

## Accounting and the Public Interest

A Publication of the Public Interest  
Section of the American Accounting  
Association



**American  
Accounting  
Association**  
Public Interest

Accounting and the

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# Public Interest

Information Packet

## INTRODUCTION

*Accounting and the Public Interest* is an academic journal published by the Public Interest Section of the American Accounting Association. The journal takes the view that accounting has broad societal responsibilities, and thus accounting-related activities have consequences for a wide spectrum of constituencies. Studies submitted to the journal should be linked to the public interest by situating them within a historical, social, or political context, and findings should ultimately provide guidance for responsible action. The journal welcomes innovation and eclecticism, alternative theories and methodologies, as well as the more traditional ones. Responsible action can be promoted through research in all areas of accounting including, but not restricted to:

- financial accounting and auditing
- accounting in organizations, whether profit-driven, governmental, or not-for-profit
- social and environmental accounting
- government and professional regulation
- taxation
- gender and diversity issues
- professional and business ethics
- information technology
- accounting and business education
- governance of accounting organizations

Theoretical and empirical contributions, as well as literature reviews that synthesize the state-of-the-art in specific areas, are considered appropriate. Replications and reinterpretations of previous work will also be considered.

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Amy M. Hageman is the KPMG Professor of Accounting in Kansas State University's Department of Accounting. She previously served as Chair of the Public Interest Section of the AAA from 2016–2020 and was an Associate Editor at *Accounting and the Public Interest* before beginning her role as Senior Editor. Her primary research interest is on public interest elements of taxation, focusing on tax professional/taxpayer decision making and antecedents and consequences of tax policy. She has published in a variety of journals, including *Accounting, Organizations, and Society*; *The Journal of the American Taxation Association*; *Behavioral Research in Accounting*; *Journal of Business Ethics*; *Accounting and the Public Interest*; *Journal of Accounting and Public Policy*; and others.

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Lisa Baudot is an Assistant Professor in the Kenneth G. Dixon School of Accounting at the University of Central Florida where she teaches undergraduate and graduate-level auditing. Lisa's current research interests focus on qualitative studies of the politics of developing accounting, auditing, governance norms, and standards around the world, and the implementation of accounting and auditing standards in practice. Lisa has published papers in academic journals such as *Accounting, Auditing and Accountability Journal*; *Auditing: A Journal of Practice & Theory*; *Contemporary Accounting Research*; and *Journal of Business Ethics*. Lisa received her doctorate from ESSEC Business School in Paris, France where she lived, worked, and studied for nearly a decade. Prior to her doctoral studies, Lisa held positions in external audit for a large public accounting firm and in operational audit and controlling for two multinational companies. She has an M.B.A. from The George Washington University and she also holds certifications in public accounting (CPA) and internal auditing (CIA).

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Den Patten is a Professor of Accounting at Illinois State University where he teaches governmental and non-profit accounting and a master's level research class. Den's research centers primarily on corporate social and environmental disclosure. In addition to *Accounting and the Public Interest*, he has published in a wide variety of journals including *Accounting, Organizations and Society*; *Journal of Accounting and Public Policy*; and *Journal of Business Ethics*. He serves on the editorial board for a number of journals, and is an international associate for the Center for Social and Environmental Accounting Research. Den has been a member of the Public Interest Section for more than 30 years.

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Steve Perreault is an Associate Professor of accountancy at Providence College where he teaches courses in auditing, accounting policy, and accounting data analytics. Dr. Perreault's research examines professional judgment and decision making in accounting and auditing contexts using behavioral decision theory. His work has been published in academic journals such as *Accounting, Organizations and Society*; *Auditing: A Journal of Practice & Theory*; *Behavioral Research in Accounting*; and *Contemporary Accounting Research*, among other outlets. He holds a Ph.D. in accounting from the University of Massachusetts Amherst, an M.S. in accounting from the University of Rhode Island, and a B.S. in accounting from West Virginia University. Prior to his work in academia, Steve worked in the audit practice of KPMG. He is a licensed CPA in the State of Rhode Island.

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University of San Francisco, Department of Accounting, San Francisco, CA, USA

Diane H. Roberts is Professor of Accounting at the School of Management at the University of San Francisco, having served on the faculty since 1994. She earned her Ph.D. from the University of California, Irvine. Diane innovated an environmental accounting course taught in both the University of San Francisco's School of Management's M.B.A. Program and College of Arts and Sciences Masters of Science in Environmental Management Program. She was twice the director of the American Accounting Association's Symposium on Research in Accounting Ethics and chair of the American Accounting Association Professionalism and Ethics Committee. Diane currently serves as an Associate Editor of *Accounting and the Public Interest* and on the editorial board of *Research on Professional Responsibility and Ethics in Accounting*. She was awarded the Third Annual Glen McLaughlin Prize for Research in Accounting Ethics by the Oklahoma Center for Accounting Research, a Post-Sabbatical Merit Award by the University of San Francisco, and the Academy of Accounting Historians Alfred R. Roberts Memorial Research Award (Diane is not related to Alfred R. Roberts). Diane serves the Academy of Accounting Historians section as coordinator of the American Accounting Association Western Regional Meeting.

### **Anne L. Schnader, Ph.D.**

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Anne Schnader is an Associate Professor at the Sawyer Business School of Suffolk University in Boston. Her undergraduate degree in mathematics is from Dartmouth College, her M.B.A. in accounting is from the Stern School of Business at NYU, and her D.B.A. in accounting is from Boston University. At the Sawyer Business School, Anne

teaches financial accounting in the M.S.A. program, and also runs the accounting practicum program at the undergraduate level. Her primary research interests are in the areas of internal controls and fiduciary duty in the broker dealer industry. She has published in a number of academic journals including *Contemporary Accounting Research*, *Current Issues in Auditing*, *Accounting Horizons*, and *Issues in Accounting Education*, and she has been the recipient of a PwC INQUIRIES Award for Research on two separate occasions. She is an associate editor for *Accounting in the Public Interest* and is on the editorial board of *Issues in Accounting Education*. She is also a Certified Public Accountant (inactive) in the State of New York.

#### **Donna Bobek Schmitt, Ph.D.**

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Donna Bobek Schmitt is an Associate Professor at the University of South Carolina (since Fall 2014); she was previously on the faculty of the University of Central Florida (UCF) for 17 years. Her undergraduate degree in accounting is from the University of Miami and her Ph.D. is from the University of Florida. She teaches graduate tax courses and has received several teaching awards, including the 2013 UCF University Excellence in Graduate Teaching Award. She conducts research on the judgment and decision making, including ethical decision making, of taxpayers and accounting professionals, and has published in a number of academic journals including *Accounting, Organizations and Society*; *Behavioral Research in Accounting*; *The Journal of the American Taxation Association*; *Auditing: A Journal of Practice & Theory*; and *Journal of Business Ethics*. She is an editor for *Behavioral Research in Accounting*; an associate editor for *Accounting in the Public Interest*; and has been on the editorial board of numerous journals including *The Journal of the American Taxation Association*. She is also a licensed Certified Public Accountant in Florida.

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Marie-Soleil Tremblay is a Fellow Certified Professional Accountant and Full Professor in Accounting at École Nationale D'administration Publique. Prior to this position she was Lecturer in Accounting and audit at Laval University. For more than ten years she practiced external auditing for Deloitte, then for the Québec Auditor General's Office. Professor Tremblay is the author of many books and articles on audit, corporate governance, controls, and public sector financial management. She uses qualitative field research methods and combines accounting and organization theory with other social sciences such as anthropology and sociology to better understand complex problems. Dr. Tremblay is frequently sought as an analyst or consultant in her field of research. Her contributions fuel and enrich reflections on issues that challenge our society. Marie-Soleil Tremblay has four sons and lives in Québec City, Canada.

#### **Dana Wallace**

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Dana Wallace is an Assistant Professor at the University of Central Florida. She received undergraduate and graduate degrees in accounting from the University of North Florida and a Ph.D. in accounting from Florida State University. Her research interests include voluntary disclosure, financial reporting, and social accounting issues, including environmental disclosure, corporate social responsibility, and corporate political connectedness. She has published in various academic journals including the *Journal of Business Ethics*; *Journal of Business Finance & Accounting*; *Critical Perspectives on Accounting*; and *Journal of Financial Reporting*. Dana teaches intermediate financial accounting in the Kenneth G. Dixon School of Accounting, where she earned the 2019 Beta Alpha Psi Professor of the Year Award. Dana worked as a tax associate for PricewaterhouseCoopers in New York City prior to pursuing her doctoral degree and is a Certified Public Accountant (CPA).

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## SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *Accounting and the Public Interest* 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	1	20	15	36	31	5
2021*	7	16	12	35	34	1
2020**	2	26	17	45	38	7
2019***	2	20	10	32	30	2
2018****	7	26	16	49	47	2

(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.

\*The 2021 JIPs erroneously reported 11 resubmissions and 33 evaluations.

\*\*The 2020 and 2021 JIPs erroneously reported 25 and 28 submissions respectively, 32 and 34 evaluations respectively for the year 2020. The 2021 JIP erroneously reported 29 resubmissions for 2020.

\*\*\*The 2019 JIP erroneously omitted submission and evaluations from Editorial Manager. The 2020 and 2021 JIPs also reported erroneous data for 2019.

\*\*\*\*The 2021 JIP erroneously reported 2018 data.

Table 2 shows acceptance and rejection rates for the period from 2019 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	20	12	60%	4	20%	4	20%
2021	16	14	68%	1	31%	1	0%
2020	26	20	77%	0	0%	6	17%
2019	20	11	55%	0	0%	9	45%

(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.

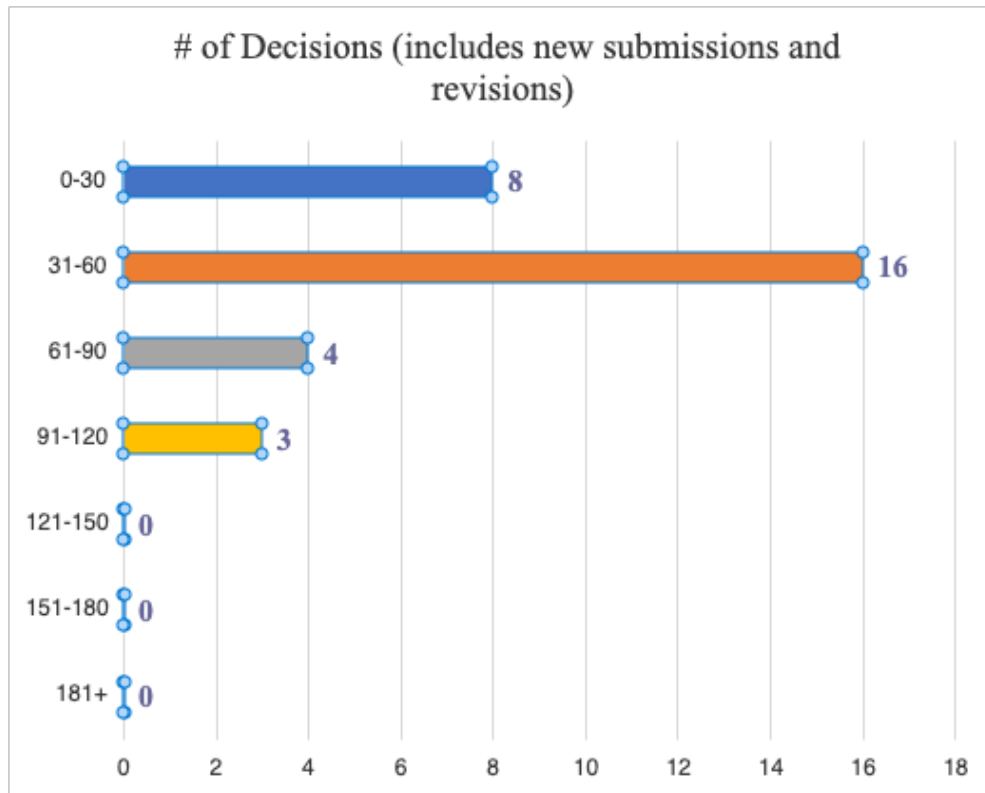
(f) Number of accepted manuscripts from that year's cohort.

(g) Percent of accepted manuscripts from that year's cohort.

Of the 31 submissions that were evaluated in 2022, the mean turn-around time was 44 days. Median turn-around time was 45 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 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**

<b>Journals</b>	<b>Downloads</b>
<i>The Accounting Review</i> *	937,193
<i>Accounting Horizons</i> *	156,824
<i>Auditing: A Journal of Practice &amp; 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 &amp; Nonprofit Accounting</i>	17,805
<i>Journal of Forensic Accounting Research</i>	15,575
<i>Journal of Financial Reporting</i>	8,306
<b><i>Accounting and the Public Interest</i></b>	<b>7,357</b>
<i>The ATA Journal of Legal Tax Research</i>	4,016

\* Association-wide journal.

### Other Important Statistics

1. *Accounting and the Public Interest* is ranked #135 of 163 Accounting (Business, Management, and Accounting: Accounting) journals (CiteScore, Elsevier, 2022).
2. Percentage of international authors: 20%
3. View the Most Read and Most Cited papers for *API* 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 2022 (most recent data).

**TABLE 4**  
**SNIP and SJR Rankings: 2019–2022**

Source Title	SNIP				SJR			
	2022	2021	2020	2019	2022	2021	2020	2019
<i>Accounting and the Public Interest</i>	<b>0.456</b>	<b>0.318</b>	<b>0.676</b>	<b>0.589</b>	<b>0.184</b>	<b>0.212</b>	<b>0.258</b>	<b>0.299</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 *API*, and the CiteScore table lists the CiteScore for each journal in the AAA collection indexed in Scopus.

CiteScore 2022

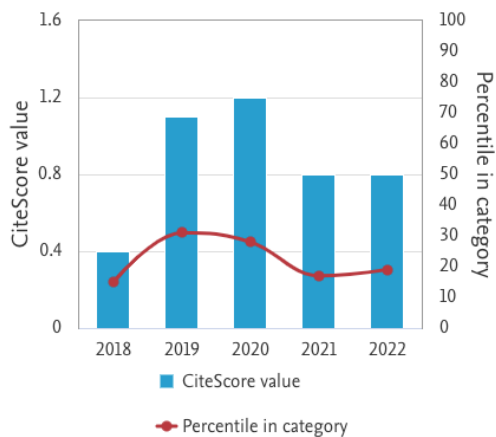
$$0.8 = \frac{14 \text{ Citations 2019 - 2022}}{17 \text{ Documents 2019 - 2022}}$$

Calculated on 05 May, 2023

### CiteScore rank 2022 ⓘ

Category	Rank	Percentile
Business, Management and Accounting	#136/168	19th
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 &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

## POSITIONING IN INTERNATIONAL RANKINGS

*Accounting and the Public Interest* 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 *API*'s position on selected rankings.

TABLE 5

Journal	ABDC 2022	ABS 2021	EJL 2020	HCERES 2021
<i>Accounting and the Public Interest</i>	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> †	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		