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Accounting Research**

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



**American
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Association**
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Accounting

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Journal of

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Accounting Research

Information Packet

INTRODUCTION

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

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

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Journal of Management Accounting Research Information Packet

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Eva Labro, Ph.D.

The University of North Carolina at Chapel Hill, Kenan-Flagler Business School, Department of Accounting, Chapel Hill, NC, USA

Eva Labro is a professor of management accounting and Michael W. Haley Distinguished Scholar, Kenan-Flagler Business School, at The University of North Carolina at Chapel Hill. Her research interests in management accounting interface with other business disciplines and span multiple methodologies. She is specifically interested in costing systems. She has published extensively in top journals, including *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting and Economics*, *Management Science*, *Manufacturing & Service Operations Management*, and *Production and Operations Management*. She is a senior editor at *Production and Operations Management* for its POM-Accounting Interface, for which she received the 2018 Outstanding Senior Editor Recognition. She serves on the editorial boards of *The Accounting Review*, *Contemporary Accounting Research*, *European Accounting Review*, and *Management Accounting Research*. She is an award-winning researcher. She thrice received the Impact on Management Accounting Practice Award from the AICPA and CIMA. She also received the 2011 Notable Contributions to the Management Accounting Literature Award, the 2007 Best Management Accounting Paper Award at the AAA conference and the 2018 Bullard Award for Research Impact. Her work has received research funding from CIMA in the U.K. and the IMA in the U.S. A dual American-Belgian national, she has worked on both sides of the Atlantic. Before she joined UNC, she was an associate professor at The London School of Economics and Political Science. She received her Ph.D. from the Catholic University of Leuven in Belgium.

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Eddy Cardinaels, Ph.D.

Tilburg University and KU Leuven, Dept. of Accountancy, Tilburg, Brabant, The Netherlands

Eddy Cardinaels (1975) is full Professor of accounting at Tilburg University and part-time professor at KU Leuven. His work combines new insights from psychology and behavioral economics to study how different information presentation (ABC, BSC, summaries of earnings releases) can affect decision making of managers within companies. Other experimental work focuses on drivers of honest reporting and social motives in inter-firm negotiations. He also conducts archival work on corporate governance examining how social connections between board members affect financial reporting, how companies use their networks to engage in tax avoidance and factors that drive (excess) compensation. Eddy has published in leading journals such as *The Accounting Review*; *Journal of Accounting Research*; *Accounting, Organizations and Society*; and *Review of Accounting Studies*. Eddy's work has been recognized with several prestigious awards including the greatest impact on practice award (AAA). He currently serves as editor of *Accounting, Organizations and Society* and *Journal of Management Accounting Research* and has served as editor for *The Accounting Review* (2014–2017). He currently acts as editorial board member for *Contemporary Accounting Research*, *Auditing: A Journal of Practice & Theory*, and *The Accounting Review*.

Mary Ellen Carter, Ph.D.

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Mary Ellen Carter's areas of interest are incentives, executive compensation, and corporate governance. Her recent research includes factors that contribute to gender pay gaps, the influence of consultants on CEO pay, and the use of court intervention as corporate governance mechanism. She has published in top journals including *Journal of Accounting and Economics*, *Journal of Accounting Research*, *The Accounting Review*, *the Review of Accounting Studies*, and *Journal of Financial Economics*. In addition, her research has been featured in *Forbes*, CNN.com, and the *Financial Times*, as well as other business media. She served as an associate editor at *European Accounting Review* from 2015–2019 and currently serves on the editorial boards of *The Accounting Review*, *Contemporary Accounting Research*, *Review of Accounting Studies*, and *Accounting Horizons*. Her research awards include the Glenn McLaughlin Prize for Research in Accounting Ethics in 2006 and the *Review of Accounting Studies* Conference Best Paper in 2008. Before joining Boston College, she taught at the Columbia Business School of Columbia University and at The Wharton School of the University of Pennsylvania. She received her Ph.D. from the Massachusetts Institute of Technology.

Willie Choi, Ph.D.

University of Wisconsin–Madison, Department of Accounting and Information Systems, Madison, WI, USA

Willie Choi is an associate professor, Department of Accounting and Information Systems, Wisconsin School of Business, at University of Wisconsin–Madison. Willie's research and teaching interests are in managerial accounting, with an emphasis on strategic performance measurement systems, and performance evaluation and reward systems. His research appears in *The Accounting Review* and *Journal of Accounting Research*. In addition to serving as an editor for *Journal of Management Accounting Research*, he serves on the editorial boards of *Accounting, Organizations and Society*; *Behavioral Research in Accounting*; *Contemporary Accounting Research*; and *The Accounting Review*. Willie has received several awards for his research and teaching, including the Impact on Management Accounting Practice Award and the Best Early-Career Researcher in Management Accounting Award (both from the AICPA/CIMA), and the Pitt Business Teacher of the Year. Poets and Quants also recognized Willie in its annual list of "40 under 40 Most Outstanding Business Professors." Willie earned his B.S.B.A. from Washington University in St. Louis, his M.Acc. from The Ohio State University, and his Ph.D. from Emory University. Before joining the faculty at the Wisconsin School of Business, he served on the faculty at the Katz Graduate School of Business, University of Pittsburgh.

Mirko S. Heinle, Ph.D.

University of Pennsylvania, Department of Accounting, Philadelphia, PA, USA

Mirko's research interests fundamentally focus on the economic forces surrounding the acquisition and communication of information in markets and organizations. More specifically, Mirko's interests concern accounting disclosure in capital markets, the regulatory process of such disclosure, and internal capital allocation. Current research includes the disclosure of risk related

information, the effect of regulatory uniformity on lobbying incentives, and the optimal allocation of non-monetary resources. While most of Mirko's work is based on formal modeling, his more recent research on management forecasts includes both formal models and archival data. Mirko has published in top journals, including *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting and Economics*, *Management Science*, and *The Review of Accounting Studies*. He serves on the editorial board of *The Accounting Review*. Mirko teaches managerial accounting in the undergraduate program. A German national, he joined The Wharton School in 2011 after receiving his doctoral degree from the University of Mannheim, Germany.

Anne Lillis, Ph.D.

The University of Melbourne, Department of Accounting, Melbourne, Victoria, Australia

Anne Lillis is the Fitzgerald Chair of Accounting in the Department of Accounting at The University of Melbourne. She researches and teaches management accounting. Her research is predominantly field-based, with a focus on the design of performance management and control systems, and their influence on managerial behavior. She has published in leading international journals including *The Accounting Review*; *Contemporary Accounting Research*; *Accounting, Organizations and Society*; *Journal of Management Accounting Research*; and *Management Accounting Research*. Anne is an associate editor for *Journal of Management Accounting Research* and is a member of the editorial boards of several leading international journals including *Accounting, Organizations and Society*; *Management Accounting Research*; *European Accounting Review*, and the leading Australian journals, *Abacus* and *Accounting and Finance*. Anne was chair of the Chartered Accountants Australia and New Zealand (CAANZ) Management Accounting and Finance Member Advisory Panel, and a member of the CAANZ Education Board from 2006–2016. She was head of the Department of Accounting at The University of Melbourne from 2013–2016. Prior to joining The University of Melbourne, Anne spent several years in the Australian Taxation Office as well as at La Trobe and Deakin Universities. She received her Ph.D. from The University of Melbourne in 1998.

Michal Matějka, Ph.D.

Arizona State University, W.P. Carey School of Business, School of Accountancy, Tempe, AZ, USA

Michal Matějka is the Harvey and Missy Jabara Family Accounting Professor, W. P. Carey School of Business, Arizona State University. Professor Matějka received his Ph.D. from Tilburg University, The Netherlands, and his M.S. degree in economics and business administration from Masaryk University, Czech Republic. Prior to joining ASU, he held positions at the University of Michigan and University of Southern California. His research interests are in the area of performance measurement, target setting, and incentive compensation. His research has been published in *The Accounting Review*, *Contemporary Accounting Research*, *Journal of Accounting Research*, *Journal of Management Accounting Research*, *Management Science*, and *Review of Accounting Studies*. He is also an associate editor at *Management Science* and on the editorial board of several leading accounting journals. His research has been recognized by the 2017 Notable Contributions to Management Accounting Literature Award. He also won the 2013 W. P. Carey Outstanding Master's Teaching Award.

Brian Mittendorf, Ph.D.

The Ohio State University, Fisher College of Business, Department of Accounting, Columbus, OH, USA

Brian Mittendorf, Ph.D., is the Fisher Designated Professor of Accounting at The Ohio State University where he also serves as Senior Associate Dean for Staff, Human Resources and Culture. He holds a BBA in Accounting from Baylor University, and a Ph.D. in Accounting from The Ohio State University. Prior to joining the Fisher College of Business, Dr. Mittendorf was an Associate Professor at Yale University's School of Management. Brian specializes in managerial accounting, nonprofit accounting, and the role of accounting in supply chain management. He has published many articles in academic journals including *The Accounting Review*, *Journal of Accounting and Economics*, *Management Science*, and the *RAND Journal of Economics*, and serves as an editor for *Journal of Management Accounting Research* and *Production and Operations Management*. He has also been cited in media outlets including the Associated Press, *Bloomberg*, *Chronicle of Philanthropy*, CNN Money, *Marketwatch*, NBC News, *Newsweek*, *Nonprofit Times*, NPR, *San Francisco Chronicle*, *The Guardian*, *The New Yorker*, and *Washington Post*.

Sven Modell, Ph.D.

The University of Manchester, Alliance Manchester Business School, Department of Accounting and Finance, Manchester, Lancashire, United Kingdom

Sven Modell is a professor of management accounting at Alliance Manchester Business School, The University of Manchester,

UK. He is also a visiting professor at the Norwegian School of Economics (NHH), Norway; and Turku School of Economics, Finland. Professor Modell's research focuses on the social, political, and behavioral aspects of management accounting and control. He has conducted extensive qualitative research across a broad range of empirical contexts, most recently in state-owned enterprises in East Asia, and is often adopting a longitudinal, multi-level perspective on how accounting practices evolve in various industries and societal sectors. He has also written extensively about diverse methodological issues associated with qualitative and mixed methods research in accounting. Over the last ten years, he has nurtured an increasing interest in critical realism as a meta-theoretical basis for inter-disciplinary accounting research. He serves as associate editor of *Accounting and Business Research* and sits of the editorial boards of *Accounting, Auditing and Accountability Journal*; *European Accounting Review*; *Financial Accountability and Management*; *Management Accounting Research*; and *Qualitative Research in Accounting and Management*. He has published extensively in top, inter-disciplinary accounting journals such as *Accounting, Organizations and Society*; *Accounting, Auditing and Accountability Journal*; *Critical Perspectives on Accounting*; *European Accounting Review*; and *Management Accounting Research*.

Jason D. Schloetzer, Ph.D.

Georgetown University, Department of Accounting and Business Law, Washington, DC, USA

Jason D. Schloetzer is the William and Karen Sonneborn Term Associate Professor of Business Administration and Associate Professor of Accounting, McDonough School of Business, at Georgetown University. His research examines accounting phenomena from an economic perspective, with a focus on how management control systems impact firms' financial and operational performance. He is perhaps best known for his use of archival data collected from companies, having collaborated on research projects with firms in the oil and gas, heavy vehicle manufacturing, industrial coatings, and consumer products industries. His work has appeared in leading journals, including *The Accounting Review* and *Journal of Accounting Research*, as well as well-regarded journals in finance and operations. He also collaborates with The Conference Board's Governance Center, including the publication of a well-regarded annual report on CEO succession and articles on current topics in corporate governance. He serves on the editorial board of *The Accounting Review*, and has presented his work at numerous universities and conferences, including twice at the World Economic Forum in Davos-Klosters, Switzerland. His current interests include field experiments and the business implications of artificial intelligence. Professor Schloetzer was born and raised in Topeka, KS, and earned his undergraduate degree in mechanical engineering from The University of Kansas, his M.B.A. from The George Washington University, and his Ph.D. from the University of Pittsburgh.

Jae Yong Shin, Ph.D.

Seoul National University, College of Business, Department of Accounting, Seoul, South Korea

Jae Yong Shin is currently a Professor of Accounting at Seoul National University. Professor Shin's research broadly focuses on incentives in organizations: how various incentives influence individuals' behavior and performance, how organizations design contracts and tasks to deal with incentive problems, and ultimately how the individual incentives and contracts determine the way organizations behave and perform. He is particularly interested in the role of performance targets in the design of compensation contracts for corporate executives and lower level employees. His articles have appeared in prestigious journals in accounting and management such as *The Accounting Review*, *Contemporary Accounting Research*, *Industrial and Labor Relations Review*, *Journal of Management*, *Journal of Management Accounting Research*, and *Journal of Business Ethics*. His 2006 article published in *The Accounting Review* won the Notable Contributions to Management Accounting Literature Award by the American Accounting Association in 2010. He was an editorial board member and now serves as an editor at *Journal of Management Accounting Research*. He also sits on the editorial boards of *Contemporary Accounting Research* and *Management Accounting Research*.

Roland F. Speklé, Ph.D.

Nyenrode Business University, Center for Accounting, Auditing & Control, Breukelen, The Netherlands

Roland Speklé is professor of management accounting & control, Nyenrode Business University, The Netherlands. He has published in the behavioral accounting tradition, but his primary research interests are in the field of the economics of organizational control and the design of effective management control systems. Although most of his research is set in a for-profit context, he has a special interest in control issues in the public sector. His research has been published in leading journals such as *Accounting, Organizations and Society*; *Management Accounting Research*; *Organization Studies*; *Journal of Management*

Accounting Research; Behavioral Research in Accounting; and European Accounting Review. His research has been awarded with the David Solomons Prize 2014 (for joint work with Frank Verbeeten) and the 2018 *BRIA* Best Paper Award (for a paper with Hilco van Elten and Sally K. Widener). Speklé also teaches at The London School of Economics and Political Science, and serves at an *ad hoc* basis on advisory committees on performance management in the public sector. Before joining Nyenrode, he held various academic positions at Erasmus University Rotterdam (The Netherlands) and worked as an auditor and consultant in a large public accounting firm. He holds a Ph.D. (cum laude) from Erasmus University.

Dan Weiss, Ph.D., CPA

Tel Aviv University, Collier School of Management, Tel Aviv, Israel

Dan Weiss is an associate professor of accounting, director of Joseph Kasierer Institute of Accounting Research and director of Raya Strauss Family Business Research Center at the Collier School of Management, Tel Aviv University. His research explores managerial accounting, corporate governance, and insurance. Professor Weiss joined Tel Aviv University in 2003 from the University of California, Davis. He has published extensively in top journals, including *Nature*, *The Accounting Review*, *Journal of Accounting Research*, *Review of Accounting Studies*, *Journal of Operations Management*, and *European Accounting Review*. He serves on the editorial boards of *The Accounting Review*, *European Accounting Review*, and *Management Accounting Research*. He was a board member of the Tel Aviv Stock Exchange and earned the Lybrand Certificate of Merit Award and several teaching awards in M.B.A. and Executive M.B.A. programs.

Incoming Editor

Andrew H. Newman, Ph.D.

University of South Carolina, School of Accounting, Columbia, SC, USA

Drew Newman is a Moore Research Fellow and an associate professor in the School of Accounting at the Darla Moore School of Business at the University of South Carolina.

Drew's research and teaching interests are in managerial accounting with a focus on conducting experiments to better understand how performance incentives, information systems, and management control systems influence employees' behavior in organizations. He has received multiple best paper awards at AAA conferences for his research and has published his research in *The Accounting Review*; *Contemporary Accounting Research*; *Accounting, Organizations, and Society*; *Journal of Management Accounting Research*; *Management Accounting Research*; and *Journal of Economic Behavior and Organization*. In addition to serving as an editor for *Journal of Management Accounting Research*, he serves on the editorial board of *The Accounting Review* and is a regular *ad hoc* reviewer for other premier journals. He also received the 2019 Outstanding Dissertation Advisor Award from the Accounting, Behavior, and Organizations (ABO) section of the American Accounting Association. He holds a Ph.D. from Georgia State University and a B.S. and a M.S. in accounting from The University of Alabama. He previously served on the faculty at the Katz Graduate School of Business at the University of Pittsburgh.

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SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *Journal of Management Accounting Research* for the period from 2015 to 2019.

TABLE 1
Annual Activity Summary—For the Journal Year

Year	Manuscripts In-Process, Beginning of Year	New Submissions Received	Resubmissions Received	Manuscripts Available for Evaluation	Decision Letters Sent	Manuscripts In-Process, End of Year
	(a)	(b)	(c)	(a)+(b)+(c) = (d)	(e)	(d)–(e) = (f)
2019	18	91	92	201	194	7
2018	22	81	88	191	173	18
2017	59	88	81	228	206	22
2016	34	109	62	205	146	59
2015	14	83	55	152	118	34

- (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.

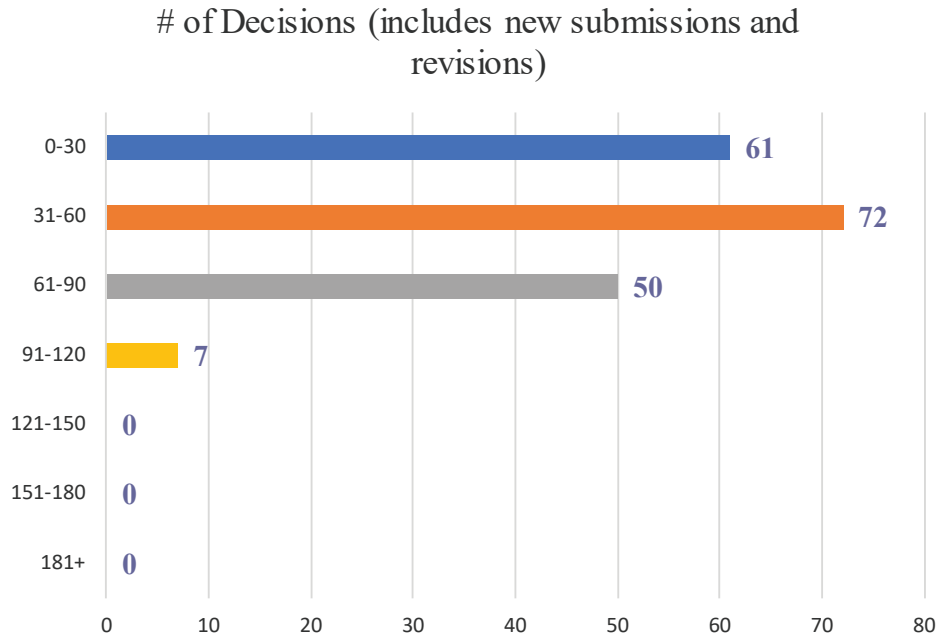
TABLE 2
Annual Outcome Summary—By Journal Year Annual Cohort

Year	New Submissions Received	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)
2019	91	51	56%	33	36%	7	8%
2018	81	51	63%	13	16%	17	21%
2017	88	56	64%	4	5%	28	32%
2016	109	73	67%	2	2%	34	31%
2015	83	53	64%	0	0%	30	36%

- (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 194 submissions that were evaluated in 2019, the mean turn time was 51 days. Median turn time was 50 days.

EXHIBIT 1
Turnaround Times for Decisions Made in the Year Ended December 31, 2019



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

* Association-wide journal.

Other Important Statistics

1. *Journal of Management Accounting* is ranked #47 of 137 Accounting journals (Business, Management, and Accounting; Accounting; CiteScore, Elsevier, 2019).
2. Percentage of international authors: 46%

TOP 10 ARTICLES (AAA Digital Library, 2019)

1. What Is Corporate Sustainability and How Do Firms Practice It? A Management Accounting Perspective
Satish Joshi, Yue Li
2. Management Accountant—What Ails Thee?
Ranjani Krishnan
3. Voluntary Corporate Social Responsibility Reporting: A Study of Early and Late Reporter Motivations and Outcomes
Hanna Silvola, Alnoor Bhimani, Prabhu Sivabalan
4. Journal of Management Accounting Research’s 30th Anniversary
Eva Labro
5. INTRODUCTION: Management Accounting Research: Knowledge Base, Themes, and Future Directions
Brian Mittendorf
6. Cost Management Research
Dmitri Byzalov, Rajiv D. Banker, Shunlan Fang, Yi Liang
7. Critique on the “Manager Effects” Research and Implications for Management Accounting Research
Margaret A. Abernethy, Mark S. Wallis
8. Target Setting in Multi-Divisional Organizations
Michal Matějka
9. Asymmetric Cost Behavior
Dmitri Byzalov, Rajiv D. Banker
10. A Perspective on Management Accounting Research
Michael D. Shields

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:

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

Source: SCOPUS database, <http://www.scopus.com/sources>, 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 *JMAR*, and the CiteScore table lists the CiteScore for each AAA journal indexed in Scopus.

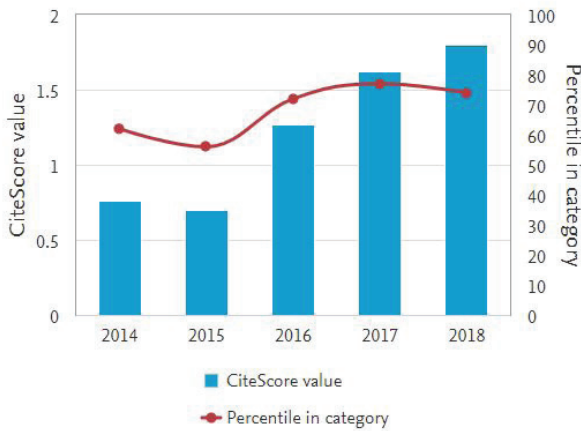
CiteScore rank

Category	Rank	Percentile
Business, Management and Accounting └ Business and International Management	#88/351	 74th
Business, Management and Accounting └ Accounting	#47/137	 66th

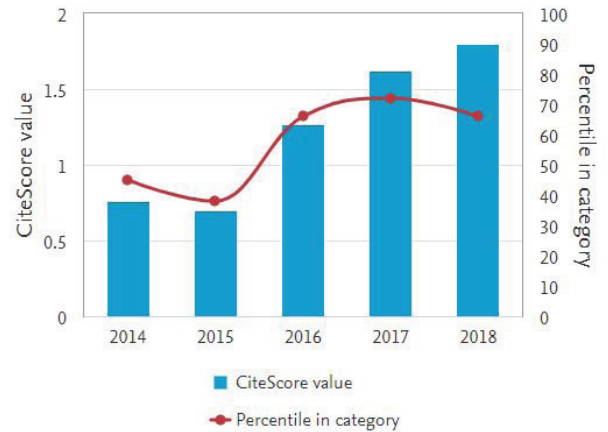
Management

Accounting

CiteScore trend



CiteScore trend



Source: CiteScore, Elsevier, 2019

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

POSITIONING IN INTERNATIONAL RANKINGS

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

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

TABLE 5
Journal of Management Accounting Research in International Rankings

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

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

Rank	Interpretation
P+	Top journals among P
P	Best journals in the field
PA	Top international journals (aspirant)
S	Scientific refereed journals of a recognized academic reputation that do not reach the quality levels of the Primary Set (P)
M*	Top managerial journal

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 of common 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.