

Current Issues in Auditing

A Publication of the Auditing Section of
the American Accounting Association



**American
Accounting
Association**
Auditing

Information Packet Current Issues

in Auditing

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INTRODUCTION

Current Issues in Auditing is published by the Auditing Section of the American Accounting Association. To promote timely, widespread dissemination of ideas to the academic and practice communities, this online-only journal is open access.

Current Issues in Auditing is devoted to advancing the dialogue between academics and practitioners on current issues facing the auditing practice community (e.g., new opportunities and challenges, emerging areas, global developments, effects of new regulations or pronouncements, and effects of technological or market developments on audit processes). We define “auditing practice” broadly to include practice-related issues in external auditing, internal auditing, government auditing, IT auditing, assurance services, and related fields.

The journal seeks short, well-written papers from academics, practitioners, and regulators addressing timely issues facing the auditing practice community. Authors should strive to produce papers that are broadly understandable by the practice community and contain a substantive, relevant message for those interested in auditing practice. Submissions may include short, practice-oriented cases for classroom use or practitioner training. Author teams that include both academics and practitioners are strongly encouraged to submit papers.

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Dr. Dickins is a Professor at East Carolina University where she teaches courses in Auditing and Corporate Governance and Accounting Ethics. She is also a member of the Board of Directors of Watsco Inc. (Ticker: WSO; audit committee and compensation committee chair) and NV5 Global, Inc. (Ticker: NVEE; audit committee member and compensation committee chair) and has served on the board of directors and audit committees of three other publicly traded companies. From 1983 to 2002, Dr. Dickins was with Arthur Andersen where she served most recently as partner-in-charge of the South Florida Audit Practice. As an academic researcher, Dr. Dickins' investigations of auditing, governance, and regulatory matters have been published in various academic, pedagogical, and practitioner journals including *Auditing: A Journal of Practice & Theory*, *Journal of Business Ethics*, *Issues in Accounting Education*, and the *CPA Journal*.

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SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *Current Issues in Accounting* 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	4	31	32	67	66	1
2020	11	40	28	79	75	4
2019	2	42	30	74	63	11
2018	4	34	30	68	66	2
2017	0	22	12	34	30	4

- (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 2019 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	31	15	48%	4	13%	12	30%
2020	40	25	63%	0	0%	15	38%
2019	42	18	43%	0	0%	24	57%

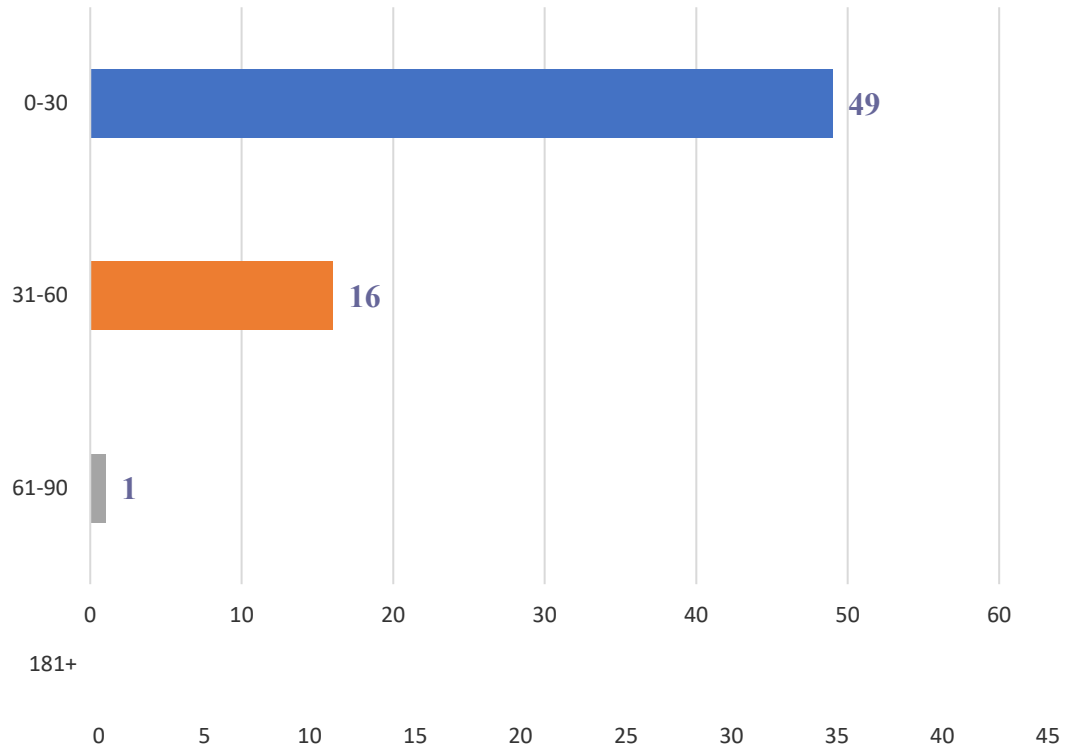
- (a) Number of submitted manuscripts from that year's cohort.
 (b) Number of rejected manuscripts from that year's cohort.
 (c) Percent of rejected manuscripts from that year's cohort.
 (d) Number of manuscripts still being evaluated (no report yet, revise, resubmit).
 (e) Percent of manuscripts from 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 66 submissions that were evaluated in 2021, the mean turn time was 20 days. Median turn time was 22 days.

EXHIBIT 1

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

of Decisions (includes new submissions and revisions)



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 2021 usage data, which becomes the new reference point for trends going forward.

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. *Current Issues in Auditing* is ranked #112 of 163 Accounting (Business, Management, and Accounting: Accounting) journals ([CiteScore, Elsevier, 2021](#)).
2. Percentage of international authors: 16%.
3. View the Most Read and Most Cited papers for *CIIA* on the AAA's [Digital Library](#).

CITATION INDICES

This section provides data on rankings drawn from Scopus (Elsevier, 2021), presents citation counts from Elsevier’s CiteScore, and includes international journal listings and ratings from the most recent data available.

Scopus Rankings

An important measure of the quality of a journal is to understand how its intellectual contributions are valued by measuring the extent of citations made to papers published in that journal. Elsevier’s Scopus database of abstracts and 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>Current Issues in Auditing</i>	0.707	0.581	0.489	0.189	0.473	0.274	0.515	0.247
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				0.102			
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

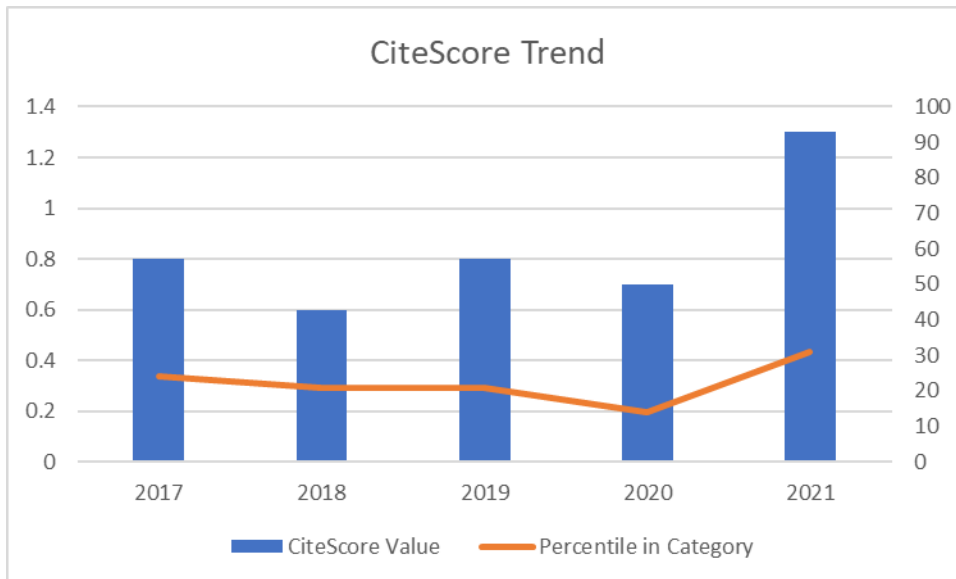
Source: SCOPUS database, <http://www.scopus.com/sources>, Elsevier, 2021.

CiteScore

CiteScore measures the citations on articles published in the previous 3 years. All article types are counted. Scopus metrics now include Source Normalized Impact per Paper (SNIP), SCImago Journal Rank (SJR), and citation and document counts and percentage cited (CiteScore). Another way of looking at this is SNIP is article impact, SJR is the journal impact, and CiteScore is a view of the journal's citation analysis. The following images show the CiteScore trends for *CMAA*, and the CiteScore table lists the CiteScore for each journal in the AAA collection indexed in Scopus.

CiteScore rank 2021

Category	Rank	Percentile	
Business, Management and Accounting	#112/163	31st	□



Source: CiteScore, Elsevier, 2021. Available at: <https://www.scopus.com/sourceid/19900193667#tabs=0>

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>	3.2	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/122 docs

POSITIONING IN INTERNATIONAL RANKINGS

Current Issues in Auditing 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 *CIIA's* position on selected rankings, along with those of peers in accounting. Detailed explanations of the selected rankings follow.

Current Issues in Auditing ranks as B on the widely followed Australian Business Deans Council (ABDC) journal list.

TABLE 5

Journal	ABDC 2019	ABS 2021	EJL 2020	HCERES 2020	VHB 2015
<i>Current Issues in Auditing</i> †	B	2			
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>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 recognized 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 rigor 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 recognized, 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.