

Journal of Information Systems

A Publication of the Accounting
Information Systems Section of the
American Accounting Association



**American
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Information Packet

INTRODUCTION

The *Journal of Information Systems (JIS)* is the academic journal of the Accounting Information Systems (AIS) Section of the American Accounting Association (AAA). *JIS*, which first published in 1987, publishes high-quality, leading-edge research that advances AIS knowledge. The vital importance of information technology in all aspects of business and government, broadly, and accounting and auditing, narrowly, has significantly heightened the need for the research published in *JIS*. This packet provides key background information and performance metrics on *JIS*. The information packet meets the needs of deans and other senior academics when considering the role of *JIS* in a portfolio of academic publication, as well as section members, Ph.D. students, their advisors, and other researchers when considering *JIS* as an outlet for their research.

All papers in *JIS* contribute to AIS, or to accounting or auditing research with an AIS component. This contribution may be direct, by working with settings in AIS, accounting, or auditing. Equally important, the contribution of a paper may be indirect, by bringing to AIS, accounting, and auditing the benefits and implications of research in management information systems, management science, computer science, psychology, sociology, or other business fields.

Because of its sustained editorial focus over three decades, *JIS* has played and continues to play a vital and unique role within the academic community. *JIS* explicitly considers the crucial interaction of accounting and auditing with information technology. *JIS* engages with a wide range of important research questions that journals in accounting, auditing, management information systems (MIS), computer science, or other cognate literatures do not often address.

The *Journal of Information Systems* publishes four categories of papers:

- **Research:**

Research papers in *JIS* meet the normal tenets of scientific research. *JIS* welcomes a wide range of research methods including analytic, archival, design science, experiment, field or case study, and survey/questionnaire.

- **Practice:**

Practice papers seek to inform the research community about developments that arise in the world of practice.

- **Knowledge Resources:**

The knowledge resources in *JIS* bring to the academic community's attention important sources of knowledge from books, journals, and the internet.

- **Commentary:**

JIS encourages the interchange of ideas that move the AIS discipline forward. Commentaries may have either an academic or practice focus and discuss AIS issues about which the author(s) are passionate.

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Dr. Boritz is the founding Director of the University of Waterloo Centre for Information Integrity and Information Systems Assurance. He has developed and taught courses in the areas of assurance, information systems, professional judgment and e-business. He is the author or co-author of numerous books, monographs, book chapters, and articles in academic and professional journals. His research involves investigating areas of professional practice in external and internal auditing that rely on exercising professional judgment, particularly in the context of information systems. It aims at identifying factors that affect judgment processes and systematic determinants of judgment quality. He is particularly interested in judgment enhancement through improvements in the quality of the information and models used by professionals. He has served as president of the Canadian Academic Accounting Association and has received all three of its major awards: the L.S. Rosen Outstanding Educator Award (2006), the George Baxter Distinguished Service Award (2009), and the Haim Falk Award for Distinguished Contribution to Accounting Thought (2018). He has served on editorial boards, task forces, and committees of the AAA, AICPA, CPA Canada, ICPAO, IIA and ISACA, both the Accounting and Auditing Standards Boards of Canada, the Accounting Standards Oversight Council of Canada, and the Council of the Institute of Chartered Accountants of Ontario, from which he received its highest award, the Award of Outstanding Merit (1999). In 2010, he received the CICA's Bill Swirsky Innovation Leadership Award, and in 2012, he received the Queen Elizabeth II Diamond Jubilee Medal for his contribution to the development of accounting and auditing standards. He currently serves on several editorial boards and is a member of CPA Canada's Assurance Innovation Committee and AICPA's task forces on Trust Services, Information Integrity, and Cybersecurity.

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Theo's research focus is on financial performance and competitive implications of IT-enabled business strategies and emerging technologies. His research has been published in *The Accounting Review*, *Journal of Management Information Systems*, *Communications of the ACM*, *Journal of Information Systems*, *Information & Management*, *Journal of Strategic Information Systems*, and *International Journal of Accounting Information Systems*. He has developed and delivered national and international training workshops on data analytics and emerging technologies for accounting professors and professionals. He is a member of the CPA Canada–Audit Data Analytics committee. He is guest editor for a special issue on Blockchain and associate editor for the *International Journal of Accounting Information Systems*. Theo is an incoming senior editor for the *Journal of Information Systems*.

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Dr. Cram graduated from Queen's University in 2002 and worked as an IT Audit Manager at Deloitte before completing his M.Sc. (2009) and Ph.D. (2013). He is also a Certified Information Systems Auditor (CISA) and Certified Information Systems Security Professional (CISSP). Prior to joining the University of Waterloo, Dr. Cram was on the faculty of Bentley University from 2013–2019. He teaches accounting information systems classes at the University of Waterloo. His research focuses on how information systems control initiatives—primarily associated with cybersecurity and systems development—can contribute to improving the performance of organizational processes. His work has been published in a variety of outlets, including the *Information Systems Journal*, *European Journal of Information Systems*, *MIS Quarterly*, *Journal of the Association for Information Systems*, *Information & Management*, *Information Systems Research*, and *Journal of Information Systems*. He also serves as associate editor at the *Information Systems Journal*.

Mohamed Z. Elbashir, Ph.D., CA

Qatar University, Associate Professor of Accounting, Department of Accounting and Information Systems, Doha, Qatar

Dr. Elbashir holds a Ph.D. in accounting and information systems from The University of Melbourne (2007). He had worked at various universities, including the Australian National University, The University of Queensland, The University of Melbourne, and Sudan University of Science and Technology. His research interests are in the areas of management accounting and accounting information systems with a specific focus on the use of business intelligence and analytics to support management accounting and controls systems in both private and public sector organizations. His publications have appeared in top-tier/international journals, such as *The Accounting Review*, *International Journal of Accounting Information Systems*, *Journal of Information Systems*, *Accounting and Finance*, *Public Money & Management*, *Business Intelligence Systems*, and in the proceedings of international conferences including the Accounting & Finance Association of Australia and New Zealand (AFAANZ), European Accounting Association (EAA) Congress, and American Accounting Association (AAA) Annual Meetings. He received the 2020 Award for the Notable Contribution to AIS literature from the AIS Section of the American Accounting Association. Dr. Elbashir also acts as an *ad hoc* reviewer for international peer-reviewed journals and conferences.

Marc Eulerich, Ph.D., CIA

University Duisburg-Essen, Professor for Internal Auditing at the Mercator School of Management, Department of Internal Audit and Corporate Governance, Essen, Germany

Dr. Eulerich has been a Professor at the University since 2011. The professorship is sponsored by the DIIR, German Institute of Internal Auditors, with an explicit focus on Internal Auditing research and teaching. He is program coordinator for the Internal Auditors Education Partnership-Program and chair of the scientific committee of the German IIA. He has published numerous scientific and practitioner articles and books about Corporate Governance, Internal Auditing and Strategy. His research is published in *Accounting Horizons*, *Journal of Information Systems*, *Accounting History Review*, *Managerial Auditing Journal*, *International Journal of Auditing* and numerous other journals. Dr. Eulerich also supports the German profession of internal auditors with numerous talks and consulting projects to intensify the relationship between theory and practice.

Graham Gal, Ph.D.

University of Massachusetts Amherst, Associate Professor of Business Administration, Department of Accounting, Amherst, MA, USA

Dr. Gal has been a member of the American Accounting Association since 1980. He has served as president of the AIS and SET sections and has served on the AAA council. In addition to serving on the *JIS* editorial board, he is also on the editorial board of *The International Journal of Auditing Technology* and *The Journal of Forensic Accounting Research*. He served as editor for special issues on continuous auditing and continuous reporting for the *Managerial Auditing Journal* and cloud computing and blockchains for the *Journal of Information Systems*. 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. Dr. Gal has been a keynote speaker at the International Conference on Governance, Fraud, Ethics, and Social Responsibility and at MODAV. He has presented his work as a visiting scholar at Chuo University in Tokyo, the University of Sao Paulo, SWUFE in Chengdu, China, Lanzhou University in Lanzhou, China. His work has been published in a number of journals including; *Decision Sciences*, *Expert Systems Review*, *Journal of Information Systems*, *The Information Systems Control Journal*, *Advances in Accounting Information Systems*, *The International Journal of Accounting Information Systems*, *The International Journal of Accounting and Information Management*, *Sustainability Accounting, Management and Policy Journal*, *Accounting*,

Gregory Gerard, Ph.D., CPA

Florida State University, Associate Professor of Accounting, Department of Accounting, Tallahassee, FL

Dr. Gerard earned his Ph.D. at Michigan State University. His primary research interests are conceptual modeling, and the design, use, and audit of enterprise information systems. He has published in scholarly journals such as *Journal of the Association for Information Systems*, *Communications of the Association for Information Systems*, *Journal of Information Systems*, *International Journal of Accounting Information Systems*, *Auditing: A Journal of Practice & Theory*, *Journal of Emerging Technologies in Accounting*, *Review of Accounting and Finance*, and *Issues in Accounting Education*. He was the president of both the Accounting Information Systems Section and the Strategic and Emerging Technologies Section of the American Accounting Association. He was the editor of a special issue of *Issues in Accounting Education* that focused on information technology. He is currently serving as an editor for *Journal of Information Systems* and an associate editor for the *International Journal of Accounting Information Systems*.

Jacob Z. Haislip, Ph.D.

Texas Tech University, Assistant Professor of Accounting, Department of Accounting, Lubbock, TX

Dr. Haislip received his Ph.D. in business administration (accounting emphasis) from the University of Arkansas in 2014. He teaches the undergraduate Accounting Information Systems course. Dr. Haislip's research focuses on corporate governance especially as it relates to information technology. His research is published in *Contemporary Accounting Research*, the *Journal of Information Systems*, and the *International Journal of Accounting Information Systems*.

Louise Hayes, Ph.D., CPA, CA

University of Guelph, Assistant Professor of Accounting, Lang School of Business and Economics, Guelph, Ontario, Canada

Dr. Hayes teaches accounting, audit, and analytics at the undergraduate and master's level. She uses various methods, including machine learning and text analytics, to investigate research questions related to internal control and reporting quality. In addition to publishing in the *International Journal of Accounting Information Systems* and the *Journal of Emerging Technologies in Accounting*, she was the guest editor of a special issue of the *Managerial Auditing Journal* that focused on textual analysis research in professional judgment and decision making, audit and assurance, risk, control, governance, and regulation. She currently serves on the editorial board of *Accounting Perspectives*. She received her doctoral degree in accounting from the University of Waterloo.

Diane Janvrin, Ph.D., CPA, CMA, CIA

Iowa State University, William Varner Professor of Accounting, Department of Accounting, Ames, IA, USA

Dr. Janvrin teaches and researches in the areas of auditing and information systems. She was a member of the academic research team examining audit confirmations organized by the PCAOB and AAA, and a team examining voluntary XBRL filings organized by the AAA. She has published in the *Journal of Information Systems*, *Behavioral Research in Accounting*, *Accounting and the Public Interest*, *Research in Accounting Regulation*, *Information and Management*, *Accounting Horizons*, and *Auditing: A Journal of Practice & Theory*. Dr. Janvrin earned her Ph.D. from The University of Iowa.

Bradley P. Lawson, Ph.D., CPA

Oklahoma State University, Associate Professor of Accounting, Department of Accounting, Stillwater, OK, USA

Dr. Lawson teaches accounting information systems at both the undergraduate and graduate level at OSU and holds the Oscar S. Gellein/Deloitte and Touche Professorship. He has also taught the Introduction to Accounting Research seminar course for OSU's Accounting Ph.D. program and currently serves as the coordinator for the Ph.D. program. His research interests include auditing, accounting information systems, and corporate governance-related topics. Dr. Lawson's research articles have been published in *Contemporary Accounting Research*, *Auditing: A Journal of Practice & Theory*, *Accounting Horizons*, *Accounting and the Public Interest*, *Research in Accounting Regulation*, *Current Issues in Auditing*, and *Journal of Corporate Accounting & Finance*. During his time at OSU, he has earned the Phillips 66 Exceptional Service Award and OSU's Distinguished Early Career Faculty Award. Prior to entering academia, he worked for 10 years as a professional accountant, primarily working in the areas of audit, internal controls, and financial reporting for both public accounting and private firms. Dr. Lawson earned his Ph.D. at Texas A&M University.

Jee-Hae Lim, Ph.D.

University of Hawaii at Manoa, Shidler College Distinguished Professor of Accounting, Department of Accountancy, Honolulu, HI, USA.

Dr. Lim received her Ph.D. in accounting from The University of Kansas. Her research interests focus on the impact of AIS events on financial measures in short- and long-term value creation and pre- and post-realized value. Her research has been published in the *Communications of the ACM*, *Contemporary Accounting Research*, *Information and Management*, *Information Systems Research*, *Journal of Information Systems*, *Journal of Management Information Systems*, *International Journal of Accounting Information Systems*, and others. She is currently an associate editor of *International Journal of Accounting Information Systems* and serves on the editor of *Journal of Information Systems*.

Adi Masli, Ph.D.

The University of Kansas, Associate Professor and Koch Foundation Fellow, School of Business, Lawrence, KS, USA

Dr. Masli joined The University of Kansas (KU) School of Business Accounting academic area in 2011 as an Assistant Professor. In 2017, he received tenure and was promoted to Associate Professor. He received a bachelor's in accounting and information systems from the University of Arkansas in 2005, and a master's in accounting from the University of Arkansas in 2006. He graduated with a Ph.D. in accounting from the University of Arkansas in 2011. Dr. Masli has been a recipient of The Ernst & Young Center for Auditing Research and Advanced Technology (E&Y CARAT) Fellowship and the Koch Fellowship. His teaching interest is in financial accounting. His research interests include the following topics: external auditing and assurance services, the effect of internal auditing in business organizations, the influence of information technology (IT) on business value and financial reporting, top management teams, executive compensation and labor markets. Adi is also special topic editor for *JIS* papers on Literature Review and/or Research Synthesis.

Gary F. Peters, Ph.D.

University of Arkansas, Chair of the Department of Accounting in the Sam M. Walton College of Business, Department of Accounting, Fayetteville, AR, USA

Dr. Peters holds the S. Robson Walton Endowed Professorship of Accounting. He received a Ph.D. in Accounting from the University of Oregon. He joined the University of Arkansas in 2003 and served as the Director of the Master of Accounting Program from 2006–2016. His research and teaching focuses on factors that influence audit risk, accounting disclosure, and corporate governance. His prior research emphasizes the roles of audit committees, external auditors, and internal auditors. His research has been published in the *Journal of Accounting Research*, *The Accounting Review*, and *Contemporary Accounting Research*, *Journal of Information Systems*, and *Auditing: A Journal of Practice & Theory*, as well as cross-discipline studies in journals including *MISQ* and *Journal of Business Ethics*. He teaches a Walton College Accounting Colloquium focusing on Ethics and Corporate Governance within the Accounting Profession. He previously received the 2018 Honors College Distinguished Faculty Award and the 2016 Outstanding All-Around Faculty Member Award from the Walton College.

Robert Pinsker, Ph.D., CPA

Florida Atlantic University, Associate Professor of Accounting, Department of Accounting, Boca Raton, FL, USA

Dr. Pinsker teaches IT Audit, as well as Accounting Information Systems at the undergraduate, master's, and doctoral level. Dr. Pinsker has over 30 peer-reviewed publications and won back-to-back *Behavioral Research in Accounting* Best Paper awards. In addition to his *Behavioral Research in Accounting* publications, he has published in several prestigious journals such as the *Journal of Information Systems*; *International Journal of Accounting Information Systems*; *Journal of Emerging Technologies in Accounting*; *Journal of Accounting and Public Policy*; *Journal of Accounting, Auditing, and Finance*; and *Accounting Horizons*. Dr. Pinsker received his doctoral degree in Accounting from the University of South Florida in 2002.

Antoinette L. Smith, Ph.D.

Florida International University, Worlds Ahead Full Professor and Morrison, Brown, Argiz & Farra (MBAF) Professor, College of Business, Miami, FL

Dr. Smith is the first Black woman to receive full professorship in the School of Accounting at FIU Business. She holds a Ph.D. in Business Philosophy from the University of South Florida, where her focus was on accounting information systems, auditing, and identifying fraudulent behavior. Smith, whose background includes four years as senior auditor and fraud detector at the U.S. Air Force Audit Agency, a 10-year career at NASA Langley Research Center, a 2-month career at the Central Intelligence Agency, and a summer contractor assignment for KPMG, joined FIU Business in 2006 and teaches a Ph.D. seminar, as well as forensic accounting and accounting information

systems. Prior to FIU, she was a Professor at Miami University from 2004–2006. In 2019–2020, she served as the first Black president of the Federation of Schools of Accountancy. In this role, she led the organization in efforts to support and promote high-quality accredited graduate accounting programs. A list of other firsts includes establishing the first accounting bridge summer program at FIU for high school students and the first South Florida behavioral research symposium and being selected into FIU's first Presidential Leadership Program. In 2017, she served as the first Faculty Fellow in FIU's Office to Advance Women, Equity & Diversity (AWED) and was recognized as one of Miami's Top Black Educators of 2017 by Legacy Miami.

Dr. Smith's articles have appeared in the *International Journal of Production Economics*, *Journal of Information Systems*, *The Accounting Review*, *Accounting Horizons*, *Journal of Behavioral Finance*, *Decision Sciences*, and *International Journal of Accounting Information Systems*. Her research has been featured in the *Wall Street Journal*, a first for an accounting information systems professor. She is also a successful entrepreneur as the co-owner of two Florida-based storefronts in alternative health.

Tawei Wang, Ph.D.

DePaul University, Associate Professor and Driehaus Fellow, Department of Accountancy and Management Information, Chicago, IL, USA

Dr. Wang 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.

Bernhard Wieder

University of Technology Sydney, Associate Professor in Accounting and Coordinator of Accounting Information Systems Programs, School of Accounting, Sydney, NSW, Australia

Dr. Wieder joined UTS in October 1998 following a six-year appointment as Lecturer at the Department of Industrial Management, Wirtschaftsuniversität Wien (WU Vienna). His research and supervision activities initially focused on management accounting systems but later expanded into accounting information systems, in particular success factors and performance implications of Enterprise Systems (e.g., ERP systems), BI and Business Analytics solutions and, more recently, accounting implications of blockchain technology. This research has resulted in numerous international publications including the *Information Systems Journal*, *International Journal of Accounting Information Systems*, *Accounting and Finance*, and the *Journal of Enterprise Information Management*. His earlier research in management accounting was published in two books and several book chapters. Bernhard is also editorial board member of several international journals and conferences. Dr. Wieder completed his Master of Business in 1993 and his Doctorate in Economic and Social Sciences in 1998 (WU Vienna). Bernhard has also single-authored two textbooks on financial and management accounting with ERP systems (in particular SAP ERP).

Carla Wilkin, Ph.D., CPA, CA

Monash University, Professor and Head of the Department of Accounting, Department of Accounting, Melbourne, Victoria, Australia

Dr. Wilkin teaches accounting information systems at the undergraduate, master's and doctoral levels, where she has won dean's teaching awards and commendations. In addition to being an editor of *JIS*, she serves on the editorial board of *Accounting Research Journal* and *International Journal of Accounting Information Systems*; is an associate editor for *Journal of Organizational and End User Computing*; and a member of the *Professional Qualifications Advisory Committee for CPA Australia*. Her major research interests concern: exploration of the relationship between corporate governance and IT governance; governing enterprise systems for business value; issues concerning enterprise risk management; management control and AIS; professional scepticism in auditors; and accounting education. Her research has been funded by bodies including the Australian Research Council. She has published in leading journals, including: *Journal of Information Systems*, *European Journal of Information Systems*, *Decision Support Systems*, *International Journal of Accounting Information Systems*, *IT & People*, *Journal of Accounting Education*, *Accounting and Finance*, *Education + Training*, and *Journal of Vocational Education and Training* among others. Dr. Wilkin earned her Ph.D. from Deakin University and has previously won reviewer and best paper awards.

David A. Wood, Ph.D.

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Dr. Wood teaches accounting information systems, data analytics, and experimental research design at BYU. He has broad research interests and has published over 90 articles, books, and teaching cases in respected academic and practitioner outlets. His research has won 11 best paper awards. He is the co-developer of the academic resources at <http://byuaccounting.net>. Dr. Wood earned his Ph.D. at Indiana University.

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SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *Journal of Information Systems* 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 | 10 | 45 | 89 | 144 | 116 | 28 |
| 2020** | 23 | 71 | 59 | 153 | 143 | 10 |
| 2019* | 33 | 77 | 79 | 189 | 166 | 23 |
| 2018 | 31 | 67 | 87 | 185 | 152 | 33 |
| 2017 | 31 | 62 | 89 | 182 | 151 | 31 |
| 2016 | 24 | 66 | 67 | 157 | 126 | 31 |

- (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 | 45 | 18 | 40% | 20 | 44% | 7 | 16% |
| 2020** | 71 | 39 | 55% | 0 | 0% | 32 | 45% |
| 2019* | 77 | 47 | 61% | 0 | 0% | 30 | 39% |
| 2018 | 67 | 42 | 63% | 0 | 0% | 25 | 37% |
| 2017 | 62 | 30 | 48% | 1 | 2% | 31 | 50% |
| 2016 | 66 | 34 | 52% | 0 | 0% | 32 | 48% |

- (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.

**Does not include 7 conference papers submitted in 2020, but counted as part of 2019 cohort.

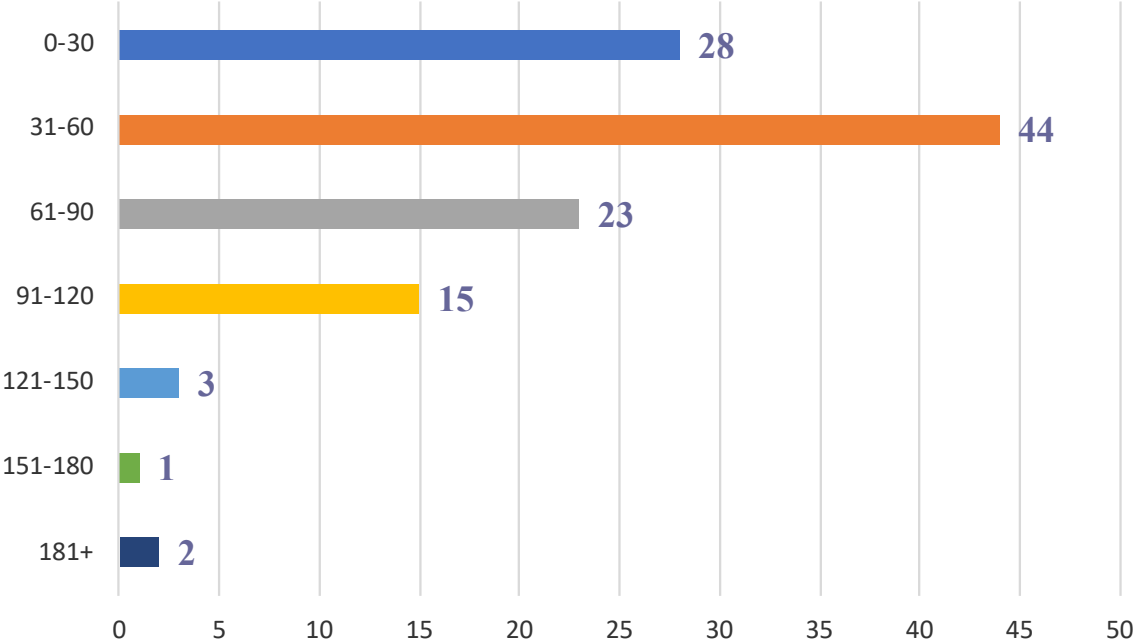
*Includes 2019 conference papers (14: 9 accepted, 5 rejected) and 2020 conference papers (7: 5 accepted, 2 rejected)

Of the 116 submissions that were evaluated in 2021, the mean turn time was 56 days. Median turn time was 47 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. 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 |

Other Important Statistics

1. *Journal of Information Systems* is ranked #66 of 163 Accounting (Business, Management, and Accounting: Accounting) journals (CiteScore, Elsevier, 2021).
2. Percentage of international authors: 29%
3. View the Most Read and Most Cited papers for *JIS* on the AAA's [Digital Library](#).

CITATION INDICES

The *Journal of Information Systems* is a highly ranked international journal. This section provides data on rankings drawn from citation data (Scopus), 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.

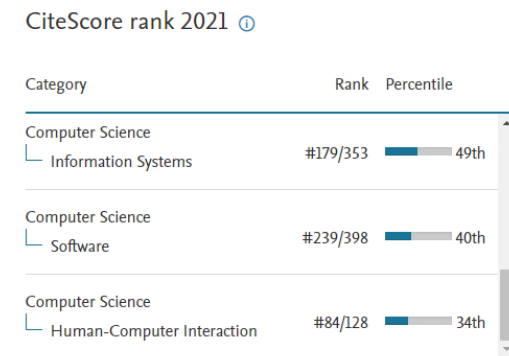
TABLE 4
SNIP and SJR Rankings: 2018–2021

| Source Title | SNIP | | | | SJR | | | |
|--|-------|-------|-------|-------|--------|--------|--------|--------|
| | 2021 | 2020 | 2019 | 2018 | 2021 | 2020 | 2019 | 2018 |
| <i>Journal of Information Systems</i> | 1.112 | 1.654 | 1.671 | 1.187 | 1.183 | 0.859 | 0.780 | 0.752 |
| 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 |

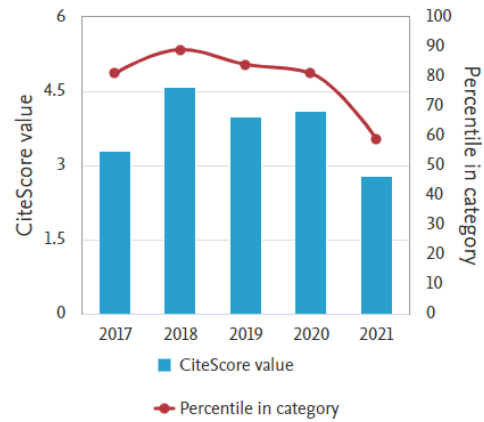
Source: SCOPUS database, <http://www.scopus.com/sources>, Elsevier, 2021.

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 *JIS*, and the CiteScore table lists the CiteScore for every AAA journal indexed in Scopus.



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 |

POSITIONING IN INTERNATIONAL RANKINGS

JIS is in a number of international journal rankings, as tracked by the Harzing Journal Quality List* (<http://www.harzing.com>, updated July 2022). The following table lists *JIS*'s position in selected rankings, along with those of peers from the accounting and information systems disciplines. Detailed explanations of the selected rankings follow.

Journal of Information Systems 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 *JIS* broadly in line with its peers.

TABLE 5
SNIP and SJR Rankings: 2018–2021

| Source Title | SNIP | | | | SJR | | | |
|--|-------|-------|-------|-------|--------|--------|--------|--------|
| | 2021 | 2020 | 2019 | 2018 | 2021 | 2020 | 2019 | 2018 |
| <i>Journal of Information Systems</i> | 1.112 | 1.654 | 1.671 | 1.187 | 1.183 | 0.859 | 0.780 | 0.752 |
| 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.

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 69th edition was published in July 2022.