*** PLEASE NOTE THAT: FORM C is designed to formalise requests to the ABDC Journals Review Panel 2013 seeking an upgrade in rating of an academic journal which is currently included and rated in the ABDC 2010 list e.g. seeking to raise a rating from a “B” to an “A” journal. Please complete a separate form relating to each journal for which you wish to make a submission of this type.

<table>
<thead>
<tr>
<th>Journal Title:</th>
<th>Journal Applied Accounting Research (JAAR)</th>
</tr>
</thead>
</table>

**QC1. FIELD of RESEARCH (FoR) PANEL to which this request is directed (tick one box only):**
- [ ] 0806 Information Systems
- [ ] 1401-1499 Economics
- [x] 1501 Accounting
- [ ] 1502 Finance
- [ ] 1503 Management
- [ ] 1504-07 Marketing/Tourism/Logistics
- [ ] 180105/1801025 Business and Taxation Law

**QC2. WHAT ABDC 2013 RATING DO YOU PROPOSE FOR THIS JOURNAL?**
- [x] A*
- [ ] A
- [ ] B
- [ ] C

**QC3. WHAT ABDC 2010 RATING WAS THIS JOURNAL ASSIGNED?**
- [ ] A*
- [ ] A
- [ ] B
- [x] C

**QC4. WHAT ERA 2010 RATING WAS THIS JOURNAL ASSIGNED?**
- [x] A*
- [ ] A
- [ ] B
- [ ] C
- [ ] not applicable

**QC5. NOMINATE “THE BEST” COMPARATOR JOURNAL (journal from the ABDC 2010 list that is most similar in research quality):** Pacific Accounting Review / Asia-Pacific Journal of Accounting and Economics

**QC6. JOURNAL INFORMATION**

- **Editor’s Name:** Dr Julia Mundy
- **Institution:** The University of Greenwich, London
- **Web Address:** www.emeraldinsight.com/jaar.htm

**NATURE OF SUBMISSION**

**QC7. Primary submitter type (tick one box only)**
- [x] Higher Education Institutional Submission (e.g. formal submission from Business Faculty/School)
- [ ] Peak Body Submission (e.g. AFAANZ, ANZAM)
- [ ] Individual Submission

**QC8. Primary submitter:** DR MOHAMED OMRAN

- **Institutional Affiliation:** School of Business and Law, CQUniversity Australia

**QC9. Are there other signatories to this submission?**
- [ ] Yes
- [x] No

If yes, how many signatories are there (including the primary submitter)?
QC10. Executive Summary (word limit: 250 words fully presented on this page only). In the space below succinctly highlight the key elements of your case for upgrading the rating of the designated journal. Please use a “bullet point” style where possible.

• Rigorous Peer Review Process – The journal operates a double blind peer review process and currently has a rejection rate of more than 90%.
• Indexed and Abstracted – The journal is indexed in Scopus (2011 onwards only). It is also abstracted by the following: The British Library, Cabell's Directory, PROQUEST, and OCLC - Electronic Collections Online.
• Ranked – The journal is ranked on the following ranking indexes: Australian Research Council (ERA Journal List), UK ABS (2), CNRS France (3), FNEGE France (3), ESSEC Business School journal ranking (2), BFI (Denmark) (1) NSD (Norway) (1)
• Global Dissemination – The journal is available on the Emerald platform and via ProQuest. In 2012 articles from the journal received over 16,000 full text downloads via Emerald alone.
• established – The journal is now entering its 14th volume (2013). The Journal moved to an online submission system in 2010, which has significantly improved turnaround times.
• International Authorship – The journal is international and publishes articles from across the world. In 2012 14% of authors were from Australasia.
• Fast Publication – Issues are published via Emerald EarlyCite shortly after acceptance, to ensure quick dissemination of the latest of research.
• Convenient Submission Process - The journal uses Scholar One manuscripts for all article submissions.
• Publications: 3 high-quality issues per year, with a total of 15 papers covering more than 300 pages produce two general issues and one special issue per year, which ensures that the Journal publishes articles that are of both contemporary and theoretical interest.
SUPPLEMENTARY INFORMATION: APPENDIX CHECKLIST

The ABDC invites further supplementary and supporting information to be submitted by way of appendices.

QC11. What supplementary information are you supplying (by way of appendices) to support your submission?

The following documents are attached in support of this application (please tick boxes as relevant):

- Appendix C1: List of Editorial Board Members
- Appendix C2: Description and Scope of Journal
- Appendix C3: Recommendations from eminent scholars in the relevant field
- Appendix C4: Comparisons with existing rated journals
- Appendix C5: Coverage in review articles
- Appendix C6: Impact Factors: SSCI or others
- Appendix C7: Other supporting documentation
- Appendix C8: Signatory Details – in cases where there are more than one signatory to the submission, list all signatory names and their university or relevant affiliations (this appendix should articulate with the answer given to QC9 above).
Appendix C1 - Editorial Advisory Board

JAAR’s Editorial Advisory Board meets annually to discuss the Journal’s strategy, editorial policy, and developments. The Board members include a number of highly renowned international academics, whose published research collectively covers the spectrum of accounting topics, including financial reporting and accounting, taxation, auditing, and managerial accounting.

Dr Ismail Adelopo, *De Montfort University, UK*
Dr Isabelle Allemand, *Groupe ESC Dijon Bourgogne, France*
Dr Panagiotis Andrikopoulos, *De Montfort University, UK*
Dr David Bence, *University of Bath, UK*
Dr Sarah Blackburn, *The Wayside Network, UK*
Dr Rhoda Brown, *Loughborough University, UK*
Professor David Campbell, *Newcastle University Business School, UK*
Professor Gin Chong, *Prairie View A & M University, USA*
Dr Andrea Coulson, *University of Strathclyde, UK*
Dr Colin Dey, *University of Stirling, UK*
Professor Samir M El-Gazzar, *Pace University, USA*
Dr Jane Gibbon, *Newcastle University Business School, UK*
Associate Professor Jennifer Grafton, *The University of Melbourne, Australia*
Professor Christine Helliar, *University of South Australia, Australia*
Dr Daniel Herbert, *Oxford Brookes University, UK*
Dr Khaled Hussainey, *Stirling University, UK*
Dr Kumba Jallow, *Leicester Business School, UK*
Dr Jack Krogstad, *Creighton University, USA*
Professor Yves Levant, *Lille Graduate School of Management, France*
Professor Woody M Liao, *University of California Riverside, USA*
Professor Joanne Locke, *Open University, UK*
Dr Ashok Patel, *De Montfort University, UK*
Dr. AlySalama, *Durham University, UK*
Professor Gerrit Sarens, *UniversitéCatholicque de Louvain, Belgium*
Dr Philip J. Shrives, *Newcastle Business School, UK*
Dr Antonios Siganos, *University of Glasgow, UK*
Mr Brian Singleton-Green, *ICAEW, UK*
Professor Richard Slack, *Durham University Business School, UK*
Professor Laura F Spira, *Oxford Brookes University, UK*
Professor Ian Thomson, *University of Strathclyde, UK*
Professor Alfred Wagenhofer, *Karl-Franzens-Universitaet, Austria*
Professor Margaret Woods, *Aston Business School, UK*
Professor Jason Zezhong Xiao, *Cardiff University, UK*
Editorial Objective

The Journal of Applied Accounting Research provides a forum for the publication of high quality manuscripts concerning issues relevant to the practice of accounting in a wide variety of contexts.

The journal is keen to encourage academic research articles which develop a forum for the discussion of real, practical problems in ways that contribute to our theoretical and empirical understanding of such issues.

Topicality

The journal encourages articles on topics of current concern to accounting practitioners, in particular new solutions to or new ways of thinking about established problems or newly identified problems. For example, papers may deal with the impact of new financial reporting standards or legislation.

Coverage

Subject matter may include, but is not limited to:

- Corporate reporting
- Governance structures of accounting
- Environmental and social aspects of accounting
- Accounting in developing economies
- Approaches to management control
- Management accounting techniques
- Public sector accounting
- Business and shareholder value
- Corporate financial management
- Taxation

Key benefits

By providing a forum for the expression of solutions to accountancy and professional practice problems, the journal aims to bridge the gulf between the theoretical matters that may principally reside within the domain of the academic accountant and the challenges faced by the practitioner.

Key Journal Audiences

The journal aims to be of interest to academics interested in the practical application of accounting, as well as all accounting professionals, whether nominally specialists in financial, management or public sector accounting or in areas of corporate and financial management.

The Journal of Applied Accounting Research (JAAR) was established in 1999, and in 2008 became part of Emerald Group Publishing Limited. In 2012 the Journal attracted submissions originating in 28 countries. JAAR provides a forum for the publication of high quality manuscripts concerning issues relevant to the practice of accounting in a wide variety of contexts while also contributing to our theoretical understanding of such issues.
Appendix C4

Comparisons with existing rated journals. e.g. 3-5 journals which you believe are highly comparable (in terms of their academic quality) to JAAR. Please give a brief justification how you identified these journals as appropriate “benchmark” journals. Citation data is provided below, and please include a personal narrative to support this, in terms of your qualitative view of the journals, so that your submission is unique.

Comparative citation stats with journals that are currently ranked ‘B’

<table>
<thead>
<tr>
<th>Year</th>
<th>JAAR (C)</th>
<th>Accounting and the Public Interest (B)</th>
<th>Asia-Pacific Journal of Accounting and Economics (B) (Taylor &amp; Francis)</th>
<th>Pacific Accounting Review (B) (Emerald)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cites</td>
<td>Articles</td>
<td>Cites per article</td>
<td>Cites</td>
</tr>
<tr>
<td>2012</td>
<td>13</td>
<td>18</td>
<td>0.7</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>13</td>
<td>18</td>
<td>0.7</td>
<td>2</td>
</tr>
<tr>
<td>2011</td>
<td>27</td>
<td>15</td>
<td>1.8</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>27</td>
<td>15</td>
<td>1.8</td>
<td>3</td>
</tr>
<tr>
<td>2010</td>
<td>51</td>
<td>13</td>
<td>3.9</td>
<td>16</td>
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<td></td>
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<td>13</td>
<td>5.7</td>
<td>27</td>
</tr>
<tr>
<td></td>
<td>74</td>
<td>13</td>
<td>5.7</td>
<td>27</td>
</tr>
</tbody>
</table>

Note: these citations statistics are via Google, as the Journal does not yet have a sufficient number of issues on Scopus.
Appendix C6

JAAR has been accepted by Scopus but there are not yet enough volumes included to get an SJR and SNIP figure.
Appendix C8

Signatory Details – in cases where there are more than one signatory to the submission, please list all signatory names and their university or relevant affiliations (this appendix should articulate with the answer given to QC9 in the main submission).
May 25, 2013

Letter of support to JAAR

I undersigned Isabelle Allemand, professor of finance at the Burgundy School of Business, Holder of the Governance Chair of the school and member of the Editorial Advisory Board of JAAR (Journal of Applied Accounting Research) believe that JAAR should be upgraded from a C ranking (the lowest) to a B ranking in the forthcoming exercise in Australia and New Zealand for several reasons. Firstly, the strategy of publishing of this journal is well defined and continuously improved by regular exchanges between the editor and the members of the editorial team. This journal is particularly well managed and animated by the desire to find new ideas to be attractive and read (special issues, promotion of the journal at conferences, etc.). Secondly, the quality and the rigor of the reviewing process are high, with a rejection rate of more than 90% and delays of reviewing are well controlled. And lastly, the journal impact is high at an international level in terms of both downloads and users. I believe that the current ranking of JAAR does not reflect the assets and the potential of the journal.

Isabelle Allemand
Dear ABDC panel

Re: Supporting Upgrade of Journal of Applied Accounting Research From C to B

The Journal of Applied Accounting Research has been increasing its visibility and the quality of its papers dramatically since Julia Mundy took over as editor in the last couple of years. The editorial board has been revamped and the blind review processes have now become far more rigorous with high rejection rates and much improved quality and increasing downloads of articles. This is a journal that is improving in quality and prestige and the panel should sincerely reconsider its ranking from a C to a B.

Yours faithfully

Professor Christine Helliar
Head: School of Commerce
To whom it may concern

I have been a member of the editorial board of the Journal of Applied Accounting Research for a number of years now and I feel that the team has worked hard to increase the quality of articles. In particular the introduction of special editions has brought about an increased awareness of the journal and improved the general standing of the journal.

I believe a B ranking would be more appropriate bearing in mind the standing of current articles in the journal. Examples of articles I think demonstrate this include the special editions and also recent articles such as Fox, Hannah, Helliar, Veneziari (2013) and Lymer, Hansford and Pilkington, (2012) and Besiddiq and Husainay (2013). These are articles from authors who normally publish in UK 3 star journals.

I hope these points are useful to you.

Kind regards

Dr. Philip Shrives
Professor of Accounting and Corporate Governance
Newcastle Business School
Northumbria University
UK
28 May 2013

Australian Business Deans Council - journal quality list: Journal of Applied Accounting Research

I am writing to support the upgrading to a B ranking of JAAR in this list.

I have been associated with JAAR since its inception at de Montfort University and have watched the journal slowly grow in stature. Its adoption by Emerald and a change of editor has speeded up this growth and established it firmly as a desirable publication outlet within the UK and international accounting academic community.

I have recently been asked to review the quality of papers for several UK universities planning their submissions to the UK Research Excellence Framework: this process of review has confirmed that, In its coverage of corporate governance issues, the quality of JAAR’s contents is comparable to articles published in journals with a higher ranking, for example Pacific Accounting Review.

Yours faithfully

Laura F Spira

Laura F Spira BA(Econ) PhD FCA
Professor of Corporate Governance
Department of Accounting, Finance and Economics
Business School
Oxford Brookes University
Wheatley Campus
Oxford OX33 1HX