

Accounting Historians Journal

A Publication of the Academy of
Accounting Historians Section of the
American Accounting Association



**American
Accounting
Association**
Academy of
Accounting Historians

Accounting
Historians

Journal

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INTRODUCTION

Accounting Historians Journal is an international journal that addresses the development of accounting thought and practice. *AHJ* embraces all subject matter related to accounting history, including but not limited to research that provides historical perspective on contemporary issues. It was first published in 1974 and currently prints semi-annually in June and December. It is indexed in both Scopus and ESCI. Acceptable submissions to the journal include:

- History of profession
- Biography
- History of accounting change
- Entity case studies: industries, companies, governmental, or NFP entities
- Development of accounting theory
- Critical examinations of new or old research
- Does not have to be old to be a part of our history

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University of North Georgia, Department of Accounting & Law, Sandy Springs, GA, USA

Bill Black teaches financial, managerial, and forensic accounting, and AIS at the University of North Georgia, and has taught at Case Western Reserve University, the University of Illinois, and Emory University. As the capstone to a career including service on the research staff of the Financial Accounting Standards Board, consulting experience with four of the Big 8 firms, and decades of business valuation and forensic accounting assignments, Bill returned to school at Ole Miss and received his Ph.D. in accounting in 2012. He has published on accounting history, business ethics, and forensic accounting topics in a number of top journals and has ongoing research projects in those areas. He is past president of the Georgia Association of Accounting Educators and is active in the Southeast Region of the AAA.

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University of Illinois at Urbana-Champaign, Gies College of Business, Champaign, IL, USA

Martin E. Persson is an Assistant Professor of Accountancy at Gies College of Business, University of Illinois at Urbana-Champaign, and a former J. J. Wettlaufer Faculty Fellow at Ivey Business School and Visiting Research Fellow at Harvard Business School. He holds a B.Sc. in Accounting, an M.Sc. in Accounting, Organizations and Institutions from The London School of Economics and Political Science, and a Ph.D. in Accounting from Royal Holloway University of London.

Martin's research interests are broadly within the field of critical accounting research and accounting history. He is particularly interested in people, ideas, and institutions from the 1900s and is currently focusing on the development of economic models and calculative practices as well as classical accounting theory and measurement issues.

Martin has published several articles in journals such as *Abacus*, *Accounting Historians Journal*, *Accounting History*, and *Accounting History Review*, as well as three books published by Emerald and Routledge. He currently serves as the official bibliographer for *Accounting History Review*; on the editorial boards of *Accounting History* and *The International Journal of Accounting*; and as an *ad hoc* reviewer for journals such as *Accounting*, *Organizations and Society*, *European Accounting Review*, and *Accounting, Auditing & Accountability Journal*.

Stephan A. Fafatas

Washington and Lee University, Dept. of Accounting, Lexington, VA, USA

Stephan Fafatas is an Associate Professor of Accounting at the Williams School of Commerce, Economics and Politics, Washington and Lee University. He joined the faculty in 2006 after completing his Ph.D. in Accounting at the University of Colorado. His primary research interests include historical aspects of accounting as well as current topics related to financial reporting and financial statement analysis. He currently teaches courses in introductory and intermediate financial accounting.

In addition to serving as associate editor for the *Accounting Historians Journal*, Dr. Fafatas is a Vice President (Communications) for the Academy of Accounting Historians (AAH) section of the American Accounting Association. In 2014 he received the AAH Section Innovation in Accounting History Education award for developing a course that studied, among other historical accounting materials, the records of local businesses housed in Washington and Lee's Special Collections. In addition to his work with the *Accounting Historians Journal*, Dr. Fafatas also serves on the Editorial Review Board of *Advances in Accounting* and his scholarship has appeared in a variety of outlets, including *Accounting History Review*, *Business Horizons*, and *Journal of Public Affairs*.

Brandi Holley

Samford University, Brock School of Business, Birmingham, AL, USA

Brandi Holley joined the Brock School of Business accounting faculty in 2020. She teaches Auditing I and II, and Government and Nonprofit Accounting.

Holley is a licensed Certified Public Accountant (CPA) in Alabama and Mississippi. Prior to earning her Ph.D. in Accountancy from The University of Mississippi, Holley worked in public accounting in Oxford, MS and Nashville, TN for a total of seven years and in the nonprofit sector for two years. Holley's predominant research interest is accounting history.

She received her Bachelor of Arts in Art History and her Master of Taxation also from The University of Mississippi.

Ann L. Watkins

Texas State University, Department of Accounting, San Marcos, Texas

Dr. Watkins received her Ph.D. from Louisiana State University. She has taught in many areas of accounting including financial, managerial, accounting information systems, auditing, and ethics. Dr. Watkins also spent three years at the University of Strathclyde in Glasgow, Scotland where she taught U.K. GAAP and European financial statement analysis. Her research interests include financial accounting, audit quality, and other issues relating to the public interest.

She has taught in many areas of accounting including financial, managerial, accounting information systems, auditing, and ethics.

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SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to the *Accounting Historians Journal* for the period from 2018 to 2022.

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) |
|-------|--|---------------------------------|-------------------------------|--|------------------------------|---|
| 2022 | 26 | 27 | 25 | 78 | 55 | 23 |
| 2021 | 35 | 28 | 32 | 95 | 69 | 26 |
| 2020 | 12 | 28 | 29 | 69 | 34 | 35 |
| 2019 | 21 | 24 | 34 | 79 | 67 | 12 |
| 2018* | 6 | 33 | 11 | 50 | 29 | 21 |

- (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).

*Three additional manuscripts failed to be reported in the 2018 report. It is corrected here.

Table 2 shows acceptance and rejection rates for the period from 2019 to 2021.

TABLE 2
Annual Outcome Summary—By Calendar Year Cohort

| Year | New Submissions Received (a) | Number of Rejections (b) | Percentage of Rejections (c) = (b)/(a) | Number of Papers in Process (d) | Percentage in Process (e)=(d)/(a) | Number of Acceptances (f) | Percentage of Acceptances (g)=(f)/(a) |
|------|---------------------------------|-----------------------------|---|------------------------------------|--------------------------------------|------------------------------|--|
| 2022 | 27 | 13 | 48% | 6 | 22% | 8 | 30% |
| 2021 | 28 | 10 | 36% | 5 | 18% | 13 | 46% |
| 2020 | 28 | 11 | 39% | 5 | 18% | 12 | 43% |
| 2019 | 24 | 13 | 54% | 0 | 0% | 11 | 46% |

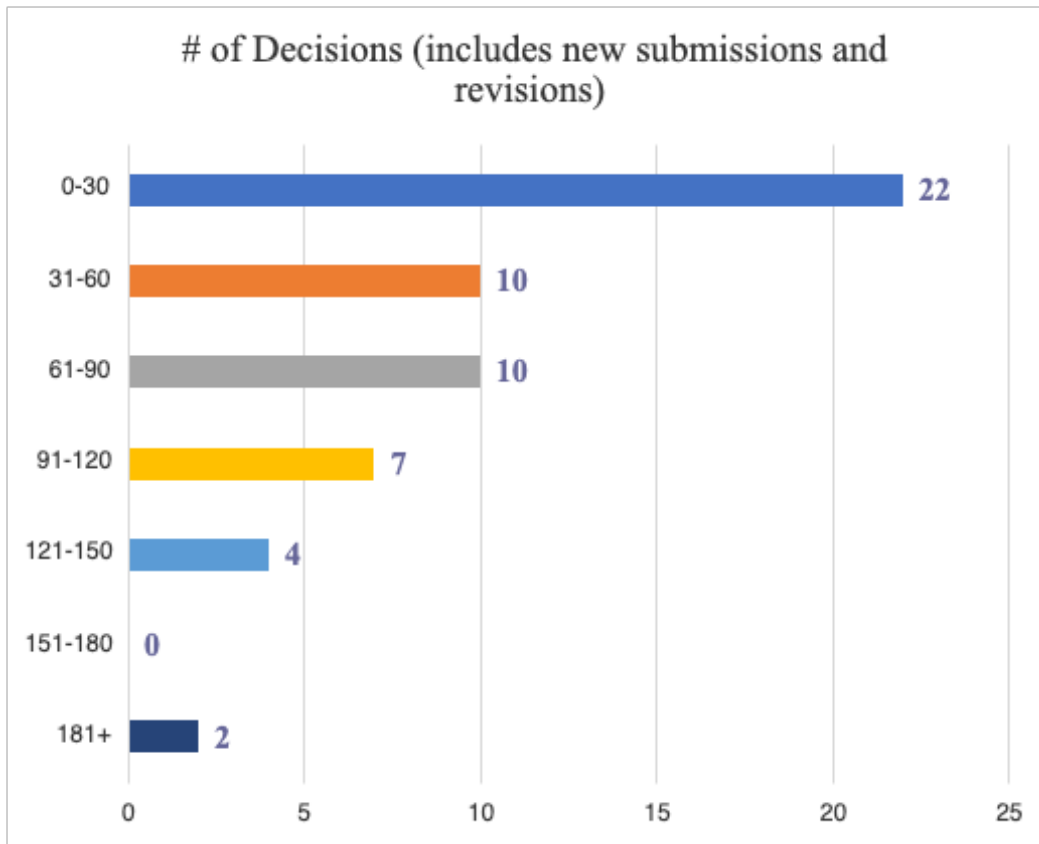
- (a) Number of submitted manuscripts from that year's cohort.
 (b) Number of rejected manuscripts from that year's cohort.
 (c) Percent of rejected manuscripts from that year's cohort.
 (d) Number of manuscripts still being evaluated (no report yet, revise, resubmit).
 (e) Percent of manuscripts from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

*Three additional manuscripts failed to be reported in the 2018 report. It is corrected here.

Of the 55 submissions that were evaluated in 2022, the mean turn time was 59 days. Median turn time was 48 days.

EXHIBIT 1

Turnaround Times for Decisions Made in the Year Ended December 31, 2022



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
2022 AAA Digital Library and Content Aggregators Downloads

| Journals | Downloads |
|---|------------------|
| <i>The Accounting Review</i> * | 937,193 |
| <i>Accounting Horizons</i> * | 156,824 |
| <i>Auditing: A Journal of Practice & Theory</i> | 149,913 |
| <i>The Journal of the American Taxation Association</i> | 116,525 |
| <i>Current Issues in Auditing</i> | 113,967 |
| <i>Issues in Accounting Education</i> * | 100,439 |
| <i>Journal of Emerging Technologies in Accounting</i> | 90,711 |
| <i>Journal of Management Accounting Research</i> | 86,217 |
| <i>Journal of Information Systems</i> | 77,323 |
| <i>Accounting Historians Journal</i> | 42,902 |
| <i>Behavioral Research in Accounting</i> | 34,178 |
| <i>Journal of International Accounting Research</i> | 29,715 |
| <i>Journal of Governmental & Nonprofit Accounting</i> | 17,805 |
| <i>Journal of Forensic Accounting Research</i> | 15,575 |
| <i>Journal of Financial Reporting</i> | 8,306 |
| <i>Accounting and the Public Interest</i> | 7,357 |
| <i>The ATA Journal of Legal Tax Research</i> | 4,016 |

* Association-wide journal.

Other Important Statistics

1. *Accounting Historians Journal* is ranked #152 of 163 Accounting (Business, Management, and Accounting: Accounting) journals (CiteScore, Elsevier, 2022).
2. Percentage of international authors: 40%
3. View the Most Read and Most Cited papers for *Accounting Historians Journal* on the AAA's [Digital Library](#).

CITATION INDICES

This section provides data on rankings drawn from Scopus (Elsevier, 2022), 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 2019 to 2021 (most recent data) with comparable data for AAA peers.

TABLE 4
SNIP and SJR Rankings: 2019–2022

| Source Title | SNIP | | | | SJR | | | |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | 2022 | 2021 | 2020 | 2019 | 2022 | 2021 | 2020 | 2019 |
| <i>Accounting Historians Journal</i> | 0.233 | 0.525 | 0.815 | 1.298 | 0.142 | 0.143 | 0.367 | 0.328 |
| AAA Peers | | | | | | | | |
| <i>Accounting and the Public Interest</i> | 0.456 | 0.318 | 0.676 | 0.589 | 0.184 | 0.212 | 0.258 | 0.299 |
| <i>Accounting Historians Journal</i> | 0.233 | 0.525 | 0.815 | 1.298 | 0.142 | 0.143 | 0.367 | 0.328 |
| <i>Accounting Horizons</i> | 1.413 | 1.700 | 1.566 | 1.296 | 0.997 | 1.454 | 1.302 | 1.170 |
| <i>Auditing: A Journal of Practice & Theory</i> | 2.010 | 1.929 | 1.930 | 1.706 | 1.655 | 1.777 | 1.907 | 1.822 |
| <i>Behavioral Research in Accounting</i> | 1.095 | 1.414 | 1.130 | 1.058 | 0.701 | 1.238 | 1.311 | 0.818 |
| <i>Current Issues in Auditing</i> | 0.518 | 0.707 | 0.581 | 0.489 | 0.370 | 0.473 | 0.274 | 0.515 |
| <i>Issues in Accounting Education</i> | 1.328 | 0.665 | 0.794 | 0.811 | 0.525 | 0.483 | 0.415 | 0.410 |
| <i>Journal of the American Taxation Association</i> | 1.452 | 1.456 | 1.122 | 1.416 | 1.108 | 2.271 | 2.756 | 1.468 |
| <i>Journal of Emerging Technologies in Accounting</i> | 0.825 | 1.335 | 1.648 | 0.879 | 0.654 | 0.946 | 0.756 | 0.490 |
| <i>Journal of Information Systems</i> | 1.251 | 1.112 | 1.654 | 1.671 | 1.092 | 1.183 | 0.859 | 0.780 |
| <i>Journal of International Accounting Research</i> | 0.531 | 0.526 | 0.860 | 0.832 | 0.314 | 0.371 | 0.399 | 0.397 |
| <i>Journal of Management Accounting Research</i> | 1.033 | 0.970 | 1.247 | 1.269 | 0.917 | 0.768 | 1.307 | 1.106 |
| <i>The Accounting Review</i> | 3.477 | 3.662 | 3.503 | 3.729 | 4.446 | 4.674 | 5.678 | 5.446 |
| <i>The ATA Journal of Legal Tax Research</i> | 0.000 | 0.126 | 0.000 | 0.000 | 0.103 | 0.102 | 0.102 | 0.102 |

Source: SCOPUS database, <http://www.scopus.com/sources>, Elsevier, 2022.

CiteScore

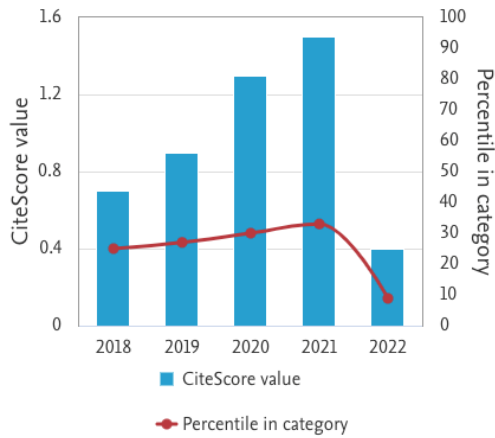
In 2016, CiteScore was added to the Scopus metrics. CiteScore measures the citations on articles published in the previous 3 years. All article types are counted. Scopus metrics now include Source Normalized Impact per Paper (SNIP), SCImago Journal Rank (SJR), and citation and document counts and percentage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

CiteScore rank 2022 [🔗](#)

| Category | Rank | Percentile |
|---|-----------|------------|
| Arts and Humanities History | #631/1599 | 60th |
| Business, Management and Accounting Accounting | #152/168 | 9th |

Accounting

CiteScore trend



Source: CiteScore, Elsevier, 2022

| Journal | CiteScore, 2022 | |
|---|-------------------------------|----------------------|
| | 2019-2022 Citations/Documents | |
| <i>Accounting Historians Journal</i> | 0.40 | 20 cites/48 docs |
| <i>Accounting Horizons</i> | 3.50 | 492 cites/141 docs |
| <i>Accounting and the Public Interest</i> | 0.80 | 14 cites/17 docs |
| <i>Accounting Review, The</i> | 7.30 | 2,510 cites/345 docs |
| <i>ATA Journal of Legal Tax Research</i> | 0.20 | 2 cites/12 docs |
| <i>Auditing: A Journal of Practice & Theory</i> | 4.90 | 638 cites/131 docs |
| <i>Behavioral Research in Accounting</i> | 4.00 | 178 cites/45 docs |
| <i>Current Issues in Auditing</i> | 1.70 | 94 cites/56 docs |
| <i>Issues in Accounting Education</i> | 1.70 | 166 cites/96 docs |
| <i>Journal of the American Taxation Association</i> | 2.40 | 112 cites/47 docs |
| <i>Journal of Emerging Technologies in Accounting</i> | 4.00 | 351 cites/87 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> | 4.20 | 492 cites/118 docs |
| <i>Journal of International Accounting Research</i> | 1.50 | 97 cites/65 docs |
| <i>Journal of Management Accounting Research</i> | 2.00 | 248 cites/122 docs |

POSITIONING IN INTERNATIONAL RANKINGS

Accounting Historians Journal 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 *AHJ*'s position among AAA journals.

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

TABLE 5

| Journal | ABDC 2022 | ABS 2021 | EJL 2020 | HCERES 2021 |
|---|--------------|-------------|-------------|----------------|
| <i>Accounting Historians Journal</i> | B | | | |
| American Accounting Association Journals | | | | |
| <i>Accounting and the Public Interest</i> | B | | | |
| <i>Accounting Historians Journal</i> | B | 2 | | B |
| <i>Accounting Horizons</i> | A | 3 | S | A |
| <i>Auditing A Journal of Practice & Theory</i> | A* | 3 | P | A |
| <i>Behavioral Research in Accounting</i> | A | 3 | S | B |
| <i>Current Issues in Auditing</i> | B | 2 | | |
| <i>Issues in Accounting Education</i> | A | 2 | | C |
| <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 | | |
| <i>Journal of International Accounting Research</i> | A | 2 | S | B |
| <i>Journal of Management Accounting Research†</i> | A* | 2 | S | B |
| <i>The Accounting Review</i> | A* | 4* | P* | A |
| <i>The ATA Journal of Legal Tax Research</i> | C | 1 | | |
| <i>The Journal of the American Taxation Association</i> | A | 3 | | |