Technologies in Accounting,* and the *CPA Journal*. Her paper "Imagineering Audit 4.0" received the 2016 NJ "Bright Idea Award", which is selected as one of the top 10 manuscripts among all publications of New Jersey State business faculty in 2016.

Shrikant Deshpande, M.B.A.
CloudRiskInsights

Shrikant Deshpande is a cloud audit, security, and GRC consultant at CloudRiskInsights. He has previously worked at First Data Australia, Allianz Group, Westpac, Citi, and Commonwealth Bank of Australia. He attended University of Kent and received his M.Sc. from Aston University. He is a certified internal auditor, certified information systems auditor, certified information systems security professional, certified in risk and information systems control, certified in the governance of enterprise IT, and certified cloud security professional.

Ingrid E. Fisher, Ph.D.
University of Albany, SUNY

Ingrid E. Fisher is the current associate dean in the University at Albany, SUNY School of Business and an associate professor in the school's Department of Accounting and Law. She spent a number of years in public accounting, earning a certified public accounting license, followed by positions in private accounting and in private practice before embarking upon a career in higher education. Professor Fisher is also a certified fraud examiner and her current teaching is focused on graduate courses in forensic accounting. She has been recognized for her excellence in teaching, as a two-time recipient of the School of Business Harold L. Cannon Award for undergraduate teaching, the 2009 recipient of the UAlbany President's Award for Excellence in Teaching, and the 2010 SUNY Chancellor's Award for Excellence in Teaching. Ingrid has published a number of articles and book chapters on both pedagogical issues in accounting and the intersection of financial accounting and technology. She has presented her work at numerous conferences sponsored by the American Accounting Association.

Graham Gal, Ph.D.
University of Massachusetts Amherst

Professor Gal is a member of the American Accounting Association's council and serves on the University's IT Curriculum and Policy Committee. Currently, he is on the editorial board for *The International Journal of Auditing Technology*. He served as editor for a special issue on continuous auditing and continuous reporting for *Managerial Auditing Journal*. Previously, he served as the associate editor for design science for the *Journal of Emerging Technologies in Accounting*. His research interests include business ontologies, specification of internal controls, continuous monitoring, continuous reporting, organizational security policies, corporate social responsibility impact on financial performance, and controls for sustainability reporting. His work has been published in a number of journals including *Journal of Emerging Technologies in Accounting, Decision Sciences,*

Expert Systems Review, Expert Systems, Journal of Information Systems, The Information Systems Control Journal, Advances in Accounting Information Systems, The International of Accounting Information Systems, International Journal of Accounting and Information Management, Sustainability Accounting, Management and Policy Journal, and *Journal of Management Control.*

Gregory J. Gerard, Ph.D., CPA
Florida State University

Dr. Gerard earned his Ph.D. at Michigan State University. His primary research interests are conceptual modeling, and the design, use, and audit of enterprise information systems. He has published in scholarly journals such as *Journal of the Association for Information Systems, Communications of the Association for Information Systems, Journal of Information Systems, International Journal of Accounting Information Systems, Auditing: A Journal of Practice & Theory, Journal of Emerging Technologies in Accounting, Review of Accounting and Finance,* and *Issues in Accounting Education*. He was the president of both the Accounting Information Systems Section and the Strategic and Emerging Technologies Section of the American Accounting Association. He was the editor of a special issue of *Issues in Accounting Education* that focused on information technology. He is currently serving as an editor for *Journal of Information Systems*, and an associate editor for *International Journal of Accounting Information Systems* and *Journal of Emerging Technologies in Accounting*.

Glen L. Gray, Ph.D.
California State University, Northridge

Professor Gray is an accounting professor at California State University. He is a former associate editor of *Journal of Information Systems*. His work has been published in *International Journal of Accounting Information Systems, Current Issues in Auditing, Journal of Information Systems, Journal of Accounting and Public Policy,* and *European Accounting Review*, among others.

Catherine A. Hardy, Ph.D.
The University of Sydney

Professor Hardy joined The University of Sydney in 2004. Professor Hardy's research interests focus mainly on the changing and complex relationships between technical innovation, risk, and organizational change. As the cofounder and member of The Information Systems Management Research Group (ISMRG), she has extensive experience in research, teaching, and consultancy in the areas of information risk, assurance, and governance in both the private and public sectors. She is also a member of the Business and Professional Ethics Research Group (BPEG) and the International Centre for Research in Organizational Discourse, Strategy and Change (ICRODSC). Catherine is a reviewer for the *International Journal of Information Management* (Asia Pacific) and reviews on an *ad hoc* basis for *Government Information Quarterly* and *Australian Accounting Review*.

Mieke Jans, Ph.D.
Hasselt University

Mieke Jans is currently assistant professor of Business Information Systems at Hasselt University. Her research focuses on data analytics, process mining and auditing. The collaboration with industry is an important aspect of her view on academic work, which helps focus on relevant aspects to investigate. Aside from her affiliation with the accounting information systems research domain, Jans is also deeply connected with the process mining domain, where she leads the scientific research community of process mining. Her articles have appeared in *The Accounting Review, Journal of Information Systems, International Journal of Accounting Information Systems, Decision Support Systems, Expert Systems with Applications, Knowledge-Based Systems,* and *International Journal of Digital Accounting Research*.

Alexander Kogan, Ph.D.
Rutgers, The State University of New Jersey, Newark

Professor Kogan is currently professor of accounting information systems at Rutgers Business School. His research covers a range of topics from the development of fundamental aspects of established technologies such as knowledge-based systems to the prospects, problems, and applications of emerging technologies, such as continuous auditing, audit analytics, and electronic commerce. His articles have appeared in *Artificial Intelligence, IEEE Transactions on Knowledge and Data Engineering, Decision Support Systems, Journal of Information Systems, Theoretical Computer Science, Information Processing Letters, Annals of*

Mathematics and Artificial Intelligence, Mathematical Programming, Discrete Applied Mathematics, SIAM Journal on Discrete Mathematics, Auditing: A Journal of Practice & Theory, Accounting Horizons, International Journal of Accounting Information Systems, International Journal of Digital Accounting Research, Journal of Emerging Technologies in Accounting, among others. Professor Kogan is a past president of the Strategic Emerging Technologies Section of the American Accounting Association and a member of RUTCOR—Rutgers University's Center for Operations Research. He is also the incoming senior coeditor of *Journal of Information Systems*. He is the past editor and a current associate editor of *Journal of Emerging Technologies in Accounting*, and a member of the editorial boards of *Annals of Mathematics and Artificial Intelligence* and *International Journal of Digital Accounting Research*.

Qi Liu, Ph.D.
Siena College

Professor Liu is an assistant professor of accounting at Sienna College. Professor Liu has been published in a variety of academic journals including *Journal of Information System and Security, Journal of Information Systems, International Journal of Accounting Information Systems,* and *Journal of Accounting Literature*, among others.

Dan Palmon, Ph.D.
Rutgers, The State University of New Jersey, Newark

Professor Palmon is the department chair and William J. von Minden Chair in accounting at Rutgers. His interests include financial reporting, general accounting theory, and corporate finance. He has published in a number of journals including *The Accounting Review, Journal of Accounting Research, Journal of Business,* and *Journal of Banking and Finance*. He has served as director, chair of the audit committee, and a member of the investment pension committee for several large companies.

Rajendra P. Srivastava
The University of Kansas

Professor Srivastava is the Ernst & Young Distinguished Professor of Accounting & Information Systems, and director of the Ernst & Young Center for Auditing Research and Advanced Technology at The University of Kansas School of Business. Professor Srivastava has published more than 100 academic articles in publications such as *The Accounting Review, Auditing: A Journal of Practice & Theory, Decision Support Systems, International Journal of Approximate Reasoning, Journal of Accounting Research, Journal of Management Information Systems, Journal of Physics,* and *Physical Review*. He pioneered the application of the Dempster-Shafer Theory of Belief Functions to audit judgment and was elected to serve on the board of the Belief Function Application Society (BFAS) from 2010–2014. He is currently serving as an associate editor of *Journal of Information Systems* of the IS Section of the AAA and has served as associate editor of *Journal of Emerging Technologies in Accounting* of the SET Section of the AAA. He has served on several editorial boards: *The Accounting Review, Auditing: A Journal of Practice & Theory, Indian Accounting Review, International Journal of Auditing,* and *International Journal of Accounting and Information Systems*.

Juan Zhang
Nanjing University

Juan Zhang is an associate professor in the Department of Accounting at Nanjing University. She is a member of the China Audit Research Center. She is mainly engaged in audit teaching work, audit technology, and capital market audit system research work. She is the recipient of the Dong Dadian Economic Award and the National Internal Audit Theory Seminar Second Prize.

Editorial Board

SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *Journal of Emerging Technologies in Accounting* for the period from 2015 to 2019.

TABLE 1
Annual Activity Summary—For the Journal Year

Year	Manuscripts In-Process, Beginning of Year (a)	New Submissions Received (b)	Resubmissions Received (c)	Manuscripts Available for Evaluation (a)+(b)+(c) = (d)	Decision Letters Sent (e)	Manuscripts In-Process, End of Year (d)–(e) = (f)
2019	11	52	42	105	97	8
2018	20	22	38	80	69	11
2017	17	33	37	87	67	20
2016	20	27	57	104	87	17
2015	8	30	30	68	48	20

(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 2015 to 2019.

TABLE 2
Annual Outcome Summary—By Journal Year Annual Cohort

Year	New Submissions Received (a)	Number of Rejections (b)	Percentage of Rejections (c) = b)/(a)	Number of Papers in Process (d)	Percentage in Process (e)=(d)/(a)	Number of Acceptances (f)	Percentage of Acceptances (g)=(f)/(a)
2019	52	11	21%	21	40%	20	38%
2018	22	6	27%	7	32%	9	41%
2017	33	5	15%	5	15%	23	70%
2016	27	1	4%	5	19%	21	78%
2015	30	8	27%	0	0%	22	73%

(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 101 submissions that were evaluated in 2019, the mean turn time was 59 days. Median turn time was 57 days.

EXHIBIT 1

Turnaround Times for Decisions Made in the Year Ended December 31, 2019

# of Decisions (includes new submissions and revisions)

Range	# of Decisions
0-30	29
31-60	16
61-90	24
91-120	10
121-150	3
151-180	4
181+	2

American Accounting Association
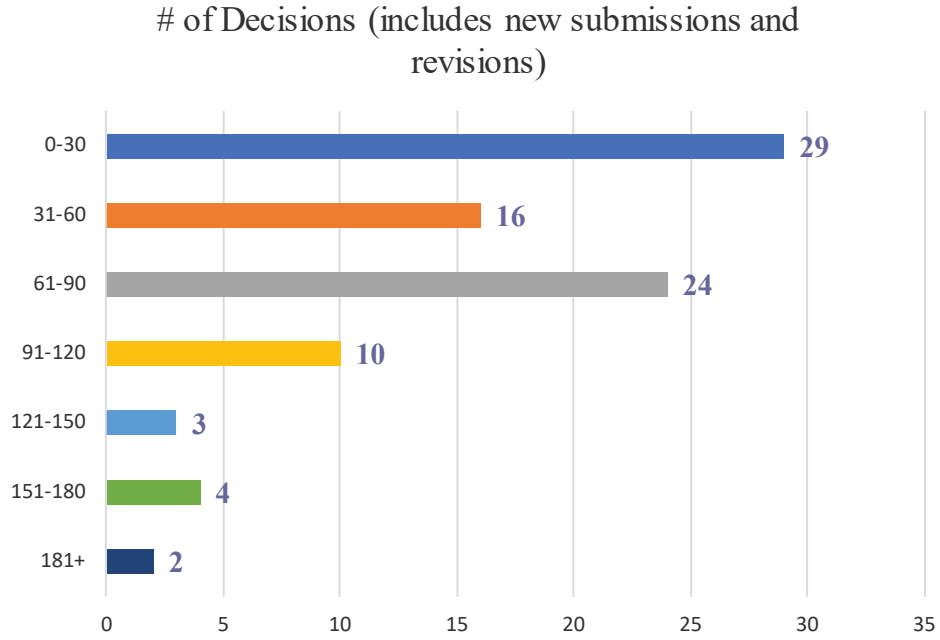
AAA DIGITAL LIBRARY and CONTENT AGGREGATOR DOWNLOAD DATA

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 2019.

TABLE 3

2019 AAA Digital Library and Content Aggregators Downloads (Full-Text)

Journals	Downloads
The Accounting Review*	931,448
Accounting Horizons*	212,653
Auditing: A Journal of Practice & Theory	204,859
Issues in Accounting Education*	175,532
Journal of Management Accounting Research	108,271
Current Issues in Auditing	99,392
Journal of Information Systems	85,864
Journal of Emerging Technologies in Accounting	**65,990**
Behavioral Research in Accounting	51,046
Accounting Historians Journal	40,326
Journal of International Accounting Research	34,838
The Journal of the American Taxation Association	30,891
Journal of Governmental & Nonprofit Accounting	16,636
Accounting and the Public Interest	10,005
Journal of Financial Reporting	7,177
Journal of Forensic Accounting Research	4,767
The ATA Journal of Legal Tax Research	4,216

* Association-wide journal.

Other Important Statistics

1. *Journal of Emerging Technologies in Accounting* is ranked #65 of 137 Accounting journals (Business, Management & Accounting: Accounting; CiteScore, Elsevier, 2019).
2. Percentage of international authors: 27%

TOP 10 ARTICLES (AAA Digital Library, 2019)

1. Research Ideas for Artificial Intelligence in Auditing: The Formalization of Audit and Workforce Supplementation
   Hussein Issa, Ting Sun, Miklos A. Vasarhelyi

2. Robotic Process Automation for Auditing
   Andrea M. Rozario, Kevin C. Moffitt, Miklos A. Vasarhelyi

3. Imagineering Audit 4.0
   Miklos A. Vasarhelyi, Jun Dai

4. Cybersecurity and Continuous Assurance
   Miklos A. Vasarhelyi, Won Gyun No

5. Using Process Mapping to Reveal Process Redesign Opportunities during ERP Planning
   Gregory J. Gerard, Marianne Bradford

6. Technological Disruption in Accounting and Auditing
   Yu Cong, Miklos A. Vasarhelyi, Hui Du

7. Toward a New Business Reporting Model
   Duo Pei, Li Zhang, Miklos A. Vasarhelyi

8. Teaching Data Analytics Skills in Auditing Classes Using Tableau
   Norbert Tschakert, Stephen Kozlowski, Thomas R. Weirich

9. A Perspective on Textual Analysis in Accounting
   Ingrid E. Fisher

10. Blockchain: Emergent Industry Adoption and Implications for Accounting
    Dessislava Pachamanova, Julia Kokina, Ruben Mancha

CITATION INDICES

This section provides data on rankings drawn from Scopus (Elsevier, 2019), presents citation counts from Elsevier's CiteScore, and includes international journal listings and ratings from the most recent data available.

Scopus Rankings

An important measure of the quality of a journal is to understand how its intellectual contributions are valued by measuring the extent of citations made to papers published in that journal. Elsevier's Scopus database of abstracts and citation of peer-reviewed papers has 50m records in more than 22,000 titles published by 5,000 publishers (http://www.elsevier.com/online-tools/scopus). Scopus provides a foundation for new journal metrics that have become increasingly influential in recent years (http://www.journalmetrics.com). Important metrics based on Scopus include Source-Normalized Impact per Paper (SNIP) and SCImago Journal Rank (SJR). Journal citation metrics based on Scopus are increasingly seen by many senior university administrators as a means of normalizing the differences in publishing patterns between disciplines.

The key aspect of SNIP is to measure citation impact by "normalizing" citation values for the radically different patterns of citation between disciplines. SNIP also counters the various manipulations of citation rankings. The summary of SNIP is:

- "Takes a research field's citation frequency into account
- Considers immediacy—how quickly a paper is likely to have an impact in a given field
- Accounts for how well the field is covered by the underlying database
- Counters any potential for editorial manipulation" (http://www.journalmetrics.com)

The key aspect of SJR is the recognition that not all citations are equal. A citation in a more influential journal should count more than a citation in a less influential journal. The summary of SJR is:

- "Is weighted by the prestige of the journal, thereby 'leveling the playing field' among journals
- Eliminates manipulation: the only way to raise the SJR ranking is publish in more reputable journals
- 'Shares' a journal's prestige equally over the total number of citations in that journal
- Normalizes for differences in citation behavior between subject fields" (http://www.journalmetrics.com)

Table 4 shows the SNIP and SJR rankings for 2016 to 2018 (most recent data) with comparable data for AAA peers, as well as those in the accounting and information systems disciplines.

TABLE 4
SNIP and SJR Rankings: 2016–2018

Source Title	SNIP			SJR		
	2018	**2017**	**2016**	**2018**	**2017**	**2016**
Journal of Emerging Technologies in Accounting	**0.859**	**0.351**	**1.535**	**0.372**	**0.214**	**0.718**
AAA Peers						
Accounting and the Public Interest	0.182	0.703	0.799	0.254	0.234	0.206
Accounting Historians Journal	0.708	0.169	0.072	0.237	0.145	0.125
Accounting Horizons	1.313	1.584	1.099	1.131	0.720	0.926
Auditing: A Journal of Practice & Theory	2.017	2.088	1.188	2.417	1.710	0.833
Behavioral Research in Accounting	1.123	0.903	0.386	0.557	0.457	0.270
Current Issues in Auditing	0.189	0.686	1.075	0.247	0.223	0.582
Issues in Accounting Education	0.472	1.471	1.097	0.423	0.715	1.462
Journal of the American Taxation Association	0.627	0.786	0.648	0.850	1.227	0.161
Journal of Information Systems	1.187	0.780	1.510	0.752	0.502	0.379
Journal of International Accounting Research	0.876	0.675	1.204	0.493	0.385	0.964
Journal of Management Accounting Research	0.973	1.213	2.298	0.648	0.743	3.571
The Accounting Review	2.968	2.608	2.298	5.240	3.946	3.571
Accounting and Finance Peers						
Accounting, Auditing & Accountability Journal	1.563	1.981	1.611	1.456	2.187	1.579
Accounting & Finance	0.932	1.036	1.035	0.445	0.384	0.607
Accounting, Organizations and Society	1.963	1.816	2.004	2.036	1.771	2.451
British Accounting Review	1.808	1.706	1.754	1.118	0.986	0.746
Contemporary Accounting Research	1.854	2.074	2.681	2.895	2.604	3.190
European Accounting Review	1.759	1.690	1.718	1.505	0.902	1.418
Journal of Accounting & Economics	2.840	3.311	3.787	6.606	6.875	7.662
Journal of Accounting and Public Policy	1.692	1.673	1.884	1.481	0.910	1.530
Journal of Accounting Research	3.488	3.453	3.111	10.151	6.957	6.172
Journal of Financial Economics	4.942	4.531	4.604	13.636	12.489	13.218
Management Accounting Research	2.497	2.881	3.479	2.166	1.426	2.494
Review of Accounting Studies	1.902	1.886	1.687	3.379	2.757	2.867

Source: SCOPUS database, http://www.journalmetrics.com, Elsevier, 2019.

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

CiteScore rank ⓘ

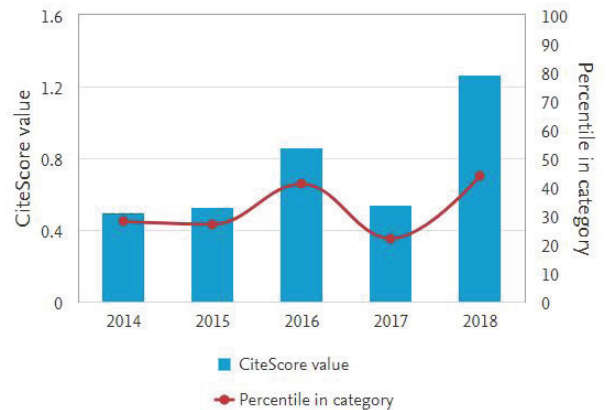| Category	Rank	Percentile
Business, Management and Accounting		
└ Accounting	#65/137	52nd
Computer Science		
└ Computer Science Applications	#314/567	44th

Accounting

CiteScore trend
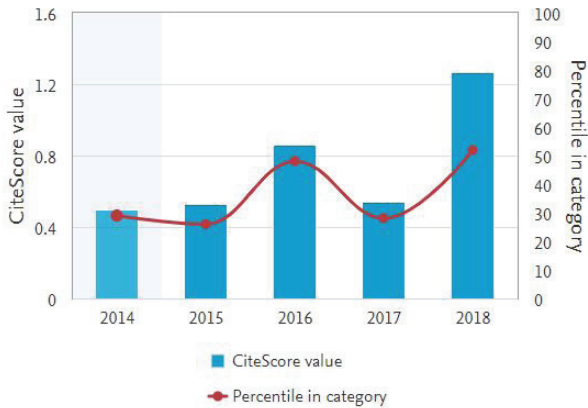
Computer Science Applications

CiteScore trend

Source: CiteScore, Elsevier, 2019.

Journal	CiteScore, 2019	
	2018 Citations/2015-2017 docs	
Accounting Historians Journal	0.42	20 cites/48 docs
Accounting Horizons	2.87	359 cites/125 docs
Accounting and the Public Interest	0.47	7 cites/15 docs
Accounting Review, The	4.57	1,037 cites/227 docs
ATA Journal of Legal Tax Research	0.06	1 cites/18 docs
Auditing: A Journal of Practice & Theory	3.97	441 cites/111 docs
Behavioral Research in Accounting	1.49	70 cites/47 docs
Current Issues in Auditing	0.47	18 cites/38 docs
Issues in Accounting Education	0.71	62 cites/87 docs
Journal of the American Taxation Association	1.18	47 cites/40 docs
Journal of Emerging Technologies in Accounting	1.27	71 cites/56 docs
Journal of Financial Reporting	n/a	n/a
Journal of Forensic Accounting Research	n/a	n/a
Journal of Governmental & Nonprofit Accounting	n/a	n/a
Journal of Information Systems	2.16	175 cites/81 docs
Journal of International Accounting Research	1.17	81 cites/69 docs
Journal of Management Accounting Research	1.80	119 cites/66 docs

American Accounting Association

POSITIONING IN INTERNATIONAL RANKINGS

Journal of Emerging Technologies in Accounting is in a few international journal rankings, as tracked by the Harzing Journal Quality List* (http://www. harzing.com, updated July 2019). The following table lists *JETA*'s position on selected rankings, along with those of peers from the accounting and finance disciplines. Detailed explanations of the selected rankings follow.

JETA ranks as B on the widely followed Australian Business Deans Council (ABDC) journal list.

TABLE 5
Journal of Emerging Technologies in Accounting in International Rankings

Journal	ABDC 2019	ABS 2018	EJL 2019	HCERES 2019	VHB 2015
Journal of Emerging Technologies in Accounting†	**B**	**1**			
Accounting Peers					
Accounting & Finance	A	2	S	B	C
Accounting and the Public Interest†	B				C
Accounting Historians Journal†	B	2		B	C
Accounting Horizons†	A	3	S	A	B
Accounting, Auditing & Accountability Journal	A*	3	S	A	B
Accounting, Organizations and Society	A*	4*	P*	A	A
Auditing: A Journal of Practice & Theory†	A*	3	P	A	B
Behavioral Research in Accounting†	A	3	S	B	B
British Accounting Review	A	3	S	B	B
Contemporary Accounting Research	A*	4	P*	A	A
Current Issues in Auditing†	B	2			
European Accounting Review	A*	3	P	A	A
International Journal of Accounting	A	3		B	B
International Journal of Auditing	A	2		B	B
Issues in Accounting Education†	A	2		C	C
Journal of Accounting & Economics	A*	4*	P*	A	A+
Journal of Accounting and Public Policy	A	3	S	A	B
Journal of Accounting Research	A*	4*	P*	A	A+
Journal of Business Finance & Accounting	A*	3	P	A	B
Journal of Financial Reporting†	A				
Journal of Forensic Accounting Research†	B				
Journal of Governmental & Nonprofit Accounting†	B	1			
Journal of Information Systems†	A	1			C
Journal of International Accounting Research†	A	2	S	B	B
Journal of Management Accounting Research†	A*	2	S	B	B
Management Accounting Research	A*	3	P	A	A
Review of Accounting Studies	A*	4	P*	A	A
The Accounting Review†	A*	4*	P*	A	A+
The ATA Journal of Legal Tax Research†	C	1			
The Journal of the American Taxation Association†	A	3			

† Denotes the journal is published by the American Accounting Association.

Australian Business Deans Council Journal Rankings List (2019)

The influence of this ranking goes well beyond Australia.

Rank	Interpretation
A*	Best or leading journal in its field—publishes outstanding, original, and rigorous research that will shape the field. Acceptance rates are typically low and the editorial board is dominated by leading scholars in the field or subfield, including from top institutions in the world. Where relevant to the field or subfield, the journal has the highest impact factors or other indices of high reputation.
A	Highly regarded journal in the field or subfield—publishes excellent research in terms of originality, significance, and rigor; has competitive submission and acceptance rates; excellent refereeing process; and, where relevant to the field or subfield, has higher than average impact factors. Not all highly regarded journals have high impact factors, especially those in niche areas.
B	Well-regarded journal in the field or subfield—publishes research of a good standard in terms of originality, significance, and rigor, and papers are fully refereed according to good standards and practices but acceptance rates are higher than for Tiers A* and A. Depending on the field or subfield, will have a modest impact factor and will be ISI-listed.
C	A recognized journal—publishes research that is of a modest standard and/or is yet to establish its reputation because of its newness. This tier is more inclusive than the other categories. Only includes refereed journals.

ABS—Chartered Association of Business Schools

The list provides guidance to scholars working across the diverse fields that constitute Business and Management. The Academic Journal Guide is intended to give both emerging and established scholars greater clarity as to which journals to aim for, and where the best work in their field tends to be clustered.

Rank	Interpretation
4*	Journals of Distinction. Within the business and management field, including economics, there are a small number of grade 4 journals that are recognised world-wide as exemplars of excellence. As the world leading journals in the field, they would be ranked among the highest in terms of impact factor. The initial paper selection and review process would be rigorous and demanding. Accepted papers would typically not only bring to bear large scale data and/or rigour in theory, but also be extremely finely crafted and provide major advances to their field.
4	All journals rated 4, whether included in the Journal of Distinction category or not publish the most original and best-executed research. As top journals in their field, these journals typically have high submission and low acceptance rates. Papers are heavily refereed. These top journals generally have among the highest citation impact factors within their field.
3	3 rated journals publish original and well executed research papers and are highly regarded. These journals typically have good submission rates and are very selective in what they publish. Papers are heavily refereed. These highly regarded journals generally have good to excellent journal metrics relative to others in their field, although at present not all journals in this category carry a citation impact factor.
2	Journals in this category publish original research of an acceptable standard. For these well regarded journals in their field, papers are fully refereed according to accepted standards and conventions. Citation impact factors are somewhat more modest in certain cases. Many excellent practitioneroriented articles are published in 2-rated journals.
1	These journals, in general, publish research of a recognised, but more modest standard in their field. A 1 rating is a useful indicator in that it indicates the journal meets normal scholarly standards, including a general expectation of peer review. Papers are in many instances refereed relatively lightly according to accepted conventions. Few journals in this category carry a citation impact factor.

American Accounting Association

EJL—Erasmus Research Institute of Management Journals Listing (The Netherlands)

Rank	Interpretation
P+	Top journals among P
P	Best journals in the field
P A	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

HCERES—High Council for Evaluation of Research and Higher Education

A joint plenary commission, established in 2014, brought together representatives of Economics and Management and was responsible for establishing and updating a list cof ommon journals for these two disciplines. The list is made up of merged classified lists of journals from the Scientific College of the French Management Association (FNEGE), and section 37 of the National Committee for Scientific Research (CNRS). The classification is done in 3 categories:

Rank	Interpretation
A	Journals classified 1 *, 1e, 1g, 1eg, 1 and 2 by the CNRS or FNEGE
B	Journals classified 3 by the CNRS or FNEGE
C	Journals classified 4 by the CNRS or FNEGE

VHB 2015—Assoc. of Professors of Business in German Speaking Countries

A ranking developed on behalf of the Association of University Professors of Business in German speaking countries (Verband der Hochschullehrer für Betriebswirtschaft–VHB). This version (VHB-JOURQUAL 3) is the 4th edition of this list.

Rank	Interpretation
A+	World Leading
A	Leading
B	Important and Respected
C	Recognized
D	Peer-Reviewed
E	Ranking no longer included in this version

* Note: The 60th edition of the Harzing Journal Quality List removed several older rankings (UQ 2007, Aston 2008, Cranfield 2012) that had not been updated since then by their providers and were probably replaced by the ABDC and ABS rankings. The 61st edition removed two French single university rankings (HEC 2011) and ESSEC (2016) as French universities now seem to use one of the three country-wide rankings. The 65th edition was published in July 2019.