Beginning on January 1, 2026, the AAA will begin offering a **Hybrid Gold Open Access (OA) publishing option** for newly accepted articles in its Association-level journals (*The Accounting Review, Accounting Horizons,* and *Issues in Accounting Education*). It will also offer this in its Section journals if the publishing Section decides to participate. Below we have prepared a list of FAQs about OA publishing that is intended to guide authors as AAA makes this option available.

# What is Hybrid Gold Open Access publishing?

- Open access: published articles are permanently and freely available for anyone to read.
- *Hybrid*: authors can choose whether to publish OA or under the traditional subscription model when their articles are accepted for publication.
- **Gold:** authors pay an Article Publication Charge, which allows them to retain the copyright and make articles freely available for reading, downloading, and sharing.

How does this differ from the traditional model AAA offers now? Under the traditional model, the AAA owns the copyright of an article and restricts access to those who either have a subscription for the content (through libraries or AAA membership) or who purchase an individual article if no subscription is available. The traditional model is supported by submission fees and subscription/licensing fees from distributors (e.g., JSTOR, EBSCO, ProQuest).

OA articles are freely available for anyone to read, and the authors retain the copyright. The Open Access model is supported by submission fees and Article Publication Charges, which are paid at article acceptance by authors, funders of the research, or through transformative agreements.

What are the benefits of publishing OA? OA articles have more impact because they have more views, more cites, and higher Altmetric statistics. A 2025 <u>Wiley whitepaper</u> reports that its hybrid OA articles were viewed 4.2 times the level of subscription articles and were cited 1.5 times more.

Why is AAA making this gold OA option available? In addition to the higher visibility and impact noted above, some schools and funding models require authors to publish OA, so this will make AAA journals viable outlets for these authors' work and increase their publishing options. Finally, our competitor journals now publish an average 33% of their articles as Open Access. Other disciplines have reached the 50% mark with medicine, science, and engineering leading the way. Overall, this is an opportunity for the AAA to increase the visibility of its authors' content and the value of its journals.

How can authors comply with funder open access requirements (e.g., NSF, NIH, or European funders)? Authors funded by agencies that mandate publishing Open Access (such as the National Science Foundation or NIH) should ensure that the AAA journal they submit to permits the version of record or an accepted manuscript to be made publicly available within the required timeframe. Authors may need to use self-archiving (Green OA) or pay for an Open Access option (Gold OA). If unclear, authors should contact the journal's editorial office for guidance on funder compliance.

#### How does AAA ensure discoverability and indexing of OA articles?

All articles published by AAA journals are indexed in major databases such as Google Scholar and CrossRef. This ensures broad visibility and persistent linking (via DOI). Authors can increase discoverability of OA-published articles further by depositing the accepted version in institutional repositories with a link to the version of record.

What version of the paper can I post online or share publicly without OA publishing? Authors may post or share the accepted, pre-production version of their manuscript (i.e., the version submitted following conditional acceptance), along with the DOI number to link to the final version, once the article is posted to the Early Access website (or is published in an issue).

**Do all AAA journals offer an OA option?** AAA will begin offering the Hybrid Gold OA option in the Association journals (*The Accounting Review, Accounting Horizons*, and *Issues in Accounting Education*) to newly accepted articles as of January 1, 2026. The AAA Section journals will individually decide whether and when to offer the Hybrid Gold OA option. Until a Section chooses to offer the Hybrid Gold option, its journal(s) will continue to be published under the traditional model.

Are any AAA journals OA only? All AAA published journals that offer OA do so under the hybrid model. This means authors have a choice about whether to publish their articles under the traditional model or as Open Access (subject to space in the journal for additional OA articles – see below). AAA has an affiliated journal, *Accounting Open*, which is published by Elsevier and is OA only.

**Is this predatory (e.g., pay to publish)?** No, the submission and peer review process will be conducted as normal, and the author decides after the article's final acceptance whether to publish it OA (subject to space in the journal for additional OA articles). Editors will not be involved in the authors' OA choice.

When do I decide whether to make my article OA? Authors will be asked at article final acceptance if they want to choose the OA option (note that this option is subject to space being available in the journal for an additional OA article at the time of acceptance).

Why is space in the journal for another OA article a consideration for whether I will be offered the OA option at acceptance? AAA's contract with EBSCO (its distributor of subscription content) allows each AAA journal to publish up to 50% of its articles as OA, per year, based on when the article appears in a published journal issue. For example, an article that is accepted and appears on a journal's Early Access website in December 2026 but is published in an issue of the journal in 2027 would be counted against the journal's 50% OA limit for 2027. AAA cannot exceed the limit. Authors should note that AAA cannot predict at your article's submission date whether there will be room for another OA article in the journal when your article is accepted. If a journal no longer has room for an OA article that year, the journal can offer to publish the article in a subsequent year.

Can I choose OA for an article that has been previously published? No, the choice to publish OA must be decided in the window described in the decision letter that contains the final acceptance of the paper. The OA option is not available for articles accepted before January 1, 2026.

What are the costs associated with publishing my article OA? Authors will pay an Article Publication Charges (APC) that varies by journal. See the journals' websites for more information about these charges.

What does the APC cover? Publishers incur costs at every stage of the publication process, from administrating peer review to copy-editing, to printing and hosting the final article on dedicated

servers. APCs cover these costs. Under traditional publishing models, subscription revenue covers these costs.

If I choose to publish my article OA, do I still have to pay a submission fee? Yes, submission fees are due at submission, before we know whether your article will be accepted or published OA. Submission fees cover the cost of processing articles for review, which are incurred regardless of the publication decision.

Are Open Access articles available in the print format of a journal? Yes, where journals publish a print version, Open Access articles are included in the print journal issue and clearly indicated as having been published as open access under a Creative Commons license.

**Does AAA double dip by collecting both subscription revenue and APCs?** No. AAA receives revenue from only one source for each type of article. AAA receives APCs only for OA articles and receives subscription revenue only for non-OA articles. Subscription rates are computed based only on the traditional, non-OA article catalog.

**How are APCs set?** The APCs reflect the value of each journal relative to its peers. AAA set the APCs for its journals after benchmarking against competing journals' APCs. The competing journals are those that cite each AAA journal most and the journals that are most cited by each AAA journal.

Is there funding support available to pay the APCs? Publishers incur costs at every stage of the publication process, from administrating peer review to copy-editing, to printing and hosting the final article on dedicated servers. APCs cover these costs. Under traditional publishing models, subscription revenue covers these costs. AAA must cover these costs on OA articles, so AAA is unable to offer discounts or financial support for the APCs.

My school has transformative agreements, which pay my APCs at other journals. Can I use those agreements when publishing in AAA journals? Some publishers (e.g., Wiley, Elsevier) have negotiated transformative agreements with schools' libraries, which cover APCs at their journals. EBSCO distributes AAA's journals to libraries and does not have these agreements. So, unfortunately, there are not transformative agreements available for publishing OA in AAA journals.

Can co-authors share the payment of the APC an accepted article? AAA is working to offer this option.

How do I pay the APC? Can I pay in a currency other than US dollars? The process is similar to paying a submission fee to the journal. You may submit your payment in your local currency, just as you can for a submission fees.

#### What is the APC refund policy?

AAA will refund an article processing charge (APC) if an error on our part or the authors part has resulted in a failure to publish an article under Open Access as selected by the authors.

**Does the listed APC include taxes?** No. As a non-profit organization, the AAA does not collect sales, VAT, or local taxes on its goods or services.

What type of Creative Common license will AAA use? Open Access articles are published under a Creative Commons license, which lets the author dictate how their work is reused but requires anyone reusing the article to properly cite the original author. For more information about CC licenses: <a href="https://creativecommons.org/share-your-work/cclicenses/">https://creativecommons.org/share-your-work/cclicenses/</a>. Some funders require their grantees to publish their OA work under certain CC licenses. We recommend authors check with their funder's OA requirements to make sure they are in compliance.

Who can I contact for more information about open access publishing with AAA? Contact David Twiddy, AAA Director of Publications, with more questions (<u>David.Twiddy@aaahq.org</u>).

### FAQs to support Sections' decisions:

**How are APCs set?** The APCs reflect the value of each journal relative to its peers. Thus, to set the Association-level journal APCs, we benchmarked against the APCs charged by the set of journals that cite each AAA journal most and the journals that are most cited by each AAA journal.

#### What are the APCs for the Association journals?

The Accounting Review \$3900
Accounting Horizons \$3400
Issues in Accounting Education \$3400

## What are the APCs at some other accounting journals?

See table on the last page of this document.

The APC fees seem high, can the AAA offer discounts? Publishers incur costs at every stage of the publication process, from administrating peer review to copy-editing, to printing and hosting the final article on dedicated servers. APCs cover these costs. Under traditional publishing models, subscription revenue covers these costs. AAA must cover these costs on OA articles, so AAA is unable to offer discounts.

Are the section journal OA fees shared with the sections? Yes, the sections will retain the APCs that are collected for their journals.

If the section journal is free to read, does the section still need to add OA? AAA owns the copyright for all articles published under the traditional model, even those offered free to read. So, authors still may want to publish their articles as OA in order to obtain the copyright and be able to post and distribute their work.

When do the sections need to decide whether to offer Open Access? The sections can choose to add OA at any time; there is no deadline.

Who do the section leaders contact to indicate that they would like their journal to allow OA publishing? Contact David Twiddy (<a href="David.twiddy@aaahq.org">David.twiddy@aaahq.org</a>), who is the AAA Director of Publications. Indicate when the journal would like to begin offering the OA option to newly accepted papers and provide an OA fee.

**How does OA affect editors' tasks?** The editors are not involved. The letters notifying authors that their paper has reached final acceptance will be prepopulated to contain the offer to publish OA and will link to relevant information to execute that decision.

Will editors be involved in managing compliance with the 50 percent limit on OA publishing? No, AAA publications staff will manage this.

# 2024 APCs at other accounting and finance journals

Accounting and Finance Accounting Auditing & Accountability Journal Accounting Economics And Law-A Convivium Accounting Education Accounting History Accounting In Europe Accounting Organizations And Society Accounting Perspectives Accounting Perspectives Advances In Accounting British Accounting Review Contemporary Accounting Accounting Perspectives On Accounting Accounting Perspectives On Accounting Accounting Review Tritical Perspectives On Accounting Accounting Review Tritical Perspectives On Accounting Accounting Review Tritical Perspectives On Accounting Accounting Review Tinance Research Letters Accounting Accounting Information Systems Accounting Accounting Accounting Information Systems Accounting Accounting Accounting Information Systems Accounting Ac	2024 AF OS at other accounting and inhance journats	
Accounting Auditing & Accountability Journal Accounting Economics And Law-A Convivium Accounting Education Accounting History 365 Accounting History 365 Accounting Organizations And Society 383 Accounting Perspectives 290 Advances In Accounting British Accounting Review 377 Contemporary Accounting Research 330 Critical Perspectives On Accounting Bear Search Letters International Journal of Accounting Information Systems International Journal of Accounting Search International Review of Financial Analysis Journal of Accounting And Organizational Change Journal of Accounting And Organizational Change Journal of Accounting Education Journal of Accounting Education Journal of Accounting Education Journal of Finance Journal of Finance Journal of Financial Reporting And Accounting Journal of International Accounting And Accounting Journal of International Reporting And Accounting Journal of Financial Reporting And Accounting Journal of International Accounting And Accounting Journal of International Accounting And Accounting Journal of International Reporting And Accounting Journal of International Reporting And Accounting Management Accounting Research Management Science* 300 Management Science Management Finance Management	Accounting and Business Research	3300
Accounting Education 3300 Accounting History 3651 Accounting In Europe 3651 Accounting In Europe 3651 Accounting Organizations And Society 3831 Accounting Perspectives 2900 Advances In Accounting 3244 British Accounting Review 3777 Contemporary Accounting Research 3300 Critical Perspectives On Accounting 4466 Decision Sciences* 3099 European Accounting Review 3309 European Accounting Review 3309 European Accounting Information Systems 4121 International Journal Of Auditing 2766 International Review of Financial Analysis 3588 Journal of Accounting & Economics 4177 Journal of Accounting And Organizational Change 410 Journal of Accounting Education 3911 Journal of Accounting Literature 410 Journal of Finance 4422 Journal of Financial And Quantitative Analysis* 3551 Journal of Financial Reporting And Accounting Journal of International Accounting And Accounting Journal of Financial Financial Accounting And Accounting Journal of Financial Reporting And Accounting Journal of Financial Accounting And Accounting Journal of Financial Reporting And Accounting Journal of Financial Accounting And Accounting Journal of Financial Reporting And Accounting Journal of Financial Reporting And Accounting Journal of International Accounting Auditing and Taxation 3731 Journal of International Financial Management & Accounting 3011 Management Accounting Research 3744 Management Science* 3000 Managerial Auditing Journal 4100 Meditari Accountancy Research 4100 Meditari Accountancy Research 4100 Pacific Basin Finance Journal 4100 Research in International Business And Finance 3631 Review of Accounting Studies 3198	Accounting and Finance	3470
Accounting Education Accounting History 365i Accounting In Europe 365i Accounting Organizations And Society 383i Accounting Perspectives 290i Advances In Accounting British Accounting Review 377i Contemporary Accounting Research 330i Critical Perspectives On Accounting Decision Sciences* 309i European Accounting Review 330i Finance Research Letters International Journal of Accounting Information Systems 412i International Journal Of Auditing International Review of Financial Analysis Journal of Accounting & Economics 417i Journal of Accounting & Adorganizational Change 410. Journal of Accounting Education 391i Journal of Accounting Literature 410 Journal of Finance 442 Journal of Financel and Quantitative Analysis* 352 Journal of Financial Reporting And Accounting Journal of International Reporting And Accounting Journal of Financial Reporting And Accounting Journal of International Financial Management & Accounting Management Accounting Research 442 Management Science* 300i Managerial Auditing Journal Meditari Accountancy Research 440i Meditari Accounting Studies 440i Research in International Business And Finance 463i Review of Finance*	Accounting Auditing & Accountability Journal	4105
Accounting History Accounting In Europe 365i Accounting Organizations And Society 383i Accounting Perspectives 290i Advances In Accounting 324i British Accounting Review 377i Contemporary Accounting Research 330i Critical Perspectives On Accounting 446i Decision Sciences* 309i European Accounting Review 330i Finance Research Letters International Journal of Accounting Information Systems 412i International Journal Of Auditing 10urnal of Accounting & Economics 11urenational Review of Financial Analysis 12ournal of Accounting And Organizational Change 13urnal of Accounting And Organizational Change 13urnal of Accounting Literature 13urnal of Accounting Literature 13urnal of Finance 14ural Orfinance 14ural Orfinance 14ural Orfinance 15urnal of Financial Reporting And Accounting 15urnal of International Accounting Auditing and Taxation 17urnal of International Financial Management & Accounting 17urnal of International Finance Journal 17urnal Gesearch In Accounting and Management 17urnal Gesearch In Accounting and Management 17urnal Research In Accounting and Management 17urnal Research In Accounting And Finance 17urnal Research In International Business And Finance 17urnal Review of Finance*	Accounting Economics And Law-A Convivium	2400
Accounting In Europe Accounting Organizations And Society 383i Accounting Perspectives 290i Advances In Accounting 324i British Accounting Review 377i Contemporary Accounting Research 330i Critical Perspectives On Accounting Decision Sciences* 309e European Accounting Review 330i Einance Research Letters 335i International Journal of Accounting Information Systems 412i International Journal Of Auditing 276i International Review of Financial Analysis 358i Journal of Accounting & Economics 417i Journal of Accounting And Organizational Change 410. Journal of Accounting Education Journal of Accounting Education Journal of Accounting Education Journal of Accounting Research 442i Journal of Finance 443i Journal of Finance Journal of Financial Economics Journal of Financial Reporting And Accounting Journal of International Accounting Auditing and Taxation Journal of International Financial Management & Accounting Management Accounting Research 440i Management Science* 300i Managerial Auditing Journal Meditari Accountancy Research 410i Research in International Business And Finance 863i Review of Accounting Studies 8198	Accounting Education	3300
Accounting Organizations And Society  Accounting Perspectives  Advances In Accounting  British Accounting Review  377.  Contemporary Accounting Research  330.  Critical Perspectives On Accounting  Becision Sciences*  309.  European Accounting Review  330.  International Journal of Accounting Information Systems  International Journal of Accounting Information Systems  International Journal of Auditing  International Review of Financial Analysis  Journal of Accounting And Organizational Change  Journal of Accounting and Public Policy  Journal of Accounting Education  Journal of Accounting Education  Journal of Accounting Research  Journal of Financial Interature  Journal of Financial Ind Quantitative Analysis*  Journal of Financial Reporting And Accounting  Journal of International Accounting Auditing and Taxation  Journal of International Financial Management & Accounting  Management Accounting Research  Management Science*  Managerial Auditing Journal  Meditari Accountancy Research  Meditari Accountancy Research  Pacific Basin Finance Journal  Research in International Business And Finance  Review of Finance*  298	Accounting History	3650
Accounting Perspectives  Advances In Accounting  British Accounting Review  377  Contemporary Accounting Research  330  Critical Perspectives On Accounting  446  Decision Sciences*  330  European Accounting Review  330  Finance Research Letters  International Journal of Accounting Information Systems  International Journal Of Auditing  International Review of Financial Analysis  Journal of Accounting & Economics  Journal of Accounting And Organizational Change  Journal of Accounting Education  Journal of Accounting Education  Journal of Accounting Research  Journal of Finance  Journal of Finance  Journal of Financial Reporting And Accounting  Journal of Financial Reporting And Accounting  Journal of International Accounting Auditing and Taxation  Journal of International Financial Management & Accounting  Management Science*  Managerial Auditing Journal  Qualitative Research In Accounting and Management  Research in International Business And Finance  Review of Accounting Studies  Review of Finance*	Accounting In Europe	3650
Advances In Accounting British Accounting Review 377 Contemporary Accounting Research 330 Critical Perspectives On Accounting 446 Decision Sciences* 309 European Accounting Review 330 Finance Research Letters 335 International Journal of Accounting Information Systems 412 International Journal Of Auditing International Review of Financial Analysis Journal of Accounting & Economics 417 Journal of Accounting And Organizational Change Journal of Accounting And Organizational Change Journal of Accounting Education Journal of Accounting Education Journal of Accounting Research 442 Journal of Finance 443 Journal of Financial Anal Quantitative Analysis* Journal of Financial Economics Journal of Financial Reporting And Accounting Journal of International Accounting Auditing and Taxation Journal of International Financial Management & Accounting Management Accounting Research 440 Management Accounting Research 4410 Meditari Accountary Research 4420 Managerial Auditing Journal Meditari Accountary Research 4410 Pacific Basin Finance Journal Qualitative Research In Accounting and Management 410 Research in International Business And Finance 863 Review of Accounting Studies 819	Accounting Organizations And Society	3830
British Accounting Review 377 Contemporary Accounting Research 330 Critical Perspectives On Accounting 446 Decision Sciences* 309 European Accounting Review 330 Finance Research Letters 335 International Journal of Accounting Information Systems 412 International Journal Of Auditing 276 International Review of Financial Analysis 358 Journal of Accounting & Economics 417 Journal of Accounting And Organizational Change 410 Journal of Accounting and Public Policy 327 Journal of Accounting Education 391 Journal of Accounting Research 442 Journal of Finance 443 Journal of Financial and Quantitative Analysis* 355 Journal of Financial Economics 521 Journal of Financial Reporting And Accounting 410 Journal of International Accounting Auditing and Taxation 373 Journal of International Financial Management & Accounting 301 Management Accounting Research 374 Management Science* 300 Managerial Auditing Journal 410 Meditari Accountary Research 410 Research in International Business And Finance 363 Review of Accounting Studies 319 Review of Finance* 298	Accounting Perspectives	2900
Contemporary Accounting Research Critical Perspectives On Accounting Decision Sciences* 3099 European Accounting Review 3300 Finance Research Letters International Journal of Accounting Information Systems International Journal Of Auditing International Review of Financial Analysis Journal of Accounting & Economics Journal of Accounting And Organizational Change Journal of Accounting and Public Policy Journal of Accounting Education Journal of Accounting Research Journal of Finance Journal of Finance Journal of Financial and Quantitative Analysis* Journal of Financial Reporting And Accounting Journal of International Accounting Auditing and Taxation Journal of International Financial Management & Accounting Management Accounting Research Analysis* Journal of International Financial Management & Accounting Management Accounting Research Management Science* Management Science* 3000 Managerial Auditing Journal Meditari Accountancy Research Pacific Basin Finance Journal Qualitative Research In Accounting and Management Accounting Studies Review of Accounting Studies Review of Finance* 298	Advances In Accounting	3240
Critical Perspectives On Accounting  Decision Sciences* 3099  European Accounting Review 3300  Finance Research Letters 3351  International Journal of Accounting Information Systems 4121  International Review of Financial Analysis 3581  Journal of Accounting & Economics 4170  Journal of Accounting And Organizational Change 4100  Journal of Accounting and Public Policy 3270  Journal of Accounting Literature 4100  Journal of Accounting Research 4421  Journal of Financial and Quantitative Analysis* 3551  Journal of Financial Economics 5210  Journal of International Accounting Auditing and Taxation 3730  Journal of International Financial Management & Accounting Management Accounting Research 4400  Management Science* 3000  Managerial Auditing Journal Meditari Accountancy Research 4410  Pacific Basin Finance Journal Research In Accounting and Management 4410  Research in International Business And Finance 3630  Review of Accounting Studies 3190	British Accounting Review	3770
Decision Sciences*309European Accounting Review330Finance Research Letters335International Journal of Accounting Information Systems412International Review of Financial Analysis358Journal of Accounting & Economics417Journal of Accounting And Organizational Change410Journal of Accounting and Public Policy327Journal of Accounting Education391Journal of Accounting Literature410Journal of Accounting Research442Journal of Finance443Journal of Financial and Quantitative Analysis*355Journal of Financial Economics521Journal of International Accounting Auditing and Taxation373Journal of International Financial Management & Accounting301Management Accounting Research374Management Science*300Managerial Auditing Journal410Meditari Accountancy Research410Pacific Basin Finance Journal297Qualitative Research In Accounting and Management410Research in International Business And Finance363Review of Accounting Studies319Review of Finance*298	Contemporary Accounting Research	3300
European Accounting Review 330: Finance Research Letters 335: International Journal of Accounting Information Systems 412: International Review of Financial Analysis Journal of Accounting & Economics Journal of Accounting And Organizational Change 410: Journal of Accounting and Public Policy 327: Journal of Accounting Education 391: Journal of Accounting Literature 410: Journal of Accounting Research 442: Journal of Financial and Quantitative Analysis* 355: Journal of Financial Reporting And Accounting Journal of International Accounting Auditing and Taxation 373: Journal of International Financial Management & Accounting Management Accounting Research 440: Management Science* 300: Management Science* 300: Management Science* 310: Management International Management 410: Meditari Accountancy Research 410: Pacific Basin Finance Journal Qualitative Research In Accounting and Management 410: Research in International Business And Finance 363: Review of Accounting Studies 319: Review of Finance*	Critical Perspectives On Accounting	4460
Finance Research Letters  International Journal of Accounting Information Systems  International Journal Of Auditing  International Review of Financial Analysis  Journal of Accounting & Economics  Journal of Accounting And Organizational Change  Journal of Accounting and Public Policy  Journal of Accounting Education  Journal of Accounting Literature  Journal of Accounting Research  Journal of Finance  Journal of Finance  Journal of Financial and Quantitative Analysis*  Journal of Financial Economics  Journal of Financial Reporting And Accounting  Journal of International Accounting Auditing and Taxation  Journal of International Financial Management & Accounting  Management Accounting Research  Management Science*  Management Science*  Journal Oglitative Research International Management  Accountancy Research  Management Science Journal  Meditari Accountancy Research  Pacific Basin Finance Journal  Qualitative Research In Accounting and Management  Accounting Studies  Review of Accounting Studies  Review of Finance*  298	Decision Sciences*	3090
International Journal of Accounting Information Systems  International Journal Of Auditing  International Review of Financial Analysis  Journal of Accounting & Economics  Journal of Accounting And Organizational Change  Journal of Accounting and Public Policy  Journal of Accounting Education  Journal of Accounting Education  Journal of Accounting Literature  Journal of Accounting Research  Journal of Finance  Journal of Finance  Journal of Financial and Quantitative Analysis*  Journal of Financial Economics  Journal of Financial Reporting And Accounting  Journal of International Accounting Auditing and Taxation  Journal of International Financial Management & Accounting  Management Accounting Research  Management Science*  3000  Managerial Auditing Journal  Meditari Accountancy Research  Pacific Basin Finance Journal  Qualitative Research In Accounting and Management  Research in International Business And Finance  Review of Accounting Studies  Review of Finance*  298	European Accounting Review	3300
International Journal Of Auditing International Review of Financial Analysis Journal of Accounting & Economics Journal of Accounting And Organizational Change Journal of Accounting and Public Policy Journal of Accounting Education Journal of Accounting Education Journal of Accounting Literature Journal of Accounting Research Journal of Finance Journal of Finance Journal of Financial and Quantitative Analysis* Journal of Financial Economics Journal of Financial Reporting And Accounting Journal of International Accounting Auditing and Taxation Journal of International Financial Management & Accounting Management Accounting Research Management Science* Management Science* Managerial Auditing Journal Meditari Accountancy Research Pacific Basin Finance Journal Qualitative Research In Accounting and Management Research in International Business And Finance Review of Accounting Studies Review of Finance	Finance Research Letters	3350
International Review of Financial Analysis  Journal of Accounting & Economics  Journal of Accounting And Organizational Change  Journal of Accounting and Public Policy  Journal of Accounting Education  Journal of Accounting Education  Journal of Accounting Research  Journal of Accounting Research  Journal of Finance  Journal of Financial and Quantitative Analysis*  Journal of Financial Economics  Journal of Financial Reporting And Accounting  Journal of International Accounting Auditing and Taxation  Journal of International Financial Management & Accounting  Management Accounting Research  Management Science*  Management Science*  Managerial Auditing Journal  Meditari Accountancy Research  Pacific Basin Finance Journal  Research in International Business And Finance  Review of Accounting Studies  Review of Finance*  358  410  410  410  410  420  431  440  440  440  440  440  440  44	International Journal of Accounting Information Systems	4120
Journal of Accounting & Economics 417  Journal of Accounting And Organizational Change 410  Journal of Accounting and Public Policy 327  Journal of Accounting Education 391  Journal of Accounting Literature 410  Journal of Accounting Research 442  Journal of Finance 443  Journal of Financial and Quantitative Analysis* 355  Journal of Financial Economics 521  Journal of Financial Reporting And Accounting 410  Journal of International Accounting Auditing and Taxation 373  Journal of International Financial Management & Accounting 301  Management Accounting Research 374  Management Science* 300  Managerial Auditing Journal 410  Meditari Accountancy Research 410  Pacific Basin Finance Journal 297  Qualitative Research In Accounting and Management 410  Research in International Business And Finance 363  Review of Accounting Studies 319  Review of Finance* 298	International Journal Of Auditing	2760
Journal of Accounting And Organizational Change Journal of Accounting and Public Policy Journal of Accounting Education Journal of Accounting Literature Journal of Accounting Research Journal of Finance Journal of Finance Journal of Financial and Quantitative Analysis* Journal of Financial Economics Journal of Financial Reporting And Accounting Journal of International Accounting Auditing and Taxation Journal of International Financial Management & Accounting Management Accounting Research Management Science* Management Science* Managerial Auditing Journal Meditari Accountancy Research Pacific Basin Finance Journal Qualitative Research In Accounting and Management 410 Research in International Business And Finance 363 Review of Accounting Studies 319 Review of Finance*	International Review of Financial Analysis	3580
Journal of Accounting and Public Policy  Journal of Accounting Education  Journal of Accounting Literature  Journal of Accounting Research  Journal of Finance  Journal of Finance  Journal of Financial and Quantitative Analysis*  Journal of Financial Economics  Journal of Financial Reporting And Accounting  Journal of International Accounting Auditing and Taxation  Journal of International Financial Management & Accounting  Management Accounting Research  Management Science*  Managerial Auditing Journal  Meditari Accountancy Research  Pacific Basin Finance Journal  Qualitative Research In Accounting and Management  Research in International Business And Finance  Review of Accounting Studies  Review of Finance*  2976  3971	Journal of Accounting & Economics	4170
Journal of Accounting Education Journal of Accounting Literature Journal of Accounting Research Journal of Finance Journal of Finance Journal of Financial and Quantitative Analysis* Journal of Financial Economics Journal of Financial Reporting And Accounting Journal of International Accounting Auditing and Taxation Journal of International Financial Management & Accounting Management Accounting Research Management Science* Managerial Auditing Journal Meditari Accountancy Research Pacific Basin Finance Journal Qualitative Research In Accounting and Management Research in International Business And Finance 363 Review of Accounting Studies Review of Finance* 298	Journal of Accounting And Organizational Change	4105
Journal of Accounting Literature 410 Journal of Accounting Research 442 Journal of Finance 443 Journal of Financial and Quantitative Analysis* 355 Journal of Financial Economics 521 Journal of Financial Reporting And Accounting 410 Journal of International Accounting Auditing and Taxation 373 Journal of International Financial Management & Accounting 301 Management Accounting Research 374 Management Science* 300 Managerial Auditing Journal 410 Meditari Accountancy Research 410 Pacific Basin Finance Journal 297 Qualitative Research In Accounting and Management 410 Research in International Business And Finance 363 Review of Accounting Studies 319 Review of Finance* 298	Journal of Accounting and Public Policy	3270
Journal of Accounting Research  Journal of Finance  Journal of Financial and Quantitative Analysis*  Journal of Financial Economics  Journal of Financial Reporting And Accounting  Journal of International Accounting Auditing and Taxation  Journal of International Financial Management & Accounting  Management Accounting Research  Management Science*  Managerial Auditing Journal  Meditari Accountancy Research  Pacific Basin Finance Journal  Qualitative Research In Accounting and Management  Research in International Business And Finance  Review of Accounting Studies  Review of Finance*  443  442  443  442  443  443  443  44	Journal of Accounting Education	3910
Journal of Finance Journal of Financial and Quantitative Analysis*  Journal of Financial Economics  Journal of Financial Reporting And Accounting  Journal of International Accounting Auditing and Taxation  Journal of International Financial Management & Accounting  Management Accounting Research  Management Science*  Managerial Auditing Journal  Meditari Accountancy Research  Pacific Basin Finance Journal  Qualitative Research In Accounting and Management  Research in International Business And Finance  Review of Accounting Studies  Review of Finance*  443  443  443  443  443  443  440  410  41	Journal of Accounting Literature	4105
Journal of Financial and Quantitative Analysis*  Journal of Financial Economics  Journal of Financial Reporting And Accounting  Journal of International Accounting Auditing and Taxation  Journal of International Financial Management & Accounting  Management Accounting Research  Management Science*  Managerial Auditing Journal  Meditari Accountancy Research  Pacific Basin Finance Journal  Qualitative Research In Accounting and Management  Research in International Business And Finance  Review of Accounting Studies  Review of Finance*  355  326  410  373  374  410  410  410  410  410  410  410  4	Journal of Accounting Research	4420
Journal of Financial Economics  Journal of Financial Reporting And Accounting  Journal of International Accounting Auditing and Taxation  Journal of International Financial Management & Accounting  Management Accounting Research  Management Science*  Managerial Auditing Journal  Meditari Accountancy Research  Pacific Basin Finance Journal  Qualitative Research In Accounting and Management  Research in International Business And Finance  Review of Accounting Studies  Review of Finance*  521  410  521  410  733  734  744  755  766  776  787  788  789  780  780  780  780  780	Journal of Finance	4430
Journal of Financial Reporting And Accounting  Journal of International Accounting Auditing and Taxation  Journal of International Financial Management & Accounting  Management Accounting Research  Management Science*  Managerial Auditing Journal  Meditari Accountancy Research  Pacific Basin Finance Journal  Qualitative Research In Accounting and Management  Research in International Business And Finance  Review of Accounting Studies  Review of Finance*  410.  420.  430.  440	Journal of Financial and Quantitative Analysis*	3550
Journal of International Accounting Auditing and Taxation  Journal of International Financial Management & Accounting  Management Accounting Research  Management Science*  Managerial Auditing Journal  Meditari Accountancy Research  Pacific Basin Finance Journal  Qualitative Research In Accounting and Management  Research in International Business And Finance  Review of Accounting Studies  Review of Finance*  373  301  373  301  301  301  301  301	Journal of Financial Economics	5210
Journal of International Financial Management & Accounting  Management Accounting Research  Management Science*  Managerial Auditing Journal  Meditari Accountancy Research  Pacific Basin Finance Journal  Qualitative Research In Accounting and Management  Research in International Business And Finance  Review of Accounting Studies  Review of Finance*  301  301  301  301  301  301  410  410	Journal of Financial Reporting And Accounting	4105
Management Accounting Research374Management Science*300Managerial Auditing Journal410Meditari Accountancy Research410Pacific Basin Finance Journal297Qualitative Research In Accounting and Management410Research in International Business And Finance363Review of Accounting Studies319Review of Finance*298	Journal of International Accounting Auditing and Taxation	3730
Management Science*300Managerial Auditing Journal410Meditari Accountancy Research410Pacific Basin Finance Journal297Qualitative Research In Accounting and Management410Research in International Business And Finance363Review of Accounting Studies319Review of Finance*298	Journal of International Financial Management & Accounting	3010
Managerial Auditing Journal410Meditari Accountancy Research410Pacific Basin Finance Journal297Qualitative Research In Accounting and Management410Research in International Business And Finance363Review of Accounting Studies319Review of Finance*298	Management Accounting Research	3740
Meditari Accountancy Research410Pacific Basin Finance Journal297Qualitative Research In Accounting and Management410Research in International Business And Finance363Review of Accounting Studies319Review of Finance*298	Management Science*	3000
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