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.

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Professor Barth is the Joan E. Horngren Professor of Accounting in the Graduate School of Business at Stanford University. Her research focuses on financial reporting and its role in capital markets. Her research has been recognized with the AAA's Notable Contributions to Accounting Literature Award, Competitive Manuscript Award, and, on three occasions each, the AAA/Deloitte Wildman Medal Award and Best Paper Award of the AAA's Financial Accounting and Reporting Section (FARS). She previously was an editor of The Accounting Review, a coeditor of the Journal of Financial Reporting, and accounting department editor of Management Science, and was a member of editorial boards of other journals. Professor Barth was a member of the International Accounting Standards Board and its academic advisor. She is active in the AAA, having served as AAA president and in several other roles. Professor Barth received the AAA's Outstanding Educator Award, the International Section’s Outstanding International Accounting Educator Award and FARS’s Lifetime Achievement Award. She is a member of the Accounting Hall of Fame.
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Professor Clinch has a wide range of teaching experience at both undergraduate and postgraduate levels at a number of leading international business schools including The Wharton School, Massachusetts Institute of Technology, Stern Business School at New York University, and the London Business School. He has a distinguished international reputation in research in the field of financial accounting, with a particular emphasis on understanding the role of financial accounting in capital markets.
He also has a current research interest in the impact of capital gains taxes on capital markets. He has numerous published works in the premier international journals in his field including *Journal of Accounting Research, Journal of Accounting and Economics, Review of Accounting Studies, and The Accounting Review*. He is a past associate editor of *The Accounting Review*.

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Professor Jonathan Glover is the James L. Dohr Professor of Accounting at Columbia Business School. Prior to joining Columbia in 2015, he was the Richard M. Cyert Professor of Management and Economics and professor of accounting at the Tepper School of Business at Carnegie Mellon University. Jonathan’s research is on accounting theory and information economics. The topics he has worked on include earnings management, financial accounting standard setting and regulation, corporate governance, and managerial performance measurement and compensation. Jonathan received his Ph.D. in accounting from The Ohio State University. He joined the faculty of Carnegie Mellon in 1992 and served the university in numerous capacities, including as head of the Ph.D. program at the Tepper School from 2008-2011. He also held visiting positions at the University of California, Berkeley in the spring of 2000 and at Columbia during 2014-2015. Professor Glover was an academic fellow in the Office of the Chief Accountant at the U.S. Securities and Exchange Commission from 2004-2005. Jonathan serves or has served on numerous editorial boards, including those of *The Accounting Review, Contemporary Accounting Research, Management Science,* and *Review of Accounting Studies*. He has also served on a variety of committees of the American Accounting Association, including as the 2007 Doctoral Consortium Committee Chair.

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Jane Jollineau (formerly Jane Kennedy) is Scholar in Residence at the University of San Diego (USD) School of Business. Prior to joining USD, she was the Deloitte Professor of Accounting at the Foster School of Business, University of Washington. She earned her Ph.D. at Duke University. Jollineau served as an editor of *The Accounting Review* from 2002-2005 and has also served on the editorial boards of *Accounting, Organizations & Society; Auditing: A Journal of Practice & Theory; Behavioral Research in Accounting;* and *Contemporary Accounting Research*. She has published in *The Accounting Review, Journal of Accounting Research, Auditing: A Journal of Practice & Theory, Journal of Management Accounting Research, Behavioral Research in Accounting, Organizational Behavior and Human Decision Processes,* and *Journal of Behavioral Decision Making*. 
Jollineau’s current research interests include how individuals use information in decision making, financial reporting and auditing. Four of her Ph.D. students have won “outstanding dissertation” awards.

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Daniel J. Taylor
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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, the New York Times, and the Economist; has been cited in final rulings by the U.S. Securities and Exchange Commission; and has attracted attention from multiple enforcement agencies, including the FBI and DoJ. 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. In addition to his undergraduate teaching, he also mentors doctoral students and teaches a doctoral seminar on empirical design. 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, 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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Teri Lombardi Yohn  
Gwen Yu  
Yong Yu  
Amy Y. Zang  
Yoonseok Zang  
Sarah L. C. Zechman  
Jieying Zhang  
Tianyu Zhang  
Yuan Zhang  
Luo Zuo

The Ohio State University  
Emory University  
University of Waterloo  
The Pennsylvania State University  
University of Michigan  
University of Oregon  
University of Southern California  
Singapore Management University  
The Chinese University of Hong Kong  
Cornell University  
Indiana University  
Harvard University  
The University of Texas at Austin  
The Hong Kong University of Science and Technology  
Singapore Management University  
University of Colorado  
The University of Texas at Dallas  
The Chinese University of Hong Kong  
The University of Texas at Dallas  
Cornell University
**SUBMISSION AND ACCEPTANCE LEVELS**

Table 1 shows the number of papers submitted to *The Accounting Review* for the period from 2014 to 2018.

<table>
<thead>
<tr>
<th>Year</th>
<th>Manuscripts In-Process, Beginning of Year (a)</th>
<th>Manuscripts New Submissions Received (b)</th>
<th>Manuscripts Resubmissions Received (c)</th>
<th>Manuscripts Available for Evaluation (a)+(b)+(c) = (d)</th>
<th>Decision Letters Sent (e)</th>
<th>Manuscripts In-Process, End of Year (d)–(e) = (f)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018</td>
<td>245</td>
<td>767</td>
<td>379</td>
<td>1391</td>
<td>1174</td>
<td>217</td>
</tr>
<tr>
<td>2017</td>
<td>248</td>
<td>712</td>
<td>398</td>
<td>1358</td>
<td>1113</td>
<td>245</td>
</tr>
<tr>
<td>2016</td>
<td>200</td>
<td>721</td>
<td>314</td>
<td>1235</td>
<td>987</td>
<td>248</td>
</tr>
<tr>
<td>2015</td>
<td>175</td>
<td>617</td>
<td>348</td>
<td>1140</td>
<td>940</td>
<td>200</td>
</tr>
<tr>
<td>2014*</td>
<td>214</td>
<td>657</td>
<td>327</td>
<td>1198</td>
<td>1023</td>
<td>175</td>
</tr>
</tbody>
</table>

(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).

* The 2017 report erroneously included two extra papers in the number of 2014 New Submissions (659).

Table 2 shows acceptance and rejection rates for the period from 2014 to 2018.

<table>
<thead>
<tr>
<th>Year</th>
<th>New Submissions Received (a)</th>
<th>Number of Rejections (b)</th>
<th>Percentage of Rejections (c) = (b)/(a)</th>
<th>Number of Papers in Process (d)</th>
<th>Percentage in Process (e) = (d)/(a)</th>
<th>Number of Acceptances (f)</th>
<th>Percentage of Acceptances (g) = (f)/(a)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2018</td>
<td>767</td>
<td>448</td>
<td>58%</td>
<td>319</td>
<td>42%</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>2017</td>
<td>712</td>
<td>578</td>
<td>81%</td>
<td>118</td>
<td>17%</td>
<td>16</td>
<td>2%</td>
</tr>
<tr>
<td>2016</td>
<td>721</td>
<td>609</td>
<td>84%</td>
<td>58</td>
<td>8%</td>
<td>54</td>
<td>7%</td>
</tr>
<tr>
<td>2015</td>
<td>617</td>
<td>522</td>
<td>85%</td>
<td>17</td>
<td>3%</td>
<td>78</td>
<td>13%</td>
</tr>
<tr>
<td>2014</td>
<td>657</td>
<td>559</td>
<td>85%</td>
<td>3</td>
<td>0%</td>
<td>95</td>
<td>14%</td>
</tr>
</tbody>
</table>

(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

*The Accounting Review* Information Packet
Of the 1,174 submissions that were evaluated in 2018, the mean turn time was 84 days. Median turn time was 80 days.

EXHIBIT 1
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. Table 3 shows the download of articles from the AAA’s Digital Library (http://www.aaajournals.org) and content aggregators (EBSCO, JSTOR, and/or Proquest) in 2017.

TABLE 3
2017 AAA Digital Library and Content Aggregators Downloads (Full-Text)

<table>
<thead>
<tr>
<th>Journals</th>
<th>Downloads</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Accounting Review*</td>
<td>779,167</td>
</tr>
<tr>
<td>Accounting Horizons*</td>
<td>241,690</td>
</tr>
<tr>
<td>Issues in Accounting Education*</td>
<td>215,469</td>
</tr>
<tr>
<td>Auditing: A Journal of Practice &amp; Theory</td>
<td>203,841</td>
</tr>
<tr>
<td>Journal of Management Accounting Research</td>
<td>96,711</td>
</tr>
<tr>
<td>Journal of Information Systems</td>
<td>89,783</td>
</tr>
<tr>
<td>Current Issues in Auditing</td>
<td>84,915</td>
</tr>
<tr>
<td>Behavioral Research in Accounting</td>
<td>50,902</td>
</tr>
<tr>
<td>Journal of International Accounting Research</td>
<td>34,039</td>
</tr>
<tr>
<td>The Journal of the American Taxation Association</td>
<td>33,857</td>
</tr>
<tr>
<td>Journal of Emerging Technologies in Accounting</td>
<td>30,006</td>
</tr>
<tr>
<td>Accounting and the Public Interest</td>
<td>11,765</td>
</tr>
<tr>
<td>Journal of Governmental &amp; Nonprofit Accounting</td>
<td>10,238</td>
</tr>
<tr>
<td>The ATA Journal of Legal Tax Research</td>
<td>5,014</td>
</tr>
<tr>
<td>Journal of Financial Reporting</td>
<td>3,934</td>
</tr>
<tr>
<td>Journal of Forensic Accounting Research</td>
<td>2,904</td>
</tr>
<tr>
<td>Accounting Historians Journal</td>
<td>768</td>
</tr>
</tbody>
</table>

* Association-wide journal.

Other Important Statistics
1. The Accounting Review is ranked #9 of 130 Accounting journals (Business, Management, and Accounting: Accounting; CiteScore, Elsevier, 2018).
2. Percentage of international authors: 35%
TOP 10 ARTICLES (AAA Digital Library, 2018)

1. Corporate Governance, Accounting Outcomes, and Organizational Performance
   David F. Larcker, Scott A. Richardson, Irem Tuna

2. The Execution Premium: Linking Strategy to Operations for Competitive Advantage
   Robert S. Kaplan, David P. Norton, Shahid Ansari

3. Auditing Challenging Fair Value Measurements: Evidence from the Field
   Nathan H. Cannon, Jean C. Bedard

4. Financial Reporting Transparency and Earnings Management (Retracted)
   James E. Hunton, Robert Libby, Cheri L. Mazza

5. Evidence on the Information Content of Text in Analyst Reports
   Allen H. Huang, Amy Y. Zang, Rong Zheng

6. Measuring Accounting Reporting Complexity with XBRL
   Rani Hoitash, Udi Hoitash

7. The Effects of Mandatory Audit Firm Rotation on Client Importance and Audit Industry Concentration
   Christopher Bleibtreu, Ulrike Stefani

8. Analysts’ Influence on Managers’ Guidance
   Kimball Chapman, Jeremiah R. Green

9. The Contagion Effect of Low-Quality Audits
   Jere R. Francis, Paul N. Michas

10. Can Paying “Too Much” or “Too Little” Tax Contribute to Forced CEO Turnover?
    James A. Chyz, Fabio B. Gaertner
The Accounting Review is one of the top international journals in accounting research. This section provides data on rankings drawn from Scopus (Elsevier, 2018), presents citation counts from Elsevier’s CiteScore, compares impact factors from the Social Science Citation Index (Clarivate Analytics, 2018), reviews the Top 10 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 50 million records on 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 the AAA journal collection (if available), as well as the data for comparable journals in the accounting and finance disciplines. In the accounting discipline, TAR ranks on a par with the top journals in accounting.
### TABLE 4
SNIP and SJR Rankings: 2015–2017

<table>
<thead>
<tr>
<th>Source Title</th>
<th>SNIP</th>
<th>SJR</th>
<th>SNIP</th>
<th>SJR</th>
<th>SNIP</th>
<th>SJR</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>The Accounting Review</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>2.608</td>
<td>2.298</td>
<td>3.237</td>
<td>3.946</td>
<td>3.571</td>
<td>4.478</td>
</tr>
<tr>
<td><strong>AAA Peers</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounting and the Public Interest</td>
<td>0.703</td>
<td>0.799</td>
<td>0.394</td>
<td>0.234</td>
<td>0.206</td>
<td>0.299</td>
</tr>
<tr>
<td>Accounting Historians Journal</td>
<td>0.169</td>
<td>0.072</td>
<td>0.934</td>
<td>0.145</td>
<td>0.125</td>
<td>0.506</td>
</tr>
<tr>
<td>Accounting Horizons</td>
<td>1.584</td>
<td>1.099</td>
<td>1.909</td>
<td>0.720</td>
<td>0.926</td>
<td>1.063</td>
</tr>
<tr>
<td>Auditing: A Journal of Practice &amp; Theory</td>
<td>2.088</td>
<td>1.188</td>
<td>0.900</td>
<td>1.710</td>
<td>0.833</td>
<td>0.642</td>
</tr>
<tr>
<td>Behavioral Research in Accounting</td>
<td>0.903</td>
<td>0.386</td>
<td>0.248</td>
<td>0.457</td>
<td>0.270</td>
<td>0.229</td>
</tr>
<tr>
<td>Current Issues in Auditing</td>
<td>0.686</td>
<td>1.075</td>
<td>1.062</td>
<td>0.223</td>
<td>0.582</td>
<td>0.765</td>
</tr>
<tr>
<td>Issues in Accounting Education</td>
<td>1.471</td>
<td>1.097</td>
<td>0.535</td>
<td>0.715</td>
<td>1.462</td>
<td>0.859</td>
</tr>
<tr>
<td>Journal of the American Taxation Association</td>
<td>0.786</td>
<td>0.648</td>
<td>0.283</td>
<td>1.227</td>
<td>0.161</td>
<td>0.139</td>
</tr>
<tr>
<td>Journal of Emerging Technologies in Accounting</td>
<td>0.351</td>
<td>1.535</td>
<td>1.199</td>
<td>0.214</td>
<td>0.718</td>
<td>0.643</td>
</tr>
<tr>
<td>Journal of Information Systems</td>
<td>0.780</td>
<td>1.510</td>
<td>0.942</td>
<td>0.502</td>
<td>0.379</td>
<td>0.478</td>
</tr>
<tr>
<td>Journal of International Accounting Research</td>
<td>0.675</td>
<td>1.204</td>
<td>0.398</td>
<td>0.385</td>
<td>0.964</td>
<td>0.783</td>
</tr>
<tr>
<td>Journal of Management Accounting Research</td>
<td>1.213</td>
<td>2.298</td>
<td>3.237</td>
<td>0.743</td>
<td>3.571</td>
<td>4.478</td>
</tr>
<tr>
<td><strong>Accounting and Finance Peers</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounting, Auditing &amp; Accountability Journal</td>
<td>1.981</td>
<td>1.611</td>
<td>1.507</td>
<td>2.187</td>
<td>1.579</td>
<td>0.880</td>
</tr>
<tr>
<td>Accounting &amp; Finance</td>
<td>1.036</td>
<td>1.035</td>
<td>1.256</td>
<td>0.384</td>
<td>0.607</td>
<td>0.547</td>
</tr>
<tr>
<td>Accounting, Organizations and Society</td>
<td>1.816</td>
<td>2.004</td>
<td>2.813</td>
<td>1.771</td>
<td>2.451</td>
<td>2.515</td>
</tr>
<tr>
<td>British Accounting Review</td>
<td>1.706</td>
<td>1.754</td>
<td>2.065</td>
<td>0.986</td>
<td>0.746</td>
<td>0.711</td>
</tr>
<tr>
<td>Contemporary Accounting Research</td>
<td>2.074</td>
<td>2.681</td>
<td>1.774</td>
<td>2.604</td>
<td>3.190</td>
<td>2.594</td>
</tr>
<tr>
<td>European Accounting Review</td>
<td>1.690</td>
<td>1.718</td>
<td>1.504</td>
<td>0.902</td>
<td>1.418</td>
<td>0.828</td>
</tr>
<tr>
<td>Journal of Accounting and Public Policy</td>
<td>1.673</td>
<td>1.884</td>
<td>1.478</td>
<td>0.910</td>
<td>1.530</td>
<td>1.030</td>
</tr>
<tr>
<td>Management Accounting Research</td>
<td>2.881</td>
<td>3.479</td>
<td>2.715</td>
<td>1.426</td>
<td>2.494</td>
<td>1.913</td>
</tr>
<tr>
<td>Review of Accounting Studies</td>
<td>1.886</td>
<td>1.687</td>
<td>1.708</td>
<td>2.757</td>
<td>2.867</td>
<td>2.039</td>
</tr>
</tbody>
</table>

**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 simplified view of the journal’s citation analysis. The following images show the CiteScore trend for TAR, and the top 10 accounting journals (Scopus), and the CiteScore table lists the CiteScore for each journal in the AAA collection indexed in Scopus.

**Accounting**

**Economics and Econometrics**

**Source:** CiteScore, Elsevier, 2018.
CiteScore rank

<table>
<thead>
<tr>
<th>Category</th>
<th>Rank</th>
<th>Percentile</th>
</tr>
</thead>
<tbody>
<tr>
<td>Economics, Econometrics and Finance</td>
<td>#12/226</td>
<td>94th</td>
</tr>
<tr>
<td>Finance</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

CiteScore trend

Source: CiteScore, Elsevier, 2018.
<table>
<thead>
<tr>
<th>Journal</th>
<th>CiteScore, 2018</th>
<th>2017 Citations/2014-2016 docs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting Historians Journal</td>
<td>0.41</td>
<td>13 cites/32 docs</td>
</tr>
<tr>
<td>Accounting Horizons</td>
<td>2.11</td>
<td>264 cites/125 docs</td>
</tr>
<tr>
<td>Accounting and the Public Interest</td>
<td>0.47</td>
<td>8 cites/17 docs</td>
</tr>
<tr>
<td>Accounting Review, The</td>
<td>3.24</td>
<td>796 cites/246 docs</td>
</tr>
<tr>
<td>ATA Journal of Legal Tax Research</td>
<td>0.08</td>
<td>2 cites/25 docs</td>
</tr>
<tr>
<td>Auditing: A Journal of Practice &amp; Theory</td>
<td>2.55</td>
<td>280 cites/110 docs</td>
</tr>
<tr>
<td>Behavioral Research in Accounting</td>
<td>1.17</td>
<td>54 cites/46 docs</td>
</tr>
<tr>
<td>Current Issues in Auditing</td>
<td>0.38</td>
<td>18 cites/47 docs</td>
</tr>
<tr>
<td>Issues in Accounting Education</td>
<td>0.92</td>
<td>84 cites/91 docs</td>
</tr>
<tr>
<td>Journal of the American Taxation Association</td>
<td>1.04</td>
<td>51 cites/49 docs</td>
</tr>
<tr>
<td>Journal of Emerging Technologies in Accounting</td>
<td>0.54</td>
<td>25 cites/46 docs</td>
</tr>
<tr>
<td>Journal of Financial Reporting</td>
<td>new</td>
<td>new</td>
</tr>
<tr>
<td>Journal of Forensic Accounting Research</td>
<td>new</td>
<td>new</td>
</tr>
<tr>
<td>Journal of Governmental &amp; Nonprofit Accounting</td>
<td>n/a</td>
<td>n/a</td>
</tr>
<tr>
<td>Journal of Information Systems</td>
<td>1.36</td>
<td>101 cites/74 docs</td>
</tr>
<tr>
<td>Journal of International Accounting Research</td>
<td>0.72</td>
<td>36 cites/50 docs</td>
</tr>
<tr>
<td>Journal of Management Accounting Research</td>
<td>1.62</td>
<td>110 cites/68 docs</td>
</tr>
</tbody>
</table>
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, 2018). The data listed below are the number of 2016 citations for articles published in the previous 2 years (2015-2016).

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting Horizons</td>
<td>1803</td>
<td>1.730</td>
<td>1419</td>
<td>1.218</td>
<td>1161</td>
<td>0.881</td>
</tr>
<tr>
<td>Auditing: A Journal of Practice &amp; Theory</td>
<td>2135</td>
<td>2.409</td>
<td>1639</td>
<td>1.937</td>
<td>1209</td>
<td>0.920</td>
</tr>
<tr>
<td>The Accounting Review</td>
<td>9386</td>
<td>2.247</td>
<td>7941</td>
<td>2.304</td>
<td>6059</td>
<td>1.953</td>
</tr>
</tbody>
</table>

Accounting Peers

| Accounting, Auditing, and Accountability     | 3823       | 2.911   | 3030       | 2.732   | 2094       | 1.911   |
| Accounting, Organizations and Society       | 6473       | 2.077   | 5371       | 2.158   | 4358       | 2.464   |
| Contemporary Accounting Research            | 3539       | 2.065   | 2953       | 2.269   | 2137       | 1.782   |
| Journal of Accounting & Economics           | 8411       | 3.282   | 7303       | 3.839   | 5373       | 3.535   |
| Journal of Accounting Research              | 7153       | 4.542   | 6163       | 3.000   | 4851       | 2.243   |
| Management Accounting Research              | 2261       | 3.800   | 2291       | 3.000   | 1074       | 2.286   |
| Review of Accounting Studies                 | 1670       | 1.588   | 1515       | 1.756   | 1074       | 1.513   |

GOOGLE SCHOLAR

The illustration below shows the top 10 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. As illustrated below, The Accounting Review is the top journal in this category. In addition, Auditing: A Journal of Practice & Theory is #6 on this list, and Accounting Horizons is #11.

<table>
<thead>
<tr>
<th>Categories</th>
<th>Business, Economics &amp; Management</th>
<th>Accounting &amp; Taxation</th>
</tr>
</thead>
<tbody>
<tr>
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<td>1.</td>
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<td>10.</td>
<td>Critical Perspectives on Accounting</td>
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<td>11.</td>
<td>Accounting Horizons</td>
<td>30</td>
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</table>
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 April 2017). The following table lists TAR’s position in selected rankings, along with those of peers from the accounting and economics disciplines. Detailed explanations of the selected rankings follow.

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>
<thead>
<tr>
<th></th>
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<td>A*</td>
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<td>Accounting Historians Journal†</td>
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<td></td>
<td>B</td>
<td>3</td>
</tr>
<tr>
<td>Accounting Horizons†</td>
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<td>S</td>
<td>2</td>
<td>B</td>
<td>2</td>
</tr>
<tr>
<td>Accounting, Auditing &amp; Accountability Journal</td>
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<td>S</td>
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<td>B+</td>
<td>1</td>
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<tr>
<td>Accounting, Organizations and Society</td>
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<td>P+</td>
<td>0+</td>
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<td>1</td>
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<tr>
<td>Auditing: A Journal of Practice &amp; Theory†</td>
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<td>P</td>
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<td>B+</td>
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<tr>
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<td>2</td>
<td>B+</td>
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<td>B</td>
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<td>Contemporary Accounting Research</td>
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<td>Current Issues in Auditing</td>
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<tr>
<td>European Accounting Review</td>
<td>A*</td>
<td>P</td>
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<td>A</td>
<td>2</td>
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<tr>
<td>International Journal of Accounting</td>
<td>A</td>
<td></td>
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<td>B</td>
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<tr>
<td>International Journal of Auditing</td>
<td>A</td>
<td></td>
<td></td>
<td>B</td>
<td>3</td>
</tr>
<tr>
<td>Issues in Accounting Education†</td>
<td>A</td>
<td></td>
<td>2</td>
<td>C</td>
<td>2</td>
</tr>
<tr>
<td>Journal of Accounting &amp; Economics</td>
<td>A*</td>
<td>P+</td>
<td>0+</td>
<td>A</td>
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<tr>
<td>Journal of Accounting and Public Policy</td>
<td>A</td>
<td>S</td>
<td>1</td>
<td>B+</td>
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<tr>
<td>Journal of Accounting Research</td>
<td>A*</td>
<td>P+</td>
<td>0+</td>
<td>A</td>
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<tr>
<td>Journal of Business Finance &amp; Accounting</td>
<td>A</td>
<td>P</td>
<td>1</td>
<td>B+</td>
<td>2</td>
</tr>
<tr>
<td>Journal of Emerging Technologies in Accounting†</td>
<td>C</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Journal of Governmental &amp; Nonprofit Accounting†</td>
<td>B</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Journal of Information Systems†</td>
<td>A</td>
<td></td>
<td>2</td>
<td>B</td>
<td>2</td>
</tr>
<tr>
<td>Journal of International Accounting Research†</td>
<td>A</td>
<td>S</td>
<td>2</td>
<td>C</td>
<td>3</td>
</tr>
<tr>
<td>Journal of Management Accounting Research†</td>
<td>A</td>
<td>S</td>
<td>1</td>
<td>B+</td>
<td>1</td>
</tr>
<tr>
<td>Management Accounting Research</td>
<td>A*</td>
<td>P</td>
<td>1</td>
<td>B+</td>
<td>2</td>
</tr>
<tr>
<td>Review of Accounting Studies</td>
<td>A*</td>
<td>P+</td>
<td>0</td>
<td>A</td>
<td>2</td>
</tr>
</tbody>
</table>

† Denotes the journal is published by the American Accounting Association.

The influence of this ranking goes well beyond Australia.

<table>
<thead>
<tr>
<th>Rank</th>
<th>Interpretation</th>
</tr>
</thead>
<tbody>
<tr>
<td>A*</td>
<td>Best or leading journal in its field—publishes outstanding, original, and rigorous research that will shape the field. Acceptance rates are typically low and the editorial board is dominated by leading scholars in the field or subfield, including from top institutions in the world. Where relevant to the field or subfield, the journal has the highest impact factors or other indices of high reputation.</td>
</tr>
<tr>
<td>A</td>
<td>Highly regarded journal in the field or subfield—publishes excellent research in terms of originality, significance, and rigor; has competitive submission and acceptance rates; excellent refereeing process; and, where relevant to the field or subfield, has a higher than average impact factors. Not all highly regarded journals have high impact factors, especially those in niche areas.</td>
</tr>
<tr>
<td>B</td>
<td>Well-regarded journal in the field or subfield—publishes research of a good standard in terms of originality, significance, and rigor, and papers are fully refereed according to good standards and practices but acceptance rates are higher than for Tiers A* and A. Depending on the field or subfield, will have a modest impact factor and will be ISI-listed.</td>
</tr>
<tr>
<td>C</td>
<td>A recognized journal—publishes research that is of a modest standard and/or is yet to establish its reputation because of its newness. This tier is more inclusive than the other categories. Only includes refereed journals.</td>
</tr>
</tbody>
</table>

**EJL 2016—Erasmus Research Institute of Management Journals Listing (The Netherlands)**

<table>
<thead>
<tr>
<th>Rank</th>
<th>Interpretation</th>
</tr>
</thead>
<tbody>
<tr>
<td>P+</td>
<td>Top journals among P</td>
</tr>
<tr>
<td>P</td>
<td>Best journals in the field</td>
</tr>
<tr>
<td>P A</td>
<td>Top international journals (aspirant)</td>
</tr>
<tr>
<td>S</td>
<td>Scientific refereed journals of a recognized academic reputation that do not reach the quality levels of the Primary Set (P)</td>
</tr>
<tr>
<td>M*</td>
<td>Top managerial journal</td>
</tr>
</tbody>
</table>

**ESS 2016—ESSEC Business School Paris**

<table>
<thead>
<tr>
<th>Rank</th>
<th>Interpretation</th>
</tr>
</thead>
<tbody>
<tr>
<td>0+</td>
<td>Recognized internationally as the best in the discipline</td>
</tr>
<tr>
<td>0</td>
<td>Excellence at a level close to the top journals in the field</td>
</tr>
<tr>
<td>1</td>
<td>High-level scientific journals of international reputation and circulation</td>
</tr>
<tr>
<td>2</td>
<td>Generally national-circulation journals, or international journals of lesser reputation</td>
</tr>
<tr>
<td>3</td>
<td>Journals with a very narrow circulation or low profile</td>
</tr>
</tbody>
</table>

**HEC 2011—Hautes Études Commerciales de Paris Ranking List**

An amalgam of five rankings including Financial Times’ Journals List (2010), and ABS (Association of Business Schools) (UK) Academic Journal Quality Guide.

<table>
<thead>
<tr>
<th>Rank</th>
<th>Interpretation</th>
</tr>
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<tbody>
<tr>
<td>A</td>
<td>Highest quality rating</td>
</tr>
<tr>
<td>B+ and B</td>
<td>Intermediate quality ratings</td>
</tr>
<tr>
<td>C</td>
<td>Lowest quality rating</td>
</tr>
</tbody>
</table>
UQ 2011—The University of Queensland Adjusted ERA Rankings List

This list is a combination of The University of Queensland 2007 list and the ERA (Excellence in Research for Australia) list. The ERA list is a national ranking.

<table>
<thead>
<tr>
<th>Rank</th>
<th>Interpretation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Highest quality rating, A* ERA</td>
</tr>
<tr>
<td>2</td>
<td>Intermediate quality rating, A ERA</td>
</tr>
<tr>
<td>3</td>
<td>Intermediate quality rating, B ERA</td>
</tr>
<tr>
<td>4</td>
<td>Lowest quality rating, C ERA</td>
</tr>
</tbody>
</table>

Rank Interpretation

Financial Times 50 List

The prestigious *Financial Times* 50 List includes those journals nominated by more than 200 business schools. These are the journals that business schools use for their research. Every year, institutions nominate journals for inclusion on the list. This year, 150 new journals were nominated and 140 schools participated, with a response rate of 67%. These journals were their top 50.

1. Academy of Management Journal
2. Academy of Management Review
3. Accounting, Organizations and Society
4. Administrative Science Quarterly
5. American Economic Review
6. Contemporary Accounting Research
7. Econometrica
8. Entrepreneurship Theory and Practice
9. Harvard Business Review
10. Human Relations
11. Human Resource Management
12. Information Systems Research
13. Journal of Accounting and Economics
14. Journal of Accounting Research
15. Journal of Applied Psychology
16. Journal of Business Ethics
17. Journal of Business Venturing
18. Journal of Consumer Psychology
19. Journal of Consumer Research
20. Journal of Finance
23. Journal of International Business Studies
24. Journal of Management
25. Journal of Management Information Systems
26. Journal of Management Studies
27. Journal of Marketing
28. Journal of Marketing Research
30. Journal of Political Economy
31. Journal of the Academy of Marketing Science
32. Management Science
33. Manufacturing and Service Operations Management
34. Marketing Science
35. MIS Quarterly
36. Operations Research
37. Organization Science
38. Organization Studies
39. Organizational Behavior and Human Decision Processes
40. Production and Operations Management
41. Quarterly Journal of Economics
42. Research Policy
43. Review of Accounting Studies
44. Review of Economic Studies
45. Review of Finance
46. Review of Financial Studies
47. Sloan Management Review
48. Strategic Entrepreneurship Journal
49. Strategic Management Journal
50. The Accounting Review