

**Journal of Emerging Technologies
in Accounting**

A Publication of the Strategic and
Emerging Technologies Section of the
American Accounting Association



**American
Accounting
Association**

Strategic and Emerging
Technologies

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INTRODUCTION

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

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

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

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

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Dr. Michael Alles is a Professor at the Department of Accounting and Information Systems at Rutgers Business School. Prior to Rutgers, he taught at The University of Texas at Austin, New York University, and Southern Methodist University. His specialties are the design of strategic control systems, continuous auditing, management accounting, and corporate governance. He is widely published in all these areas. Dr. Alles holds a Ph.D. from Stanford Business School and a First Class Honors in Economics from the Australian National University. He has served on the executive committee of the Management Accounting Section of the American Accounting Association and he organizes the World Continuous Auditing and Reporting Conference held each year in Newark.

Deniz Appelbaum, M.B.A., Ph.D.

Montclair State University, Feliciano School of Business, Montclair, NJ, USA

Dr. Deniz Appelbaum, Chair and Assistant Professor of the Department of Accounting and Finance at the Feliciano School of Business of Montclair State University, enriches her academic pursuits with a practical view, after 20 years of experience in operations, credit, and business development in the corporate world. Dr. Appelbaum has published over 25 manuscripts in *Accounting Horizons*, *Journal of Emerging Technologies in Accounting*, *Auditing: Journal of Practice & Theory*, *Journal of Information Systems*, and in other academic and practitioner journals, based on her research regarding analytics, Big Data, blockchain, and automation in financial auditing, municipal reporting, and fraud detection. Dr. Appelbaum has conducted research with varied entities such as Procter & Gamble, Dunn & Bradstreet, AICPA, GASB, the Volcker Alliance, the Asian Development Bank, and KPMG. Dr. Appelbaum emphasizes the use of data analytics and appropriate software tools in the classroom to prepare accounting and auditing students for the technically advanced modern business environment. The accounting and auditing professions are currently undergoing huge disruptions due to technical innovations, and Dr. Appelbaum is devoted to preparing her students to for these changes.

J. Efrim Boritz, Ph.D.

University of Waterloo, School of Accounting and Finance, Waterloo, ON, Canada

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

Helen Brown-Liburd

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Helen 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 & 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 over 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.

Joshua G. Coyne, Ph.D., CISA

Texas Tech University, Fogelman College, School of Accountancy, Memphis, TN, USA

Professor Coyne is a Visiting Assistant Professor at Texas Tech University, a Certified Information Systems Auditor, and a Linux Foundation Certified Systems Administrator. He has a professional background in IT and a Ph.D. in business administration from The University of North Carolina at Chapel Hill. His publications in *European Journal of Information Systems*, *European Accounting Review*, *Journal of Information Systems*, *Journal of Business Finance*

& Accounting, *International Journal of Accounting and Information Management*, *Journal of Financial Reporting*, *Accounting and Finance*, and *Journal of Emerging Technologies in Accounting* investigate questions into the uses of accounting information and the application of emerging technologies to business and accounting. In addition to his editorial role at *JETA*, he serves on the editorial board of the *Journal of Organizational Computing and Electronic Commerce*.

Jun Dai

Southwestern University of Finance and Economics, College of Business, Houghton, MI, USA

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

Ingrid E. Fisher, Ph.D.

University of Albany, SUNY, School of Business, Department of Accounting and Law, Albany, NY, USA

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

Graham Gal, Ph.D.

University of Massachusetts Amherst, Isenberg School of Management, Department of Accounting, Amherst, MA, USA

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

Glen L. Gray, Ph.D.

California State University, Northridge, Department of Accounting and Information Systems, Northridge, CA, USA

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

Alexander Kogan, Ph.D.

Rutgers, The State University of New Jersey, Department of Accounting and Information Systems, Newark, NJ, USA

Professor Kogan is currently Professor of accounting information systems at Rutgers Business School. His research covers a range of topics from the development of fundamental aspects of established technologies such as knowledge-based systems, to the prospects, problems, and applications of emerging technologies, such as continuous auditing, audit analytics, and electronic commerce. His articles have appeared in *Artificial Intelligence*, *IEEE Transactions on Knowledge and Data Engineering*, *Decision Support Systems*, *Journal of Information Systems*, *Theoretical Computer Science*, *Information Processing Letters*, *Annals of Mathematics and Artificial Intelligence*, *Mathematical Programming*, *Discrete Applied Mathematics*, *SIAM Journal on Discrete Mathematics*, *Auditing: A Journal of Practice & Theory*, *Accounting Horizons*, *International Journal of Accounting Information Systems*, *International Journal of Digital Accounting Research*, *Journal of Emerging Technologies in Accounting*, among others. Professor Kogan is a past president of the Strategic Emerging Technologies Section of the American Accounting Association and a member of RUTCOR (Rutgers University's Center for Operations Research). He is also the incoming senior co-editor of *Journal of Information Systems*. He is the past editor and a current associate editor of *Journal of Emerging Technologies in Accounting*, and a member of the editorial boards of *Annals of Mathematics and Artificial Intelligence* and *International Journal of Digital Accounting Research*.

Qi Liu, Ph.D.

Sienna University of Rhode Island, College of Business Administration, Kingston, RI, USA

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

Kevin Moffitt

Rutgers, The State University of New Jersey, New Brunswick, Department of Accounting and Information Systems, Piscataway, NJ, USA

Kevin Moffitt is an Associate Professor in the Accounting and Information Systems Department in the Rutgers Business School. He specializes in text mining applications for accounting-related research. His 2011 paper in *Decision Support Systems*, "Identification of Fraudulent Financial Statements Using Linguistic Credibility Analysis" was one of the first articles to use text mining to detect fraud. Subsequent text mining articles reported on detecting deception in CEO interviews, automatic topic identification in journal articles, the urgency in SEC comment letters, and even deception in 911 emergency calls. Dr. Moffitt is well-known in the field of Accounting Information Systems for building his own tools for linguistic analysis and devising novel methods for capturing research constructs from text.

Robert Nehmer

Oakland University, School of Business Administration, Rochester, MI, USA

Robert A. Nehmer is a Professor at the School of Business Administration of Oakland University in southeast Michigan. Dr. Nehmer's research interests include formal systems, risk implications for governance and internal controls, XBRL, text analytics, and ontologies. He has numerous publications and presentations in his areas of research. He has published in journals including *Annals of Operations Research*, *Journal of Information Systems*, *International Journal of Accounting Information Systems*, *Journal of Emerging Technologies in Accounting*, and *International Journal of the Mathematics of Operational Research*. He teaches courses in assurance, risk management, and accounting information systems to graduate and undergraduate students. He is an active member of the American Accounting Association, the Information Systems Audit and Control Association, the Object Management Group, and XBRL-US.

Won Gyun No, Ph.D.

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Dr. No is an Associate Professor of Accounting Information Systems at Rutgers Business School (RBS). His research interest includes investigating areas of cybersecurity, XBRL, data analytics, blockchain, and ESG. His work has been published in several journals, including *Accounting Horizon*, *Auditing: A Journal of Practice & Theory*, *International Journal of Accounting Information Systems*, *Journal of Information Systems*, and *Journal of Management Information Systems*.

Andrea Rozario

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Andrea Rozario is an Assistant Professor in the Department of Accountancy at the University of Illinois at Urbana-Champaign. Andrea's research focuses on the effects of technology on accounting and auditing outcomes, and the application of technologies to accounting and auditing to improve efficiency and effectiveness. She received her Ph.D. in Accounting Information Systems from Rutgers, The State University of New Jersey. She is a licensed CPA in the state of New Jersey and has professional experience as an audit associate at PwC and as a senior financial analyst at Quest Diagnostics. She has led many research projects that focus on technology implementation with large- and medium-size public accounting firms. Dr. Rozario's work has been published in *Auditing: A Journal of Practice & Theory*, *Accounting Horizons*, *Government Information Quarterly*, among others. Her teaching experience includes Financial Accounting and Auditing. She has also designed and instructed lectures on audit data analytics, RPA, blockchain, and smart contracts for the Public Company Accounting Oversight Board (PCAOB), the American Institute of Certified Public Accountants (AICPA), and Deloitte Spain.

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Alexander J. Sannella is a Professor of Accounting and Information Systems at the Rutgers Business School. He received his Ph.D. in Accounting and Finance from New York University. Previously, Dr. Sannella served on the faculty of New York University as an Instructor of Accounting at the Stern School of Business and as an Associate Professor of Accounting at Iona College's LaPenta School of Business. He has public accounting experience as an auditor for PricewaterhouseCoopers, and KPMG. Dr. Sannella was also an independent consultant at major investment and commercial banks. He is the author of many scholarly journal articles, which research financial accounting and accounting education, and three books. His most recent book is *Intermediate Accounting*, Pearson Education.

Rajendra P. Srivastava

The University of Kansas, School of Business, Lawrence, KS, USA

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

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Dr. Ting Sun is an Assistant Professor of Accounting and Information Systems at the School of Business, The College of New Jersey. She holds a Ph.D. in accounting information systems from Rutgers, The State University of New Jersey, and a Ph.D. in accounting from the Southwestern University of Finance and Economics. Dr. Sun is interested in the applications of Artificial Intelligence in accounting and auditing, financial reporting quality, machine learning, and data analytics. Her publications have appeared in the *Review of Accounting Studies*, *Accounting Horizons*, *CPA Journal*, *Journal of Emerging Technologies in Accounting*, *Intelligent Systems in Accounting, Finance & Management*, *Managerial Auditing Journal*, and many other prestigious journals. Dr. Sun is an editor for the *Journal of Emerging Technologies in Accounting* and a reviewer for *The Accounting Review*, *European Accounting Review*, *International Journal of Accounting Information Systems*, *Journal of Information Systems*, and many other academic journals.

Qingliang Tang

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Professor Tang is a Senior Lecturer in Accounting at Western Sydney University. Prior to this role, he served as a Lecturer at the University of New England and the University of Sydney. A particular area of focus for Professor Tang is carbon accounting—he has authored articles on the topic for the *Australian Journal of Management, Accounting and Finance, British Accounting Review, Australasian Journal of Environmental Management*, and *European Accounting Review*, among others. He earned his Ph.D. from the University of Glasgow.

Tawei Wang, Ph.D.

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Dr. Wang, Associate Professor and Driehaus Fellow, received his Ph.D. in Management Information Systems from Krannert Graduate School of Management, Purdue University in 2009. His research interests are information security management and IT management. He has published more than 40 articles in several leading journals, including *Accounting Horizons, Decision Support Systems, European Journal of Information Systems, Information and Management, Information Systems Journal, Information Systems Research, International Journal of Accounting Information Systems, Journal of Accounting and Public Policy, Journal of Banking and Finance, Journal of Information Systems*, among others. He mainly teaches analytics and is listed on Fulbright Specialist Roster for developing analytics curriculum for accounting programs. He has been engaging with professionals through various activities, such as the KPMG James Marwick Professor in Residence, a speaker at a chief audit executive roundtable and a panelist at Federal Reserve Bank's cyber risk workshop.

David A. Wood, Ph.D.

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

David A. Wood is passionate about understanding new technologies and implementing them into the curriculum of Brigham Young University, where he works as an Associate Professor and as the Andersen Fellow. 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 nearly 100 articles in respected academic and practitioner journals, monographs, books, and cases. His research has won multiple accounting and ethics best paper awards. David is the editor at three journals and on the editorial board for six journals.

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SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *Journal of Emerging Technologies in Accounting* for the period from 2016 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	69	49	80	198	121	77
2020**	8	94	113	215	146	69
2019*	11	52	42	105	97	8
2018	20	22	38	80	69	11
2017	17	33	37	87	67	20
2016	20	27	57	104	87	17

- (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 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	49	17	35%	21	43%	11	22%
2020**	94	35	37%	5	5%	54	57%
2019*	52	13	25%	0	0%	39	75%
2018	22	8	36%	0	0%	14	64%
2017	33	9	27%	0	0%	24	73%
2016	27	6	22%	0	0%	21	78%

- (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.

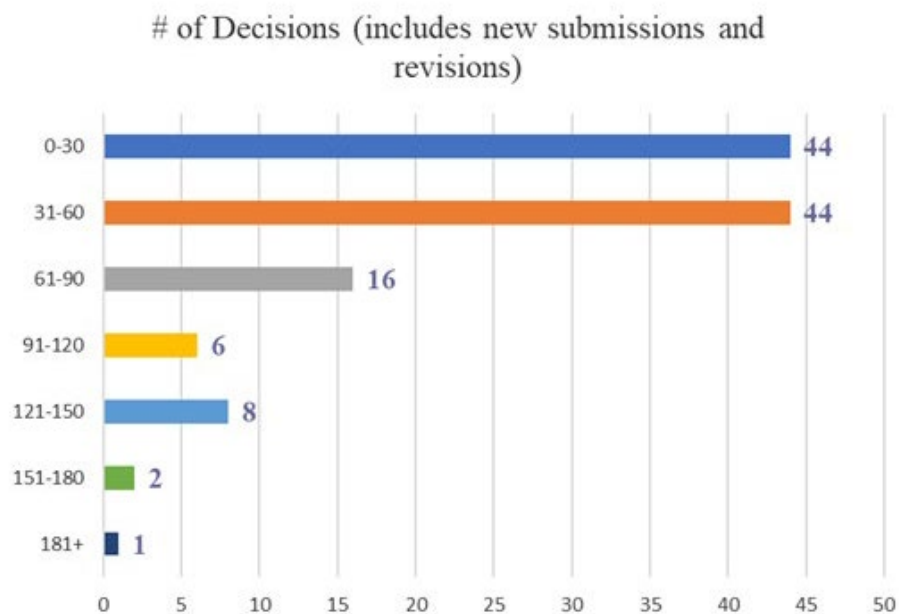
** Includes conference papers (4: all accepted)

* Includes conference papers (4: all accepted)

Of the 121 submissions that were evaluated in 2021, the mean turn time was 48 days. Median turn time was 39 days. This does not include conference papers.

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 publishes 17 journals in the areas of accounting research, education, practice, and public interest. This page normally contains consolidated usage data for each of the AAA journals for the prior year. It will be updated in a new release of the Journal Information Packets when the data is available.

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. *Journal of Emerging Technologies in Accounting* is ranked #51 of 163 Accounting (Business, Management, and Accounting: Accounting) journals ([CiteScore, Elsevier, 2021](#)).
2. Percentage of international authors: 14%
3. View the Most Read and Most Cited papers for *JETA* 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>Journal of Emerging Technologies in Accounting</i>	1.335	1.648	0.879	0.859	0.946	0.756	0.490	0.372
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.

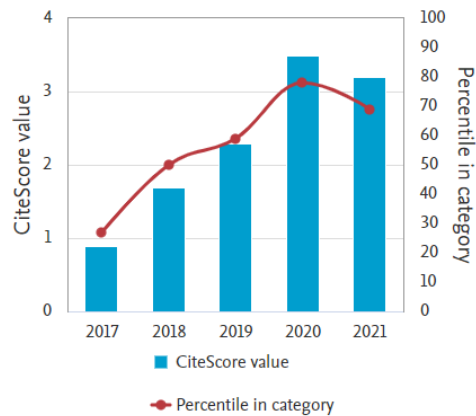
CiteScore

In 2016, CiteScore was added to the Scopus metrics. CiteScore measures the citations on articles published in the previous 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 *JETA*, and the CiteScore table lists the CiteScore for every AAA journal indexed in Scopus.

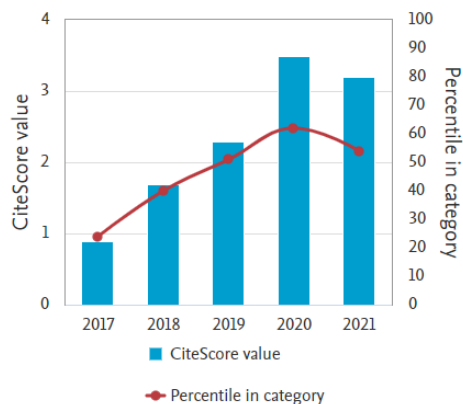
CiteScore rank 2021 [🔗](#)

Category	Rank	Percentile
Business, Management and Accounting	#51/163	69th
Accounting		
Computer Science		
Computer Science Applications	#340/747	54th

Accounting CiteScore trend



Computer Science Applications 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

POSITIONING IN INTERNATIONAL RANKINGS

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

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

TABLE 5

Journal	ABDC 2019	ABS 2021	EJL 2020	HCERES 2020	VHB 2015
<i>Journal of Emerging Technologies in Accounting</i> [†]	B	1			
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 practitioneroriented articles are published in 2-rated journals.
1	These journals, in general, publish research of a recognised, but more modest standard in their field. A 1 rating is a useful indicator in that it indicates the journal meets normal scholarly standards, including a general expectation of peer review. Papers are in many instances refereed relatively lightly according to accepted conventions. Few journals in this category carry a citation impact factor.

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

Rank	Interpretation
P+	Top journals among P
P	Best journals in the field
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 69th edition was published in July 2022.