

Accounting Horizons

A Publication of the
American Accounting Association



**American
Accounting
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Accounting

Accounting Horizons

December 2021

Information Packet

INTRODUCTION

Accounting Horizons is one of three association-wide journals published by the American Accounting Association (AAA). The journal's primary objective is to publish rigorous research that addresses practice issues and problems, drawing on the best theory and methods in the academy to solve problems of real consequence. Consistent with this objective, we invite submissions that (1) seek to solve current practice problems, (2) evaluate whether current policies are achieving their objectives, (3) synthesize existing research relevant to accounting practice, or (4) examine issues and opportunities the accounting profession is likely to face in the near future. Applied research of this kind should appeal to accounting professionals as well as academicians. In seeking this objective, the journal contributes to the vision of building a learned profession for the future by purposeful integration of accounting research, education, and practice for students, practitioners, and educators.¹

The scope of acceptable topics mirrors the breadth of the accounting profession. These topics include, but are not limited to:

- Accounting ethics
- Assurance services
- Data analytics and related emerging technologies
- Diversity, Equity and Inclusion
- Enterprise risk management
- Financial reporting
- Impact of accounting on organizations and individual behavior
- Accounting Information systems
- Managerial accounting
- Regulation of the profession and related legal developments
- Sustainability, environmental, social, and governance reporting
- Taxation

In addition to these topic areas, the senior co-editors welcome submissions that address innovative topics and concerns. The senior co-editors may commission special editions, thought pieces, memorials, historical reviews, editorials, and original research relevant to current issues and the future of the accounting profession. Editors may be appointed to direct some of these commissioned efforts. Ideas for such efforts may come from the editors, the Executive Committee of the AAA, practitioners, or researchers. In addition, reviews of contemporary professional literature, commentaries on practice, and reports of current events will appear when developments warrant.

While the contents of *Accounting Horizons* should interest researchers, educators, practitioners, regulators, and students, papers submitted for publication must communicate in a manner that can be comprehended by members of the accounting profession, while still fulfilling the requirements of academic research. To that end, the main text of the article should be approximately 3,500 words in length excluding references. Technical jargon not readily understood by accounting professionals should be avoided as far as possible and clearly explained where its use is unavoidable. Essential but more technical details should be included in an appendix titled "Methods and Supplementary Information," which should not exceed 3,000 words excluding references.²

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

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¹ The Pathways Commission, Charting a National Strategy for the Next Generation of Accountants, July 2012, pp. 11 and 51-55.

² Inspiration for these formatting and readability changes comes from *Nature*, one of the world's most-read and widely-cited journals (see <https://www.nature.com/nature/for-authors/formatting-guide>, accessed Nov. 30, 2020).

EDITORS AND EDITORIAL BOARD

Senior Co-Editor

D. Scott Showalter

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Scott Showalter received his B.S.B.A. degree from the University of Richmond, summa cum laude, in 1975. Prior to joining the Poole College of Management in 2008, Scott was an audit partner with KPMG LLP, where he completed his 33-year career. He currently is a professor of practice and Director of the Master of Accounting Program in the Jenkins Graduate School of Management. His current activities include the Board of Directors for the Association of International Certified Professional Accountants and a board member and deputy chair of the International Public Sector Accounting Standards Board. He is active in the American Accounting Association, having served as AAA's Vice President for Professional Relations and President of the Auditing Section. Scott is a licensed Certified Public Accountant in North Carolina, Chartered Global Management Accountant, and Certified Government Financial Manager. He has received numerous awards, including the AAA Innovation in Accounting Education Award, AAA Outstanding Service Award, NC State's University Alumni Distinguished Undergraduate Teacher Award, NC State's Academy of Outstanding Faculty Engaged in Extension, North Carolina Association of CPA's Pinnacle Award, and AICPA's Distinguished Achievement in Accounting Education Award. He was a founding co-editor of the AAA Auditing Section's *Current Issues in Auditing*. His research focuses on auditing and sustainability reporting. He has published his work in various journals, including *Accounting Horizons*; *Accounting, Organizations and Society*; *Issues in Accounting Education*; *Journal of Emerging Technologies in Accounting*; *Journal of Accounting Education*; and *Journal of Environmental Investing*.

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David is passionate about understanding new technologies and implementing them into the curriculum of Brigham Young University, where he works as the Glenn D. Ardis professor of accounting. David received his Ph.D. at Indiana University and his B.S. and M.Acc. degrees at Brigham Young University. At BYU, David teaches accounting data analytics and accounting information systems. David has published more than 100 articles in a combination of respected academic and practitioner journals, monographs, books, and cases. His research has won multiple best paper awards. David is a current or past editor of five journals and editorial board member for six journals. He works with the EY ARC to develop curriculum that is provided at no cost to academics throughout the world. He is also a co-author on the market-leading AIS textbook, *Accounting Information Systems* by Romney, Steinbart, Summers, and Wood and co-developer of the byuaccounting.net website.

Former Senior Editors of *Accounting Horizons*

1987–1988	Robert K. Mautz
1989–1991	Robert J. Sack and John C. Burton
1992–1994	Jerry L. Arnold
1995–1997	Helen Gernon
1998–2000	Eugene A. (Gene) Imhoff, Jr.
2001–2003	James A. Largay, III
2004–2006	Robert C. Lipe
2007–2009	Ella Mae Matsumura and David A. Ziebart
2010–2012	Dana R. Hermanson and Terry Shevlin
2013–2015	Paul A. Griffin and Arnold M. Wright
2016–2018	Teri Lombardi Yohn
2018–2021	Gopal V. Krishnan and Ray J. Pfeiffer

Editors

Jagadison K. Aier

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JK Aier currently serves as senior associate dean for academic affairs and global engagement in the School of Business at George Mason University. He joined the faculty at George Mason University in Fall 2008 after completing his Ph.D. in accounting from Arizona State University and has served as Director of the MS in Accounting program from 2014–2016, Director of the Investment Protection and Corporate Fraud Center from 2016–2021, and Chair of the Accounting Area from 2016–2022. His research primarily focuses on the influence of managerial characteristics and governance mechanisms on financial reporting decisions. He has published his work in various journals, including *Journal of Accounting Research*, *Contemporary Accounting Research*, *Journal of Accounting and Public Policy*, *Journal of the American Taxation Association*, and *Accounting Horizons*. Prior to his doctoral studies, he worked for about nine years in the fields of corporate banking and public accounting.

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Shannon Anderson is the Michael and Joelle Hurlston Presidential Chair and Professor of Management at University of California, Davis, Graduate School of Management, where she teaches courses in management accounting and control. She received a doctorate and master's degree in business economics at Harvard University and a B.S.E. in civil engineering at Princeton University. Professor Anderson is expert in the design and implementation of performance measurement and cost control systems. Her research spans the fields of management accounting and operations research and has been funded by grants from professional accounting organizations such as the AICPA, the IIA, the IMA and CIMA, and from national research organizations such as the National Science Foundation and the Australian Research Council. She regularly presents at conferences worldwide and has won the "Notable Contribution to the Accounting Literature" award and thrice won the "Notable Contribution to the Management Accounting Literature Award" from the American Accounting Association. She has been an editor of *The Accounting Review* and an Associate Editor at *Management Science* and is on the Editorial Board of numerous journals. Her work appears in leading journals, including *The Accounting Review*, *Management Science*, and *Contemporary Accounting Research*, and she is an author of the popular management accounting textbook, *Fundamentals of Cost Accounting*, which is in seventh edition. Previously, Professor Anderson was on faculty at the University of Michigan and Rice University. She has held visiting faculty appointments at Harvard Business School, The University of Melbourne, UNSW Sydney, and Vrije University Amsterdam.

Joseph F. Brazel

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Joseph F. 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 & 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.

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Helen L. Brown-Liburd is an Associate Professor at Rutgers Business School (RBS) and began her academic career at Boston College. Her research focuses on auditors' and investors' judgment and decision-making and the impact of Big Data and analytics on the audit profession. She has published in various journals, including *Auditing: A Journal of Practice and Theory*, *Accounting Horizons*, *Journal of Emerging Technologies in Accounting*, *Issues in Accounting Education*, and *Journal of Business Ethics*. Helen earned her Ph.D. from the University of Wisconsin–Madison. Helen is a CPA (inactive), with more than 16 years of experience in such diverse areas as auditing, financial and operating reporting, and analysis and project management. Before entering her doctoral program, she worked for Bristol-Myers Squibb (BMS) as an internal audit manager and subsequently as a manager on several company-wide teams established to evaluate and redesign major company-wide processes. She began her career in public accounting as a staff auditor for Main Hurdman (now KPMG) and later moved to Arthur Young (now Ernst & Young), where she was promoted to Audit Manager.

Carolyn M. Callahan

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Carolyn M. Callahan holds a Ph.D. degree with dual emphasis (accounting and finance) from Michigan State University. Prior to that, she was a member of the chief accounting staff at Pratt & Whitney, Jet Engine Division, (now Techtronic) for seven years. Carolyn began her academic career at the University of Massachusetts Amherst, selected as KPMG Research Fellow (1990), and was promoted to Associate Professor tenured (Spring 1991). She joined the University of Notre Dame Accounting Faculty in Fall 1991 and was promoted to tenured Associate Professor (1994). She was a Faculty Fellow at the Financial Accounting Standards Board (FASB) in Norwalk, CT, in Summer 1997. In Fall 2001, she joined the Walton College of Business at the University of Arkansas as the Doris M. Cook Endowed Accounting professor and Director of the doctoral program. In 2009, she joined The University of Memphis as Director of the School of Accountancy and was KPMG Distinguished Professor of Accounting. In 2008, she was appointed to the Financial Accounting Standards Advisory Council (FASAC), which supports the FASB in setting financial reporting standards. She joined the University of Louisville in 2013 as the College of Business Dean and has also served as Associate Provost. Currently, she is the Brown-Forman College of Business Endowed Chair, Professor of Accountancy, School of Accountancy faculty. Her research effort focuses on accounting information transmission and frictions in the capital and product markets. She has published in leading academic journals, such as *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research*, and *Accounting Horizons*, among others. She has also published several practitioner articles directed at solving financial disclosure challenges in regulated industries. Such practitioner work has been presented to the Securities and Exchange Commission's (SEC) oversight committees as well as at regulated industry conferences.

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Professor Cardinaels is Full Professor of accounting at Tilburg University. His work mainly focuses on experimental research in accounting. He studies the conditions under which decision makers can benefit from recent accounting developments and management accounting systems (e.g., ABC, BSC, time-driven costing), and how these are used in strategic competitions, negotiations, and performance evaluations. Other work explores how social motives, honesty, and trust (between superiors, subordinates, or business partners) enter into crucial decisions such as capital budgeting, investment decisions, and inter-firm negotiations. Additionally, he also studies corporate governance (e.g., CEO compensation, CSR metrics, Compensation Committees), management issues in the health care sector, and audit behavior of junior auditors and the link to audit quality. His work has been published in leading accounting journals such as *The Accounting Review*; *Journal of Accounting Research*; *Accounting, Organizations, and Society*; *Review of Accounting Studies*; and health care management journals such as *Health Policy*. He served as editor for *The Accounting Review* (2014–2017), *AOS* (2018–2020), *Journal of Management Accounting Research* (2019–2022), and currently at *Accounting Horizons* (2021–present). He is also an editorial board member for the journals *Contemporary Accounting Research* and *Auditing: A Journal of Practice & Theory*.

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Michael Clement is the Clark W. Thompson, Jr. Chair in Accounting and holds a Ph.D. in Accounting from Stanford University. He began his career at The University of Texas in 1997. He was the Chairman of the Department of Accounting from 2018–2022, and he was the Director of the accounting doctoral program from 2011–2016. He has also held positions at Goldman Sachs, Citigroup, and Deloitte Haskins & Sells. His primary research stream focuses on the activities and performance of sell-side security analysts. His research has been published in the *Journal of Accounting and Economics*, *The Accounting Review*, *Journal of Accounting Research*, and *Journal of Finance*; and has been mentioned in *The Wall Street Journal*, *Barron's*, *Financial Times*, *The Economist*, *USA Today*, and other press outlets. He is on the editorial board of *The Accounting Review*.

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Jeffrey Hales teaches global corporate sustainability at The University of Texas at Austin, where he holds the Bake Chair in Global Sustainability Leadership, is the Charles T. Zlatkovich Centennial Professor of Accounting, and serves as the Executive Director of the Global Sustainability Leadership Institute. His research interests center on accounting standard setting and regulation and has appeared in *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting and Economics*, and the *Journal of Financial Economics*, among other journals. He has served in editorial capacities at several journals, including editorial terms at *Contemporary Accounting Research* and *Accounting Horizons*. Since 2012, he has served in various leadership capacities at the Sustainability Accounting Standards Board (SASB), including as Chair of the SASB Standards Board. During 2009–10, he was a Research Fellow at the Financial Accounting Standards Board (FASB) in Norwalk, CT, and served as a member of the FASB’s Financial Accounting Standards Advisory Council from 2016–2019.

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Elaine Henry, professor of accounting at Stevens Institute of Technology’s School of Business, teaches courses in Financial Accounting, Financial Statement Analysis, and Accounting Regulations. Dr. Henry has authored numerous readings for the CFA curriculum on international financial statement analysis and equity valuation. Dr. Henry’s areas of research include international financial reporting, related-party transactions, and computational linguistics to analyze financial narrative. Her work has been published in a variety of journals, including *The Accounting Review*, *Review of Accounting Studies*, *Review of Quantitative Finance and Accounting*, and *Accounting Horizons*. Dr. Henry served as project team leader for the 2006–2007 PCAOB research synthesis project on related-party transactions. She is actively involved in the American Accounting Association, where she previously served as President of the International Accounting Section and a member of the AAA Financial Reporting Policy Committee.

She obtained her Ph.D. from Rutgers University and her M.B.A. with high distinction (Baker Scholar) from the Harvard Business School. Industry experience gained prior to seeking her doctorate degree includes corporate finance at Lehman Brothers, consulting at McKinsey & Company, and corporate banking at Citibank.

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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, the Government Finance Officers Association (GFOA) Special Review Executive Committee, the Colorado Society of Certified Public Accountants Governmental Issues Committee, 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

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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 that reflect 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.

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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.

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Andrea Roberts holds a Ph.D. in accounting from The George Washington University. Prior to that, she was an auditor, then consultant at Ernst & Young. Andrea is a member of the Ph.D. Project. She began her academic career at Boston College (1999–2008) and joined the McIntire School of Commerce faculty in Fall 2008. She is currently the Program Director for McIntire's M.S. in Accounting Program. Her research focuses on nonprofit reporting and governance issues. She has published her work in various journals, including *The Accounting Review*, *Accounting Horizons*, *Journal of Government and Nonprofit Accounting*, and *Nonprofit Voluntary Sector Quarterly*.

Jacob M. Rose

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Jake is currently a professor of accounting and department chair at the University of Northern Colorado and professor of accounting at Monash University. He received his Ph.D. at Texas A&M University. His research focuses on using experimental research methods and neuroscience to improve the judgments and decisions of internal and

external auditors, corporate directors, investment bankers, forensic accountants, and investors. He was recently an editor at the *Journal of Information Systems*, and he has served on the editorial boards of several American Accounting Association journals. Professor Rose has been recognized as the top researcher and an outstanding teacher at several universities, and he has taught seminars for accounting and auditing professionals for programs in the U.S., Europe, and Australasia. He currently designs and teaches courses in accounting systems, accounting analytics, and behavioral research methods. Jake has also been involved in executive education in the U.S. and abroad, and he works extensively with accounting firms and corporate boards to investigate methods to improve decision making and integrate technology, analytics, and visualization into business processes. His research has appeared in journals such as *Accounting, Organizations and Society*; *Accounting Horizons*; *The Accounting Review*; *Behavioral Research in Accounting*; *Journal of Information Systems*; *Human Resource Management*; *Journal of Business Ethics*; *Management Accounting Research*; and more.

Scott A. Taub

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Scott A. Taub is a Managing Director of Financial Reporting Advisors, LLC. Based in Chicago, FRA provides consulting services related to accounting and financial reporting, offering clients an unbiased assessment of the accounting literature as applied to their situation. Mr. Taub has been a member of many professional committees including the FASB's Valuation Resource Group, the IFRS Interpretations Committee, and the FASB/IASB Joint Transition Resource Group for Revenue Recognition. Mr. Taub spent six and a half years as a Professional Accounting Fellow, Deputy Chief Accountant, and Acting Chief Accountant at the Securities and Exchange Commission (SEC). He was responsible for resolution of practice issues, rulemaking (including the implementation of the Sarbanes-Oxley Act), oversight of the FASB, and regulation of auditors. Mr. Taub represented the SEC before accounting standard-setters, the U.S. Congress, and many other bodies. He also chaired the accounting committee of the International Organization of Securities Commissions. Mr. Taub spent three years in Arthur Andersen's Professional Standards Group, consulting with clients and developing interpretive guidance for Andersen on a wide variety of accounting and reporting issues. Before that, he was an auditor for seven years. Mr. Taub is the author of CCH's *Revenue Recognition Guide* and CCH's *Financial Instruments* guide. He was the primary author of several SEC reports and publications, including several reports to Congress, and wrote a periodic column for *Compliance Week* on financial reporting developments for nine years. Mr. Taub received an economics degree in 1990 from the University of Michigan.

Kristy L. Towry

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Kristy L. Towry is John and Lucy Cook Chair and Professor of Accounting at Emory University's Goizueta Business School. Professor Towry joined the Goizueta Business School faculty in 2002 after receiving her Ph.D. from The University of Texas at Austin. She has extensive experience in managerial accounting and finance, including a number of positions at Exxon and Compaq. Professor Towry's research relates to the use of accounting information for managerial decision making, with a focus on managerial control systems and financial incentives. Her research, based on the experimental method, blends theory from economics, psychology, and other social sciences to provide insights into accounting issues. She has published in *The Accounting Review*, *Contemporary Accounting Research*, *Review of Accounting Studies*, *Proceedings of the National Academy of Sciences*, and other accounting and economics journals.

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Shankar Venkataraman is an associate professor of accounting at Bentley University in Waltham, MA. Before he received his Ph.D. in Accounting from The University of Texas at Austin, he worked for ten years in banking and consulting. His research uses experiments to understand how individuals make decisions using accounting information. He is particularly interested in the impact of financial disclosures and policies on investors' and managers' decision-making processes. His research has been published in *The Accounting Review*, *Journal of Accounting Research*, *Review of Accounting Studies*, *Journal of Accounting and Public Policy*, *Journal of Behavioral and Experimental Finance*, and *Accounting Horizons*.

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SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *Accounting Horizons* for the period from 2017 to 2021.

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)
2021	125	167	131	423	314	109
2020	84	210	358	652	527	125
2019	73	222	110	405	321	84
2018	74	174	118	366	293	73
2017	56	197	103	356	282	74

- (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 2017 to 2021.

TABLE 2
Annual Outcome Summary—By Calendar Year Cohort

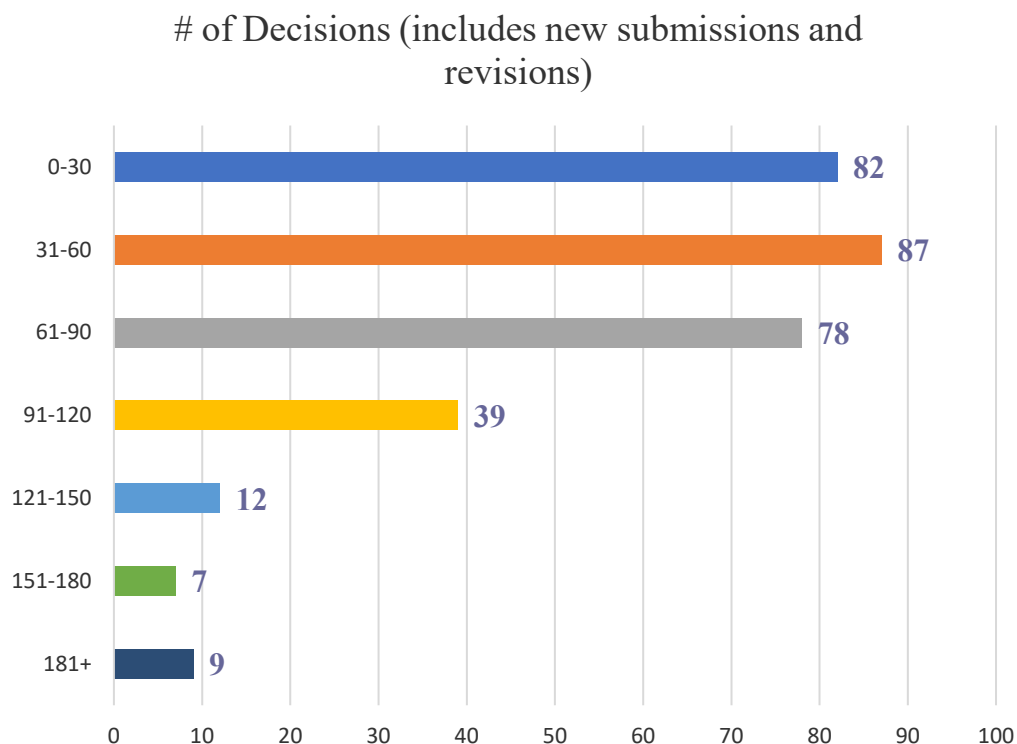
Year	New Submissions Received (a)	Number of Rejections (b)	Percentage of Rejections (c) = b/(a)	Number of Papers in Process (d)	Percentage in Process (e) = (d)/(a)	Number of Acceptances (f)	Percentage of Acceptances (g) = (f)/(a)
2021	167	116	69%	41	25%	10	6%
2020	210	154	73%	22	10%	34	16%
2019	222	169	76%	7	3%	46	21%
2018	174	133	76%	2	1%	39	22%
2017	191	147	77%	2	1%	42	22%

- (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 314 submissions that were evaluated in 2021, the mean turn time was 64 days. Median turn time was 59 days.

EXHIBIT 1

Turnaround Times for Decisions Made in the Year Ended December 31, 2021



AAA DIGITAL LIBRARY and CONTENT AGGREGATOR DOWNLOAD DATA

The American Accounting Association Digital Library includes 17 journals that represent all areas of accounting. Table 3 shows the total usage data for each journal in 2021 across all distribution channels including: AAA Digital Library and the content aggregators (EBSCO, JSTOR, and ProQuest).

TABLE 3
2021 AAA Digital Library and Content Aggregators Downloads

Journals	Downloads
<i>The Accounting Review</i> *	928,728
<i>Accounting Horizons</i>*	167,994
<i>Auditing: A Journal of Practice & Theory</i>	151,135
<i>Issues in Accounting Education</i> *	105,672
<i>Journal of Management Accounting Research</i>	88,356
<i>Current Issues in Auditing</i>	83,576
<i>Journal of Information Systems</i>	82,116
<i>Journal of Emerging Technologies in Accounting</i>	74,326
<i>Accounting Historians Journal</i>	42,491
<i>Behavioral Research in Accounting</i>	34,980
<i>The Journal of the American Taxation Association</i>	25,166
<i>Journal of International Accounting Research</i>	22,688
<i>Journal of Governmental & Nonprofit Accounting</i>	16,152
<i>Accounting and the Public Interest</i>	11,700
<i>Journal of Forensic Accounting Research</i>	6,752
<i>Journal of Financial Reporting</i>	5,082
<i>The ATA Journal of Legal Tax Research</i>	3,524

* Association-wide journal

Other Important Statistics

1. *Accounting Horizons* is ranked #46 of 163 Accounting (Business, Management, and Accounting: Accounting) journals (CiteScore, Elsevier, 2021).
2. Percentage of international authors: 34%
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, 2021), presents citation counts from Elsevier's new CiteScore, compares impact factors from the Social Science Citation Index (Clarivate Analytics, 2021), 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 2018 to 2021 (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: 2018–2021

Source Title	SNIP				SJR			
	2021	2020	2019	2018	2021	2020	2019	2018
<i>Accounting Horizons</i>	1.700	1.566	1.296	1.313	1.454	1.302	1.170	1.131
AAA Peers								
<i>Accounting and the Public Interest</i>	0.318	0.676	0.589	0.182	0.212	0.258	0.299	0.254
<i>Accounting Historians Journal</i>	0.525	0.815	1.298	0.708	0.143	0.367	0.328	0.237
<i>Accounting Horizons</i>	1.700	1.566	1.296	1.313	1.454	1.302	1.170	1.131
<i>Auditing: A Journal of Practice & Theory</i>	1.929	1.930	1.706	2.017	1.777	1.907	1.822	2.417
<i>Behavioral Research in Accounting</i>	1.414	1.130	1.058	1.123	1.238	1.311	0.818	0.557
<i>Current Issues in Auditing</i>	0.707	0.581	0.489	0.189	0.473	0.274	0.515	0.247
<i>Issues in Accounting Education</i>	0.665	0.794	0.811	0.472	0.483	0.415	0.410	0.423
<i>Journal of the American Taxation Association</i>	1.456	1.122	1.416	0.627	2.271	2.756	1.468	0.850
<i>Journal of Emerging Technologies in Accounting</i>	1.335	1.648	0.879	0.859	0.946	0.756	0.490	0.372
<i>Journal of Information Systems</i>	1.112	1.654	1.671	1.187	1.183	0.859	0.780	0.752
<i>Journal of International Accounting Research</i>	0.526	0.860	0.832	0.876	0.371	0.399	0.397	0.493
<i>Journal of Management Accounting Research</i>	0.970	1.247	1.269	0.973	0.768	1.307	1.106	0.648
<i>The Accounting Review</i>	3.662	3.503	3.729	2.968	4.674	5.678	5.446	5.240
<i>The ATA Journal of Legal Tax Research</i>	0.126	0.000	0.000	0.000	0.102	0.102	0.102	0.101
Accounting and Finance Peers								
<i>Accounting, Auditing & Accountability Journal</i>	1.980	1.874	1.879	1.563	1.465	1.741	1.459	1.456
<i>Accounting & Finance</i>	1.388	1.282	1.360	0.932	0.669	0.645	0.430	0.445
<i>Accounting, Organizations and Society</i>	2.505	2.421	2.393	1.963	2.204	2.617	1.924	2.036
<i>British Accounting Review</i>	2.525	2.039	1.934	1.808	1.316	1.223	1.103	1.118
<i>Contemporary Accounting Research</i>	2.621	2.143	2.274	1.854	3.017	2.769	2.207	2.895
<i>European Accounting Review</i>	1.833	1.571	1.575	1.759	1.112	1.016	0.973	1.505
<i>Journal of Accounting & Economics</i>	4.497	3.209	3.477	2.840	7.346	6.607	5.821	6.606
<i>Journal of Accounting and Public Policy</i>	2.037	1.568	1.948	1.692	1.095	1.264	1.125	1.481
<i>Journal of Accounting Research</i>	3.833	3.242	4.225	3.488	5.992	6.767	6.996	10.151
<i>Journal of Financial Economics</i>	5.915	5.101	5.285	4.942	10.418	11.673	11.999	13.636
<i>Management Accounting Research</i>	1.777	1.586	2.768	2.497	1.068	1.358	1.975	2.166
<i>Review of Accounting Studies</i>	3.343	2.667	2.464	1.902	3.998	4.418	3.473	3.379

Source: SCOPUS database, <http://www.scopus.com/sources>, Elsevier, 2021.

CiteScore

In 2016, CiteScore was added to the Scopus metrics. CiteScore measures the citations on articles published in the previous three 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 CiteScore rank & trend Scopus content coverage

i Improved CiteScore methodology

CiteScore 2021 counts the citations received in 2018-2021 to articles, papers published in 2018-2021, and divides this by the number of published papers.

CiteScore **2021** ▼

3.4 = $\frac{482 \text{ Citations 2018 - 2021}}{142 \text{ Documents 2018 - 2021}}$

Calculated on 05 May, 2022

CiteScore **3.1** = $\frac{482}{157}$

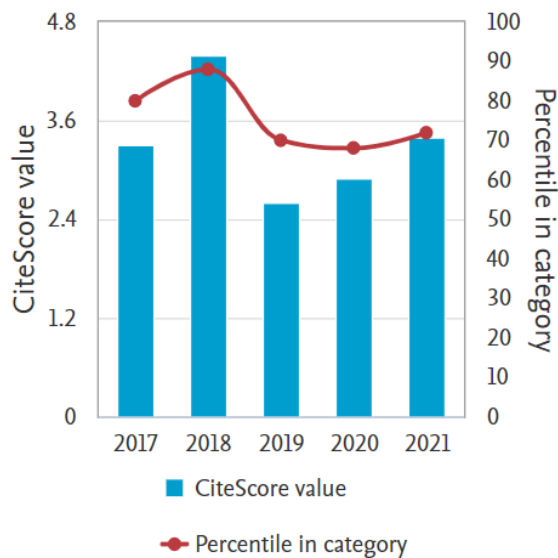
Last updated on 05 May, 2022

CiteScore rank 2021 [📄](#)

Category	Rank	Percentile
Business, Management and Accounting	#46/163	72nd
Accounting		

Accounting

CiteScore trend



Source: CiteScore, Elsevier, 2021

Journal	CiteScore, 2021	
	2021 Citations/2018-2021 docs	
<i>Accounting Historians Journal</i>	1.50	53 cites/35 docs
<i>Accounting Horizons</i>	3.40	482 cites/142 docs
<i>Accounting and the Public Interest</i>	0.80	18 cites/23 docs
<i>Accounting Review, The</i>	6.60	2,227 cites/340 docs
<i>ATA Journal of Legal Tax Research</i>	0.00	0 cites/18 docs
<i>Auditing: A Journal of Practice & Theory</i>	4.40	615 cites/140 docs
<i>Behavioral Research in Accounting</i>	3.30	175 cites/53 docs
<i>Current Issues in Auditing</i>	1.30	69 cites/53 docs
<i>Issues in Accounting Education</i>	1.30	108 cites/83 docs
<i>Journal of the American Taxation Association</i>	2.70	116 cites/43 docs
<i>Journal of Emerging Technologies in Accounting</i>	3.20	302 cites/93 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>	2.80	301 cites/106 docs
<i>Journal of International Accounting Research</i>	1.80	132 cites/75 docs
<i>Journal of Management Accounting Research</i>	2.90	356 cites/112 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*, 2021).

Journal	2021 IF	2020 IF	2019 IF
<i>Accounting Horizons</i>	2.162	1.576	1.377
<i>Auditing: A Journal of Practice & Theory</i>	2.864	2.108	2.642
<i>The Accounting Review</i>	4.301	3.993	4.562
Accounting Peers			
<i>Accounting, Auditing, and Accountability</i>	4.117	3.497	2.537
<i>Accounting, Organizations and Society</i>	4.000	3.358	3.147
<i>Contemporary Accounting Research</i>	3.543	2.026	2.261
<i>Journal of Accounting & Economics</i>	5.817	3.723	3.753
<i>Journal of Accounting Research</i>	4.364	3.773	4.891
<i>Management Accounting Research</i>	3.688	3.054	4.044
<i>Review of Accounting Studies</i>	3.419	2.600	2.108

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 five-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

Journal	ABDC 2019	ABS 2021	EJL 2020	HCERES 2020	VHB 2015
<i>Accounting Horizons</i> †	A	3	S	B	B
Accounting Peers					
<i>Accounting & Finance</i>	A	2	S	B	C
<i>Accounting and the Public Interest</i> †	B	2			C
<i>Accounting Historians Journal</i> †	B	2		B	C
<i>Accounting Horizons</i> †	A	3	S	B	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>Journal of Management Accounting Research</i> †	A*	2	S	B	B
<i>Management Accounting Research</i>	A*	2	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.

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 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.

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 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

* 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.