

**Accounting Horizons**

A Publication of the  
American Accounting Association



**American  
Accounting  
Association**  
Thought Leaders in  
Accounting

Accounting

December 2020

# HORIZONS

Information Packet

## INTRODUCTION

*Accounting Horizons* is one of three association-wide journals published by the American Accounting Association (AAA). This journal seeks to bridge academic and professional audiences with articles that focus on accounting, broadly defined, and that provide insights pertinent to the accounting profession. The contents of *Accounting Horizons*, therefore, should interest researchers, educators, practitioners, regulators, and students of accounting. Accordingly, papers submitted for publication must address subjects that appeal to these readers and must be written in a style that communicates effectively across these diverse groups. Because of the broad focus of this journal, the scope of acceptable manuscripts is also broad. Papers may deal with any aspect of accounting, including—but not limited to—the following topics:

- Accounting ethics
- Assurance services
- Financial reporting
- Impact of accounting on organizations and individual behavior
- Information systems
- Managerial accounting
- Regulation of the profession and related legal developments
- Risk management
- Taxation

The editor welcomes submissions of manuscripts addressing innovative topics and concerns. One of the main objectives of *Accounting Horizons* is to establish a dialogue—a bridge of ideas—between accounting academics and the business community. From time to time, the editor will commission think pieces, memorials, historical and other reviews, editorials, and original research relevant to current issues and the future of the accounting profession. Ideas for such articles may come from the associate editors, the executive committee of the AAA, or other sources. In addition, reviews of contemporary professional literature, commentaries on practice, and reports of current events will appear when developments warrant.

All submitted articles processed for publication will be peer reviewed. Articles that address an especially timely subject will be evaluated and refereed on an expedited basis to facilitate prompt publication if accepted.

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Gopal Krishnan is a Trustee Professor of Accountancy and the coordinator of the Ph.D. program in accounting at Bentley University. Before joining Bentley, he was the chair of the Accounting Department at the Kogod School of Business, American University, Washington, D.C. He has also taught at Lehigh University and George Mason University. He is a chartered accountant, certified public accountant, and a certified management accountant. Professor Krishnan is cited in Who's Who Among America's Teachers for his teaching excellence. His research addresses issues concerning auditor independence and audit quality, corporate governance, and earnings management. He has published more than seventy articles in accounting and finance journals, including *Contemporary Accounting Research*, *The Accounting Review*, *Review of Accounting Studies*, *Journal of Banking & Finance*, *Journal of the American Taxation Association*, *Auditing: A Journal of Practice and Theory*, *Journal of Accounting and Public Policy*, *Accounting Horizons*, *Journal of Management Accounting Research*, and *Journal of Business Ethics*. His work has been featured in *Bloomberg Businessweek*, *Accounting Today*, *CNBC.com*, *Reuters*, *CFOWorld*, and *CFO.com*. His coauthored article on a synthesis of audit quality literature was awarded the 2016 Best Paper Award by the Auditing Section of the American Accounting Association. He holds a Ph.D. from the University of North Texas.

### Senior Co-Editor

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Ray Pfeiffer holds a Ph.D. in accounting from The University of North Carolina at Chapel Hill. Prior to that, he was a member of the audit staff of Deloitte, Haskins, and Sells. He began his academic career at the University of Massachusetts Amherst (1994–2008). In 2008–2009, he served as the FASB Research Fellow in Norwalk, CT. He joined the faculty at the Neeley School of Business in Fall 2009 as chair of the accounting department and served as associate dean for undergraduate programs from 2014–2019. He currently serves as associate professor and (effective July 1, 2020) director of the School of Business at Simmons University. His research focuses on capital markets and financial reporting, specifically on issues relevant to the decisions made by participants in the financial reporting environment. He has published his work in various journals including *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting and Economics*, *Accounting Horizons*, and *Journal of Financial Reporting*.

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### Joe Brazel

North Carolina State University, Poole College of Management, Raleigh, NC, USA

Joseph Brazel is the Jenkins Distinguished Professor of Accounting and a University Faculty Scholar at North Carolina State University, where he teaches undergraduate and graduate courses in auditing and assurance services. His research focuses on professional skepticism, fraud detection, data analytics, non-financial measures, investor and CFO responses to fraud red flags, fraud brainstorming, and judgment and decision-making in auditing. He has published in *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research*, *Accounting, Organizations and Society*, *Review of Accounting Studies*, *Auditing: A Journal of Practice & Theory*, and *the Journal of Business Ethics*. Dr. Brazel is also a monthly contributor at *Forbes.com*. The Center for Audit Quality (CAQ), Foundation for Auditing Research (FAR), Association of Certified Fraud Examiners (ACFE) Research Institute, International Association for Accounting Education and Research, Institute for Fraud Prevention, Financial Industry Regulatory Authority (FINRA) Investor Education Foundation, Institute of Management Accountants, Institute of Internal Auditors, Ernst and Young, KMPG, and North Carolina State University have all supplied him with grants to support his research. Dr. Brazel received the AAA/Deloitte Wildman Medal Award in 2014, presented annually to the publication judged to have made the most significant contribution to the advancement of the practice of accounting. He was engaged by the International Auditing and Assurance Standards Board (IAASB) from 2015–2016 to synthesize and present research related to professional skepticism. In 2018, Dr. Brazel received the Notable Contribution to the Auditing Literature Award which recognizes a published work of exceptional merit that makes a significant contribution to auditing or assurance research, education, or practice. In 2020, he was awarded the Best Paper Award from Behavioral Research in Accounting. While presenting his research to many academic audiences, Dr. Brazel has also presented his research related to professional skepticism, data analytics, and fraud detection to the CAQ, FAR, Public Company Accounting Oversight Board, IAASB, Securities and Exchange Commission, ACFE, FINRA, as well as many practitioner audiences. He has served on the American Accounting Association's Notable Contributions to the Accounting Literature Award Selection Committee, Competitive Manuscript Award Committee, COSO Task Force, as well as the American Institute of Certified Public Accountant's Assurance Research Advisory Group and CPA Exam Professional Skepticism Task Force. Prior to obtaining his Ph.D., Dr. Brazel was an audit manager with Deloitte.

### Jack T. Ciesielski

R.G. Associates, Inc., Towson, MD, USA

Jack T. Ciesielski founded R.G. Associates in 1992, publishing *The Analyst's Accounting Observer* in May of that year through June 2018. A graduate of Loyola University Maryland's undergraduate accounting and master's in finance programs and a CPA since 1978 and a CFA since 1988, he spent nearly 7 years as a security analyst with Baltimore's Legg Mason Value Trust. Before joining Legg Mason, he held various positions in the accounting profession as an auditor and as an educator. Mr. Ciesielski has been a member of the FASB's Financial Accounting Standards Advisory Council, and a member of FASB's Investors Technical Advisory Committee, which advised the FASB on the information needs of investors during its existence. Actively involved in standard setting as a member of the FASB's Emerging Issues Task Force and a member of the AICPA's Accounting Standards Executive Committee (now the AICPA's Financial Reporting Executive Committee), he was the first investor community representative to be named to either body. He is currently a member of the CFA Institute's Corporate Disclosure Policy Committee. Mr. Ciesielski has occasionally contributed to *Fortune* and *Barron's*. He has testified before the U.S. Senate and the Securities & Exchange Commission on accounting matters on numerous occasions.

### Jagan Krishnan, Ph.D.

Temple University, Fox School of Business, Philadelphia, PA, USA

Jagan Krishnan is a professor and Merves Senior Research Fellow in the department of accounting. He is the coordinator of the Ph.D. program in accounting and teaches undergraduate and doctoral courses in auditing. He has over 30 years of teaching and professional experience in auditing and consulting. He is the recipient of the 2003 Musser Award for Leadership in Teaching and the 2000 Beta Alpha Psi Teacher of the Year Award. His research interests are in the areas of audit quality, corporate governance, auditor litigation, regulation, and fraudulent financial reporting. He is an editor of *Accounting Horizons* and currently serves on the editorial boards of *The Accounting Review*, *Accounting Horizons*, *Auditing: A Journal of Practice & Theory*, *Journal of Accounting, Auditing and Finance*, and *Current Issues in Auditing*. He has published articles in academic journals including *The Accounting Review*, *Review of Accounting Studies*, *Contemporary Accounting Research*, *Auditing: A Journal of Practice & Theory*, *Accounting Horizons*, *Journal of Accounting, Auditing, and Finance*, and *Journal of Accounting and Public Policy*. He is listed among prolific auditing researchers by two different studies. Prior to entering academia, he worked in the audit and consulting divisions of affiliates of Ernst & Young and KPMG.

**Todd Kravet**

University of Connecticut, School of Business, Storrs, CT, USA

Todd Kravet, associate professor of accounting, comes to UConn from Naveen Jindal School of Management at The University of Texas at Dallas, where he has taught since 2009. He earned his Ph.D. in accounting from the Foster School of Business at the University of Washington. His research interests include: mergers and acquisitions, economic consequences of financial reporting, and measuring accounting quality. His research has been published in leading journals such as *Journal of Accounting and Economics*, *Review of Accounting Studies*, and *Contemporary Accounting Research*. He serves on the Editorial Board of *Accounting Horizons*. Professor Kravet is also a CPA and worked in public accounting prior to his academic career.

**Stacie Laplante, Ph.D.**

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Professor Laplante is the David J. Lesar Chair of Business at the Wisconsin School of Business at the University of Wisconsin. She received her Ph.D. from the University of Washington in Seattle, has previously taught at the University of Georgia, and has nine years of experience in public accounting and industry as a certified public accountant. Her research focuses on the intersection of financial and tax reporting. Laplante's research has been published in *Journal of Accounting Research*, *Contemporary Accounting Research*, *The Journal of the American Taxation Association*, *Journal of Accounting and Public Policy*, and *Journal of Law and Economics*, among others. She serves as an editor of *The Journal of the American Taxation Association*, is currently or previously on the editorial boards of *Contemporary Accounting Research*, *Accounting Horizons*, and *The Journal of the American Taxation Association*, and is an *ad hoc* reviewer at a variety of journals including *Accounting Review*, *National Tax Journal*, and *Journal of Accounting and Public Policy*.

**Suzanne Lowensohn, Ph.D.**

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Suzanne Lowensohn is an associate professor of accounting at the Grossman School of Business. Her primary area of research is governmental accounting and auditing. She has published in *Contemporary Accounting Research*, *Journal of Accounting and Public Policy*; *Journal of Accounting Literature*; *Research in Governmental and Nonprofit Accounting*; *Accounting and the Public Interest*; *Behavioral Research in Accounting*, and *Accounting in Europe*, among others. She coauthors the textbook, *Accounting for Governmental and Nonprofit Entities*, and serves on several academic journal editorial boards. Professor Lowensohn spent a sabbatical as a Governmental Accounting Standards Board (GASB) research fellow and has served on the GASB Disclosure Framework Project Task Force, GASB Statement 84 Implementation Guide Consultative Group, GASB Comprehensive Implementation Guide Advisory Committee, GASB Intangible Issues Task Force, on the Government Finance Officers Association (GFOA) Special Review Executive Committee, on the Colorado Society of Certified Public Accountants Governmental Issues Committee, on the executive board of the Vermont GFOA, and as president of the American Accounting Association's Government and Nonprofit Section. She also served on the inaugural Vermont State Ethics Commission and as a Daniels Fund Ethics Fellow. Prior to joining academia, she worked for KPMG.

**Bertrand Malsch**

Queen's University, Smith School of Business, Kingston, Ontario, Canada

Bertrand Malsch is an associate professor of accounting at the Smith School of Business at Queen's University since 2013. He holds a Ph.D. in accounting from Laval University and is a member of the Quebec Bar. He is the author of numerous leading articles in international academic journals on the subject of auditing, accounting regulation, and governance. His work has been presented in many scholarly and professional conferences around the world. He is associate editor of the *Behavioral Review of Accounting*, *Accounting Horizons*, and *Accounting and Business Research*. He also serves on the editorial boards of *Accounting, Organizations and Society* and *Contemporary Accounting Research*. His current work funded by SSHRC and Smith research grants focuses on the role of accounting firms in tax avoidance mechanisms and the financial reporting processes of Indigenous communities. He regularly contributes to public policy discussions by publishing editorials reflecting the content of his research. Bertrand serves as a member of the *Cannabis Oversight Committee* established by the Cannabis Regulation Act in Quebec in 2019. Bertrand is also an active member of the *Extended External Reporting Advisory Group* set by the Auditing and Assurance Standards Board in Canada in 2020 to discuss the future of auditing practice.

**Carol A. Marquardt, Ph.D.**

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Professor Carol Marquardt is chair of the Stan Ross Department of Accountancy at City University of New York's Baruch College. She received a Ph.D. in accounting from Cornell University and prior to joining Baruch held faculty positions at the Stern School of Business at New York University and the Olin School of Business at Washington

University in St. Louis. Her research focuses on corporate financial reporting strategy and has been published in numerous accounting and business journals, including *The Accounting Review*, *Journal of Accounting and Economics*, *Journal of Accounting Research*, *Management Science*, *Review of Accounting Studies*, *Contemporary Accounting Research*, *Journal of Business Finance and Accounting*, and *Accounting Horizons*. Her research was honored in 2007 with the American Accounting Association Financial and Reporting Section's "Best Paper Award." Professor Marquardt is an active member of the American Accounting Association and has served on the editorial board of *The Accounting Review* since 2005.

**Linda A. Myers, Ph.D.**

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Professor Myers is the Haslam Chair of Business and Distinguished Professor of Accounting at The University of Tennessee. She is also holder of the Ray & Joan Myatt Faculty Research Fellowship and is a Faculty Research Fellow at The University of Tennessee's C. Warren Neel Corporate Governance Center. Professor Myers has published more than 40 peer-reviewed papers in numerous journals including: *The Accounting Review*; *Journal of Accounting and Economics*; *Journal of Accounting Research*; *Contemporary Accounting Research*; *Review of Accounting Studies*; *Accounting, Organizations and Society*; *Auditing: A Journal of Practice & Theory*; *Accounting Horizons*; *Journal of International Accounting Research*; *Journal of Accounting, Auditing and Finance*; and *Journal of Accounting and Public Policy*, among others, and her research has been featured in the *New York Times*, the *Economist*, and on NPR's *Marketplace Business* program. Professor Myers serves as editor and on editorial boards of a number of journals, and she received the American Accounting Association's Notable Contribution to the Auditing Literature Award in 2014, the American Accounting Association's Financial Accounting and Reporting Section Best Paper Award in 2009, the Financial Executives Research Foundation's Award for the Outstanding Accounting Review Article in 2004.

**Peter F. Pope, Ph.D.**

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Peter Pope is a professor of accounting at The London School of Economics and Political Science. His research has been published in several of the leading accounting, management, and finance journals, such as *The Accounting Review*, *Contemporary Accounting Research*, *Journal of Finance*, *Accounting and Business Research*, *British Accounting Review*, *European Financial Management*, *Journal of Forecasting*, and *Managerial Auditing Journal*.

**Sundaresh Ramnath, Ph.D.**

University of Miami, Department of Accounting, Coral Gables, FL, USA

Professor Ramnath is an associate professor in accounting at the University of Miami. His primary research focus is on the use of accounting information by capital market participants. He has published in a number of scholarly journals, including the *Journal of Accounting Research*, *Journal of Accounting and Economics*, *Contemporary Accounting Research*, *Review of Financial Studies*, and *International Journal of Forecasting*.

**Lynn Rees, Ph.D.**

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Professor Lynn Rees is the Bonnie B. and James H. Quigley/Deloitte Foundation Professor of Accountancy at Utah State University. He received his Ph.D. from Arizona State University and has previously been on the faculties at Texas A&M University, Washington State University, and the University of Houston. He also served as a research fellow at the Financial Accounting Standards Board where he informed accounting standard setters by conducting original research and summarizing existing studies that directly pertain to issues addressed by the board. His research and teaching interests are in the information content and value-relevance of financial reporting both in the domestic and international domain. Professor Rees has published articles in top-tier scholarly journals such as, *The Accounting Review*, *Journal of Accounting Research*, *Journal of Finance*, *Contemporary Accounting Research*, and *Review of Accounting Studies*, among others. His research has contributed to knowledge concerning how capital market participants use and interpret accounting information.

**Vernon J. Richardson, Ph.D.**

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Vernon J. Richardson is professor of accounting and the G. William Glezen Distinguished Chair in the Sam M. Walton College of Business at the University of Arkansas. He is also a research fellow at Baruch College-CUNY. He received his B.S., M.Acc., and M.B.A. from Brigham Young University and a Ph.D. in accounting from the University of Illinois at Urbana-Champaign. He has taught students at the University of Arkansas, the University of Illinois, Brigham Young University, Baruch College-CUNY, Aarhus University, The University of Kansas, Xi'an Jiaotong-Liverpool University, and the China Europe International Business School (Shanghai).

Dr. Richardson is a member of the American Accounting Association. He has served as president of the American Accounting Association Information Systems section. He was formerly editor at *The Accounting Review*. He also served as associate editor at *MIS Quarterly* and *Journal of Information Systems*. He has published articles in *The Accounting Review*, *Journal of Information Systems*, *Journal of Accounting and Economics*, *Contemporary Accounting Research*, *MIS Quarterly*, *Journal of Management Information Systems*, *Journal of Operations Management*, and *Journal of Marketing*. He has coauthored two textbooks: *Accounting Information Systems* and *Data Analytics for Accounting* with McGraw Hill.

### **T. Jeffrey Wilks**

Brigham Young University, School of Accountancy, Provo, UT, USA

Jeff is the EY Professor and former director of BYU's School of Accountancy. He served as an academic fellow at the FASB and a technical consultant to the IASB, where he managed the revenue recognition project, co-authored over 50 research memos, and led board deliberations on these memos. He also co-authored the 2008 FASB/IASB Discussion Paper on Revenue Recognition, which formed the foundation of ASC Topic 606.

Jeff served as a technical advisor to Connor Group, providing GAAP review and SEC reporting guidance to firms preparing for IPO. He has served as a consulting expert for the Securities and Exchange Commission and various public companies. Jeff served as a member of the FASB's Financial Accounting Standards Advisory Council from 2014–2017 and the AICPA's Revenue Recognition Task Force from 2016–2017. He is a member of Deloitte's Center for Controllershship and a board member of the National Association of Corporate Directors (NACD) Utah Chapter.

Jeff has published in *The Accounting Review*; *Review of Accounting Studies*; *Contemporary Accounting Research*; *Auditing: A Journal of Practice & Theory*; and *Management Science*. Jeff is also the founder of *RevenueHub*, which has published over 80 articles on ASC Topic 606, Revenue Recognition, and has over 18,000 monthly readers.

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## SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *Accounting Horizons* for the period from 2016 to 2020.

**TABLE 1**  
**Annual Activity Summary—For the Calendar 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)
2020	84	210	220	514	362	152
2019	73	222	110	405	321	84
2018	74	174	118	366	293	73
2017	56	197	103	356	282	74
2016	43	197	100	340	284	56

- (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 2016 to 2020.

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

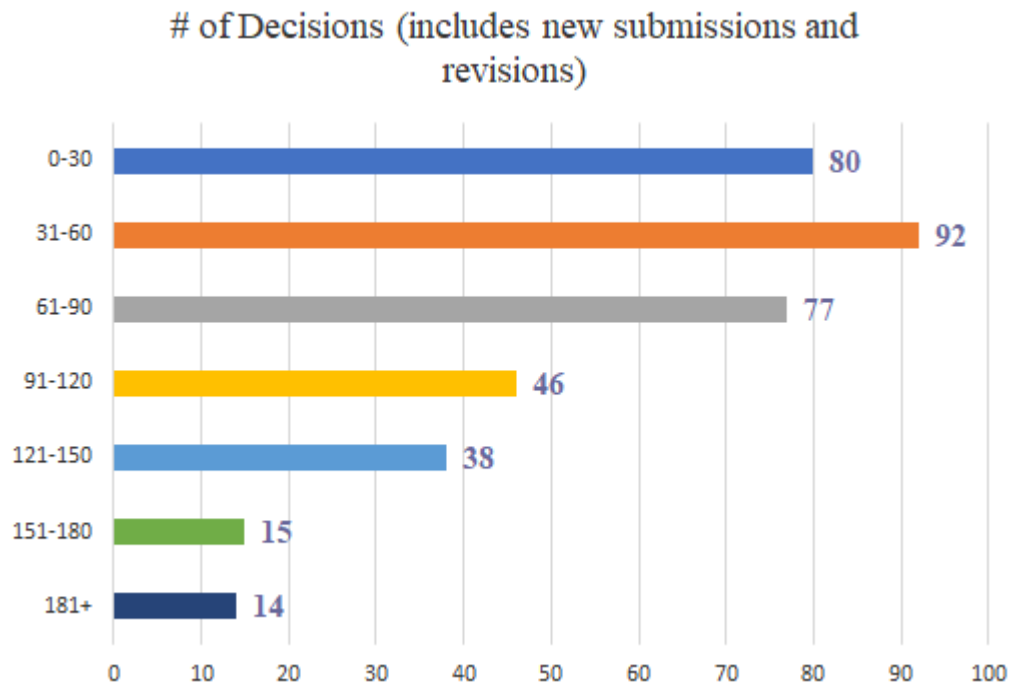
Year	New Submissions Received (a)	Number of Rejections (b)	Percentage of Rejections (c) = b/(a)	Number of Papers in Process (d)	Percentage in Process (e) = (d)/(a)	Number of Acceptances (f)	Percentage of Acceptances (g) = (f)/(a)
2020	210	142	68%	59	28%	9	4%
2019	222	163	73%	31	14%	28	13%
2018	174	125	72%	21	12%	28	16%
2017	197	141	72%	15	8%	41	21%
2016	197	142	72%	20	10%	35	18%

- (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 362 submissions that were evaluated in 2020, the mean turn time was 73 days. Median turn time was 63 days.

### EXHIBIT 1

#### Turnaround Times for Decisions Made in the Year Ended December 31, 2020



# 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. The usage data for AAA Journals reflects the impact a transition to the new Meridian platform combined with a redesigned methodology for counting usage that affects all publishers. As a result, prior years cannot be compared with 2020 usage data which becomes the new reference point for trends going forward.

**TABLE 3**  
**2020 AAA Digital Library and Content Aggregators Downloads**

<b>Journals</b>	<b>Downloads</b>
<i>The Accounting Review</i> *	957,628
<b><i>Accounting Horizons</i>*</b>	<b>195,251</b>
<i>Auditing: A Journal of Practice &amp; Theory</i>	172,265
<i>Issues in Accounting Education</i> *	130,028
<i>Journal of Management Accounting Research</i>	108,577
<i>Journal of Information Systems</i>	93,790
<i>Journal of Emerging Technologies in Accounting</i>	63,199
<i>Current Issues in Auditing</i>	55,874
<i>Behavioral Research in Accounting</i>	46,214
<i>Accounting Historians Journal</i>	44,199
<i>The Journal of the American Taxation Association</i>	32,765
<i>Journal of International Accounting Research</i>	29,875
<i>Journal of Governmental &amp; Nonprofit Accounting</i>	10,007
<i>Accounting and the Public Interest</i>	8,397
<i>Journal of Financial Reporting</i>	5,307
<i>Journal of Forensic Accounting Research</i>	5,155
<i>The ATA Journal of Legal Tax Research</i>	3,491

\* Association wide journal

## Other Important Statistics

1. *Accounting Horizons* is ranked #50 of 155 Accounting (Business, Management, and Accounting; Accounting) journals (CiteScore, Elsevier, 2020).
2. Percentage of international authors: 35%.
3. View the Most Read and Most Cited papers for *Accounting Horizons* on the AAA's [Digital Library](#).

## CITATION INDICES

*Accounting Horizons* is a highly respected journal in the accounting and economics categories. This section provides data on rankings drawn from Scopus (Elsevier, 2019), presents citation counts from Elsevier's new CiteScore, compares impact factors from the Social Science Citation Index (Clarivate Analytics, 2019), 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 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 2017 to 2019 (most recent data) with comparable data for AAA peers, as well as those in the accounting and finance disciplines.

**TABLE 4**  
**SNIP and SJR Rankings: 2017–2019**

Source Title	SNIP			SJR		
	2019	2018	2017	2019	2018	2017
<i>Accounting Horizons</i>	<b>1.296</b>	<b>1.313</b>	<b>1.584</b>	<b>1.170</b>	<b>1.131</b>	<b>0.720</b>
<b>AAA Peers</b>						
<i>Accounting and the Public Interest</i>	0.589	0.182	0.703	0.299	0.254	0.234
<i>Accounting Historians Journal</i>	1.298	0.708	0.169	0.328	0.237	0.145
<i>Accounting Horizons</i>	1.296	1.313	1.584	1.170	1.131	0.720
<i>Auditing: A Journal of Practice &amp; Theory</i>	1.706	2.017	2.088	1.822	2.417	1.710
<i>Behavioral Research in Accounting</i>	1.058	1.123	0.903	0.818	0.557	0.457
<i>Current Issues in Auditing</i>	0.489	0.189	0.686	0.515	0.247	0.223
<i>Issues in Accounting Education</i>	0.811	0.472	1.471	0.410	0.423	0.715
<i>The Journal of the American Taxation Association</i>	1.416	0.627	0.786	1.468	0.850	1.227
<i>Journal of Emerging Technologies in Accounting</i>	0.879	0.859	0.351	0.490	0.372	0.214
<i>Journal of Information Systems</i>	1.671	1.187	0.780	0.780	0.752	0.502
<i>Journal of International Accounting Research</i>	0.832	0.876	0.675	0.397	0.493	0.385
<i>Journal of Management Accounting Research</i>	1.269	0.973	1.213	1.106	0.648	0.743
<i>The Accounting Review</i>	3.729	2.968	2.608	5.446	5.240	3.946
<b>Accounting and Finance Peers</b>						
<i>Accounting, Auditing &amp; Accountability Journal</i>	1.879	1.563	1.981	1.459	1.456	2.187
<i>Accounting &amp; Finance</i>	1.360	0.932	1.036	0.430	0.445	0.384
<i>Accounting, Organizations and Society</i>	2.393	1.963	1.816	1.924	2.036	1.771
<i>British Accounting Review</i>	1.934	1.808	1.706	1.103	1.118	0.986
<i>Contemporary Accounting Research</i>	2.274	1.854	2.074	2.207	2.895	2.604
<i>European Accounting Review</i>	1.575	1.759	1.690	0.973	1.505	0.902
<i>Journal of Accounting &amp; Economics</i>	3.477	2.840	3.311	5.821	6.606	6.875
<i>Journal of Accounting and Public Policy</i>	1.948	1.692	1.673	1.125	1.481	0.910
<i>Journal of Accounting Research</i>	4.225	3.488	3.453	6.996	10.151	6.957
<i>Journal of Financial Economics</i>	5.285	4.942	4.531	11.999	13.636	12.489
<i>Management Accounting Research</i>	2.768	2.497	2.881	1.975	2.166	1.426
<i>Review of Accounting Studies</i>	2.464	1.902	1.886	3.473	3.379	2.757

Source: SCOPUS database, <http://www.scopus.com/sources>, Elsevier, 2020.

## CiteScore

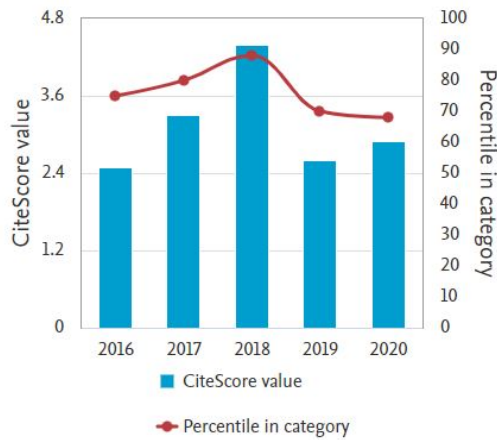
In 2016, CiteScore was added to the Scopus metrics. CiteScore measures the citations on articles published in the previous 3 years. All article types are counted. Scopus metrics now include Source Normalized Impact per Paper (SNIP), SCImago Journal Rank (SJR), and citation and document counts and percentage 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 *Horizons*, and the CiteScore table lists the 2019 CiteScore for each journal in the AAA collection indexed in Scopus.

### CiteScore rank 2020 [①](#)

Category	Rank	Percentile
Business, Management and Accounting	#50/155	68th
Accounting		

### Accounting

#### CiteScore trend



Source: CiteScore, Elsevier, 2020

Journal	CiteScore, 2020	
	2019 Citations/2019-2016 docs	
<i>Accounting Historians Journal</i>	0.90	48 cites/52 docs
<i>Accounting Horizons</i>	2.60	320 cites/121125 docs
<i>Accounting and the Public Interest</i>	1.10	23 cites/21 docs
<i>Accounting Review, The</i>	7.10	2,101 cites/294 docs
<i>ATA Journal of Legal Tax Research</i>	0.00	0 cites/15 docs
<i>Auditing: A Journal of Practice &amp; Theory</i>	4.00	577 cites/146 docs
<i>Behavioral Research in Accounting</i>	2.20	133 cites/60 docs
<i>Current Issues in Auditing</i>	0.80	33 cites/40 docs
<i>Issues in Accounting Education</i>	1.80	173 cites/96 docs
<i>Journal of the American Taxation Association, The</i>	2.50	106 cites/42 docs
<i>Journal of Emerging Technologies in Accounting</i>	2.3	167 cites/72 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 &amp; Nonprofit Accounting</i>	n/a	n/a
<i>Journal of Information Systems</i>	4.00	342 cites/86 docs
<i>Journal of International Accounting Research</i>	1.80	146 cites/80 docs
<i>Journal of Management Accounting Research</i>	2.70	261 cites98 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, 2020*).

<b>Journal</b>	<b>2020 IF</b>	<b>2019 IF</b>	<b>2018 IF</b>
<i>Accounting Horizons</i>	<b>1.576</b>	<b>1.377</b>	<b>1.730</b>
<i>Auditing: A Journal of Practice &amp; Theory</i>	2.108	2.642	2.409
<i>The Accounting Review</i>	3.993	4.562	2.247
<b>Accounting Peers</b>			
<i>Accounting, Auditing, and Accountability</i>	3.497	2.537	2.911
<i>Accounting, Organizations and Society</i>	3.358	3.147	2.077
<i>Contemporary Accounting Research</i>	2.026	2.261	2.065
<i>Journal of Accounting &amp; Economics</i>	3.723	3.753	3.282
<i>Journal of Accounting Research</i>	3.773	4.891	4.542
<i>Management Accounting Research</i>	3.054	4.044	3.800
<i>Review of Accounting Studies</i>	2.600	2.108	1.588



## GOOGLE SCHOLAR

The illustration below shows the top 20 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.

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

	Publication	<u>h5-index</u>	<u>h5-median</u>
1.	The Accounting Review	<u>69</u>	98
2.	Journal of Accounting and Economics	<u>58</u>	90
3.	Journal of Accounting Research	<u>51</u>	117
4.	Contemporary Accounting Research	<u>49</u>	84
5.	Review of Accounting Studies	<u>46</u>	67
6.	Accounting, Auditing & Accountability Journal	<u>44</u>	67
7.	Critical Perspectives on Accounting	<u>40</u>	63
8.	Accounting, Organizations and Society	<u>38</u>	62
9.	The British Accounting Review	<u>37</u>	56
10.	Auditing: A Journal of Practice & Theory	<u>34</u>	71
11.	Management Accounting Research	<u>33</u>	62
12.	Managerial Auditing Journal	<u>31</u>	41
13.	Accounting and Business Research	<u>30</u>	47
14.	Accounting Horizons	<u>30</u>	45
15.	Accounting & Finance	<u>29</u>	45
16.	European Accounting Review	<u>28</u>	51
17.	Journal of Business Finance & Accounting	<u>28</u>	50
18.	Journal of Accounting and Public Policy	<u>26</u>	58
19.	Meditari Accountancy Research	<u>26</u>	55
20.	Journal of Information Systems	<u>25</u>	34

*Dates and citation counts are estimated and are determined automatically by a computer program.*

## POSITIONING IN INTERNATIONAL RANKINGS

*Accounting Horizons* 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 *Horizons*' position on selected rankings, along with those of peers from the accounting and finance disciplines. Detailed explanations of the selected rankings follow.

*Accounting Horizons* ranks as A (second on a five-point scale) on the widely followed Australian Business Deans Council (ABDC) journal list. Other international rankings also show *Horizons* broadly in line with its peers.

**TABLE 5**  
*Accounting Horizons*

<b>Journal</b>	<b>ABDC 2019</b>	<b>ABS 2018</b>	<b>EJL 2019</b>	<b>HCERES 2019</b>	<b>VHB 2015</b>
<i>Accounting Horizons</i> †	A	3	S	A	B
<b>Accounting Peers</b>					
<i>Accounting &amp; 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 &amp; Accountability Journal</i>	A*	3	S	A	B
<i>Accounting, Organizations and Society</i>	A*	4*	P*	A	A
<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 &amp; 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 &amp; 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 &amp; 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>Journal of Management 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.

## ***ABDC—Australian Business Deans Council Journal Rankings List***

The influence of this ranking goes well beyond Australia.

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<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.

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## ***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.

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<b>Rank</b>	<b>Interpretation</b>
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 practitioner-oriented 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.

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

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<b>Rank</b>	<b>Interpretation</b>
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

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## ***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:

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<b>Rank</b>	<b>Interpretation</b>
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

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## ***VHB 2015—Association 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.

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<b>Rank</b>	<b>Interpretation</b>
A+	World Leading
A	Leading
B	Important and Respected
C	Recognized
D	Peer-Reviewed

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\* 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.