

INTRODUCTION

According to the policies set by the Publications Committee (which were endorsed by the Executive Committee and were published in the *Accounting Education News*, June 1987), *The Accounting Review* “should be viewed as the premier journal for publishing articles reporting the results of accounting research and explaining and illustrating related research methodology. The scope of acceptable articles should embrace any research methodology and any accounting-related subject, as long as the articles meet the standards established for publication in the journal...no special sections should be necessary. The primary, but not exclusive, audience should be—as it is now—academicians, graduate students, and others interested in accounting research.”

The primary criterion for publication in *The Accounting Review* is the significance of the contribution an article makes to the literature. Topical areas of interest to the journal include accounting information systems, auditing and assurance services, financial accounting, management accounting, taxation, and all other areas of accounting, broadly defined. The journal is also open to all rigorous research methods.

The efficiency and effectiveness of the editorial review process is critically dependent upon the actions of both the authors submitting papers and the reviewers. Authors accept the responsibility of preparing research papers at a level suitable for evaluation by independent reviewers. Such preparation, therefore, should include subjecting the manuscript to critique by colleagues and others and revising it accordingly prior to submission. The review process is not to be used as a means of obtaining feedback at early stages of developing the research.

Reviewers and editors are responsible for providing constructive and prompt evaluations of submitted research papers based on the significance of their contribution and on the rigor of analysis and presentation.

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Professor Weaver is the KPMG Professor of Accounting at the Mays Business School at Texas A&M University. Her research investigates the effects of income taxes on financing, investing, and financial reporting decisions. She has published articles in leading journals including *The Accounting Review*, *Contemporary Accounting Research*, *The Journal of the American Taxation Association*, *National Tax Journal*, and *Accounting Horizons*. She served as the Senior Editor of *The Journal of the American Taxation Association* from 2017–2020 and on the editorial boards of *Contemporary Accounting Research*, *The Journal of the American Taxation Association*, and *Issues in Accounting Education*. She is a certified public accountant, holds a Ph.D. from Arizona State University, M.P.A. from The University of Texas at Arlington, and B.S.Ch.E. from The University of Texas at Austin. She is the co-author of a leading textbook, *Taxation of Individuals and Business Entities*, now in its 13th edition, and has received numerous awards for teaching and research excellence.

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Professor Willenborg is the Richard F. Kochanek Professor of Accounting in the School of Business at the University of Connecticut, where he teaches financial accounting at the undergraduate and M.B.A. levels and auditing at the Ph.D. level. His research interests are in the area of empirical, economics-based research in auditing and financial accounting. He has published papers in *Contemporary Accounting Research*, *Journal of Accounting and Economics*, *Journal of Accounting Research*, *Journal of Financial Economics*, *Journal of Risk and Insurance*, and *The Accounting Review*. He is currently on the editorial board of *Journal of Accounting Research* and, from 2004 to 2010, was an associate editor for *Contemporary Accounting Research*. Professor Willenborg has a B.S. in accounting from Bucknell University and a Ph.D. in accounting and economics from The Pennsylvania State University. Prior to Penn State, he was a senior audit manager with KPMG.

Teri Lombardi Yohn, Ph.D.

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Teri Lombardi Yohn is a Professor of Accounting at Goizueta Business School at Emory University. She served as a Visiting Professor at Kellogg School of Management at Northwestern University and a Professor of Accounting at the Kelley School of Business at Indiana University. She also served on the faculty of Georgetown University and the University of Massachusetts, and as an Academic Fellow at the Securities and Exchange Commission. Teri's research focuses on predicting future profitability, valuation, and examining how accounting information affects the stock market. She also investigates the effects of IFRS adoption and the financial reporting practices of private companies. She has published her research in journals such as *Journal of Accounting and Economics*, *Journal of Accounting Research*, *The Accounting Review*, *Accounting Horizons*, *Contemporary Accounting Research*, and *Review of Accounting Studies*. Teri teaches in the areas of financial accounting and financial statement analysis. She currently serves on the Financial Accounting Standards Advisory Committee. She has testified before the Senate on IFRS issues and served as a member of the Blue Ribbon Panel for Private Company Financial Reporting. Teri received her Ph.D. in accounting from Indiana University.

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Professor Zechman is the division chair and Charles Baughn Faculty Fellow at the University of Colorado Boulder. Before joining the University of Colorado, she was faculty at The University of Chicago (2008–2015) and worked at KPMG (1998–2003). Professor Zechman's research focuses on firm communications, financial reporting choices, and managerial incentives. Her work has been cited by regulators, members of Congress, and various press outlets including *The Wall Street Journal*, *Financial Times*, and *Bloomberg Businessweek*. One of her recent studies resulted in the SEC changing how it disseminates public firm filings. Her studies have won two best paper awards and the best dissertation award from the AAA (FARS). In addition to being an editor at the *Accounting Review*, she is also on the editorial boards of *Journal of Accounting Research* and *Review of Accounting Studies*. Professor Zechman is a CPA (inactive) and holds a Ph.D. from the University of Pennsylvania.

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SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *The Accounting Review* for the period from 2014 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	165	824	401	1,390	1,231	159
2020	225	793	405	1,423	1,258	165
2019	217	754	416	1,387	1,162	225
2018	245	767	379	1,391	1,174	217
2017	248	712	398	1,358	1,113	245
2016	200	721	314	1,235	987	248
2015	175	617	348	1,140	940	200
2014*	214	657	327	1,198	1,023	175

- (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 2014 to 2021.

TABLE 2
Annual Outcome Summary—By Calendar Year Cohort

Year	New	Number of Rejections	Percentage of Rejections (c) = b)/(a)	Number	Percentage in Process (e) = (d)/(a)	Number of Acceptances	Percentage of Acceptances (g) = (f)/(a)
	Submissions Received			of Papers in Process			
	(a)	(b)		(d)		(f)	
2021	824	683	83%	126	15%	15	2%
2020	793	678	85%	68	9%	47	6%
2019	754	635	84%	38	5%	81	11%
2018	767	650	85%	14	2%	103	13%
2017	712	613	86%	3	0%	96	13%
2016	721	627	87%	2	0%	92	13%
2015	617	525	85%	0	0%	92	15%
2014	657	559	85%	0	0%	98	15%

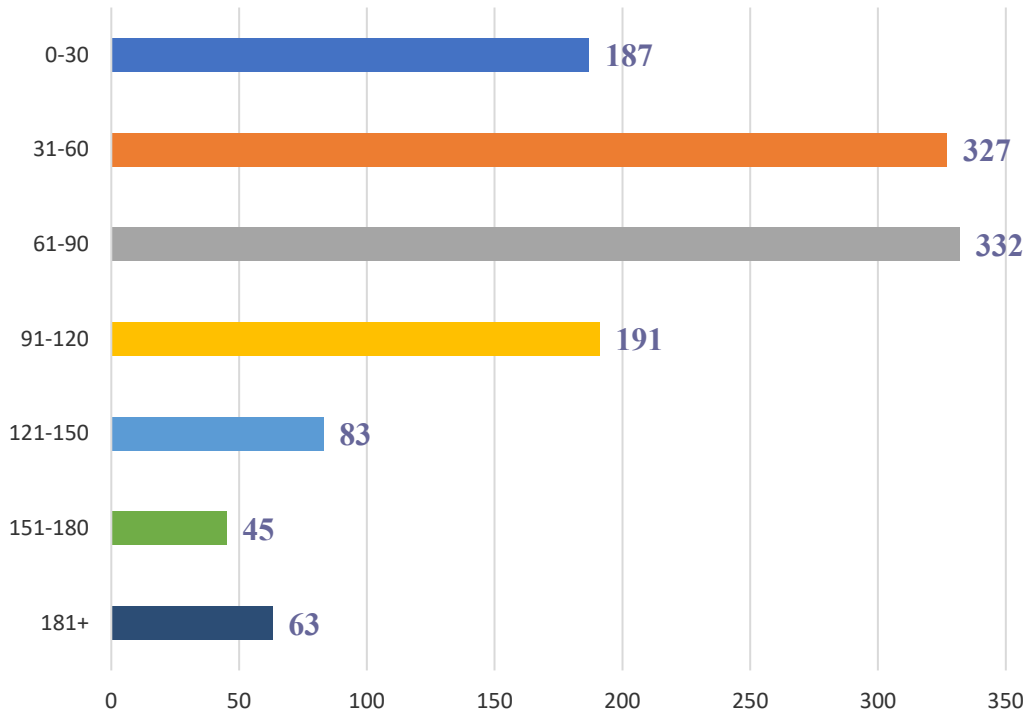
- (a) Number of submitted manuscripts from that year's cohort.
- (b) Number of rejected manuscripts from that year's cohort.
- (c) Percent of rejected manuscripts from that year's cohort.
- (d) Number of manuscripts still being evaluated (no report yet, revise, resubmit).
- (e) Percent of manuscripts from that year's cohort still being evaluated.
- (f) Number of accepted manuscripts from that year's cohort.
- (g) Percent of accepted manuscripts from that year's cohort.

Of the 1228 submissions (excluding withdrawals or abandoned manuscripts) that were evaluated in 2021, the mean turn time for papers handled in AllenTrack was 78 days. The median turn time in Editorial Manager was 67 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 Digital Library includes 17 journals that represent all areas of accounting. Table 3 shows the total usage data for each journal in 2021 across all distribution channels including: AAA Digital Library and the content aggregators (EBSCO, JSTOR, and ProQuest).

TABLE 3
2021 AAA Digital Library and Content Aggregators Downloads

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

* Association-wide journal.

Other Important Statistics

1. *The Accounting Review* is ranked #11 of 163 Accounting (Business, Management, and Accounting: Accounting) journals (CiteScore, Elsevier, 2021).
2. Percentage of international authors: 37%.
3. View the Most Read and Most Cited papers for *TAR* on the AAA's [Digital Library](#).

CITATION INDICES

The Accounting Review is one of the top international journals in accounting research. This section provides data on rankings drawn from Scopus (Elsevier, 2021), presents citation counts from Elsevier's CiteScore, compares impact factors from the Social Science Citation Index (Clarivate Analytics, 2021), reviews the Top 20 Google Scholar journals in the Accounting and Taxation subcategory of Business and Economics, and includes international journal listings and ratings from the most recent data available.

Scopus Rankings

An important measure of the quality of a journal is to understand how its intellectual contributions are valued by measuring the extent of citations made to papers published in that journal. Elsevier's Scopus database of abstracts and citations of peer-reviewed papers has 50m records in more than 22,000 titles published by 5,000 publishers (<http://www.elsevier.com/online-tools/scopus>). Scopus provides a foundation for new journal metrics that have become increasingly influential in recent years (<http://www.journalmetrics.com>). Important metrics based on Scopus include Source-Normalized Impact per Paper (SNIP) and SCImago Journal Rank (SJR). Journal citation metrics based on Scopus are increasingly seen by many senior university administrators as a means of normalizing the differences in publishing patterns between disciplines.

The key aspect of SNIP is to measure citation impact by "normalizing" citation values for the radically different patterns of citation between disciplines. SNIP also counters the various manipulations of citation rankings. The summary of SNIP is:

- "Takes a research field's citation frequency into account
- Considers immediacy—how quickly a paper is likely to have an impact in a given field
- Accounts for how well the field is covered by the underlying database
- Counters any potential for editorial manipulation" (<http://www.journalmetrics.com>).

The key aspect of SJR is the recognition that not all citations are equal. A citation in a more influential journal should count more than a citation in a less influential journal. The summary of SJR is:

- "Is weighted by the prestige of the journal, thereby 'leveling the playing field' among journals
- Eliminates manipulation: the only way to raise the SJR ranking is publish in more reputable journals
- 'Shares' a journal's prestige equally over the total number of citations in that journal
- Normalizes for differences in citation behavior between subject fields" (<http://www.journalmetrics.com>).

Table 4 shows the SNIP and SJR rankings for 2018 to 2021 (most recent data) with comparable data for AAA peers, as well as those in the accounting and finance disciplines.

TABLE 4
SNIP and SJR Rankings: 2018–2021

Source Title	SNIP				SJR			
	2021	2020	2019	2018	2021	2020	2019	2018
<i>The Accounting Review</i>	3.662	3.503	3.729	2.968	4.674	5.678	5.446	5.240
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>	0.811	0.794	0.811	0.472	0.410	0.410	0.410	0.423
<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 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

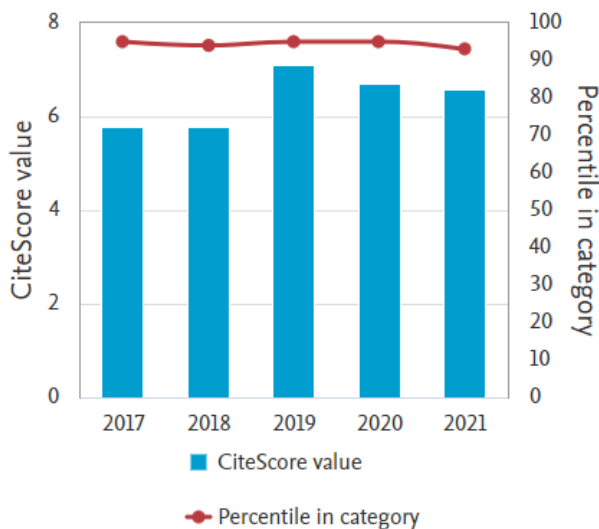
In 2016, CiteScore was added to the Scopus metrics. CiteScore measures the citations on articles published in the previous 3 years. All article types are counted. Scopus metrics now include Source Normalized Impact per Paper (SNIP), SCImago Journal Rank (SJR), and citation and document counts and percentage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

CiteScore rank 2021

Category	Rank	Percentile
Business, Management and Accounting └ Accounting	#11/163	93rd
Economics, Econometrics and Finance └ Finance	#24/299	92nd
Economics, Econometrics and Finance └ Economics and Econometrics	#73/696	89th

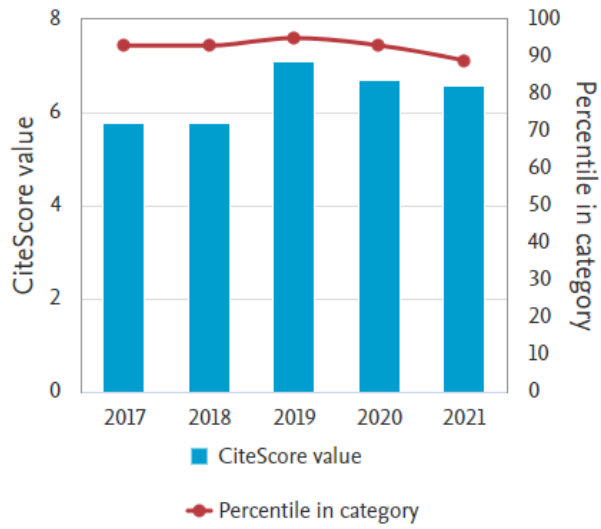
Accounting

CiteScore trend



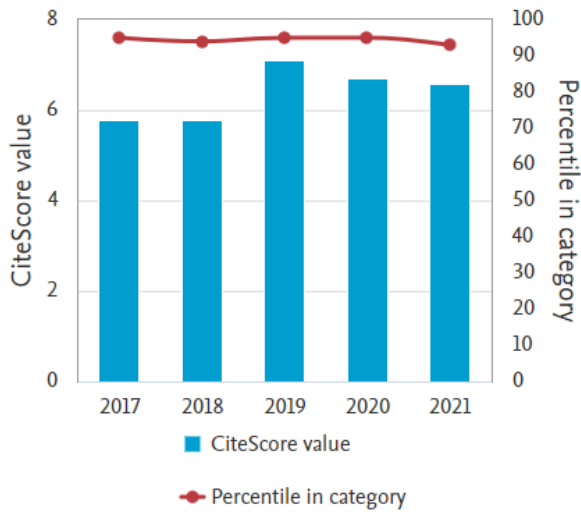
Economics and Econometrics

CiteScore trend



Finance

CiteScore trend



Source: CiteScore, Elsevier, 2021

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

WEB OF SCIENCE: SOCIAL SCIENCE CITATION INDEX

The *Journal Citation Report (JCR)*, Clarivate Analytics, formerly Thomson Reuters) provides data that rank, evaluate, categorize, and compare journals that are indexed in the Social Science Citation Index (SSCI). The impact factor (IF), one of the data points of SSCI, is the industry measure of the frequency with which an article in a journal has been cited over a particular period. The annual *JCR* impact factor is a ratio between citations and recent citable items published. Thus, the impact factor of a journal is calculated by dividing the number of current year citations to articles published in that journal during the previous two years (*JCR*, 2021).

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

GOOGLE SCHOLAR

The illustration below shows the top 20 journals in the Accounting and Taxation subcategory of the Business, Economics, and Management category of Google Scholar. The h5-index is Google's version of an impact factor. It is based on the Hirsch index and tracks articles and citations over a 5-year period. If a journal has an h5-index of 10, it means the journal published 10 articles that were cited at least 10 times. The h5-median for a publication is the median number of citations for the articles that make up its h5-index.

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

	Publication	<u>h5-index</u>	<u>h5-median</u>
1.	The Accounting Review	<u>68</u>	101
2.	Journal of Accounting and Economics	<u>57</u>	97
3.	Contemporary Accounting Research	<u>56</u>	79
4.	Accounting, Auditing & Accountability Journal	<u>54</u>	77
5.	Journal of Accounting Research	<u>51</u>	94
6.	Review of Accounting Studies	<u>49</u>	85
7.	Accounting, Organizations and Society	<u>46</u>	66
8.	The British Accounting Review	<u>39</u>	76
9.	Accounting & Finance	<u>39</u>	59
10.	Critical Perspectives on Accounting	<u>36</u>	54
11.	Managerial Auditing Journal	<u>36</u>	54
12.	Auditing: A Journal of Practice & Theory	<u>36</u>	48
13.	Meditari Accountancy Research	<u>34</u>	64
14.	Accounting and Business Research	<u>33</u>	62
15.	European Accounting Review	<u>32</u>	52
16.	Journal of Business Finance & Accounting	<u>32</u>	51
17.	Journal of Accounting and Public Policy	<u>31</u>	46
18.	Annual Conference on Taxation	<u>29</u>	48
19.	Accounting Forum	<u>29</u>	40
20.	Australian Accounting Review	<u>28</u>	52

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

POSITIONING IN INTERNATIONAL RANKINGS

The Accounting Review is in a number of international journal rankings, as tracked by the Harzing Journal Quality List*. The following table lists *TAR*'s position in selected rankings, along with those of peers from the accounting and economics disciplines. Detailed explanations of the selected rankings follow.

As the rankings below illustrate, *TAR* is one of the world's top journals in accounting. It receives the highest ranking across several international listings.

TABLE 5

Journal	ABDC 2019	ABS 2021	EJL 2020	HCERES 2020	VHB 2015
<i>The Accounting Review</i> †	A*	4*	P*	A	A+
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 ATA Journal of Legal Tax Research</i> †	C	1			
<i>The Journal of the American Taxation Association</i> †	A	3			

† Denotes the journal is published by the American Accounting Association.

ABDC—Australian Business Deans Council Journal Rankings List

The influence of this ranking goes well beyond Australia.

Rank	Interpretation
A*	Best or leading journal in its field—publishes outstanding, original, and rigorous research that will shape the field. Acceptance rates are typically low and the editorial board is dominated by leading scholars in the field or subfield, including from top institutions in the world. Where relevant to the field or subfield, the journal has the highest impact factors or other indices of high reputation.
A	Highly regarded journal in the field or subfield—publishes excellent research in terms of originality, significance, and rigor; has competitive submission and acceptance rates; excellent refereeing process; and, where relevant to the field or subfield, has higher than average impact factors. Not all highly regarded journals have high impact factors, especially those in niche areas.
B	Well-regarded journal in the field or subfield—publishes research of a good standard in terms of originality, significance, and rigor, and papers are fully refereed according to good standards and practices but acceptance rates are higher than for Tiers A* and A. Depending on the field or subfield, will have a modest impact factor and will be ISI-listed.
C	A recognized journal—publishes research that is of a modest standard and/or is yet to establish its reputation because of its newness. This tier is more inclusive than the other categories. Only includes refereed journals.

ABS—Chartered Association of Business Schools

The list provides guidance to scholars working across the diverse fields that constitute Business and Management. The Academic Journal Guide is intended to give both emerging and established scholars greater clarity as to which journals to aim for, and where the best work in their field tends to be clustered.

Rank	Interpretation
4*	Journals of Distinction. Within the business and management field, including economics, there are a small number of grade 4 journals that are recognised world-wide as exemplars of excellence. As the world leading journals in the field, they would be ranked among the highest in terms of impact factor. The initial paper selection and review process would be rigorous and demanding. Accepted papers would typically not only bring to bear large scale data and/or rigour in theory, but also be extremely finely crafted and provide major advances to their field.
4	All journals rated 4, whether included in the Journal of Distinction category or not publish the most original and best-executed research. As top journals in their field, these journals typically have high submission and low acceptance rates. Papers are heavily refereed. These top journals generally have among the highest citation impact factors within their field.
3	3 rated journals publish original and well executed research papers and are highly regarded. These journals typically have good submission rates and are very selective in what they publish. Papers are heavily refereed. These highly regarded journals generally have good to excellent journal metrics relative to others in their field, although at present not all journals in this category carry a citation impact factor.
2	Journals in this category publish original research of an acceptable standard. For these well regarded journals in their field, papers are fully refereed according to accepted standards and conventions. Citation impact factors are somewhat more modest in certain cases. Many excellent practitioner-oriented articles are published in 2-rated journals.
1	These journals, in general, publish research of a recognised, but more modest standard in their field. A 1 rating is a useful indicator in that it indicates the journal meets normal scholarly standards, including a general expectation of peer review. Papers are in many instances refereed relatively lightly according to accepted conventions. Few journals in this category carry a citation impact factor.

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

Rank	Interpretation
P+	Top journals among P
P	Best journals in the field
P A	Top international journals (aspirant)
S	Scientific refereed journals of a recognized academic reputation that do not reach the quality levels of the Primary Set (P)
M*	Top managerial journal

HCERES—High Council for Evaluation of Research and Higher Education

A joint plenary commission, established in 2014, brought together representatives of Economics and Management and was responsible for establishing and updating a list of common journals for these two disciplines. The list is made up of merged classified lists of journals from the Scientific College of the French Management Association (FNEGE), and section 37 of the National Committee for Scientific Research (CNRS). The classification is done in 3 categories:

Rank	Interpretation
A	Journals classified 1*, 1e, 1g, 1eg, 1 and 2 by the CNRS or FNEGE
B	Journals classified 3 by the CNRS or FNEGE
C	Journals classified 4 by the CNRS or FNEGE

VHB 2015—Associations 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

* The 60th edition of the Harzing Journal Quality List removed several older rankings (UQ 2007, Aston 2008, Cranfield 2012) that had not been updated since then by their providers and were probably replaced by the ABDC and ABS rankings. The 61st edition removed two French single university rankings (HEC 2011) and ESSEC (2016) as French universities now seem to use one of the three country-wide rankings. The 65th edition was published in July 2019.