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The Accounting **Review**

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Information Packet

INTRODUCTION

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

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

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

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

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Professor 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 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.

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Professor Blankespoor is an Associate Professor of accounting at the University of Washington. Her research focuses on corporate disclosure in capital markets, and especially on the role of information-processing costs, information technology, and media in the flow of firms' financial information through traditional and non-traditional channels. She has published her work in top peer-reviewed journals including the *Journal of Accounting and Economics* (JAE), the *Journal of Accounting Research* (JAR), *The Accounting Review* (TAR), and the *Review of Accounting Studies* (RAST). Her papers have won several awards, including the AAA FARS Best Paper Award (2017) and the AAA FARS Midyear Best Paper Award (2017). She serves on the editorial boards of JAE, JAR, and RAST. Prior to her position at the University of Washington, Professor Blankespoor was an Associate Professor at Stanford University, and she worked as an auditor for Ernst & Young. She earned a Ph.D. from the University of Michigan, a M.Acc. from The University of Utah, and a B.A. in accounting and information systems from Dordt University.

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Professor Caskey conducts theoretical and empirical research on how capital markets use and produce accounting information. He teaches financial statement analysis in UCLA's M.B.A. program, and is the director of UCLA's undergraduate accounting minor. He previously held a faculty appointment at The University of Texas at Austin. Caskey currently serves as an editor for *The Accounting Review*, is on the editorial board for *Contemporary Accounting Research*, and is one of the founding members of the Accounting and Economics Society. He holds Ph.D. and M.B.A. degrees from the University of Michigan, where he received a Deloitte Doctoral Fellowship, and a B.A. in accounting from Michigan State University. Prior to his academic career he worked in auditing and consulting at Ernst & Young and Arthur Andersen, and is a registered-status CPA.

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Tatiana Sandino is a Professor of business administration in the Accounting and Management Unit at Harvard Business School, where she teaches courses on financial reporting, management control, strategy execution, and

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Professor Daniel Taylor's research focuses on firm's financial disclosures, opportunistic/fraudulent reporting, and insider trading. His research appears in leading academic journals in accounting, finance, and management; has been featured in the popular media, including such outlets as *The Wall Street Journal*, *New York Times*, and *The Economist*; has been cited in final rulings by the U.S. Securities and Exchange Commission; and has played key roles in FBI and DOJ investigations. Professor Taylor teaches Predictive Analytics with Financial Disclosure to undergraduates. The class explores how advances in Big Data can be used to detect insider trades and accounting fraud. Professor Taylor currently serves as editor of *The Accounting Review*, associate editor at *Management Science*, and serves on the editorial boards of the *Journal of Accounting and Economics*, *Journal of Accounting Research*, *Review of Accounting Studies*, and *Journal of Financial Reporting*. He regularly attends and presents at professional meetings and was previously awarded a Deloitte Foundation Fellowship. He received a Ph.D. in business from Stanford University, a M.A. in economics from Duke University, and a B.S. in economics from the University of Delaware.

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SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *The Accounting Review* for the period from 2016 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	162	729	421	1,312	1,192	120
2021	165	824	401	1,390	1,228	162
2020	225	793	405	1,423	1,258	165
2019	217	754	416	1,387	1,162	225
2018	245	767	379	1,391	1,174	217
2017	248	712	398	1,358	1,113	245
2016	200	721	314	1,235	987	248

- (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 2016 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	729	617	85%	106	15%	6	1%
2021	824	723	88%	65	8%	36	4%
2020	793	693	87%	25	3%	75	9%
2019	754	645	86%	9	1%	100	13%
2018	767	655	85%	1	0%	111	14%
2017	712	612	86%	1	0%	99	14%
2016	721	629	87%	0	0%	92	13%

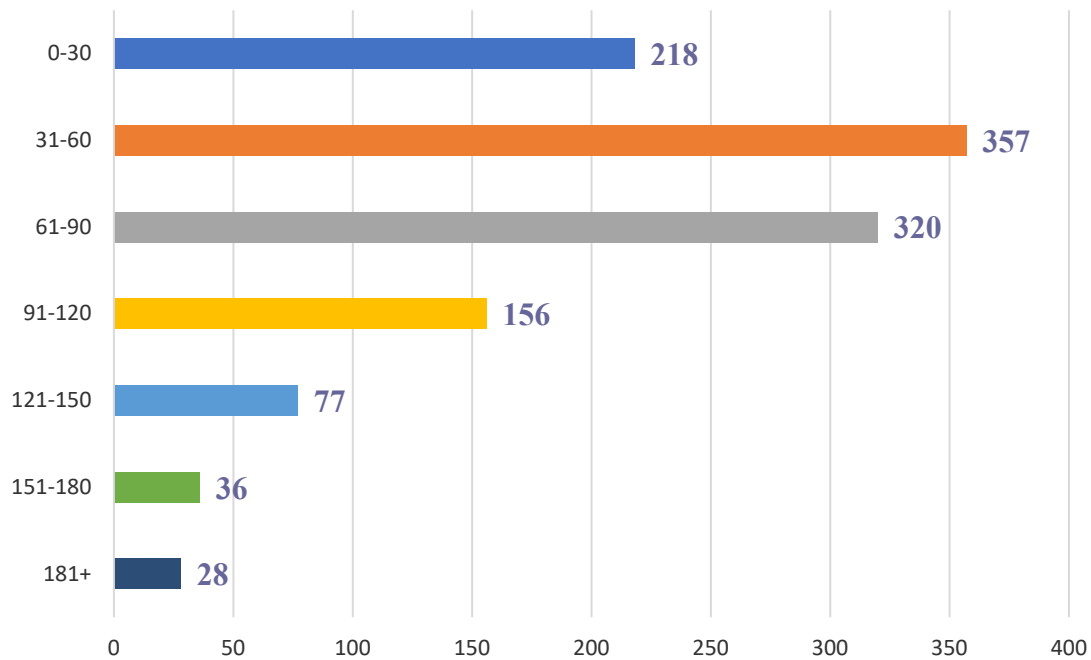
- (a) Number of submitted manuscripts from that year's cohort.
- (b) Number of rejected manuscripts from that year's cohort.
- (c) Percent of rejected manuscripts from that year's cohort.
- (d) Number of manuscripts still being evaluated (no report yet, revise, resubmit).
- (e) Percent of manuscripts 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 1,192 submissions (excluding withdrawals or abandoned manuscripts) that were evaluated in 2022, the mean turn time for papers handled in Editorial Manager was 68 days. The median turn time in Editorial Manager was 62 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
<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 Accounting Review* is ranked #11 of 168 Accounting (Business, Management, and Accounting: Accounting) journals (CiteScore, Elsevier, 2022).
2. *The Accounting Review* is ranked #1 in Google Scholar's Top Publications list of Business, Economics & Management: Accounting & Taxation journals. TAR's h5-index is 68; h5-median is 101. (Google Scholar, July 2023)
2. Percentage of international authors: 37%.
3. View the Most Read and Most Cited papers for *TAR* on the AAA's [Digital Library](#).

CITATION INDICES

The Accounting Review is one of the top international journals in accounting research. This section provides data on rankings drawn from Scopus (Elsevier, 2022), presents citation counts from Elsevier's CiteScore, compares impact factors from the Social Science Citation Index (Clarivate Analytics, 2022), reviews the Top 20 Google Scholar journals in the Accounting and Taxation subcategory of Business and Economics, and includes international journal listings and ratings from the most recent data available.

Scopus Rankings

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

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

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

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

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

Table 4 shows the SNIP and SJR rankings for 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>The Accounting Review</i>	3.477	3.662	3.503	3.729	4.446	4.674	5.678	5.446
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

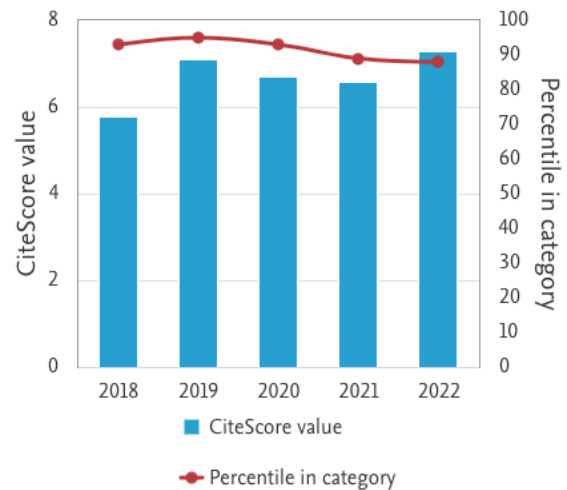
In 2016, CiteScore was added to the Scopus metrics. CiteScore measures the citations on articles published in the previous 3 years. All article types are counted. Scopus metrics now include Source Normalized Impact per Paper (SNIP), SCImago Journal Rank (SJR), and citation and document counts and percentage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

CiteScore rank 2022 [🔗](#)

Category	Rank	Percentile
Business, Management and Accounting	#11/168	93rd
Accounting		
Economics, Econometrics and Finance	#26/302	91st
Finance		
Economics, Econometrics and Finance	#81/705	88th
Economics and Econometrics		

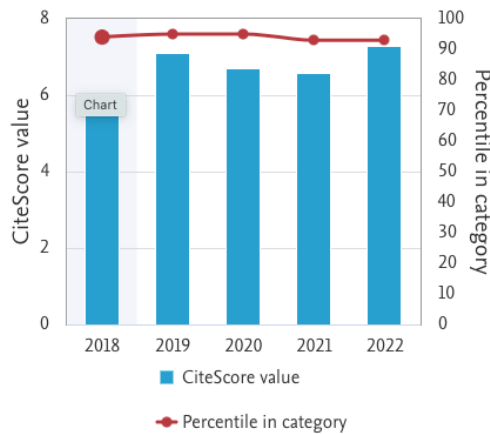
Economics and Econometrics

CiteScore trend



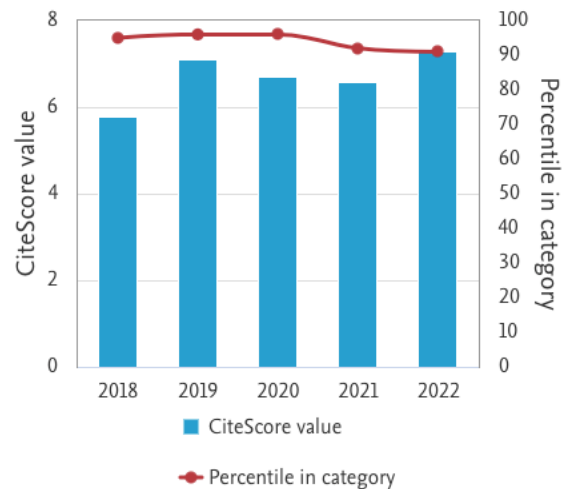
Accounting

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 & 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

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
<i>Auditing: A Journal of Practice & Theory</i>	3.076	2.864	2.108	2.642
<i>Journal of Information Systems</i>	2.308	1.7		

GOOGLE SCHOLAR

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

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

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

POSITIONING IN INTERNATIONAL RANKINGS

The Accounting Review is in a number of international journal rankings, as tracked by the Harzing Journal Quality List. (<http://www.harzing.com>, updated July 2022) The following table lists *TAR*'s position in selected rankings.

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

TABLE 5

Journal	ABDC 2022	ABS 2021	EJL 2020	HCERES 2021
<i>The Accounting Review</i>	A*	4*	P*	A
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		