

**Auditing: A Journal of  
Practice & Theory**

A Publication of the Auditing Section of  
the American Accounting Association



**American  
Accounting  
Association**  
Auditing

Information Packet

# Auditing

A Journal of Practice & Theory

December 2022

## INTRODUCTION

The purpose of *Auditing: A Journal of Practice & Theory* is to contribute to improving the practice and theory of auditing. The term “auditing” is to be interpreted broadly and encompasses internal and external auditing as well as other attestation activities (phenomena).

Papers reporting results of original research that embody improvements in auditing theory or auditing methodology are the central focus of this journal. Discussion and analysis of current issues that bear on prospects for developments in auditing practice and in auditing research will also constitute an important part of the journal’s contents. This will include surveys that are pointed toward summarizing and evaluating developments in related fields that have an important bearing on auditing.

An essential objective is to promote communication between research and practice, which will influence present and future developments in auditing education as well as auditing research and practice. However, papers focusing on questions related to audit education should be submitted to *Issues in Accounting Education*, the designated AAA outlet for work related to audit education.

Copyright American Accounting Association 2022

## EDITORS AND EDITORIAL BOARD

### Senior Editor

#### Jayanthi Krishnan

Temple University, Dept. of Accounting, Philadelphia, PA, USA

Professor Krishnan is a Professor and Merves Senior Research Fellow at the Fox School of Business at Temple University. Her research areas include audit quality, auditor turnover, internal control, corporate governance, and audit regulations. She is the recipient of the 2015 American Accounting Association's Notable Contribution to the Auditing Literature Award for her paper "Audit Committee Quality and Internal Control: An Empirical Analysis," which was published in *The Accounting Review*. Prior to assuming the position of senior editor, she was an editor and an editorial board member at *AJPT*. She also serves on the editorial boards of *The Accounting Review* and *Accounting Horizons*. Her publications appear in a number of journals including *The Accounting Review*, *Contemporary Accounting Research*, *Journal of Accounting, Auditing and Finance*, *Auditing: A Journal of Practice & Theory*, and *Accounting Horizons*.

### Incoming Senior Editor

#### Michael S. Wilkins

University of Kansas, Dept. of Accounting, Lawrence, KS, USA

Mike Wilkins is the Larry D. Horner / KPMG Professor and PhD Coordinator at the University of Kansas. His research has been published in most of the major journals and generally addresses issues that are relevant to audit practitioners and regulators. In addition to serving as senior editor at *AJPT*, Mike serves on the editorial boards at *The Accounting Review* and *Accounting Horizons*. Mike enjoys teaching MAcc students and working with PhD students and junior faculty.

### Former Senior Editors of *Auditing: A Journal of Practice & Theory*

1981–1982	William W. Cooper
1982–1984	Carl S. Warren
1985–1988	Andrew D. Bailey, Jr. and Kurt Pany
1988–1991	Jack L. Krogstad
1991–1994	Joseph J. Schultz, Jr.
1994–1997	Theodore J. Mock
1997–2000	William L. Felix, Jr.
2000–2003	Arnold M. Wright
2003–2005	William F. Messier, Jr.
2006–2008	Dan A. Simunic
2009–2011	Ken T. Trotman
2012–2014	W. Robert Knechel
2015–2017	Jeffrey R. Cohen
2018–2020	Christopher P. Agoglia

## Deputy Senior Editor

### Jacqueline S. Hammersley

University of Georgia, J. M. Tull School of Accounting, Athens, GA, USA

Professor Hammersley holds the Harold M. Heckman Chair of Public Accounting at the University of Georgia. Her research experimentally investigates factors that can improve auditor performance. She has published papers in *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research*, *Review of Accounting Studies*, *Auditing: A Journal of Practice & Theory*, and *Organizational Behavior and Human Decision Processes*. She has received numerous research awards including the American Accounting Association's Deloitte/Wildman Medal and the Competitive Manuscript Award; she has also received the Best Paper Award, the Outstanding Dissertation Advisor Award, and the Best Paper with a Ph.D. Student Award, all from the Auditing Section, and she has received numerous grants from the Center for Audit Quality. In 2016, she received the Terry College of Business Outstanding Teacher Award. She is a former Editor for both *The Accounting Review* and *Auditing: A Journal of Practice & Theory* and serves on several editorial boards.

## Editors

### Monika Causholli

University of Kentucky, Gatton College of Business, Von Allmen School of Accountancy, Lexington, KY, USA

Monika Causholli is the Deloitte Professor of Accounting in the Von Allmen School of Accountancy at the Gatton College of Business. Monika joined Gatton in 2009 after graduating with a Ph.D. in Accounting from the University of Florida. Her research interests include auditing, corporate governance, financial reporting, and regulation. Her research has been presented in multiple national and international conferences. Monika's research is published in top accounting journals including *The Accounting Review*; *Journal of Accounting Research*; *Contemporary Accounting Research*; *Accounting, Organizations and Society*; *Review of Accounting Studies*; *Auditing: A Journal of Practice & Theory*; *Journal of Accounting, Auditing, & Finance*; *Accounting Horizons*; and *European Accounting Review*. Monika is as an editor at *Auditing: A Journal of Practice & Theory* and serves on the editorial board of several prominent accounting journals., including *The Accounting Review* and *Contemporary Accounting Research*. Monika teaches auditing to undergraduate accounting students and a Ph.D. seminar to graduate students.

### Brant E. Christensen

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

Dr. Brant Christensen is an Associate Professor of Accounting. He earned his Ph.D. in Accounting from Texas A&M University and was on the faculty at the University of Missouri and the University of Oklahoma before joining BYU. He has taught undergraduate and graduate audit courses. Dr. Christensen's teaching and research are heavily influenced by his time spent in PwC's audit practice in Columbus, Ohio, and he maintains an active CPA license (Ohio). His studies have been published in leading academic journals including *The Accounting Review*; *Contemporary Accounting Research*; *Accounting, Organizations, and Society*; *Auditing: A Journal of Practice and Theory*; *The Journal of the American Taxation Association*; and *Accounting Horizons*. He serves currently on the editorial boards of *The Accounting Review*, *Contemporary Accounting Research* and *Auditing: A Journal of Practice and Theory*. He has also been awarded competitive research grants from The Center for Audit Quality, the American Institute of Certified Public Accountants, and the Institute of Management Accountants. Finally, Dr. Christensen is a 2013 Deloitte Foundation Doctoral Fellow and received the 2020 Hurley Roberson Award for Teaching Excellence.

### Christine E. Earley

Providence College, Department of Accountancy, Providence, RI, USA

Dr. Christine Earley is the Michael A. Ruane Endowed Professor in Accountancy in the Providence College School of Business. Her research interests are primarily in the areas of auditing and professional ethics, and she utilizes behavioral methods to study auditors' judgments and on-the-job learning. She has published in a variety of accounting journals, such as *The Accounting Review*, *Contemporary Accounting Research*, *Auditing: A Journal of Practice & Theory*, *Current Issues in Auditing*, and *Issues in Accounting Education*, and has received grants from PwC, the CAQ, and the AICPA for her research. She previously served on the editorial boards of *The Accounting Review*, *Auditing: A Journal of Practice & Theory*, and *Issues in Accounting Education*, and is a former associate editor at *Accounting and the Public Interest*. Dr. Earley has served the Auditing section in various roles, including instructing the Audit Educator's Bootcamp. She is currently the VP Academic of the Auditing Section and will serve as Section President beginning in August 2021.

**Emily Griffith**

University of Wisconsin–Madison, Department of Accounting & Information Systems, Madison, WI, USA

Emily Griffith received her Ph.D. from the University of Georgia in May of 2014. She is a CPA with three years of public accounting experience and a member of the first-ever class in the AICPA Accounting Doctoral Scholars Program. Griffith's research interests include auditor judgments about complex estimates and the involvement of valuation specialists in auditing. Her work examines factors and interventions that help auditors combine information from diverse sources to identify problems within estimates. She has published research in *The Accounting Review*, *Contemporary Accounting Research*, *Journal of Accounting Research*, *Accounting, Organizations and Society*, and *Auditing: A Journal of Practice & Theory*.

**Udi Hoitash**

Northeastern University, D'Amore-McKim School of Business, Newton Center, MA, USA

Udi Hoitash is the Lilian L. and Harry A. Cowan Endowed Professor of Accounting at the D'Amore-McKim School of Business, Northeastern University. Professor Hoitash received his Ph.D. in Accounting and Information Systems from Rutgers, The State University of New Jersey, his M.B.A. from Tel-Aviv University, and his B.A. in Computer Science from the College of Tal Aviv-Yaffo. His primary research interests include auditing, disclosure quality, XBRL, natural language processing, and corporate governance. Professor Hoitash currently serves as an editor for *Auditing: A Journal of Practice & Theory*. He has published multiple peer-reviewed papers, including papers at top accounting and finance journals such as *The Accounting Review*, *Contemporary Accounting Research*, *Journal of Accounting and Economics*, *Journal of Financial Economics*, and *Journal of Financial and Quantitative Analysis*. His work has been frequently featured in news outlets such as the WSJ CFO magazine, Bloomberg Radio and CFO.com. Professor Hoitash's teaching interests include managerial accounting and corporate governance.

**Tamara A. Lambert**

Lehigh University, College of Business, Bethlehem, PA, USA

Tamara Lambert is an associate professor and the Sue and Eugene Mercy, Jr. Professor of Accounting at Lehigh University. Tamara's research focuses on attempts to influence and control performance, and how they affect audit-related behavior and financial reporting outcomes. She has published in *The Accounting Review*; *Contemporary Accounting Research*; *Journal of Accounting Research*; *Accounting, Organizations and Society*; *Auditing: A Journal of Practice & Theory*; *Behavioral Research in Accounting*; and *Issues in Accounting Education*. Prior to serving as an editor at *Auditing: A Journal of Practice & Theory*, Tamara served on *AJPT*'s editorial board since 2014. She also has served on the editorial boards of *Behavioral Research in Accounting* (from 2014) and *Issues in Accounting Education* (2012–2018). She was a contributor and then editor of the AAA Auditing Section Newsletter from 2012–2018, and currently sits on the AAA Accounting, Behavior and Organizations Section Publications Committee.

**Chan Li**

The University of Kansas, Department of Accounting, Lawrence, KS, USA

Chan Li is the Stephen A. Batman Professor of Accounting at The University of Kansas School of Business. Her primary research interest is in archival auditing, particularly in economic consequences of auditing, effects of regulation on the audit environment, auditor judgment, and audit quality. She has published over 20 articles in leading academic journals, including *The Accounting Review*; *Journal of Accounting Research*; *Journal of Accounting and Economics*; *Contemporary Accounting Research*; *Review of Accounting Studies*; *Accounting, Organizations and Society*; *MIS Quarterly*; and *Auditing: A Journal of Practice & Theory*. Her work has been cited by the SEC, PCAOB, *New York Times*, *Financial Times*, and the *Wall Street Journal*. Professor Li is currently serving as an editor at *Auditing: A Journal of Practice & Theory* and *The Accounting Review*. She is also on the editorial board at *Contemporary Accounting Research*.

**Bertrand Malsch**

Queen's University, Smith School of Business, Kingston, Ontario, Canada

Bertrand Malsch, Ph.D., is Associate Professor of Accounting at the Smith School of Business at Queen's University. He is the director of the CPA Ontario Centre for Governance & Accountability. His research is informed by socio-organizational perspectives, and focuses on a variety of contemporary issues, including the impact of audit regulation on professionalism, the effect of standard setting processes, the realization of the public interest, and the construction of auditor identity. Bertrand serves as a member of the Cannabis Oversight Committee established by the Cannabis Regulation Act in Quebec in 2019. He is also a member of the Extended External Reporting Advisory Group set by the Auditing and Assurance Standards Board in Canada.

**Linda A. Myers**

The University of Tennessee, Department of Accounting and Information Management, Knoxville, TN, USA

Professor Myers is the Haslam Chair of Business and Distinguished Professor of Accounting at The University of Tennessee. She is also holder of the Ray and Joan Mylatt Faculty Research Fellowship and is a Faculty Research Fellow at The University of Tennessee's C. Warren Neel Corporate Governance Center. Professor Myers has published more than 40 peer-reviewed papers in numerous journals including: *The Accounting Review*; *Journal of Accounting and Economics*; *Journal of Accounting Research*; *Contemporary Accounting Research*; *Review of Accounting Studies*; *Accounting, Organizations and Society*; *Auditing: A Journal of Practice & Theory*; *Accounting Horizons*; *Journal of International Accounting Research*; *Journal of Accounting, Auditing & Finance*; and *Journal of Accounting and Public Policy*, among others, and her research has been featured in the *New York Times*, *The Economist*, and on NPR's *Marketplace* Business program. Professor Myers serves as editor and on editorial boards of a number of journals, and she received the American Accounting Association's Notable Contribution to the Auditing Literature Award in 2014, the American Accounting Association's Financial Accounting and Reporting Section Best Paper Award in 2009, the Financial Executives Research Foundation's Award for the Outstanding Accounting Review Article in 2004.

**Jaime J. Schmidt**

The University of Texas at Austin, Department of Accounting, Austin, TX, USA

Jaime J. Schmidt is an Associate Professor at the McCombs School of Business at The University of Texas at Austin. Jaime received a B.B.A., M.S. in Accounting, and M.S. in Education from Kansas State University and a Ph.D. from Texas A&M University. Prior to obtaining the Ph.D., Jaime worked as a financial statement auditor in Kansas City. She teaches Standards in Auditing for students in the MPA program. In her free time, she runs marathons and enjoys the outdoors with her family. Professor Schmidt's research examines the issues and implications of audit policy and includes studies in litigation, corporate governance, and standard-setting. Her work focuses on helping audit standard setters and regulators understand the current auditing environment and develop ways to improve auditing. Her work has appeared in several academic journals including *The Accounting Review*, *Contemporary Accounting Research*, and *Auditing: A Journal of Practice & Theory*. Professor Schmidt has received research grants from the Center for Audit Quality, PwC LLP, and the American Accounting Association. She was a nominee for the Trammell/CBA Foundation and Regents' Outstanding Teaching Awards for Assistant Professors and was awarded the James Dietrick Outstanding Faculty Award in 2016.

**Joseph H. Schroeder**

Indiana University Bloomington, Kelley School of Business, Bloomington, IN, USA

Joseph H. Schroeder is the PwC Faculty Fellow and Associate Professor at the Indiana University, Kelley School of Business. His research examines the impact of auditing on financial reporting and disclosure quality, as well as the impact of regulation on the auditor/client dynamic. His work has appeared in *Journal of Accounting and Economics*, *Journal of Accounting Research*, *The Accounting Review*, *Contemporary Accounting Research*, *Review of Accounting Studies*, and *Auditing: A Journal of Practice & Theory*. Schroeder teaches auditing and has received many teaching awards. Schroeder earned his Ph.D. in Accounting from Michigan State University in 2013 and his B.S. and M.S. in Accounting from Ball State University in 2003 and 2004, respectively. Schroeder is a CPA (Indiana) and prior to academia worked as a senior auditor in the Indianapolis, IN office of EY.

**Ann Vanstraelen**

Maastricht University, School of Business and Economics, Maastricht, Limburg, The Netherlands

Professor Vanstraelen is Full Professor of Accounting and Assurance Services at Maastricht University. She earned her Ph.D. at the University of Antwerp. Her research interests relate to the broad field of auditing and assurance services, governance, corporate reporting and disclosure, with a specific focus on the quality of accounting and auditing practices. She has been involved in several research projects for organizations including ACCA, FAR, IFAC, and the European Commission. Ann Vanstraelen has published in journals including *The Accounting Review*; *Contemporary Accounting Research*; *Review of Accounting Studies*; *Auditing: A Journal of Practice & Theory*; *European Accounting Review*; *Journal of Accounting, Auditing & Finance*; and *Accounting and Business Research*. She served as Head of Department of Accounting and Information Management (2016–2020) and Director of the Graduate School of Business and Economics (2011–2014) at Maastricht University. She serves as an editor of *Auditing: A Journal of Practice & Theory* and is member of several editorial boards. Ann Vanstraelen is actively involved in the European Accounting Association (EAA) in various functions and served as Chair of the 2016 EAA Conference in Maastricht. She was a visiting professor at KU Leuven, London School of Economics, Stanford University, and UNSW Sydney.



### **Kimberly D. Westermann**

California Polytechnic State University, San Luis Obispo, Dept. of Accounting, San Luis Obispo, CA, USA

Dr. Kim Westermann is a professor of accounting in the Orfalea College of Business. She grew up in Southern California and graduated from Cal Poly with a Bachelor of Science degree in accounting in 2000. She worked for Ernst & Young in San Jose, Calif. as an audit senior. Dr. Westermann subsequently relocated to New York City, taking a job with PricewaterhouseCoopers, ending her career in public accounting as a full-time instructor in PwC's Learning and Education division. In 2006, she entered the inaugural cohort of the Bentley University Ph.D. program and was selected as the Henry E. Rauch Doctoral Fellow recipient. In 2009, Dr. Westermann was a visiting scholar and lecturer at the University of New South Wales in Sydney, Australia. After graduating in 2011, she spent four years as an assistant professor in Miami at Florida International University. Dr. Westermann is interested in a variety of qualitative methods and conducts research examining auditor perspectives within their social context. She has published in *Contemporary Accounting Research*, *Auditing: A Journal of Practice & Theory*, and *Issues in Accounting Education*. Her in-process research is rooted within sociology and organizational behavior literatures, examining both audit practitioners, clients, and regulators about their perspectives on current issues in the auditing profession. Dr. Westermann's work is the recipient of the prestigious 2022 Deloitte Foundation Wildman Award Medal. Dr. Westermann also serves on the editorial review board for *Contemporary Accounting Research*.

## **Consulting Editors**

### **Christopher P. Agoglia**

University of Massachusetts Amherst, Department of Accounting, Amherst, MA, USA

Chris Agoglia is the Richard H. Simpson Endowed Professor at the Isenberg School of Management, University of Massachusetts Amherst. His research focuses on decision making and decision maker behavior in accounting and auditing contexts. He has published in a number of journals including *The Accounting Review*; *Journal of Accounting Research*; *Contemporary Accounting Research*; *Accounting, Organizations and Society*; and *Auditing: A Journal of Practice & Theory*. Chris is the past senior editor of *Auditing: A Journal of Practice & Theory* and is currently a consulting editor for the journal. He has previously served as an editor for *Contemporary Accounting Research* and an associate editor for *Behavioral Research in Accounting*, and on the editorial boards of journals including *The Accounting Review* and *Accounting, Organizations and Society*. He also serves on the Academic Review Committee for the Center for Audit Quality's Access to Audit Personnel Program.

### **W. Robert Knechel**

University of Florida, Fisher School of Accounting, Gainesville, FL, USA

W. Robert Knechel, Ph.D. is the Frederick E. Fisher Eminent Scholar in Accounting at the University of Florida, Gainesville, Florida. He is the Director of the International Accounting and Auditing Center (IAAC) located within the Fisher School of Accounting. Robert holds appointments at the University of Auckland as a Professor of Accounting Research and UNSW Sydney as a Professor of Auditing. He was a member of the Standing Advisory Group (SAG) to the Public Company Accounting Oversight Board (PCAOB) in the U.S. and is on the Board of the Foundation for Audit Research in The Netherlands. He is currently the senior editor of *The Accounting Review*. He has previously served as the senior editor of *Auditing: A Journal of Practice & Theory* from 2011 through 2014. Robert's research has been regularly published in a number of leading journals including *The Accounting Review*; *Journal of Accounting Research*; *Contemporary Accounting Research*; *Accounting, Organizations and Society*; and *Auditing: A Journal of Practice & Theory*. He was honored with the 2015 Outstanding Educator in Auditing Award given by the Auditing Section of the American Accounting Association and received an Honorary Doctorate from BU Business School in Oslo, Norway.

## **Editorial Board**

Urton L. Anderson, *University of Kentucky, Von Allmen School of Accountancy, Lexington, KY, USA*

Daniel Aobdia, *Northwestern University, Dept. of Accounting Information and Management, Evanston, IL, USA*

Stephen K. Asare, *University of Florida, Fisher School of Accounting, Gainesville, FL, USA*

Ilias G. Basioudis, *Aston University, Dept. of Accounting, Birmingham, UK*

Tim Bauer, *University of Waterloo, School of Accounting and Finance, Waterloo, ON, Canada*

Mark S. Beasley, *North Carolina State University, Dept. of Accounting, Raleigh, NC, USA*

G. Bradley Bennett, *University of Massachusetts Amherst, Dept. of Accounting, Amherst, MA, USA*

Kathleen A. Bentley Goode, *Unaffiliated, Canberra, Australia*

Lori Shefchik Bhaskar, *Indiana University Bloomington, Dept. of Accounting, Bloomington, IN, USA*

Sudip Bhattacharjee, *Virginia Tech, Dept. of Accounting and Information Systems, Blacksburg, VA, USA*  
 Pietro Bianchi, *Florida International University, College of Business, School of Accounting, Miami, FL, USA*  
 Jochen Bigus, *Freie Universität Berlin, Dept. of Finance and Accounting, Berlin, Germany*  
 Kenneth L. Bills, *Michigan State University, Dept. of Accounting and Information Systems, East Lansing, MI, USA*  
 Allen D. Blay, *Florida State University, Dept. of Accounting, Tallahassee, FL, USA*  
 Kendall O. Bowlin, *The University of Mississippi, Dept. of Accountancy, University, MS, USA*  
 Kelsey R. Brasel, *Ball State University, Paul W. Parkison Department of Accounting, Muncie, IN, USA*  
 Brian Bratten, *University of Kentucky, Gatton College of Business and Economics, Von Allman School of Accountancy, Lexington, KY, USA*  
 Joseph F. Brazel, *North Carolina State University, Dept. of Accounting, Raleigh, NC, USA*  
 Scott N. Bronson, *The University of Kansas, Dept. of Accounting, Lawrence, KS, USA*  
 Helen Brown-Liburd, *Rutgers, The State University of New Jersey, Dept. of Accounting Information Systems, Newark, NJ, USA*  
 Liesbeth Bruynseels, *KU Leuven, Dept. of Accounting, Finance and Insurance, Leuven, Belgium*  
 Jessica L. Buchanan, *Providence College, Dept. of Accountancy, Providence, RI, USA*  
 Jenna J. Burke, *University of Colorado Denver, Dept. of Accounting, Denver, CO, USA*  
 Steven F. Cahan, *The University of Auckland, Dept. of Accounting and Finance, Auckland, New Zealand*  
 Mara Cameran, *Bocconi University, Accounting Department, Milan, Italy*  
 Eddy Cardinaels, *Tilburg University, Dept. of Accountancy, Tilburg, The Netherlands*  
 Tina D. Carpenter, *University of Georgia, J. M. Tull School of Accounting, Athens, GA, USA*  
 Cory A. Cassell, *University of Arkansas, Dept. of Accounting, Fayetteville, AR, USA*  
 Jeffrey R. Casterella, *The University of Auckland, Dept. of Accounting and Finance, Auckland, New Zealand*  
 Keryn Chalmers, *Swinburne University, Swinburne Business School, Victoria, Australia*  
 K. Hung Chan, *Caritas Institute of Higher Education, School of Business and Hospitality Management, Hong Kong, China*  
 Chen Chen, *Monash University, Dept. of Accounting, Victoria, Australia*  
 Jong-Hag Choi, *Seoul National University, Dept. of Business Administration, Seoul, South Korea*  
 Margaret H. Christ, *University of Georgia, J. M. Tull School of Accounting, Athens, GA, USA*  
 Brant Christensen, *The University of Oklahoma, School of Accountancy, Norman, OK, USA*  
 Benjamin P. Commerford, *University of Kentucky, Von Allmen School of Accountancy, Lexington, KY, USA*  
 Eric Condie, *Georgia Institute of Technology, Scheller College of Business, Atlanta, GA, USA*  
 Paul Coram, *The University of Adelaide, Adelaide Business School, Adelaide, Australia*  
 Lauren M. Cunningham, *The University of Tennessee, Dept. of Accounting & Information Management, Knoxville, TN, USA*  
 Carol Callaway Dee, *University of Colorado Denver, Dept. of Accounting, Denver, CO, USA*  
 Mark L. DeFond, *University of Southern California, School of Accounting, Los Angeles, CA, USA*  
 Mark Kate Dodgson, *Northeastern University, Dept. of Accounting, Boston, MA, USA*  
 Denise H. Downey, *Villanova University, Dept. of Accounting, Glendale, NY, USA*  
 Marcus M. Doxey, *The University of Alabama, Culverhouse School of Accountancy, Tuscaloosa, AL, USA*  
 Rong-Ruey Duh, *National Taiwan University, Dept. of Accounting, Taipei, Taiwan*  
 Matthew S. Ege, *Texas A&M University, James Benjamin Department of Accounting, College Station, TX, USA*  
 Aasmund Eilifsen, *Norwegian School of Economics, Dept. of Accounting, Auditing and Law, Bergen, Norway*  
 Michael L. Ettredge, *The University of Kansas, Dept. of Accounting, Lawrence, KS, USA*  
 Andrew Ferguson, *University of Technology, Sydney, Dept. of Accounting, Ultimo, Australia*  
 Jere R. Francis, *Maastricht University, Dept. of Accounting and Information Management, Maastricht, The Netherlands*  
 Ronen Gal-Or, *Bentley University, Dept of Accountancy, Waltham, MA, USA*  
 Anna Gold, *Vrije Universiteit Amsterdam, Dept. of Accounting, Amsterdam, The Netherlands*  
 Nathan C. Goldman, *North Carolina State University, Poole College of Management, Dept. of Accounting, Raleigh, NC, USA*  
 Audrey A. Gramling, *Oklahoma State University, School of Accounting, Stillwater, OK, USA*  
 Jonathan H. Grenier, *Miami University, Dept. of Accountancy, Oxford, OH, USA*  
 Barbara Murray Grein, *Drexel University, Dept. of Accounting and Taxation, Philadelphia, PA, USA*  
 Emily Griffith, *University of Wisconsin–Madison, Dept. of Accounting and Information Systems, Madison, WI, USA*  
 Ryan D. Guggenmos, *Cornell University, Dept. of Accounting, Ithaca, NY, USA*



Joshua L. Gunn, *University of Pittsburgh, Dept. of Accounting, Pittsburgh, PA, USA*  
 Nicholas Hallman, *The University of Texas at Austin, Dept. of Accounting, Austin, TX, USA*  
 David C. Hay, *The University of Auckland, Dept. of Accounting and Finance, Auckland, New Zealand*  
 Dana R. Hermanson, *Kennesaw State University, School of Accountancy, Kennesaw, GA, USA*  
 Kris Hoang, *The University of Alabama, Culverhouse School of Accountancy, Tuscaloosa, AL, USA*  
 Chris E. Hogan, *Michigan State University, Dept. of Accounting and Information Systems, East Lansing, MI, USA*  
 Vicky B. Hoffman, *University of Pittsburgh, Katz School of Business, Pittsburgh, PA, USA*  
 Rani Hoitash, *Bentley University, Dept. of Accounting, Waltham, MA, USA*  
 Richard W. Houston, *The University of Alabama, Culverhouse School of Accountancy, Tuscaloosa, AL, USA*  
 Ting-Chiao Huang, *Monash University, Dept. of Accounting, Victoria, Australia*  
 Christopher Humphrey, *The University of Manchester, Alliance Manchester Business School, Manchester, UK*  
 Patrick J. Hurley, *Northeastern University, Dept. of Accounting, Boston, MA, USA*  
 Andrew J. Imdieke, *University of Notre Dame, Mendoza College of Business, Dept. of Accountancy, Notre Dame, IN, USA*  
 Karim Jamal, *University of Alberta, Dept. of Accounting, Operations and Information Systems, Edmonton, AB, Canada*  
 Jennifer R. Joe, *University of Delaware, Dept. of Accounting and MIS, Newark, DE, USA*  
 Keith L. Jones, *The University of Kansas, Dept. of Accounting, Lawrence, KS, USA*  
 Kathryn Kadous, *Emory University, Dept. of Accounting, Amherst, MA, USA*  
 Yoon Ju Kang, *University of Massachusetts Amherst, Dept. of Accounting, Amherst, MA, USA*  
 Steven E. Kaplan, *Arizona State University, School of Accountancy, Tempe, AZ, USA*  
 Andrea Seaton Kelton, *Middle Tennessee State University, Dept. of Accounting, Murfreesboro, TN, USA*  
 Marsha B. Keune, *University of Dayton, Dept. of Accounting, Dayton, OH, USA*  
 Samer Khalil, *American University of Beirut, Dept. of Finance, Accounting and Managerial Economics, Hamra, Lebanon*  
 Jeong-Bon Kim, *City University of Hong Kong, Dept. of Accountancy, Hong Kong, China*  
 Christopher Koch, *Johannes Gutenberg University Mainz, Gutenberg School of Management and Economics, Mainz, Germany*  
 Natalia Kochetova, *Saint Mary's University, Sobey School of Business, Halifax, Canada*  
 Jagan Krishnan, *Temple University, Dept. of Accounting, Philadelphia, PA, USA*  
 Ganesh Krishnamoorthy, *Northeastern University, Dept. of Accounting, Boston, MA, USA*  
 Justin Leiby, *University of Illinois at Urbana-Champaign, Dept. of Accountancy, Champaign, IL, USA*  
 Clive S. Lennox, *University of Southern California, Leventhal School of Accounting, San Marino, CA, USA*  
 Cédric Lesage, *Concordia University, John Molson School of Business, Dept. of Accountancy, Montreal, Canada*  
 Yi Liang, *University of Virginia, McIntire School of Commerce, Charlottesville, VA, USA*  
 Ling L. Lisic, *Virginia Tech, Dept. of Accounting and Information Systems, Blacksburg, VA, USA*  
 Gilad Livne, *University of Exeter, Dept. of Finance & Accounting, Exeter, UK*  
 D. Jordan Lowe, *Arizona State University, Dept. of Accounting, Tempe, AZ, USA*  
 Benjamin L. Luippold, *Babson College, Accounting and Law Division, Babson Park, MA, USA*  
 Nathan G. Lundstrom, *The University of Kansas, School of Business, Lawrence, KS, USA*  
 Michel L. Magnan, *Concordia University, John Molson School of Business, Montreal, Canada*  
 Eldar M. Maksymov, *Arizona State University, Dept. of Accounting, Tempe, AZ, USA*  
 Roger D. Martin, *University of Virginia, McIntire School of Commerce, Charlottesville, VA, USA*  
 Adi Masli, *The University of Kansas, Dept. of Accounting, Lawrence, KS, USA*  
 Brian W. Mayhew, *University of Wisconsin–Madison, Dept. of Accounting, Madison, WI, USA*  
 Susan A. McCracken, *McMaster University, DeGroote School of Business, Hamilton, ON, Canada*  
 William F. Messier, JR., *Norwegian School of Economics, Dept. of Accounting, Auditing, and Law, Bergen, Norway*  
 Roger Meuwissen, *Maastricht University, School of Business and Economics, Dept. of Accounting & Information Management, Maastricht, The Netherlands*  
 Miguel Minutti-Meza, *University of Miami, Dept. of Accounting, Miami, FL, USA*  
 Phyllis Lai Lan Mo, *City University of Hong Kong, Dept. of Accountancy, Hong Kong, China*  
 Theodore J. Mock, *University of California, Riverside, Dept. of Business, Riverside, CA, USA*  
 Kimberly K. Moreno, *Northeastern University, Accounting Group, Boston, MA, USA*  
 Robyn A. Moroney, *Monash University, Dept. of Accounting, Victoria, Australia*

Jennifer Mueller-Phillips, *Auburn University, School of Accountancy, Auburn, AL, USA*  
 James N. Myers, *The University of Tennessee, Dept. of Accounting and Information Management, Knoxville, TN, USA*  
 Terry L. Neal, *The University of Tennessee, Dept. of Accounting and Information Management, Knoxville, TN, USA*  
 Terence Bu-Peow Ng, *Nanyang Technological University, Dept. of Accounting, Nanyang Ave, Singapore*  
 Lasse Niemi, *Aalto University, Dept. of Accounting, Espoo, Finland*  
 Kara M. Obermire, *Oregon State University, College of Business, Corvallis, OR, USA*  
 Brendan O'Dwyer, *The University of Manchester and University of Amsterdam Business School, Dept. of Accounting, Amsterdam, The Netherlands*  
 Hyun Jong Park, *Temple University, Fox School of Business and Management, Dept. of Accounting, Philadelphia, PA, USA*  
 Jeff L. Payne, *University of Kentucky, Dept. of Accountancy, Lexington, KY, USA*  
 Mark E. Peecher, *University of Illinois at Urbana-Champaign, Dept. of Accountancy, Champaign, IL, USA*  
 Stephen Perreault, *Providence College, Dept. of Accountancy, Providence, RI, USA*  
 Mikhail Pevzner, *University of Baltimore, Merrick School of Business, Baltimore, MD, USA*  
 Marietta Peytcheva, *Lehigh University, Dept. of Accounting, Bethlehem, PA, USA*  
 M. David Piercey, *University of Massachusetts Amherst, Isenberg School of Management, Amherst, MA, USA*  
 Bradley Pomeroy, *University of Waterloo, School of Accounting and Finance, Waterloo, ON, Canada*  
 Chad A. Proell, *University of North Texas, G. Brint Ryan College of Business, Dept. of Accounting, Denton, TX, USA*  
 Lauren C. Reid, *Wake Forest University, Department of Accounting, Winston-Salem, NC, USA*  
 Mélanie Roussy, *Université Laval, Accounting School, Quebec City, Canada*  
 Stephen P. Rowe, *University of Arkansas, Dept. of Accounting, Fayetteville, AR, USA*  
 Aaron Saiewitz, *University of Nevada, Las Vegas, Dept. of Accounting, Las Vegas, NV, USA*  
 Steven E. Salterio, *Queen's University, Smith School of Business, Kingston, ON, Canada*  
 Caren Schelleman, *Maastricht University, Dept. of Accounting and Information Management, Maastricht, The Netherlands*  
 Timothy A. Seidel, *Brigham Young University, School of Accountancy, Provo, UT, USA*  
 Divesh S. Sharma, *Kennesaw State University, School of Accountancy, Kennesaw, GA, USA*  
 Vineeta D. Sharma, *Kennesaw State University, School of Accountancy, Kennesaw, GA, USA*  
 Marcy L. Shepardson, *Indiana University Bloomington, Kelley School of Business, Dept. of Accounting, Bloomington, IN, USA*  
 Matthew Sherwood, *University of Massachusetts Amherst, Isenberg School of Management, Department of Accounting, Amherst, MA, USA*  
 Jonathan Shipman, *University of Arkansas, William Dillard Department of Accounting, Fayetteville, AR, USA*  
 Roger Simnett, *UNSW Sydney, Dept. of Accounting, Sydney, Australia*  
 Hollis A. Skaife, *University of California, Davis, Graduate School of Management, Berkeley, CA, USA*  
 Rajendra P. Srivastava, *The University of Kansas, Division of Accounting and Information Systems, Lawrence, KS, USA*  
 Chad M. Stefaniak, *University of South Carolina, School of Accounting, Columbia, SC, USA*  
 Sarah E. Stein, *Virginia Tech, Dept. of Accounting and Information Systems, Blacksburg, VA, USA*  
 Hervé Stollowy, *HEC Paris, Dept. of Accounting and Management Control, Jouy-en-Josas, France*  
 Quinn T. Swanquist, *The University of Alabama, Culverhouse School of Accountancy, Tuscaloosa, AL, USA*  
 Hun-Tong Tan, *Nanyang Technological University, Dept. of Accounting, Nanyang Ave, Singapore*  
 Stephen L. Taylor, *University of Technology, Sydney, Dept. of Accounting, Ultimo, Australia*  
 Anne M. Thompson, *University of Illinois at Urbana-Champaign, Dept of Accountancy, Champaign, IL, USA*  
 Karen Ton, *Indiana University Bloomington, Kelley School of Business, Dept. of Accounting, Bloomington, IN, USA*  
 Marie-Soleil Tremblay, *École nationale d'administration publique, Dept. of Public Finance, Quebec, Canada*  
 Gregory M. Trompeter, *University of Central Florida, Kenneth G. Dixon School of Accounting, Orlando, FL, USA*  
 Andrew J. Trotman, *Northeastern University, Dept. of Accounting, Boston, MA, USA*  
 Ken T. Trotman, *UNSW Sydney, School of Accounting, Sydney, Australia*  
 George T. Tsakumis, *University of Delaware, Dept. of Accounting & MIS, Newark, DE, USA*  
 Scott D. Vandervelde, *University of South Carolina, Dept. of Accounting, Columbia, SC, USA*  
 Adam Vitalis, *University of Waterloo, School of Accounting and Finance, Ontario, Canada*

Elaine Ying Wang, *University of Massachusetts Amherst, Dept. of Accounting, Amherst, MA, USA*  
Kimberly D. Westermann, *California Polytechnic State University, San Luis Obispo, Dept. of Accounting, San Luis Obispo, CA, USA*  
Robert L. Whited, *North Carolina State University, Dept. of Accounting, Raleigh, NC, USA*  
Michael S. Wilkins, *The University of Kansas, Dept. of Accounting, Lawrence, KS, USA*  
Marleen Willekens, *KU Leuven and BI Norwegian Business School, Dept. of Accounting, Leuven, Belgium*  
Michael Willenborg, *University of Connecticut, Dept. of Accounting, Mansfield, CT, USA*  
David A. Wood, *Brigham Young University, School of Accountancy, Provo, UT, USA*  
Yi-Jing Wu, *Texas Tech University, School of Accounting, Lubbock, TX, USA*  
Han S. Yi, *Korea University, Korea University Business School, Accounting Unit, Seoul, South Korea*  
Valentina L. Zamora, *Seattle University, Dept. of Accounting, Seattle, WA, USA*  
Karla Zehms, *University of Wisconsin–Madison, Dept. of Accounting, Madison, WI, USA*  
Wei Zhang, *University of Massachusetts Amherst, Isenberg School of Management, Department of Accounting, Amherst, MA, USA*  
Yinqi Zhang, *American University, Dept. of Accounting and Taxation, Washington, D.C., USA*  
Yuping Zhao, *University of Houston, Dept. of Accountancy and Taxation, Houston, TX, USA*  
Jian Zhou, *University of Hawaii at Manoa, Shidler College of Business, School of Accountancy, Honolulu, HI, USA*  
Mark F. Zimbelman, *Brigham Young University, School of Accountancy, Provo, UT, USA*

## SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *Auditing: A Journal of Practice & Theory* 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	62	195	135	392	347	45
2021	43	172	138	353	291	62
2020	50	144	122	316	273	43
2019	45	155	109	309	259	50
2018	44	161	112	317	272	45

- (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 2018 to 2022.

**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	195	130	67%	63	32%	2	1%
2021	172	136	79%	26	15%	12	7%
2020	144	109	76%	4	3%	31	22%
2019	155	118	76%	2	1%	35	23%
2018	161	124	77%	0	0%	37	23%

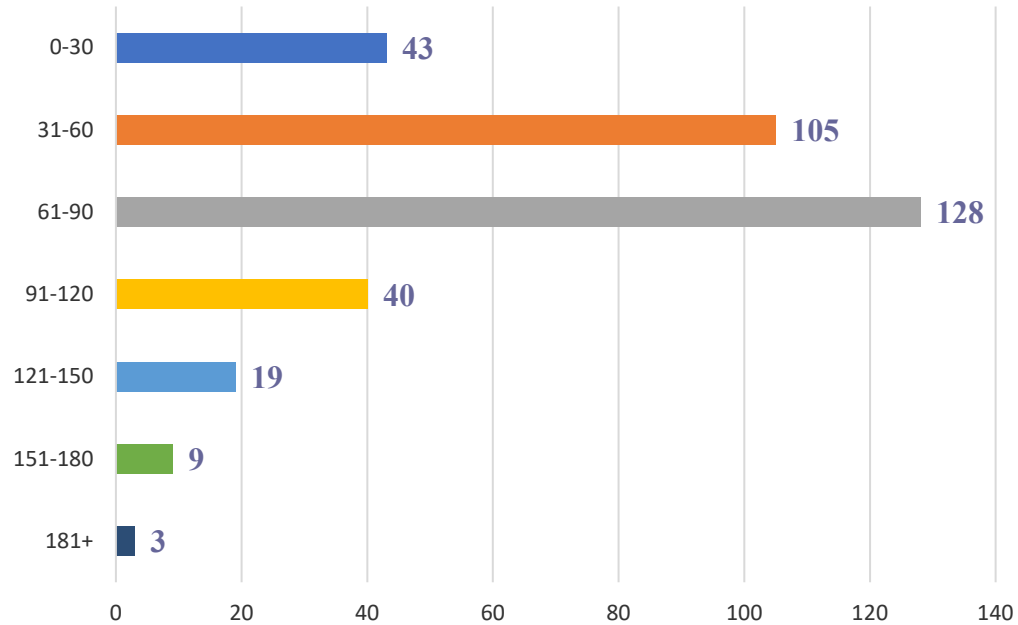
- (a) Number of submitted manuscripts from that year's cohort.
- (b) Number of rejected manuscripts from that year's cohort.
- (c) Percent of rejected manuscripts from that year's cohort.
- (d) Number of manuscripts still being evaluated (no report yet, revise, resubmit).
- (e) Percent of manuscripts 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 347 submissions that were evaluated in 2022, the mean turn time was 70 days. Median turn time was 64 days.

### EXHIBIT 1

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

# 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 2022 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
<b><i>Auditing: A Journal of Practice &amp; Theory</i></b>	<b>149,913</b>
<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 &amp; 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. *Auditing: A Journal of Practice & Theory* is ranked #31 of 168 Accounting (Business, Management, and Accounting: Accounting) journals (CiteScore, Elsevier, 2022).
2. Percentage of international authors: 56%
3. *Auditing: A Journal of Practice & Theory* is ranked #12 in Google Scholar's Top Publications list of Business, Economics & Management: Accounting & Taxation journals. The h5-index is 36; h5-median is 48. (Google Scholar, 2023).
4. View the Most Read and Most Cited papers for *AJPT* on the AAA's [Digital Library](#).



## CITATION INDICES

*Auditing: A Journal of Practice & Theory* is a highly ranked international journal. This section provides data on rankings drawn from Scopus (Elsevier 2022), presents citation counts from Elsevier's CiteScore, compares impact factors from the Social Science Citation Index (Clarivate Analytics 2022), 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 to 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 2022 (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: 2019–2022**

Source Title	SNIP				SJR			
	2022	2021	2020	2019	2022	2021	2020	2019
<i>Auditing: A Journal of Practice &amp; Theory</i>	<b>2.010</b>	<b>1.930</b>	<b>1.706</b>	<b>2.017</b>	<b>1.655</b>	<b>1.907</b>	<b>1.822</b>	<b>2.417</b>
<b>AAA Peers</b>								
<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 &amp; 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

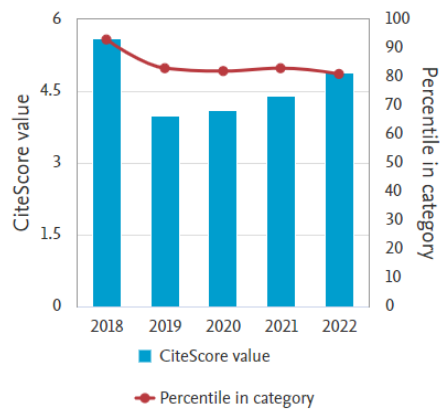
In 2016, CiteScore was added to the Scopus metrics. CiteScore measures the citations on articles published in the previous 3 years. All article types are counted. Scopus metrics now include Source Normalized Impact per Paper (SNIP), SCImago Journal Rank (SJR), and citation and document counts and percentage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

### CiteScore rank 2022 [i](#)

Category	Rank	Percentile
Business, Management and Accounting	#31/168	81st
Accounting		
Economics, Econometrics and Finance	#58/302	80th
Finance		
Economics, Econometrics and		

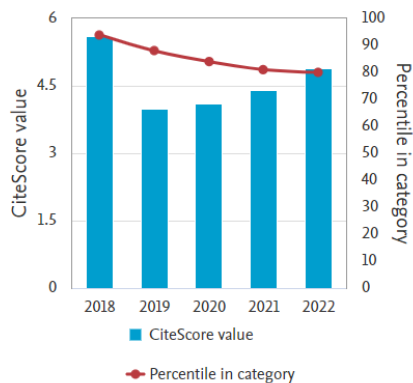
### Accounting

#### CiteScore trend



### Finance

#### 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 &amp; 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 &amp; 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

## 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*, 2022).

Journal	2022 IF	2021 IF	2020 IF	2019 IF
<i>Accounting Review, The</i>	5.182	4.301	3.993	4.562
<i>Accounting Horizons</i>	2.157	2.162	1.576	1.377
<b><i>Auditing: A Journal of Practice &amp; Theory</i></b>	<b>3.076</b>	<b>2.864</b>	<b>2.108</b>	<b>2.642</b>
<i>Journal Information Systems</i>	2.308	1.7		

## POSITIONING IN INTERNATIONAL RANKINGS

*Auditing: A Journal of Practice & Theory* 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 *Auditing*'s position on selected rankings

TABLE 5

Journal	ABDC 2022	ABS 2021	EJL 2020	HCERES 2021
<b><i>Auditing A Journal of Practice &amp; Theory</i></b>	<b>A*</b>	<b>3</b>	<b>P</b>	<b>A</b>
<b>American Accounting Association Journals</b>				
<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 &amp; 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 &amp; 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> <sup>†</sup>	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		