

**The Journal of the American
Taxation Association**

A Publication of the American Taxation
Association Section of the American
Accounting Association



**American
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Association**
American Taxation
Association

The Journal of the American
Taxation

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Association

Information Packet

INTRODUCTION

The Journal of the American Taxation Association (JATA) is a research publication of the American Taxation Association Section of the American Accounting Association. The journal is dedicated to disseminating a wide variety of tax knowledge, and to fulfill this responsibility, the journal considers research that employs quantitative, analytical, experimental, and descriptive methods to address tax topics of interest to its readership.

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Ryan Wilson is the Henry B. Tippie Chair in Accounting at The University of Iowa's Tippie College of Business, where he has been since 2022. Prior to his position at The University of Iowa, Professor Wilson was a Professor, and Director of the School of Accounting, at the University of Oregon. He earned his doctorate degree at the University of Washington. Professor Wilson's research focuses on corporate tax planning and the intersection between tax and financial accounting. His work has been published in the *Journal of Accounting and Economics*, *The Accounting Review*, *Journal of Accounting Research*, *Review of Accounting Studies*, *Contemporary Accounting Research*, and *The Journal of the American Taxation Association*.

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Lisa De Simone

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

Lisa De Simone is an Associate Professor of Accounting at the McCombs School of Business at The University of Texas at Austin, where she has been since 2020. She earned her doctorate at The University of Texas at Austin and previously spent seven years on faculty at the Stanford Graduate School of Business. Her research examining how multinational corporations and individuals respond to tax incentives worldwide has been published in top accounting and finance journals including *The Accounting Review*, *Contemporary Accounting Research*, *Journal of Accounting and Economics*, *Journal of Accounting Research*, *Journal of the American Taxation Association*, *Review of Accounting Studies*, and *Review of Financial Studies*. She teaches tax and personal finance courses to students in undergraduate and graduate business and accounting programs.

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University of Toronto, Rotman School of Management, Toronto, ON, Canada

Professor Edwards is an Associate Professor of Accounting and the Director of the CPA Ontario Centre for Accounting Innovation Research at the University of Toronto's Rotman School of Management. Alex received his Ph.D. and M.Sc. from the University of Washington's Foster School of Business, and his M.Acc. and B.Acc. from Brock University. Alex is a Chartered Professional Accountant and, before entering academics, he worked as a tax specialist and auditor with KPMG LLP. His research is focused on taxation and capital markets and has been accepted for publication in *The Accounting Review*, *Journal of Accounting and Economics*, *Journal of Financial Economics*, *Management Science*, *Contemporary Accounting Research*, *Journal of Financial and Quantitative Analysis*, and *The Journal of the American Taxation Association*.

Sean T. McGuire

Texas A&M University, Department of Accounting, College Station, TX, USA

Sean McGuire is an Associate Professor of Accounting and Presidential Impact Fellow at Texas A&M University's Mays Business School. Sean received his Ph.D. from the University of Georgia and his M.Acc. and B.Acc. from Texas A&M University. Sean's primary research interests are tax and financial reporting as well as the influence of tax and accounting information on capital markets. His research has been accepted for publication in *The Accounting Review*, *Review of Accounting Studies*, *Contemporary Accounting Research*, and *The Journal of the American Taxation Association*.

Sonja Olhoft Rego

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

Professor Rego is the KPMG Professor of Accounting at Indiana University. She earned her Ph.D. from the University of Michigan in 1999. Her research focuses on how taxes affect business decisions; tax avoidance; accounting for income taxes; earnings management; agency theory; and corporate finance. She has published articles in *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting and Economics*, *Review of Accounting Studies*, *Contemporary Accounting Research*, and *The Journal of the American Taxation Association*. In addition to serving as editor for *The Journal of the American Taxation Association*, *The Accounting Review*, and *Accounting Horizons*, Professor Rego has also served on the editorial board of *Contemporary Accounting Research*. She received the Emerald Citations of Excellence Award 2013 and the ATA Tax Manuscript Award 2011 with Mary Margaret Frank and Luann Lynch for their article, "Tax Reporting Aggressiveness and Its Relation to Aggressive Financial Reporting," published in *The Accounting Review* in 2009. Prior to her position at Indiana University, Professor Rego was a tenured Associate Professor at The University of Iowa. She has received a variety of teaching and service awards throughout her career, and she especially enjoys working with doctoral students in accounting.

Timothy J. Rupert

Northeast University, College of Business Administration, Boston, MA, USA

Tim Rupert is a Professor in the Accounting Group of the D'Amore-McKim School of Business at Northeastern University. He also has an honorary appointment at the University of Pretoria in South Africa. He received his Ph.D. from The Pennsylvania State University. His research has been published in a variety of journals including *The Accounting Review*, *The Journal of the American Taxation Association*, and *Behavioral Research in Accounting*. He currently serves on the editorial boards of *Behavioral Research in Accounting*, *Accounting and the Public Interest*, and *Advances in Taxation*. He has previously served as president, vice president, and secretary of the American Taxation Association.

Jay A. Soled, J.D. (Book and Software Reviews)

Rutgers, The State University of New Jersey, Department of Accounting and Information Systems, Newark, NJ, USA

Professor Soled has contributed articles to several journals, including the *Journal of Taxation*, *Notre Dame Law Review*, *Boston College Law Review*, *Arizona Law Review*, *American Journal of Tax Policy*, *Virginia Tax Law Review*, *Real Property, Probate and Trust Journal*, *Brigham Young University Law Review*, *Wake Forest Law Review*, and Georgetown University's *The Tax Lawyer*. Professor Soled's interests include enhancing tax compliance and simplifying the Internal Revenue Code.

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SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *Journal of the American Taxation Association* for the period from 2018 to 2022.

TABLE 1

Panel A: 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	8	37	30	75	66	9
2021***	10	42	49	101	93	8
2020**	4	54	43	101	91	10
2019*	4	65	29	98	94	4
2018	9	62	41	112	108	4

(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).

*** Includes conference papers (9: 4 accepted, 5 rejected)

** Includes conference papers (9: 1 accepted, 8 rejected)

* Includes conference papers (27: 9 accepted, 18 rejected)

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	37	20	54%	13	35%	4	11%
2021***	42	25	60%	5	12%	12	29%
2020**	54	41	76%	0	0%	13	24%
2019*	65	46	71%	1	2%	18	28%
2018	63	49	78%	0	0%	14	22%

(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.

*** Includes conference papers (9: 4 accepted, 5 rejected)

** Includes conference papers (9: 1 accepted, 8 rejected)

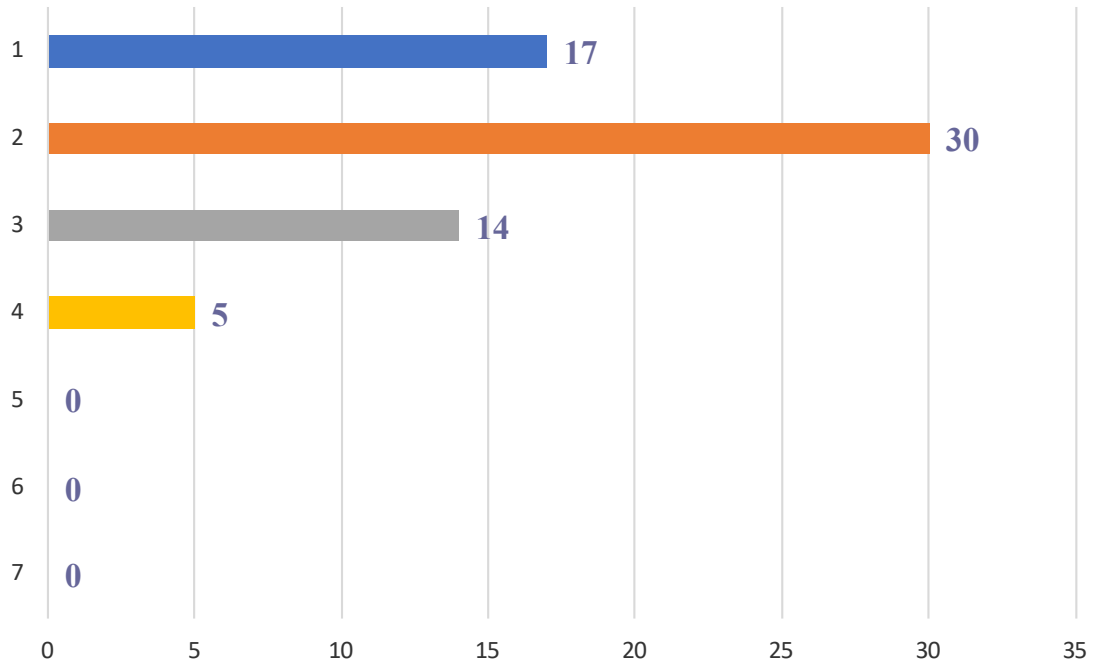
* Includes conference papers (27: 9 accepted, 18 rejected)

Of the 66 submissions that were evaluated in 2022, the mean turn time was 43.6 days. Median turn time was 39.5 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 publishes 17 journals in the areas of accounting research, education, practice, and public interest. This page normally contains consolidated usage data for each of the AAA journals for the prior year. It will be updated in a new release of the Journal Information Packets when the data is available.

TABLE 3

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. *The Journal of the American Taxation Association* is ranked #90 of 168 Accounting (Business, Management, and Accounting: Accounting) journals (CiteScore, Elsevier, 2022).
2. Percentage of international authors: 33%
3. View the Most Read and Most Cited papers for *JATA* 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) 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>Journal of the American Taxation Association</i>	1.452	1.456	1.122	1.416	1.108	2.271	2.756	1.468
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

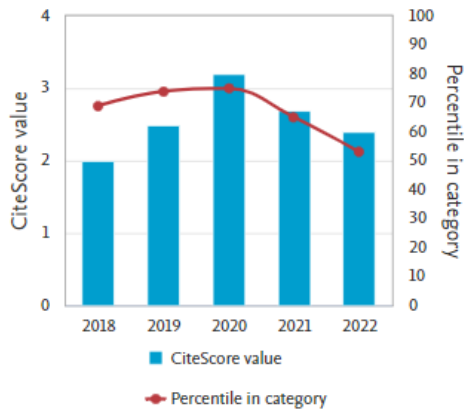
In 2016, CiteScore was added to the Scopus metrics. CiteScore measures the citations on articles published in the previous 3 years. All article types are counted. Scopus metrics now include Source Normalized Impact per Paper (SNIP), SCImago Journal Rank (SJR), and citation and document counts and percentage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

CiteScore rank 2022

Category	Rank	Percentile
Economics, Econometrics and Finance └ Finance	#142/302	53rd
Business, Management and Accounting └ Accounting	#90/168	46th

[View CiteScore methodology >](#) [CiteScore FAQ >](#) [Add CiteScore to your site !\[\]\(cbe80b694ebd74fcfe136a095b608235_img.jpg\)](#)

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

The Journal of the American Taxation Association 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 *JATA*'s position on selected rankings.

JATA ranks as A on the widely followed Australian Business Deans Council (ABDC) journal list.

TABLE 5
Accounting and the Public Interest

Journal	ABDC 2022	ABS 2021	EJL 2020	HCERES 2021
<i>The Journal of the American Taxation Association</i>	A	3		
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		