FORM C: ABDC 2013 JOURNALS LIST REVIEW
RATING UPGRADE SUBMISSION

*** 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>ACCOUNTING AUDITING AND ACCOUNTABILITY JOURNAL</th>
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<tbody>
<tr>
<td>QC1. FIELD of RESEARCH (FoR) PANEL to which this request is directed (tick one box only):</td>
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<tr>
<td>✔ 1501 Accounting</td>
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<td>✔ 1502 Finance</td>
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<td>✔ 1503 Management</td>
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<td>✔ 1504-07 Marketing/Tourism/Logistics</td>
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<tr>
<td>✔ 180105/1801025 Business and Taxation Law</td>
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<tr>
<td>QC2. WHAT ABDC 2013 RATING DO YOU PROPOSE FOR THIS JOURNAL?</td>
<td></td>
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<tr>
<td>✔ A*</td>
<td></td>
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<tr>
<td>QC3. WHAT ABDC 2010 RATING WAS THIS JOURNAL ASSIGNED?</td>
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<tr>
<td>✔ A*</td>
<td></td>
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<tr>
<td>QC4. WHAT ERA 2010 RATING WAS THIS JOURNAL ASSIGNED?</td>
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<tr>
<td>✔ A*</td>
<td></td>
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<tr>
<td>QC5. NOMINATE “THE BEST” COMPARATOR JOURNAL (journal from the ABDC 2010 list that is most similar in research quality):</td>
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<tr>
<td>Review of Accounting Studies</td>
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<tr>
<td>QC6. JOURNAL INFORMATION</td>
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<tr>
<td>Editor’s Name:</td>
<td>Prof Lee Parker and James Guthrie</td>
</tr>
<tr>
<td>Institution:</td>
<td>UniSA and Macquarie University</td>
</tr>
<tr>
<td>Web Address:</td>
<td><a href="http://www.emeraldinsight.com/info/journals/aaaj/aaaj.jsp">http://www.emeraldinsight.com/info/journals/aaaj/aaaj.jsp</a></td>
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</tbody>
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NATURE OF SUBMISSION

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

| QC8. Primary submitter: | Professor Suresh Cuganesan |
| Institutional Affiliation: | The University of Sydney |

| QC9. Are there other signatories to this submission? |
| ✔ Yes |
| □ No |

If yes, how many signatories are there (including the primary submitter)? 114
**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.

| **•** AAAJ leads, with AOS (A*), in high quality interdisciplinary accounting research in social, institutional and political contexts. It is a global leader in interdisciplinary accounting research (Appendix C2). |
| **•** AAAJ is acknowledged as A* by eminent scholars from all traditions from North America to Europe (Appendix C3). |
| **•** AAAJ’s citation statistics and rankings place it alongside ABDC’s A* journals (Appendix C4). |
| **•** AAAJ outperforms the citation statistics/rankings for its closest competing A ranked journals – one critical, 2 generalist British and Australian and 2 flagship British and Australian accounting and finance association journals (Appendix C4). |
| **•** AAAJ leads and significantly influences social, environmental, interdisciplinary historical, communication, public sector, and non-profit accounting research (Appendix C4). AAAJ leads in special theme issues since 1991 (Appendix C7). |
| **•** AAAJ is frequently cited in review articles addressing the above areas plus social context of accounting, gender, history, critical theory, intellectual capital, qualitative methodologies, and the public interest (Appendix C5). |
| **•** AAAJ is a leading global journal in national rankings/published surveys for the past decade (Appendices C2, C7). |
| **•** AAAJ embraces a broader spectrum of theories/methodologies than many of A* journals, delivering innovative research that challenges conventional accounting wisdom and extends the discipline’s boundaries (Appendices C3 and C4). |
| **•** AAAJ draws on global expertise through its more internationalised editorial board compared to many A* journals (Appendix C4). |
| **•** AAAJ convenes the largest, most prominent interdisciplinary accounting research conference (APIRA) - driving international research innovation (Appendix C7). |
| **•** AAAJ A* status is strongly supported across Australia and New Zealand schools and senior academics (Appendix C8, C9). |
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):

- [x] Appendix C1: List of Editorial Board Members
- [x] Appendix C2: Description and Scope of Journal
- [x] Appendix C3: Recommendations from eminent scholars in the relevant field
- [x] Appendix C4: Comparisons with existing rated journals
- [x] Appendix C5: Coverage in review articles
- [x] Appendix C6: Impact Factors: SSCI or others
- [x] Appendix C7: Other supporting documentation
- [x] 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).
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Professor Pauline Weetman
The University of Edinburgh, UK

Professor Paul Williams
North Carolina State University, USA

Professor Joni Young
University of New Mexico
Editorial objectives

The *Accounting, Auditing & Accountability Journal* is dedicated to the advancement of accounting knowledge and provides a forum for the publication of high quality manuscripts concerning the interaction between accounting/auditing and their socio-economic and political environments. It therefore encourages critical analysis of policy and practice in these areas. Analysis could explore policy alternatives and provide new perspectives for the accounting discipline.

The problems of concern are international (in varying degree) and may have differing cultural, social and institutional structures. Analysis can be international, national or organization specific. It can be from a single, multi- or inter-disciplinary perspective.

Editorial criteria

Major criteria used to evaluate papers are:

- Subject matter: must be of importance to the accounting discipline
- Research question: must fall within the journal's scope
- Research: well designed and executed
- Presentation: well written and conforming to the journal's style

Coverage

- Alternative explanations for observed practice
- Critical and historical perspectives on current issues and problems
- Field study based theory development
- Limitations in present accounting measurement
- Political influences on policy making
- Social and political aspects of accounting standards
- The broadening scope of the reporting constituency

Topicality

By encouraging debate about the philosophies and traditions which underpin the profession, the journal offers detailed analysis and critical assessment of current practice, discusses the implications of new policy alternatives and explores the impact of accountancy on the socio-economic and political environment.

Key benefits

The broad scope of the journal and its serious treatment of contemporary issues in the light of historical, philosophical and traditional constraints creates a broad relevance within the profession. Already internationally regarded as a leading journal in its field, *AAAJ* challenges conventional wisdom, explores alternatives and offers new perspectives for the accounting discipline.

Key journal audiences

- Accounting and management researchers
- Accountants, administrators and management in public and private sector organizations
- Accounting and auditing policy makers
- Undergraduate and postgraduate students

*Accounting, Auditing & Accountability Journal* welcomes submissions of both research papers and creative writing. Creative writing in the form of poetry and short prose pieces are edited for the Literature and Insights Section only and do not undergo the refereeing procedures required for all research papers published in the main body of *AAAJ*. 
Accounting, Auditing & Accountability Journal is ranked in:

- SCOPUS
- Current Contents®/Social and Behavioral Sciences
- Journal Citation Reports/ Social Sciences Edition
- Social Sciences Citation Index®
- ERA (A*)
- ABS (3)
- ABDC (A)
- CNRS France (3)
- FNEGE France (3)
- JOURqual Germany (3)
- ESSEC France (1)
- AERES France
- BFI Denmark (2)
- NSD Norway (1)

Accounting, Auditing & Accountability Journal is indexed and abstracted by:

- The British Library
- Cabell's Directory of Publishing Opportunities in Accounting, Economics and Finance
- EBSCO
- Emerald Management Reviews
- International Bibliography of the Social Sciences - Economics
- OCLC - Electronic Collections Online
- PROQUEST
- The Author's Guide to Accounting and Financial Reporting Publications
- ISI listed 2013
The Accounting 1501 Panel
Australian Business Deans Council
2013 Journal Quality Review

May 17, 2013

Dear sirs:

This letter intends to provide you with my assessment on “Accounting, Auditing and Accountability Journal” (AAAJ) for the 2013 Journal Quality Review in Australia. In this respect, I intend to provide you with my experience as Dean of the Faculty at IE Business School. Furthermore, I am the Rector of IE University. As you might wish to have a reference of these institutions, please, let me tell you that the 2012 FT Ranking of Rankings IE listed IE as the #1 Business School in Europe (December 2012). Furthermore, the recent FT MBA Rankings (January 2013) listed IE Business School’s MBA Program as # 10 in the world. Importantly also, the latest FT ranking of Masters in Finance (July 2012) listed our program as #2 in the world.

In the particular field of accounting, you might wish to know that I am a Professor of Accounting and Management Control at the abovementioned institution. Furthermore, during the period 2006-2011, I served as editor-in-chief of European Accounting Review, which is the premier research journal of the European Accounting Assn. Finally, I serve as Senior Editor (Accounting) of The Oxford Research Reviews as well as on the editorial board of 10 research journals in accounting, including Accounting and Business Research, Journal of Accounting and Public Policy, and Management Accounting Research.
AAAJ is a well-regarded journal in accounting research. In this field, mainstream investigations draw on economics and capital markets to examine accounting problems. Another stream of research questions this functionalist approach to accounting research to adopt an interpretive or critical perspective.

Within the latter stream of research, AAAJ constitutes a major reference for those working in the field. In IE Business School, we are proud to welcome both mainstream and non-mainstream accounting scholars. Consequently, publications in such top-tier, premier outlet as AAAJ are highly considered at the time of making tenure or promotion decisions. In support of this consideration, there are many pieces of evidence. For example, AAAJ rates just below mainstream accounting journals, and Accounting, Organizations and Society, in citations reported by Google Scholar. Most importantly, it is the consideration of many scholars from around the world what makes AAAJ a premier accounting journal. In this respect, the AAAJ editorial board is exemplary for the high, international profile of its members. Therefore, it is not surprising at all that institutions like IE Business School consider publications in AAAJ at the time of making such crucial academic decisions as promotion and tenure. Taking all these factors into consideration, I have no hesitation to fully recommend AAAJ in the A* category of the 2013 Journal Review Panel.

Please, do not hesitate to contact me at salvador.carmona@ie.edu for further clarification.

Sincerely,

Salvador Carmona, PhD

Rector.
28th May 2013

The Accounting 1501 Panel
Australian Business Deans Council
2103 Journal Quality Review

Dear Assessors

Recommendation to Rank Accounting, Auditing and Accountability Journal (AAAJ) as A*.

I am writing to lend my full support to the case being made for Accounting, Auditing and Accountability Journal (AAAJ) to be upgraded from A to A* in the current Australian Business Deans Council’s journal rankings exercise.

I am sure that you are going to be inundated with cases requesting ranking upgrades (with umpteen supporting schedules demonstrating citation scores, downloads and other such performance metrics). In order to retain a level of international credibility for the Deans Council’s rankings, I would also anticipate that any sanctioned/approved upgrades are likely to be limited in number.

The upgrading request for AAAJ, however, is compellingly strong and is one that is fully deserving of your most considered attention and support. I am sure the seriousness of the AAAJ bid will be evident to you from the various supporting materials. However, rather than repeating any such statistical data, I would like to place emphasis on one dimension of the journal that has consistently been most striking and powerful - namely, its contribution to research innovation. It is very pertinent that a special issue of AAAJ celebrating its first 25 years of existence (1988-2012), guest edited by Garry D. Carnegie, was entitled “AAAJ and research innovation”. If you are able to commit a small degree of time to reading some of the work published in AAAJ, I would strongly advise to consult this edition (Vol. 25 No. 2, 2012) as it will give you a fabulous insight into the work that has been undertaken over the least quarter of a century by top-notch, contributing authors to AAAJ. It should also help to make very clear that the strength of the journal lies not just in what it has done but what it can still do and make possible to be done. This is a theme that has consistently run through the annual editorials by Professors Guthrie and Parker and advanced through a consistently fascinating series of special issues on particular topics in the research field. The strength of an academic discipline depends fundamentally on its ability not only to embrace and respond to trends and development patterns but also to create them. This is something that AAAJ has not only done with great success but will continue to do so in the years ahead.

There are many risks, dangers but also opportunities with the growing emphasis on journal rankings. A critical issue for the academic accounting discipline internationally is the risk
That quality research gets increasingly defined in quite narrow terms, a possibility that is very real so long as the traditionally highest ranked journals are seen to cover only a very small element of the research discipline. A sustainable research discipline needs research quality to be defined in the broadest possible terms, for it is through such breadth that the greatest possibilities exist for fundamentally ‘innovative’ research development (as against microscopic advances in highly controlled, sub-sets of the discipline). The Australian Business Deans Council has the opportunity to bolster the future for the international academic accounting discipline by upgrading AAAJ to A*.

I am aware that you wish to consider supporting statements only from eminent international scholars. In this regard, I can inform you that I am currently the Chair of the Conference of Professors of Accounting and Finance (CPAF) in the UK – CPAF is the academic body (formally a sub-committee of the British Accounting and Finance Association – BAFA) that represents the views of the accounting and finance professoriate on a range of educational and public policy matters. While the views expressed above are my own, you will be aware that a longstanding feature of the research assessment exercises in the UK has been the emphasis and respect placed on maintaining the diversity of the accounting and finance discipline. I am also a Director of the ICAEW’s Charitable Trusts, that, among other responsibilities, oversee the ICAEW’s commitments with respect to the funding of academic research projects and some related thought leadership initiatives. I served for seven years on the ICAEW’s governing Council and am currently a member of its Technical Strategy Board. I was the head (2001-2006) of the Accounting and Finance department at the University of Manchester, which is one of the largest academic accounting and finance groupings in Europe – and was consistently top-rated in the UK government’s formal research assessment exercises when it was a stand-alone school and assessed separately (prior to becoming a part of the Manchester Business School). I sit on the editorial boards of numerous international accounting journals and was for several years an Associate Editor of the European Accounting Review (EAR) and a member of the management committee of the European Accounting Association (EAA). A review of the composition of accounting editorial boards, (Brinn and Jones, AAAJ, 2008) listed me as joint 3rd in terms of the number of editorial board memberships held by UK accounting academics, while Chan et al (Accounting and Business Research, 2006) listed me as one of the top 25 European authors in leading accounting journals, during the period 1991-2002. I have over thirty years experience as an accounting researcher and educator. Throughout this period I have retained a close link to practice through my connections with professional bodies and a firm belief that a strong profession has to have a strong theoretical underpinning.

In closing, I need to declare an interest in that I have been a longstanding editorial board member of AAAJ and have been awarded (with co-authors) on three occasions the annual Mary Parker Follett award for the best paper published in AAAJ. That said, I should reiterate that I have written this supporting statement because I believe it is in the longer-term best interests of the academic accounting profession (and the influence of accounting research on practice) to ensure that any recognisable/publicly visible quality signals span the full breadth of the discipline and are closely aligned to commitments to innovation and the forging of new research directions.
Yours sincerely

[Signature]

Christopher Humphrey
BCom, MA (Econ), PhD, ACA

Professor of Accounting
Manchester Accounting and Finance Group (MAFG)
Manchester Business School
From: Professor Richard Macve, MA (Oxon.), MSc (London), FCA, Hon FIA,
Emeritus Professor of Accounting.
Email: R.Macve@lse.ac.uk
personal homepage: http://www.lse.ac.uk/collections/accounting/facultyAndStaff/profiles/macve.htm

To:
The Accounting 1501 Panel
Australian Business Deans Council
2013 Journal Quality Review

15th May 2013

RECOMMENDATION TO RANK ACCOUNTING, AUDITING & ACCOUNTABILITY
JOURNAL (‘AAAJ’) AS A*

Dear assessors

I write to give the strongest support to the proposal to raise the ranking of AAAJ from A to A*.
I have published in AAAJ twice myself and it is unique in offering a very highly regarded outlet for
papers of very high quality from a range of methodological and theoretical approaches. Compared
to the relatively myopic focus of the leading North American journals, AAAJ (alongside Accounting,
Organizations and Society) is one of the leading journals that is vital in maintain the broader
research tradition that was recognised by the last UK Research Assessment Exercise panel (Ashton
et al., 2009) as a vibrant feature of UK accounting and finance research. For the future, it is the
journal in which I believe many of the emerging scholars of the next generation of leading
academics—including those from the rapidly advancing universities of China—will have the best
opportunity to showcase their work. Its specially themed issues are a particularly valuable resource.

I make my recommendation as an eminent scholar in the accounting field. A synopsis of my
Curriculum Vitae is attached from which I would highlight:

• I am the Academic Advisor to the Research Advisory Board of the ICAEW.
• I am a member of the UK Financial Reporting Council’s (‘FRC’) Accounting Council’s Academic
  Panel.
• I am a member of the Financial Accounting Standards Committee of the American Accounting
  Association (AAA).
• I was a member and Vice-Chairman of the Accounting and Finance Panel (Panel 44) for the UK
  Higher Education Funding Councils’ Research Assessment Exercise (RAE 2001).
• I am an honorary Fellow of the Institute of Actuaries.
• I was awarded the 2010 Distinguished Academic Award by the British Accounting Association ("BAA").
• I am an Honorary Research Fellow of the University of International Business and Economics ("UIBE"), Beijing, PRC; and an Honorary Professor at Zhongnan University of Economics and Law in Wuhan, PRC.

Yours faithfully

Richard Macve

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Telephone: +44 (0)20 7955 6138 (leave voicemail)

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Honorary Visiting Research Fellow at University of International Business and Economics (UIBE), Beijing, PRC
Honorary Professor at Zhongnan University of Economics and Law, Wuhan, PRC
Personal homepage: http://www.lea.ac.uk/collections/accounting/facultyAndStaff/profiles/macve.htm

REFERENCES

ATTACHED: Synopsis of biography
Professor Richard Macve, MA (Oxon), MSc (London), FCA, Hon FIA

Richard Macve (born 24 June 1946) is Emeritus Professor of Accounting at the London School of Economics and Political Science (LSE), where he was formerly Convener of the Department of Accounting. Educated at Chigwell School and New College, Oxford, he qualified as a chartered accountant in the London office of Peat, Marwick, Mitchell & Co. (now KPMG), winning prizes at all three levels of examinations. He was a co-opted member of the Council of the Institute of Chartered Accountants in England & Wales (ICAEW) from 1986 to 1993 and chaired its Environmental Research Group and its Student Education Advisory Group. He has been Vice-Chairman of the ICAEW's Technical Committee and a member of its Education and Training Directorate, of its Sustainability Steering Group and of the CCAB's Board of Accreditation of Accountancy Educational Courses. He is currently Academic Advisor to the Research Advisory Board of the ICAEW’s Centre for Business Performance. Since 2004 he has been a member of the Worshipful Company of Chartered Accountants in England & Wales (WCCA) and since 2012 a Court Assistant. He is a member of the Financial Reporting Council's (FRC) Accounting Council’s Academic Panel and was a member of the predecessor Accounting Standards Board’s (ASB) Financial Sector and Other Special Industries Committee. From August 2011 to August 2013, he has been a member of the Financial Accounting Standards Committee of the American Accounting Association (AAA). He was the founding Vice-Chairman of the Conference of Professors of Accounting and Finance. He was a member and Vice-Chairman of the Accounting and Finance Panel (Panel 44) for the Higher Education Funding Councils’ Research Assessment Exercise (RAE 2001). He was made an honorary Fellow of the Institute of Actuaries in 2000, and has served as a member of the Accounting Liaison Group of the Faculty and Institute of Actuaries. From 1979 to 1996 he was the Julian Hodge Professor of Accounting and Head of the Department of Accounting at Aberystwyth University, where he is now an Honorary Visiting Professor of Accounting in the University’s School of Management and Business (SMBA). In March 2010 he was awarded the 2010 Distinguished Academic Award by the British Accounting Association (BAA). In September 2010 he became an Honorary Research Fellow of the University of International Business and Economics (UIBE), Beijing, PRC; and in November 2011 an Honorary Professor at Zhongnan University of Economics and Law in Wuhan, PRC. In March-April 2012 he was invited as a Visitor to Shanghai University of Finance & Economics, PRC (SUFE).


He has published articles in a range of academic and professional journals and is currently working on research projects on accounting for life insurance and on various historical areas, including work with Professor Keith Hoskin (Essex University) on the historical development of management and accounting in the US in the nineteenth century and in Imperial China; with Professor Richard Fleischman and Professor Steve Toms on British Industrial Revolution accounting archives; with Dr. Debin Ma and Dr. Welpeng Yuan on early 19th century Chinese accounting archives; and with Dr. Shuwen Deng on the history and development of the Chinese audit profession.
May 13, 2013

The Accounting 1501 Panel  
Australian Business Deans Council  
2013 Journal Quality Review

To Australian Business Deans Council,

I am writing this letter in support of an A* ranking for Accounting, Auditing and Accountability Journal (AAAJ). I understand that you are encouraging recommendations from "eminent scholars" in the field. I think I qualify for that designation. I am currently an editor of The Accounting Review, which is the premier research journal of the American Accounting Association. I also serve on the editorial boards of 10 other academic journals, including AAAJ. Among other things, I have received two Lifetime Contribution Awards and two Notable Contribution Awards from the American Accounting Association. I recently received the R. Lee Brummet Distinguished Award for Educators from the Institute of Management Accountants. I also previously served two terms as dean of the Leventhal School of Accounting at my university, the University of Southern California.

I am not totally sure how your ratings are determined, but I think AAAJ clearly qualifies as a leader among academic accounting journals. Importantly, I think AAAJ is the best journal of its type. The AAAJ articles explore the roles played by accounting and auditing in various social and political environments. The journal is eclectic in its approach, as the editors encourage empirical, field, policy, and critical approaches to the topics. The submitted manuscript rejection rates (90%) are as high as those of the highest-ranking journals.

The quality of AAAJ has been noticed. AAAJ has readership literally around the world. The journal is listed by all the major indexing and abstracting services. Its article download rates and the various recognition/impact statistics show consistently that it is among the leading academic journals in the world.

I recommend that you consider AAAJ in your top category of academic accounting journals. It has earned that place.

Sincerely,

[Signature]

University of Southern California
3600 Trousdale Parkway, Los Angeles, California 90089-0441 • TEL: 213 821 5920 • FAX: 213 747 2815 • kmerchant@marshall.usc.edu
May 12, 2013

The Accounting 1501 Panel
Australian Business Deans Council

RE: 2013 Journal Quality Review Process

Subject: Accounting, Auditing & Accountability Journal (AAAJ) published by Emerald Group

I am writing as an international scholar from Case Western Reserve University in Cleveland, Ohio. CWRU is a member of the Association of American Universities, a limited membership organization of Universities that include the leading research universities in the United States and Canada. I have had experience in editing journals for the past forty years, and hold the title Distinguished University Professor at CWRU, a faculty rank limited to 19 of over 600 full time faculty in our seven schools which include Medicine, Engineering, Law, Dentistry, Arts & Sciences and Management. Among my principal service roles to our academic community, I have been President of the American Accounting Association (2007-8) and have substantial familiarity with the challenges of publishing high quality journals, The Accounting Review being the flagship publication among many AAA journals. Nearly 25% of the members of the AAA reside outside the United States, making the domain of publication and identification of quality publications throughout the world a matter of continuing interest to the leadership of that organization.

In this letter I comment upon a journal of which I have been aware since its founding. Now in its 26th year of publication, AAAJ has established itself as a pre-eminent interdisciplinary accounting research publication on an international basis. When serving on our School of Management's appointments and promotions committee I would consider AAAJ a top scholarly journal due to its high full text article downloads over the years, its highly effective review process which results in a selectively rate of no more than 10% of papers submitted and its competitive H index of highly cited articles. Since 2008 AAAJ has published eight issues per year, and regularly publishes the most papers of any interdisciplinary accounting research journal. The AAAJ editorial board is representative of top scholars from around the globe.

Alongside Accounting Organizations and Society, a competitive peer, AAAJ is a signature symbol of the high quality of Australian led interdisciplinary research worthy of the highest rating available.

Sincerely,

Gary John Previts
Distinguished University Professor
E. Mandell de Windt Professor and Chair
Department of Accountancy
May 25, 2013

Professor Lee D. Parker
Professor of Accounting
School of Commerce
UniSA Business School
University of South Australia
City West Campus
GPO Box 2471
Adelaide
South Australia 5001

Dear Professor Parker:

Over the years I have complimented you on the growth, quality and importance of Accounting, Auditing & Accountability Journal (AAAJ), this letter is my formal thank you for making a seminal contribution to academic research. I have read articles in AAAJ and discussed them with Ph.D. students and colleagues since the journal’s inception twenty-six years ago.

AAAJ is a unique and important academic journal for many reasons. It was the first and continues to be the only academic journal to appropriately recognize the vital interaction of accounting, auditing and accountability. Although not always acknowledged, accountability is (should be) a cornerstone of professional accounting, corporate governance, government and non-profit organizations, university administration, and other economic and social organizations and endeavors. The inclusion of the accountability dimension provides an umbrella under which a variety of important and timely research questions can be considered by researchers drawing on different theoretical frameworks and employing diverse sets of research tools. AAAJ is the top academic journal publishing in-depth analyses relevant to public sector reform, public administration, feminism, sustainability, social accounting, environmental accounting and other policy issues. It is a source of inspiration for young researchers in the U.S. who are disappointed by the narrowness of top academic journals published in the U.S.

The research questions addressed in AAAJ are global ones that attract researchers throughout the world. The international reach of AAAJ is documented in Emerald publishing’s country-by-country statistics on downloads and customer access. AAAJ is truly an international journal that deserves an A* ranking.

Yours truly,

Mary S. Stone
Hugh Culverhouse Endowed Chair and Director
Culverhouse School of Accountancy
Past President, American Accounting Association
Past President, Beta Alpha Psi
The Accounting 1501 Panel  
Australian Business Deans Council  
2013 Journal Quality Review  

May 23, 2013

Re: Accounting, Auditing & Accountability Journal

I write this letter in support of promoting the Accounting, Auditing & Accountability Journal (AAAJ) to an A* ranking in your upcoming journal assessment.

Let me first explain my qualifications for offering this judgment and then outline the reasons upon which I base this opinion.

I have been intimately involved in a range of editorial activities with a number of leading management journals over the past decade. I am, or have been, a member of the editorial review board of several “elite” business journals including Administrative Science Quarterly, Academy of Management Journal, Academy of Management Review, Organization Studies, and the Journal of Management Studies. I am or have also been on the editorial review boards of some emerging or “niche” business journals, including the Scandinavian Journal of Management, the German Business Review and the newly founded Journal of Professions and Organization. I served for four years as an Associate Editor of the Academy of Management Review and currently am in the middle of my term as Editor in Chief. As such I believe that I have a sense of historical factors and emerging trends in the legitimacy and success of academic journals in the field of management.

I note that AAAJ has all the attributes of an emerging leader in disseminating academic research in accounting. It has a very high rejection rate, its citation impact rate is very strong and demonstrates a clear trajectory of growth. It also has a distinct “character” or “identity” as the key area for academics interested in the globalization of accountancy – i.e. the emergence of a trans-national accounting profession, global auditing standards and practices and related areas of international accounting research. These are the traditional or historical markers of an elite journal. And I think AAAJ clearly meets this standard.

What is perhaps less obvious are the performance measures that indicate how successfully this journal has positioned itself for emerging trends in management publication. For example, while AAAJ has very strong citation rates, it has particularly strong electronic download rates. This is a clear signal, not of past performance, but of considerable strength in future performance because high download rates ultimately translate into high future citation rates. Similarly the highly international focus of the journal, both in terms of content and in terms of its international reputation of editorial personnel and readership also provide me with a
powerful indication of future growth for the journal. I make this observation because of the obvious growth in internationalization of management education. Traditional journals that have had a clear US or UK focus are, or will, suffer both in readership and citation in the future and many of the traditional “elite” journals are currently scrambling to improve their international presence, both in terms of editorial personnel and in academic content in the journals.

Because of these clear positive indications I would like to voice my support for the promotion of this journal to an A* ranking in your assessment.

Please let me know if you have any additional questions or require any further information.

Sincerely,

[Signature]

Roy Suddaby
Eldon Foote Chair of Law and Society
Editor Academy of Management Review
Alberta School of Business
May 17, 2013

The Accounting 1501 Panel
Australian Business Deans Council
2013 Journal Quality Review

Members of the Panel:

I am writing after an exchange with Prof. Lee Parker, the founder and editor of Accounting, Auditing and Accountability Journal about your project on ranking of journals. I hope you will forgive me for this unsolicited submission and my attempt to suggest that, on balance, ranking of academic journals, when used for the purpose of evaluating scholarly contributions of individual members of faculty, does more harm than good.

In his inquiry if I would write my assessment of AAAJ for the purpose of your rankings, Prof. Parker raised an issue I feel passionately about. Research is about ideas, innovation, and discourse. Not surprisingly, it calls for constant questioning of what we are doing, and why. By the time some line of work acquires the status of orthodoxy on the basis of method, theory or perspective, it is hardly worth doing any more. Most of what is done for the purpose of promotion and tenure is hardly worth doing, and the world might as well be better off if the resources were devoted to teaching and other endeavors. For this reason, I think that continual injection of new experimental journals into any discipline is an essential feature of keeping it alive as a scholarly field.

By their definition, new journals take time to become widely recognized, perhaps not until they have developed their own special orthodoxy. For this reason, ever since I started getting requests from friends in British universities in the 1980s to rank journals - economics, finance, and accounting, I have refused to do so as a matter of principle. My rationale is that these journal ratings become substitutes for actual reading of scholarship, and hurt critical discourse by transferring the responsibility to read and form our own opinions about each piece of scholarship from each of us to editors and referees. Not surprisingly, this process has created journals whose sole purpose is to help people get promoted, and few people read them (except those who are looking to be promoted by the published authors). Even the most highly rated journals publish a lot of what I regard as trash. Unfortunately, journal rankings just promote and glorify that process.

In my ideal world, people will write when they have an idea they are excited about, publish it when the idea appears to be of interest to others also, and it will be accepted or rejected by the readers on its merits. Screening by journal ratings does incalculable harm to scholarship.
I do not expect to persuade you on how much damage your well-meaning effort may inflict on scholarly discourse. I hope you will encourage “rebellious” ideas in every discipline, not treating articles like a cut of lamb to be assessed on the basis of the country they bought it from.

Over the past quarter century, AAAJ has served the function of promoting innovative thinking and discourse admirably well. I thank and congratulate Prof. Parker and his editorial team for this service to our discipline.

During my visit to Monash University this week, I had a conversation with a young colleague next door who said that she keeps her papers secret until they are published for the fear of being rejected by A journals for having been "published" on the internet, or being scooped by others. Something is seriously wrong here. Whatever else our journal culture does, it is not promoting scholarly discourse. And that, I think is a tragedy. I hope the learned Council of Deans will give its learned attention to this matter.

I have taken the liberty to enclose a copy of my CV and a short article "Building Research Culture" that I wrote a few years ago on the request of the editor of a new journal in China.

With best regards,

Shyam Sunder

SS:dw
APPENDIX C3 - Professor Shyam Sunder (CV)
Full CV is available on request

December, 2012

SHYAM SUNDER

PERSONAL

Office: Yale School of Management
P.O. Box 208200, 135 Prospect Street
New Haven CT 06520-8200
(203) 432 6160, (203) 432 6974 fax
shyam.sunder@yale.edu
www.som.yale.edu/faculty/sunder

EDUCATION

1970-73 Doctor of Philosophy in Industrial Administration
Carnegie Mellon University
1970-72 Master of Science in Industrial Administration
Carnegie Mellon University
1963-66 Mechanical Engineering, I.R. Institute of Mechanical and Electrical Engineering
Jamalpur, India

HONORS AND AWARDS

2013 American Accounting Association’s Outstanding Accounting Educator
2009 Zimmerman Foundation Lecture, 2009 Asia-Pacific Meetings of the Economic
Science Association, University of Haifa, Israel, March 26, 2009.
2007 Honorary Research Professor, Southwest Jiaotong University, Chengdu, China
2004 Honorary Guest Professor, Nankai University, Tianjin, China
2000 American Accounting Association’s Distinguished International Visiting Lecturer in Accounting
1999 Inaugural Presidential Research Lecture, American Accounting Association
1998 Notable Contributions to Accounting Literature Award, American Institute of CPAs
and American Accounting Association
1989 Elected Fellow of the Accounting Researchers International Association (ARIA)
1983 Alpha Kappa Psi Foundation National Accounting Award for year 1982
1982 Notable Contributions to Accounting Literature Award, American Institute of CPAs
and American Accounting Association
1975 Manuscript Award, American Accounting Association
1972-73 Ernst & Ernst Doctoral Dissertation Fellowship
1966 Roll of Honor for first rank in the undergraduate class
1965 Honorable Mention, Institution of Mechanical Engineers, London
1962 National Merit Scholarship, Government of India
Commentary

Building Research Culture

Shyam Sunder
Yale School of Management

Business school faculty and administrators in Asia often ask their foreign colleagues: Why won’t your journals publish our research? What kind of research should we conduct in order to have the chance to have it published in international journals? This is no idle talk; these urgent and sincere questions arise in the face of impending promotion and tenure decisions under university or government rules calling for publication in international journals. Such external publications often are an important consideration in these decisions that are widely believed to make or break academic careers.

Rules requiring publication in international journals (and presentations at international conferences) as criteria for promotion have been promulgated by many universities and ministries of education in Asia. The intent is to introduce research cultures to old institutions which may not have such a tradition, or to build such a culture from the outset in new institutions. This is an admirable goal.

Trying to achieve this goal through international publication rules may serve the short term goal of selecting the qualified faculty, but not without paying a heavy price in the form of undermining the longer term goal of building an indigenous research culture to address the important problems of society.

In many emerging economies, there are few universities and even fewer business schools with a robust tradition of research. Some universities publish their in-house journals to disseminate the work of their own faculty without the benefit of independent evaluation of its quality. Sometimes, the evaluation processes that exist get closely entangled in interpersonal relationships. There may not be enough active scholars engaged in research in domestic universities who can be relied upon to conduct such evaluation.

Processes of international journals are hardly perfect, and there exist Asian journals that compete with the very best in the world. Still, on the whole, many more of the international journals have established themselves in their respective fields for decades. They are edited and refereed by renowned scholars, many of
them pioneers in their fields. These editors and referees are unlikely to know most of the authors who live in other countries, and even if they did, their well-established processes can be relied upon to be reasonably free of favoritism and interpersonal conflicts. It is understandable that under such circumstances, educational administrators, eager to identify the research talent in their own faculties, would use publication in the better known international journals as a way to address the problem of objective evaluation of faculty research.

This strategy runs into several difficulties. First, the Asian countries are so large, with so many—and fast growing—universities and faculty that there is no way for the journals published in US or Europe to have enough space to publish more than a handful of papers originating in Asia. The strategy of outsourcing the task of assessing research conducted by thousands of Asian faculty to international journals is simply infeasible, especially for giants like China and India. They must bear the burden of devising their own solutions.

Second, even if space were not a constraint, international journals focus their attention on addressing the problems of the economies in which most of their readers reside. When a research article crosses an editor’s desk, the first question the editor asks is if it is important and of interest to the journal’s readers. Given that a considerable volume of business research is economy-specific, only a small fraction of articles from Asia are able to cross this importance-and-interesting hurdle at international journals. This perceived and real hurdle generates the questions mentioned at the outset.

Third, scholars faced at home with rules of promotion that call for international publications, and with the importance-interesting hurdle at the international journals, tend to turn away from addressing the research questions of their home economies toward the problems of societies in which their target journals are published. As much as they might try, most of Asian scholars have no comparative advantage in this task. What is worse, the scarce time and talent of these scholars get diverted away from addressing the important issues and pressing problems at home where their research might yield significant results and better policies. The policy of requiring international publications induces them to turn toward addressing unfamiliar problems of distant lands for the sole purpose of getting a publication or two so they can get promoted. This turns the very purpose of research on its head—instead of doing research in order to serve society, faculty start doing research so they can get it published, so they can get promoted and in turn be able to do more such research. One might reasonably ask: Why should a society, especially a developing one, pay for the time and resources spent on this activity?

Fourth, Asian universities’ culture of research and innovation suffers under the heavy burden of hierarchy and rank. It is difficult to claim credit for better ideas if the older folks whose ideas are being improved upon hold the veto power and they are not reluctant to exercise it. Workshops in which people present their work, answer questions and face criticism are not quite as frank and open in Asia. The processes to add rigorous reasoning, innovation, and cross-disciplinary insights is weak. Independence of the editing and refereeing processes also shows gaps when
compared with international standards. Most important, separating interpersonal relationship from criticism of research is harder to do in Asia. Developing research culture in Asia calls for working on these aspects of universities and their faculties by changing their shared expectations.

There is no better way of building research cultures in Asia than to develop healthy authorship, workshop, refereeing and editorial processes of the indigenous journals. Unfortunately, the international publication requirement undermines this fundamental goal. It not only diverts the best minds to try to publish abroad, it undercuts the attempts to develop good journals and research culture at home.

Educational administrators and policy makers in Asia have to address a basic policy dilemma. Should they continue to focus their attention on the immediate goal of making sure that the faculty who get promoted or appointed to senior positions have scholarly accomplishments comparable to elsewhere in the world? But pursuing this worthy short term goal too vigorously undermines the progress toward building an indigenous research culture through domestic processes and journals. If building domestic research culture is also an important goal, how can the two to be balanced?

While there are no fixed formulas for building a culture of any kind, much less of research, a few steps taken under judicious (not bureaucratic) supervision may help. De-emphasizing the power of hierarchy and rank over the creative younger faculty, especially when those in power are not themselves productive researchers, could be a first step. Innovation itself, as reflected in their work and activities, could be considered a plus in faculty assessment. Starting new kinds of journals with radical new ideas would be a kind of innovation that could receive special attention. Any steps that will increase the mobility of faculty across educational and research institutions would be helpful by creating an external market for research talent. Lowering the cost of transactions that involve moving from one institution will prevent faculty from getting trapped in institutions whose needs do not match their abilities and talents. Allowing greater discretion and subjectivity in promotion and tenure decisions may also help, although the immediate question of favoritism comes to mind. If the transactions cost of moving across institutions can be reduced, favoritism can be counterbalanced, and the mistakes made by the subjective processes of one institution can be checked—if not corrected by—the market place for talent. Overall, most systems of higher education in Asia treat faculty as just another civil service which can be managed through the standard bureaucratic procedures. Obviously they can be, and are, managed in this manner. But then they cannot be expected to produce radical innovation that a research culture calls for, and they don't.

In the recent half-a-century, many Asian economies have achieved rapid advancements in many fields that they themselves had earlier thought were beyond their ability due to presumed cultural barriers. The fact is that human beings are essentially the same everywhere; the differences in their achievements are rooted in what they believe about themselves, and expect from one another. In the recent decades, American and European scholars have made rapid advances in the level of scholarship in many fields. Asian research need not be an exception.
COMPARATIVE IMPACT FACTORS AND RANKINGS

The following table provides comparative statistics and rankings between AAAJ and comparative journals.

AAAJ is compared against:

1. all accounting journals currently ranked A* by the ABDC
2. Critical Perspectives on Accounting – another internationally leading interdisciplinary accounting research journal
3. Accounting & Business Research and British Accounting Review as the two leading generalist British accounting research journals, and additionally British Accounting Review as the flagship journal of the British Accounting and Finance Association.
4. Abacus and Accounting & Finance as the two leading generalist Australian accounting research journals, and additionally Accounting & Finance as the flagship journal of The Accounting & Finance Association of Australia and New Zealand.

On performance and esteem indicators, this comparative table clearly indicates:

1. AAAJ as situated among the ABDC’s current A* journals
2. AAAJ as significantly outperforming the other comparator journals in this table.

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<th>Source title</th>
<th>ISSN</th>
<th>Scopus SJR 2012</th>
<th>Scopus SNIP 2012</th>
<th>ISI Impact Factor</th>
<th>Rank (ISI 2011)</th>
<th>Google Scholar Rank</th>
<th>ABS (Tier 1-4)</th>
<th>ABDC current ranking</th>
<th>Google Scholar H5</th>
<th>Google Scholar H5-</th>
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<td>Journal of Accounting and Economics</td>
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<td>A</td>
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*AAAJ will receive its first impact factor as part of the 2012 JCR in July 2013

COMPARATIVE JOURNAL EDITORIAL BOARD CHARACTERISTICS

With the exception of Accounting, Organizations & Society, the remaining proposed A* rank accounting journals are all North American:

- The Accounting Review – 7% of editorial board sourced outside North America
- Journal of Accounting and Economics – no editorial board members outside North America
- Review of Accounting Studies – 17% of editorial board sourced outside North America
AAAJ Comparisons with existing rated journals

- *Journal of Accounting Research* – 8% of editorial board sourced outside North America
- *Contemporary Accounting Research* – 20% of editorial board sourced outside North America

AAAJ EDITORIAL BOARD, AUTHOR & REFERENCING PROFILE

- AAAJ editorial team and advisory board are drawn in balanced proportions across UK, Europe, North America, Asia, Australia and New Zealand. They include 50% from Europe and UK, 30% from Australia, New Zealand and Asia, and 18% from North America.
- AAAJ authors are drawn from across all the above countries and even more widely.
- AAAJ papers all bibliographically reference the global spheres of international research in their subject areas.

AAAJ COMPARATIVE SUBJECT AREAS AND APPROACHES

AAAJ publishes the full spectrum of accounting and auditing subject areas, methodologies and theoretical traditions. This profile, shared by ABDC A* ranked journal *Accounting, Organizations & Society*, distinguishes it from the remaining North American based and focussed journals currently ranked A* by the ABDC.

AAAJ covers the full spectrum of subject areas in the financial accounting, management accounting and auditing research fields.

AAAJ publishes the full spectrum of theoretical and methodological traditions.

AAAJ is the highest profile and pinnacle publisher of:
- social and environmental accounting research
- interdisciplinary and critical accounting history research
- interdisciplinary accounting research encompassing *all* methodological and theoretical schools of thought
- *globally* researched and referenced interdisciplinary accounting research
- *qualitative* accounting research and *qualitative methodology* research in accounting

AAAJ’s contributions to the accounting research literature are also notably distinguished as follows:
- It is unique in its commitment to the publication of accounting communication research
- It is a recognised leader in the publication of:
  - public and non-profit sector accounting research
  - accounting for intellectual capital
AAAJ articles cited in other journals (from SSCI Databases)

Sum of Times Cited: 404
Average Citations per item: 6.31
h-index: 11
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<th>Paper Title</th>
<th>Source Title</th>
<th>Publication Year</th>
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<th>Issue</th>
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<td>Ring a ring o' roses: Quality journals and gamesmanship in management studies</td>
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<td>Developing post-normal technologies for sustainability</td>
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<td>Books to be practiced: Memory, the power of the visual, and the success of accounting</td>
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Examples of Recent Citations of AAAJ Contributions and Significance

These examples of citations provide an indication of AAAJ’s pivotal role in shaping interdisciplinary accounting research within our global discipline, addressing neglected and marginalised accounting issues and subject areas, generating new research themes, innovating in the interpretive and qualitative methodological traditions. AAAJ has, through its 26 year record of challenging the boundaries of the accounting discipline, made an enduring contribution to the shaping of our global accounting research literature.

Who is she and who are we? A reflexive journey in research into the rarity of women in the highest ranks of accountancy

Critical Perspectives on Accounting, Volume 23, Issue 1, January 2012, Pages 1-16
Claire Dambrin, Caroline Lambert

Together, AAAJ, AOS and CPA account for two thirds of all scientific production on gender studies in our selection of journals, indicating that the theme of gender essentially attracts the interest of accounting journals that can be classified as sociological and/or critical (see Table 1 in Appendix A for a summary overview (See p.3).

Accounting research and trust: a literature review

Qualitative Research in Accounting & Management Volume 8, Issue 4, 2011
Gudrun Baldvinsdottir, Andreas Hagberg, Inga-Lill Johansson, Kristina Jonäll, Jan Marton

In order to acquire an overview of published research, Table II, Panel A presents statistics regarding in what journals the included papers have been published organized by classification P1-P3 and S. This table provides us with a rough idea as regards the direction of the research since the different journals tend to specialize in specific types of topics, research methods and theoretical approaches. Four journals dominate: Accounting Auditing & Accountability Journal (AAAJ), Accounting, Organizations & Society (AOS), Critical Perspectives on Accounting (CPA), and Management Accounting Research (MAR). All four journals can be said to largely publish papers concerned with accounting in a social context. (See page 389)

In the early years, two journals (AAAJ and AOS) dominate trust research. (See page 404)

Publishing patterns of accounting history research in generalist journals: Lessons from the past

Accounting History Volume 16, Issue 3, August 2011, 331-342
Sánchez-Matamoros, Juan Baños; Hidalgo, Fernando Gutiérrez

Of the journals examined, the US/Canadian CPA has published the highest percentage of all papers on accounting history, but the British AOS has devoted the highest percentage of its own space to this field. The role of the Australian journals, AAAJ and Abacus, with nearly 25 per cent of the published articles on accounting history, is also remarkable. In stark contrast, we have the US JMAR (one paper, for just one per cent of all papers on accounting history) and the US JAPP, with just 1 per cent of its papers devoted to accounting history.

The British ABR is a clear example of host-country dominance (see Table 3), with 29 of 37 authors being British. In contrast, the most “plural” are the Australian AAAJ and Abacus, where the distribution among different nationalities is more heterogeneous (see Table 3), with only 17 Australian authors from a total of 52 authors in the case of AAAJ.

Accounting journals and the ABS quality ratings

The British Accounting Review, Volume 42, Issue 1, March 2010, Pages 1-16
Simon Hussain

A study by Locke and Lowe (2008) examines perceptions of journal quality taken from peer reviews of both UK and Australasian academics. They illustrate (Fig. 1, p. 168) that Australasian academics
rate critically orientated journals such as CPA, AAAJ and MAR at a similar level to elite US journals like JAR

Sargiacomo, Massimo.

After more than 30 years from the first publishing of his book, and notwithstanding the criticism provided by distinguished scholars to a part of his ideas (e.g. Armstrong 1994; Neimark 1990), novel studies underpinned by this Foucauldian theoretical framing are still appearing (e.g. Sargiacomo 2008), as well as new special issues commissioned by top journals (e.g. AAAJ 2009, on the French great philosophers Latour, Foucault and Bordieu, guest edited by Eve Chiapello and Richard Baker).

The future of interpretive accounting research—A polyphonic debate
Critical Perspectives on Accounting, Volume 19, Issue 6, September 2008, Pages 840-866
Thomas Ahrens, Albrecht Becker, John Burns, Christopher S. Chapman, Markus Granlund, Michael Habersam, Allan Hansen, Rihab Khalifa, Teemu Malmi, Andrea Mennicken, Anette Mikes, Fabrizio Panozzo, Martin Piber, Paolo Quattrone, Tobias Scheytt

Thomas Ahrens
Interpretive accounting research (IAR) has come of age. Considering the journals in which its key debates have developed, its beginnings can be dated to the mid-1970s with the founding of Accounting, Organizations and Society, and a number of seminal papers from the 1980s. Through the founding of the Accounting, Auditing and Accountability Journal in 1988, Critical Perspectives on Accounting and Management Accounting Research in 1990, and the European Accounting Review in 1992, IAR has grown into a sizeable literature. Yet, it is not uncommon to see it characterized as ‘alternative’ (Baxter and Chua, 2003). The overall impression is that of a polycentric research field held together by its opposition to a variously defined positivistic ‘mainstream’ (Chua, 1986; Panozzo, 1997).

IAR’s polycentrism is an important strength. It enables interpretive researchers to adapt their theories, methodologies and methods to highly specific research areas and questions.

Discovering the ‘international’ in accounting and finance
The British Accounting Review, Volume 38, Issue 4, December 2006, Pages 351-370
Pauline Weetman (See page 357)

The public interest
Neu and Graham (2005) edited a special issue of Accounting, Auditing and Accountability Journal, pointing out that accounting research which problematises the ‘public interest’ is rare. Mainstream researchers, by virtue of their microeconomic models, tend to assume a unidirectional relationship between accounting and the public interest. Neu and Graham say it is helpful to see accounting not so much serving the public interest as creating it.
This is an obvious area for identifying national differences and developing international comparisons. The papers in the special issue are partly reflective of different perspectives of the public interest (Cooper, 2005; Dillard and Ruchala, 2005; Lehman, 2005) and partly empirical covering Japan
(Sawabe, 2005), Ghana (Uddin and Tsamenyi, 2005) and the USA (Baker, 2005). Separately from this suite of papers, Broadbent and Laughlin (2005) link the relationship between public and private sector accounting in a case study of the PFI initiative in the UK.
**Source title:** Accounting, Auditing and Accountability Journal  
**ISSN:** 9513574

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*AAAJ will receive its first impact factor as part of the 2012 JCR in July 2013*
The following report details the usage of AAAJ between January 2005 and April 2013. The report is limited to usage by customers. It therefore excludes search engine crawler usage, usage by Emerald staff, LOCKSS crawler usage and free usage.

**By Year:**

The table below shows the number of articles downloaded each year from AAAJ and also the number of customers that have accessed the journal ('Users'):

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**By Volume:** The following chart shows the distribution of usage across AAAJ's volumes during 2013
The following articles published in AAAJ were downloaded the most during 2013:

<table>
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<tr>
<th>Article</th>
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<tbody>
<tr>
<td>Kim Langfield-Smith (2008), Strategic management accounting: how far have we come in 25 years?, Accounting, Auditing &amp; Accountability Journal, Vol. 21, No. 2, pp 204-228</td>
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<tr>
<td>Rob Gray, Reza Kouhy, Simon Lavers (1995), Corporate social and environmental reporting: a review of the literature and a longitudinal study of UK disclosure, Accounting, Auditing &amp; Accountability Journal, Vol. 8, No. 2, pp 47-77</td>
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<tr>
<td>Niamh M. Brennan, Jill Solomon (2008), Corporate governance, accountability and mechanisms of accountability: an overview, Accounting, Auditing &amp; Accountability Journal, Vol. 21, No. 7, pp 885-906</td>
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<tr>
<td>Laura F. Spira, Michael Page (2003), Risk management: The reinvention of internal control and the changing role of internal audit, Accounting, Auditing &amp; Accountability Journal, Vol. 16, No. 4, pp 640-661</td>
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<td>Roger L. Burritt, Stefan Schaltegger (2010), Sustainability accounting and reporting: fad or trend?, Accounting, Auditing &amp; Accountability Journal, Vol. 23, No. 7, pp 829-846</td>
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<tr>
<td>Ulf Johanson, Matti Skoog, Andreas Backlund, Roland Almqvist (2006), Balancing dilemmas of the balanced scorecard, Accounting, Auditing &amp; Accountability Journal, Vol. 19, No. 6, pp 842-857</td>
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<td>Brendan O’Dwyer (2003), Conceptions of corporate social responsibility: the nature of managerial capture, Accounting, Auditing &amp; Accountability Journal, Vol. 16, No. 4, pp 523-557</td>
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<td>Carol A. Adams (2004), The ethical, social and environmental reporting-performance portrayal gap, Accounting, Auditing &amp; Accountability Journal, Vol. 17, No. 5, pp 731-757</td>
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<tr>
<td>Roman Lantis, Grant Richardson (2013), Corporate social responsibility and tax aggressiveness: a test of legitimacy theory, Accounting, Auditing &amp; Accountability Journal, Vol. 26, No. 1, pp 75-100</td>
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<tr>
<td>Jan Bebbington, Carlos Larrinaga, Jose M. Moneva (2008), Corporate social reporting and reputation risk management, Accounting, Auditing &amp; Accountability Journal, Vol. 21, No. 3, pp 337-361</td>
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<tr>
<td>Carol A. Adams, Patty McNicholas (2007), Making a difference: Sustainability reporting, accountability and organisational change, Accounting, Auditing &amp; Accountability Journal, Vol. 20, No. 3, pp 382-402</td>
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<td>Lee D. Parker, James Guthrie (2013), Accounting scholars and journals rating and benchmarking: Risking academic research quality, Accounting, Auditing &amp; Accountability Journal, Vol. 26, No. 1, pp 4-15</td>
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<td>Evangeline Ejijiido-Ten, Louise Kloot, Peter Clarkson (2010), Extending the application of stakeholder influence strategies to environmental disclosures: An exploratory study from a developing country, Accounting, Auditing &amp; Accountability Journal, Vol. 23, No. 8, pp 1032-1059</td>
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## Top 20 Articles - 2012

The following articles published in AAAJ were downloaded the most during 2012:

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<td>Kim Langfield-Smith (2008), Strategic management accounting: how far have we come in 25 years?, Accounting, Auditing &amp; Accountability Journal, Vol. 21, No. 2, pp 204-228</td>
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<td>Rob Gray, Reza Kouhy, Simon Lavers (1995), Corporate social and environmental reporting: a review of the literature and a longitudinal study of UK disclosure, Accounting, Auditing &amp; Accountability Journal, Vol. 8, No. 2, pp 47-77</td>
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<td>Niamh M. Brennan, Jill Solomon (2008), Corporate governance, accountability and mechanisms of accountability: an overview, Accounting, Auditing &amp; Accountability Journal, Vol. 21, No. 7, pp 885-906</td>
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<td>Roger L. Burritt, Stefan Schaltegger (2010), Sustainability accounting and reporting: fad or trend?, Accounting, Auditing &amp; Accountability Journal, Vol. 23, No. 7, pp 829-846</td>
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<td>Laura F. Spira, Michael Page (2003), Risk management: The reinvention of internal control and the changing role of internal audit, Accounting, Auditing &amp; Accountability Journal, Vol. 16, No. 4, pp 640-661</td>
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<td>Ulf Johanson, Matti Skoog, Andreas Backlund, Roland Almqvist (2006), Balancing dilemmas of the balanced scorecard, Accounting, Auditing &amp; Accountability Journal, Vol. 19, No. 6, pp 842-857</td>
<td>1,770</td>
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<td>Gary O’Donovan (2002), Environmental disclosures in the annual report: Extending the applicability and predictive power of legitimacy theory, Accounting, Auditing &amp; Accountability Journal, Vol. 15, No. 3, pp 344-371</td>
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<td>Brendan O’Dwyer (2003), Conceptions of corporate social responsibility: the nature of managerial capture, Accounting, Auditing &amp; Accountability Journal, Vol. 16, No. 4, pp 523-557</td>
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<td>Jan Bebbington, Carlos Larrinaga, Jose M. Moneva (2008), Corporate social reporting and reputation risk management, Accounting, Auditing &amp; Accountability Journal, Vol. 21, No. 3, pp 337-361</td>
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<td>Carol A. Adams, Patty McNicholas (2007), Making a difference: Sustainability reporting, accountability and organisational change, Accounting, Auditing &amp; Accountability Journal, Vol. 20, No. 3, pp 382-402</td>
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<td>Carol A. Adams (2004), The ethical, social and environmental reporting-performance portrayal gap, Accounting, Auditing &amp; Accountability Journal, Vol. 17, No. 5, pp 731-757</td>
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<td>Rob Gray (2006), Social, environmental and sustainability reporting and organisational value creation?: Whose value? Whose creation?, Accounting, Auditing &amp; Accountability Journal, Vol. 19, No. 6, pp 793-819</td>
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<td>Songlan Peng, Kathryn Bewley (2010), Adaptability to fair value accounting in an emerging economy: A case study of China’s IFRS convergence, Accounting, Auditing &amp; Accountability Journal, Vol. 23, No. 8, pp 982-1011</td>
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<td>Markus J. Milne, Suzana Grubnic (2011), Climate change accounting research: keeping it interesting and different, Accounting, Auditing &amp; Accountability Journal, Vol. 24, No. 8, pp 948-977</td>
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<td>Guðrún Baldvinsdóttir, John Burns, Hanne Nørreklit, Robert W. Scapens (2009), The image of accountants: from bean counters to extreme accountants, Accounting, Auditing &amp; Accountability Journal, Vol. 22, No. 6, pp 858-882</td>
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Top 20 Articles - Immediacy

The following articles have been downloaded the most during the six months immediately following the month of publication.

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<td>Roger L. Burritt, Stefan Schaltegger (2010), Sustainability accounting and reporting: fad or trend?, Accounting, Auditing &amp; Accountability Journal, Vol. 23, No. 7, pp 829-846</td>
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<td>Niamh M. Brennan, Jill Solomon (2008), Corporate governance, accountability and mechanisms of accountability: an overview, Accounting, Auditing &amp; Accountability Journal, Vol. 21, No. 7, pp 885-906</td>
<td>1,709</td>
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<td>Jan Bebbington, Carlos Larrinaga, Jose M. Moneva (2008), Corporate social reporting and reputation risk management, Accounting, Auditing &amp; Accountability Journal, Vol. 21, No. 3, pp 337-361</td>
<td>1,315</td>
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<td>Ulf Johanson, Matti Skoog, Andreas Backlund, Roland Almqvist (2006), Balancing dilemmas of the balanced scorecard, Accounting, Auditing &amp; Accountability Journal, Vol. 19, No. 6, pp 842-857</td>
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<td>Rob Gray (2006), Social, environmental and sustainability reporting and organisational value creation?: Whose value? Whose creation?, Accounting, Auditing &amp; Accountability Journal, Vol. 19, No. 6, pp 793-819</td>
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<td>Markus J. Milne, Suzana Grubnic (2011), Climate change accounting research: keeping it interesting and different, Accounting, Auditing &amp; Accountability Journal, Vol. 24, No. 8, pp 948-977</td>
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<td>Carol A. Adams, Patty McNicholas (2007), Making a difference: Sustainability reporting, accountability and organisational change, Accounting, Auditing &amp; Accountability Journal, Vol. 20, No. 3, pp 382-402</td>
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<td>Aldonio Ferreira, Carly Moulang, Bayu Hendro (2010), Environmental management accounting and innovation: an exploratory analysis, Accounting, Auditing &amp; Accountability Journal, Vol. 23, No. 7, pp 920-948</td>
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<td>Martijn van der Steen (2011), The emergence and change of management accounting routines, Accounting, Auditing &amp; Accountability Journal, Vol. 24, No. 4, pp 502-547</td>
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<td>Aleksandra Pop-Vasiljeva, Kevin Baird, Bill Blair (2011), University corporatisation: The effect on academic work-related attitudes, Accounting, Auditing &amp; Accountability Journal, Vol. 24, No. 4, pp 408-439</td>
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<td>Kim Langfield-Smith (2008), Strategic management accounting: how far have we come in 25 years?, Accounting, Auditing &amp; Accountability Journal, Vol. 21, No. 2, pp 204-228</td>
<td>1,027</td>
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</table>
INTERNATIONAL ESTEEM EVIDENCE

In rankings over the past 10 years, AAAJ has consistently been rated among the top accounting research journals internationally, such as the top ‘A*’ ranking in the 2010 ERA national ranking in Australia (the only Australian-based Accounting journal to be awarded such a grade) and an ‘A’ ranking from Italian AEIA list (2008). In recent journal evaluation and reputation research, AAAJ has performed particularly well against its competitors:

On the GoogleScholar 2013 listing of top Accounting & Taxation journals, AAAJ ranks 6th. The currently rated ABDC A* accounting journals rank 1 through 5 and 7th.

Using GoogleScholar and applying the G-Index, Rosenstreich and Woollscroft (British Accounting Review, Vol.41, No. 4, 2009) ranked AAAJ 10th among all Accounting journals.


A. Lowe and J. Locke’s study of accounting journal quality (British Accounting Review Vol.38 No.13 2006, pp.321-341), AAAJ was ranked by Australian and New Zealand academics as 7th overall.

K. Merchant and W. Van der Stede’s study of field based research in accounting (Behavioral Research in Accounting, Vol.18, 2006, pp.117-134) rates AAAJ in the top three accounting research journals publishing field research studies in the accounting discipline.


A. Lowe and J. Locke’s study of UK academics’ rankings of accounting research journals (Accounting, Organisations and Society Vol.30 No.1, 2004, pp.81- 98), rated AAAJ 9th overall for quality, and within that rated it 4th in terms of critical/interpretive analysis.

V. Beattie’s study of UK financial reporting research and publication (British Accounting Review, Vol.37 No.1, 2005, pp.85-114) report AAAJ as being the 7th most popular research journal amongst UK accounting academics (in terms of the frequency with which they publish their work in the journal).

In the ALBA Journal Rankings Survey by A. Ballas and V. Theoharakis (Contemporary Accounting Research, Vol.20 No.4, 2003, pp. 619-44), AAAJ is ranked in Australia/New Zealand it is the 5th highest ranked accounting journal.

AAAJ’S APIRA CONFERENCES

hosted over 300 registrants with 158 paper presentations, 7 plenary papers presented by international professors, with over 60 young academics attending its emerging scholar’s colloquium. Kobe, Japan, will host the seventh APIRA conference and Emerging Scholars Colloquium in July, 2013. For the Kobe conference, over 270 submitted papers have been accepted, and presently almost 50 emerging scholars have been accepted. Conference details are available at [http://www.apira2013.org/](http://www.apira2013.org/)

**AAAJ’S SPECIAL THEME ISSUES**

Since its conception, AAAJ has championed innovative and radical research in new areas in accounting, bringing unique perspectives to thinking in the area. It was one of the very first accounting research journals to commit to publishing special theme issues, commencing in 1991. Each volume normally includes two special issues, for each of which international guest editors are appointed up to four years in advance, each issue’s preparation generally taking three years. These have been highly successful, with tens of thousands of downloads, attracting high quality papers and strong competition for space.

Issue themes are designed to push the boundaries of the discipline and to encourage new fields of research. Over the years Special Issues have gone on to provide seminal papers and open new areas of academic inquiry. Recent examples include unique research collections on ‘Sustainability’, ‘Power, Politics and Accounting’, ‘Accounting for Cities in the 21st Century’, ‘Climate Change, Greenhouse Gas Accounting, Auditing and Accountability’, ‘The Special Issue: AAAJ & Research Innovation’, ‘Accounting & Popular culture’, and ‘Accounting For Biodiversity’.

Issues currently under preparation include ‘Accounting, Accountants and Accountability Regimes in Pluralistic Societies’, ‘Integrated Reporting’, and The Transnational Regulation of Accounting’.

These special issues repeatedly attract very high download statistics, oftentimes at the level of 3 to 4 times the average issue downloads.

**AAAJ ABSTRACTING AND INDEXING**

*Accounting, Auditing & Accountability Journal* is currently included in the following Abstracting and Indexing Services:

- The British Library
- Cabell’s Directory of Publishing Opportunities in Accounting, Economics and Finance
- EBSCO
- Emerald Management Reviews
- International Bibliography of the Social Sciences - Economics
- OCLC - Electronic Collections Online
- PROQUEST
- The Author's Guide to Accounting and Financial Reporting Publications

*AAAJ* is ranked in:

- SCOPUS
- Current Contents®/Social and Behavioral Sciences
- Journal Citation Reports/ Social Sciences Edition
AAAJ - Other supporting documentation

- Social Sciences Citation Index®
- ERA (A*)
- ABS (3)
- ABDC (A)
- CNRS France (3)
- FNEGE France (3)
- JOURqual Germany (3)
- ESSEC France (1)
- AERES France
- BFI Denmark (2)
- NSD Norway (1)

**Thomson Reuters Social Science Citation Index**

AAAJ has been recently accepted onto ISI, and is currently awaiting an Impact Factor (due in June 2013).
<table>
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<td>Professor Nava Subramaniam</td>
<td>Deakin University</td>
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<td>Professor Julie-Anne Tarr</td>
<td>Queensland University of Technology</td>
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<td>Professor Carol Tilt</td>
<td>Flinders University</td>
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<td>Associate Professor Stuart Tooley</td>
<td>Queensland University of Technology</td>
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<td>Dr Basil Tucker</td>
<td>University of South Australia</td>
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<td>Professor Brian West</td>
<td>Ballarat University</td>
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<td>Associate Professor Carla Wilkin</td>
<td>Monash University</td>
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<tr>
<td>Dr Lanita Winata</td>
<td>Griffith Uni</td>
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<td>Professor Carolyn Windsor</td>
<td>Bond University</td>
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<td>Associate Professor Prem Yapa</td>
<td>RMIT University</td>
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<td>Professor Ralph Adler</td>
<td>University of Otago</td>
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<tr>
<td>Mr Jeff Birchall</td>
<td>University of Canterbury</td>
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<tr>
<td>Professor Judy Brown</td>
<td>Victoria University, Wellington</td>
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<td>Dr Binh Bui</td>
<td>Victoria University, Wellington</td>
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<td>Dr Carolyn Cordery</td>
<td>Victoria University, Wellington</td>
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<tr>
<td>Mr Neil Crombie</td>
<td>University of Canterbury</td>
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<tr>
<td>Professor Charl de Villiers</td>
<td>Waikato University</td>
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<td>Professor Paul Dunmore</td>
<td>Massey University</td>
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<tr>
<td>Associate Professor Richard Fisher</td>
<td>University of Canterbury</td>
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<tr>
<td>Professor Kate Kearins</td>
<td>AUT University</td>
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<td>Professor Jill Hooks</td>
<td>Massey University</td>
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<td>Professor Keith Hooper</td>
<td>AUT University</td>
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<td>Dr Mahmood Amed Momin</td>
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<td>Professor Deryl Northcott</td>
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<td>Dr Radiah Othman</td>
<td>Massey University</td>
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<td>Professor Asheq Rahman</td>
<td>Massey University</td>
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<tr>
<td>Professor Juliet Roper</td>
<td>Waikato University</td>
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<td>Associate Professor Grant Samkin</td>
<td>Waikato University</td>
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<td>Dr Warwick Stent</td>
<td>Massey University</td>
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<tr>
<td>Dr Helen Tregidga</td>
<td>AUT University</td>
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</tbody>
</table>
Academics who emailed their support for AAAJ A* proposal but did not return an email with formal wording required by ABDC

<table>
<thead>
<tr>
<th>NAME</th>
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<tr>
<td>Associate Professor Indra Abeysekera</td>
<td>University of Wollongong</td>
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<td>Professor Roger Burritt</td>
<td>University of South Australia</td>
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<td>Dr John Dumay</td>
<td>University of Sydney</td>
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<td>Professor Michael Gaffikin</td>
<td>University of Wollongong</td>
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<tr>
<td>Dr Patty McNicholas</td>
<td>Monash University</td>
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<td>Dr Frances Miley</td>
<td>University of New South Wales, Canberra</td>
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<td>Dr Rosina Mladenovic</td>
<td>Griffith University</td>
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<td>Associate Professor Majella Percy</td>
<td>Griffith University</td>
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<td>Professor Grant Richardson</td>
<td>Griffith University</td>
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<tr>
<td>Professor Malcolm Smith</td>
<td>University of Adelaide</td>
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<tr>
<td>Professor Jenny Stewart</td>
<td>Edith Cowan University</td>
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<td>Griffith University</td>
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</tbody>
</table>
Dear Lee

We are happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

School of Accounting and Finance
University of Adelaide

--
Janice Loftus FCPA
Assoc. Professor, Accounting
Faculty of the Professions
The University of Adelaide, AUSTRALIA 5005
Ph : +61 8 8313 1024
Fax : +61 8 8223 4782
e-mail: janice.loftus@adelaide.edu.au
www.business.adelaide.edu.au

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We are happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

The Business School
University of Ballarat
Professor Suresh Cuganesan,
We are happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney

Best wishes,
Bond Business school

Pamela Kent
Professor of Accounting
Faculty of Business

Building tomorrow's business leaders, one by one.

Telephone: +61 7 55952279
Facsimile: +61 7 55951160
Bond University | Gold Coast, Queensland, 4229, Australia
CRICOS Provider Code: 00017B
Dear Lee,

The School of Accounting at Curtin Business School is happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Regards

Glennda

Professor Glennda Scully
Head of School
tSchool of Accounting | Building 407 Room 421
Curtin Business School

Curtin University
Tel | +61 8 9266 7435
Fax | +61 8 9266 7196

Email | G.scully@curtin.edu.au
Web | http://curtin.edu.au
From: Barry Cooper [mailto:barry.cooper@deakin.edu.au]
Sent: Wednesday, 29 May 2013 11:41 PM
To: Lee Parker
Subject: Re AAAJ

We are happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney

School of Accounting, Economics and Finance
Deakin University

Professor Barry J Cooper
Head

“Successful people in this world are those who get up and look for circumstances they want. If they can’t find them, they make them” - George Bernard Shaw

Phone: (03) 5227 2162/ 2733 International +61 3 5227 2162/2733
Mobile: +61 488 661 558
Email: barry.cooper@deakin.edu.au
Website: http://www.deakin.edu.au/buslaw
Deakin University CRICOS Provider Code 00113B (Vic)
The Faculty of Business and Law at Edith Cowan University is happy to agree to signatory status for the Australian Business Dean's Council form ‘C’ rating upgrade submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney your school name.

Professor Atique Islam | PVC Engagement and Executive Dean | Faculty of Business & Law
Edith Cowan University | 270 Joondalup Drive | Joondalup WA 6027
Tel: +61 (08) 6304 5349 | Email: a.islam@ecu.edu.au
From: Carol Tilt [mailto:carol.tilt@flinders.edu.au]
Sent: Wednesday, 29 May 2013 4:42 PM
To: Lee Parker
Subject: Re: AAAJ ABDC Ranking

Dear Lee,

The Flinders Business School is happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Regards,

Professor Carol Tilt
Dean, Flinders Business School
Flinders University
GPO Box 2100
Adelaide SA 5001
Hi Lee

We are happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Please list the Department of Accounting, Finance & Economics, Griffith University, as supporting this application.

Regards
Peter

Prof Peter J Best, BCom(Hons 1), MEngSci, PhD, FCPA, CA Head of Discipline - Accounting
Department of Accounting, Finance & Economics Griffith Business School Building N50, Room 2.38
Nathan campus, Griffith University,
170 Kessels Road, Nathan QLD 4111, Australia
Tel: +61 7 3735 3929
Fax: +61 7 3735 3719
Email: p.best@griffith.edu.au

Please consider our environment before printing this email Griffith Business School seeks to excel as a provider of high quality, cross-disciplinary and internationally relevant business and public policy education and research, emphasising the relationship between business and society in promoting sustainable enterprises and communities.
CRICOS Provider 00233E

Sent from my iPad
Dear Lee,

The School of Business at James Cook University is happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Regards

Chris

Associate Professor Chris Durden
Head of Accounting and Finance Discipline
School of Business
Faculty of Law, Business and Creative Arts
James Cook University, PO Box 6811, Cairns QLD 4870 AUSTRALIA
P (07) 4042 1015
I +61 7 4042 1474
F (07) 4042 1474
E chris.durden@jcu.edu.au
www.jcu.edu.au
Location: A1.218 (Building A1; Room 218)

JCU CRICOS Provider Code: 00117J

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We are happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney

Department of Accounting
La Trobe Business School
La Trobe University

Professor Ken McPhail, Head.

Ken McPhail, BA PhD CA
Professor of Accounting
Head of The Department of Accounting
La Trobe Business School | La Trobe University | Melbourne Vic 3086
T: +61 (0)3 9479 2711 | E: k.mcphail@latrobe.edu.au | W: www.latrobe.edu.au

Accounting at La Trobe was rated "at world standard" in the Excellence in Research for Australia (ERA) rankings released in January 2011 and was ranked one of the top three accounting groups amongst Victorian universities.

La Trobe University - ranked top in Victoria for student satisfaction
(Sweeney Uni Student Report, 2009)

CRICOS Provider 00115M

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Dear Professor Lee Parker

We are very happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Department of Accounting and Corporate Governance
Macquarie University

Professor Philomena Leung
Professor of Accounting and Head,
Department of Accounting and Corporate Governance
Macquarie University NSW 2109
AUSTRALIA
Joint Editor: Managerial Auditing Journal (Emerald Publishing)
Telephone: 61-2-9850 4413
Fax: 61-2-9850 8497
Mobile: 0430 5737 84
We are happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney

School of Accountancy Queensland University of Technology

Best wishes
Helen

Professor Helen Irvine
School of Accountancy, QUT
Phone: +61 7 31382856
Fax: +61 7 31381812
Email: helen.irvine@qut.edu.au
Dear Suresh,

it was decided at a meeting of our professorial group yesterday that we in
the School of Accounting at RMIT are happy to agree to signatory status for the Australian
Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading
Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter
Professor Suresh Cuganesan of the University of Sydney

--

Yours Sincerely

Paul

Professor Paul de Lange
School of Accounting
RMIT University
03 99255766
From: Christine Helliar  
Sent: Thursday, 30 May 2013 9:11 AM  
To: Lee Parker  
Cc: CMR-AAAJ  
Subject: RE: AAAJ ABDC

The School of Commerce at the University of South Australia is happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney

Best regards

Christine

Professor Christine Helliar | Head of School  
School of Commerce | UniSA Business School  
Way Lee Building | Room WL2-55 | City West Campus  
Internal Post Code: CWE-31  
p +6 18 8302 7025 | f +61 8 8302 0992 | christine.helliar@unisa.edu.au  
EQUIS Accredited | CRICOS Provider No: 00121B  

Please consider the environment before printing this email
From: Mark Christensen [mailto:Mark.Christensen@scu.edu.au]
Sent: Tuesday, 28 May 2013 8:04 PM
To: Lee Parker
Cc: CMR-AAAJ
Subject: RE: ABDC journal ranking

Dear Suresh,

After discussions with my accounting colleagues and Head of School, Southern Cross Business School is happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting, Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Best wishes,

Mark.

---

Associate Professor Mark Christensen
Director for Higher Degrees by Research
Southern Cross Business School
Southern Cross University
PO Box 157 Lismore NSW
Australia
We are happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Associate Professor Trevor Wilmshurst
Head
School of Accounting and Corporate Governance
University of Tasmania

Dr Trevor Wilmshurst
PhD MEco Grad Cert Curriculum B.Ed B.Com Dip.Ed FIPA
Associate Professor
Graduate Research Co-Ordinator
Co-Head - School of Accounting and Corporate Governance
Member Tasmanian Social Science Ethics Committee
613 6324 3570
0419535007
613 6324 3711

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From: Russell Craig [mailto:Russell.Craig@vu.edu.au]  
Sent: Wednesday, 29 May 2013 2:09 PM  
To: Lee Parker  
Subject: ABDC Ranking

Professor Lee Parker  
Co-editor  
*Accounting Auditing & Accountability Journal*  
University of South Australia  
Adelaide

Dear Professor Parker,

We are happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading *Accounting Auditing & Accountability Journal* to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney:

College of Business, Victoria University, Melbourne, Australia

Yours sincerely,

Russell Craig

**Professor Russell Craig**  
**College of Business**  
**Victoria University**  
PO Box 14428  
Melbourne VIC 8001  
T: +61 3 99195986  
M: +61 (0)478409619  
E: Russell.Craig@vu.edu.au

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Dear Lee

We are happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney

Paul Rouse
on behalf of Department of Accounting & Finance, The University of Auckland
Dear Suresh,

We are happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Department of Accounting
School of Business
AUT University
Professor Deryl Northcott
and
Professor Keith Hooper
We are happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Department of Accounting and Information Systems
School of Business and Economics
College of Business and Law
University of Canterbury
Christchurch, New Zealand

Regards

Chris van Staden
Professor of Accounting
Head of the Accounting Section
Department of Accounting and Information Systems
University of Canterbury
Dear Lee,

We are happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Department of Accountancy and Finance
Otago University
Dear Lee

The School of Accounting and Commercial Law at Victoria University, Wellington, New Zealand, would support the application by the Accounting Auditing & Accountability Journal to be changed from a A to an A* level journal in the current ABDC Journal ranking review, as I consider it an excellent research journal addressing many difference aspects of cross-disciplinary and multi-jurisdictional aspects of accounting research.

We are happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Rachel Baskerville

Prof R F Baskerville
School of Accounting and Commercial Law

New Zealand's # 1 University for Research Performance

http://www.victoria.ac.nz/sacl/staff/rachel-baskerville.aspx
View my research on my SSRN author page:
http://ssrn.com/author=99028
Rutherford House, Bunny Street, Wellington, Room 625
Phone (04) 463 6951
We are happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.
Department of Accounting
University of Waikato

Charl de Villiers
The University of Waikato
Co-editor of an Accounting, Auditing & Accountability Journal special issue on INTEGRATED REPORTING to be published in 2015
Co-editor of a Pacific Accounting Review special issue on SUSTAINABILITY ACCOUNTING to be published in 2013
Editor of Meditari Accountancy Research
From: Carol Adams [mailto:carol.adams@monash.edu]
Sent: Wednesday, 29 May 2013 9:53 PM
To: CMR-AAAJ
Cc: suresh.cuganesan@sydney.edu.au
Subject: Re: Personal email re AAAJ Journal

I am happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney

Professor Carol Adams
Monash Sustainability Institute
Monash University
Australia
Skype: ProfCAdams
Mobile: 0417026263
Website: Towards Sustainable Business

Editor Sustainability Accounting, Management and Policy Journal
Dear Suresh and to whom it may concern at AAAJ,

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Best wishes,

Dr Paul Andon (PhD, FCA) | Senior Lecturer | Accounting
Australian School of Business | University of New South Wales
UNSW Sydney 2052 AUSTRALIA
Telephone: +61 (2) 9385 5821 | Fax: +61 (2) 9385 5925 | Web: www.asb.unsw.edu.au
Dear Suresh and Lee,

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A+ rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Cheers
Jane

DR JANE ANDREW | Associate Professor
The University of Sydney Business School

THE UNIVERSITY OF SYDNEY
Rm 319, Economics and Business (H69) | The University of Sydney | NSW | 2006

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Please think of our environment and only print this e-mail if necessary.
From: Kevin Baird [mailto:kevin.baird@mq.edu.au]
Sent: Wednesday, 29 May 2013 10:21 AM
To: CMR-AAAJ
Subject: Re: Personal email re AAAJ Journal

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Kevin Baird
Associate Professor
Macquarie University
Hi Lee

I am happy to agree to signatory status for the Department of Accounting, Finance & Economics, Griffith University on the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Regards
Peter

Prof Peter J Best, BCom(Hons 1), MEngSci, PhD, FCPA, CA
Head of Discipline - Accounting
Department of Accounting, Finance & Economics
Griffith Business School
Building N50, Room 2.38, Nathan campus, Griffith University,
170 Kessels Road, Nathan QLD 4111, Australia
Phone: +61 7 3735 3929 | Fax: +61 7 3735 3719
Email: p.best@griffith.edu.au

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CRICOS Provider 00233E
I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Jayne Elizabeth Bisman
Associate Professor of Accounting
Charles Sturt University

Dr Jayne Bisman
Associate Professor of Accounting
BBus, MEC, PhD, FCA
School of Accounting & Finance
Charles Sturt University
Panorama Avenue
Bathurst, NSW 2795
Australia
Tel/Fax: +61 2 6338 4101
Email: jbisman@csu.edu.au
www.csu.edu.au
I am happy to agree to signatory status on the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting, Auditing & Accountability Journal from C rank to B rank as being submitted by primary submitter The Management Accounting Research Interest Group of AFAANZ

Kerry Bodle

BBus (Hons), PhD Candidate
Aboriginal & Torres Strait Islander

Lecturer
First Year Coordinator for Bachelor of Commerce

Department of Accounting, Finance & Economics
Griffith Business School
Building (G06), Room 2.04, Gold Coast campus, Griffith University
Parklands Drive, Southport, QLD 4222, Australia
Phone: +61 7 5552 7034 | Fax: +61 7 5552 8068
Email: K.Bodle@griffith.edu.au

In accordance with Aboriginal protocol, on behalf of GUMURRII staff and students I would like to acknowledge the traditional owners of the lands upon which the five Griffith University campuses are located the Yagarabul, Yuggera, Jagera, Turrbal, Yugambeh and Kombumerri peoples. As part of the oldest surviving and continuous culture in the world I pay my respects to the Spirit of this land and her people

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CRICOS Provider 00233E
Dear Lee and Suresh

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Regards

Gordon

Dr Gordon Boyce
Associate Professor, Department of Accounting
Faculty of Business, Economics and Law
La Trobe University
Bundoora VIC 3086 Australia

Contact details available at
http://www.latrobe.edu.au/business/about/staff/profile?uname=GBoyce

CRICOS Provider number: 00115M
I, Mark Brimble, am happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Dr Mark Brimble  
BCom(Hons) PhD CPA FFin  
Associate Professor (Finance)  
Director, Centre for Financial Independence and Education  
Co-Chair, Financial Planning Academics Forum  
Griffith Business School  
Building (L08), Room 1.33, Logan campus, Griffith University  
University Drive, Meadowbrook QLD 4131, Australia  
Phone: +61 7 3382 1355  
Email: email.address@griffith.edu.au

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http://ssrn.com/author=89202

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On Wed, May 29, 2013 at 9:51 AM, CMR-AAAJ <aaaj@unisa.edu.au> wrote:

Dear Mark

Thank you for your support for AAAJ’s ranking upgrade application to the ABDC.

We now find we have to comply with one particular submission regulation of theirs.

We do apologise for seeking one further email from you.

Could you please cut and paste the following words into your reply email and simply send it
I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

And add your name and title at the bottom of the email.

We shall only copy and paste this very last email from you into the Appendix to the AAAJ submission.

Regards

Lee & Suresh

From: Mark Brimble [mailto:m.brindle@griffith.edu.au]
Sent: Wednesday, 8 May 2013 10:46 PM
To: CMR-AAAJ

Subject: Re: Personal email re AAAJ Journal

Hi Suresh,

Happy to be included.

Regards

Mark

Dr Mark Brimble BCom(Hons) PhD CPA FFin
Associate Professor (Finance)
On Wed, May 8, 2013 at 10:58 AM, CMR-AAAJ <aaaj@unisa.edu.au> wrote:

Dear Mark

I am proposing to submit an application to the Accounting panel 1501 of the Australian Business Deans’ Council recommending the upgrading of Accounting, Auditing & Accountability Journal from ABDC rank A to ABDC rank A*.

As an Appendix to that submission, ABDC rules allow me to list the names of senior Australian academics who have indicated their support for this recommendation.

I have decided to ask you if you are prepared to support my recommendation, and if so, all you need to do is to send a reply email to both the above email addresses, and I shall include your name and university in the appendix that lists supporters of the
recommendation. You need do nothing more!

To assist you, I am attaching some latest performance data on AAAJ that includes its recent ISI listing, international download statistics, Scopus and H index data, national ranking data and comparative journal ranking data.

I hope you will feel able to support my initiative on this and look forward to your reply.

Regards

Suresh

Professor Suresh Cuganesan
Professor of Organisational Control and Performance
Academic Director
The John Grill Centre For Project leadership
The University of Sydney Business School
I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

kind regards
sherrena

Dr. Sherrena Buckby | Senior Lecturer | Subject Area Coordinator - UG | School of Accountancy
QUT Business School | Queensland University of Technology | www.qut.edu.au/business
Phone: +61 7 3138 4324 | Fax: +61 7 3138 1812 | Room 341 B Block Gardens Point Campus
Email: s.buckby@qut.edu.au | CRICOS No. 00213]
I am writing to state that I wish to support the recommendation that AAAJ is according an A* ranking. Please do not hesitate to contact me if you have any queries.

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Thank you

Kind regards

Natalie Buckmaster
Australian School of Business UNSW
PhD; M.Bus (Research), B.Bus (Accounting), CPA; CMA
-----Original Message-----
From: Tyrone Carlin [mailto:tyrone.carlin@sydney.edu.au]
Sent: Wednesday, 29 May 2013 9:39 AM
To: CMR-AAAJ
Subject: RE: Personal email re AAAJ Journal

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney

Professor Tyrone M Carlin | Pro-Vice-Chancellor (Education Operations) Office of the Deputy Vice-Chancellor (Education) and Registrar

THE UNIVERSITY OF SYDNEY
Rm L3.11, Main Quadrangle, A14 | The University of Sydney | NSW | 2006
T +61 2 9036 6377 | F +61 2  9036 9959 | E tyrone.carlin@sydney.edu.au | W http://sydney.edu.au
From: Garry Carnegie [mailto:garry.carnegie@rmit.edu.au]
Sent: Wednesday, 29 May 2013 9:57 AM
To: CMR-AAAJ
Cc: suresh.cuganesan@sydney.edu.au
Subject: Re: Personal email re AAAJ Journal

Dear Suresh,

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Sincerely,

Professor Garry Carnegie
School of Accounting
RMIT University
445 Swanston Street
Melbourne
VIC. 3000
To Whom It May Concern

I am happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Regards
Keryn

--
Deputy Dean (External and International)
Faculty of Business and Economics
Phone: +61 3 9903 2867
Mobile: 0412017603

The Faculty of Business and Economics engages in high quality research and education across all its disciplines in order to improve the human condition and have a positive impact on a changing world.
I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Stewart Clegg | D.Litt (UTS) Ph.D (Bradford) BSc. Hons (Aston)

Fellow of the Australian Academy of the Social Sciences;
Distinguished Fellow ANZAM; Fellow of the British Academy of the Social Sciences
Executive Director, Centre for Management and Organisation Studies
Professor, Management Discipline Group

UTS BUSINESS SCHOOL

e: s.clegg@uts.edu.au | ph: +61 2 9514 3934 | w:business.uts.edu.au |

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Think. Green. Do.

Please consider the environment before printing this email.
From: Paul Collier [mailto:paul.collier@deakin.edu.au]
Sent: Wednesday, 29 May 2013 10:46 AM
To: CMR-AAAJ
Subject: RE: Personal email re AAAJ Journal

I am happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Professor Paul Collier
Honorary Professor
School of Accounting, Economics and Finance
Deakin University
paul.collier@deakin.edu.au

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Deakin University does not warrant that this email and any attachments are error or virus free.
-----Original Message-----
From: Lorne Cummings [mailto:lorne.cummings@mq.edu.au]
Sent: Wednesday, 29 May 2013 11:17 AM
To: CMR-AAAJ
Cc: lorne.cummings@efs.mq.edu.au; suresh.cuganesan@sydney.edu.au
Subject: Re: Personal email re AAAJ Journal

Dear Lee and Suresh,

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Regards

Lorne Cummings

Professor of Accounting
Associate Dean - Higher Degree Research
Faculty of Business and Economics
MACQUARIE UNIVERSITY, NSW 2109
Dear Suresh

I, Steven Dellaportas am happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney

Regards

Steve

Steven Dellaportas
Associate Professor
School of Accounting Economics & Finance, Faculty of Business & Law

Deakin University
Melbourne Burwood Campus, 221 Burwood Highway, Burwood, VIC 3125
+61 3 92446577
steven.dellaportas@deakin.edu.au
www.deakin.edu.au
Deakin University CRICOS Provider Code 00113B

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Deakin University does not warrant that this email and any attachments are error or virus free.
Dear Lee and Suresh,

I am happy to confirm that I agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Good luck with this submission AAAJ deserves the recognition.

Best,

L

LINDA M. ENGLISH | Honorary Associate Professor
Discipline of Accounting, The University of Sydney School of Business
THE UNIVERSITY OF SYDNEY
T +61 2 9351 3900
I am happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Steve Evans
BEC, MA, PhD, GradCert (HigherEd)
Senior Lecturer
Head of Department
English, Creative Writing & Australian Studies
Flinders University, GPO Box 2100, Adelaide, South Australia 5001
Ph +61 8 8201 3166
http://www.flinders.edu.au/people/steve.evans
I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Aldónio Ferreira

Aldonio Ferreira, PhD, Licenciado (Management), CPA
Senior Lecturer
Monash University
Faculty of Business and Economics
Department of Accounting and Finance
Building 11E
VIC 3800
Australia
Phone: +61 3 9905 2467
Fax: +61 3 9905 5475
URL: http://www.buseco.monash.edu.au/aaf/staff/ferreira.html
Email: aldonio.ferreira@monash.edu
I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Dr Nigel Finch

THE UNIVERSITY OF SYDNEY
Room 537, Economics and Business Building (H69)
The University of Sydney  NSW 2006 AUSTRALIA

M: +61 421 742 878
E: nigel.finch@sydney.edu.au
W: http://sydney.edu.au/business/staff/nigelf

On 29/05/2013, at 9:11 AM, "CMR-AAAJ " <aaaj@unisa.edu.au> wrote:

> I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.
I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney

Clinton Free, Associate Professor, University of New South Wales

Dr Clinton Free  
Associate Professor  
Australian School of Business  
The University of New South Wales  
Sydney NSW 2052 AUSTRALIA  
p: (612) 9385 9705 | f: (612) 9385 5925  
CRICOS Provider 00098G.

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From: Kathleen Herbohn [mailto:k.herbohn@business.uq.edu.au]
Sent: Wednesday, 29 May 2013 9:27 AM
To: CMR-AAAJ
Subject: RE: Personal email re AAAJ Journal

I am happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Regards,
Kathy

Associate Professor Kathleen Herbohn,
Financial Accounting,
UQ Business School,
University of Queensland,
St Lucia QLD 4072 Australia
Ph: 61 7 3346 8040
From: Zahirul Hoque [mailto:Z.Hoque@latrobe.edu.au]
To: CMR-AAAJ
Cc: suresh.cuganesan@sydney.edu.au
Subject: RE: Personal email re AAAJ Journal

I am happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney

Kindest regards,

Zahirul

Dr Zahirul Hoque, PhD (Manchester), FCPA, FCMA
Professor of Accounting | Department of Accounting | La Trobe Business School |
Executive Director | Centre for Public Sector Governance, Accountability and Performance |
| Faculty of Business, Economics and Law | La Trobe University | Bundoora | Victoria 3086 | Australia

Visiting Fellow (April 2012 – December 2014) | School of Information Systems | Faculty of Science and Technology | Queensland University of Technology (QUT) | Brisbane, QLD 4001

Editor-in-Chief | Journal of Accounting & Organizational Change
Editorial Board Member | Accounting, Auditing & Accountability Journal | The British Accounting Review
Chair | AFAANZ Public Sector and Not-for-Profit Special Interest Group

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From: Helen Irvine [mailto:helen.irvine@qut.edu.au]
Sent: Wednesday, 29 May 2013 3:52 PM
To: CMR-AAAJ
Subject: RE: Personal email re AAAJ Journal

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Professor Helen Irvine  
School of Accountancy, QUT  
Phone: +61 7 31382856  
Fax: +61 7 31381812  
Email: helen.irvine@qut.edu.au  
Hi,

I am happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submittter Professor Suresh Cuganesan of the University of Sydney.

Kind regards

aziz

Dr. M. Azizul Islam, CPA | Associate Professor I School of Accountancy
Queensland University of Technology | www.qut.edu.au/business
Phone: + 61 7 3138 4317 | Fax: +61 7 3138 1812 | Room 344 B Block Gardens Point Campus
Email: azizul.islam@qut.edu.au | CRICOS No. 00213J

Website: http://staff.qut.edu.au/staff/islam4/
Dear Suresh

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney

Professor Kerry Jacobs
The Australian National University
Dear Lee and Suresh

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Professor Louise Kloot PhD FCPA
Swinburne University of Technology
Hi Lee and Suresh

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney

Regards
Ralph

Ralph Kober
Associate Professor
Course Co-ordinator - Bachelor of Business (Accounting)
Department of Accounting and Finance
Monash University
PO Box 197
Caulfield East, Victoria, 3145, Australia
Email: ralph.kober@monash.edu
Tel: +61 3 9903 4541 Fax: +61 3 9903 2422
I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Dr. Roman Lanis (CPA)
Accounting Discipline Group,
UTS Business School
University of Technology, Sydney
PO Box 123 Broadway NSW 2007 Australia
Office Number: Room C308, Building 5 Haymarket
Ph: 61 2 9514 3081
Fax: 61 2 9514 3669
http://www.business.uts.edu.au

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I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney

Margaret Lightbody | Associate Professor in Accounting
School of Commerce|UniSA Business School
Way Lee Building | Room WL4-43 | City West Campus
p +61 8 8302 0517 | f +61 8 8302 0992 | margaret.lightbody@unisa.edu.au
EQUIS Accredited | CRICOS Provider No: 00121B
Please consider the environment before printing this e-mail
From: Sumit Lodhia
Sent: Wednesday, 29 May 2013 9:26 AM
To: CMR-AAAJ
Cc: suresh.cuganesan@sydney.edu.au
Subject: RE: Personal email re AAAJ Journal

I am happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney

SKL

Dr. Sumit K. Lodhia BA, PGDip, MA (USP, Fiji), PhD (ANU), CPA
Associate Professor in Accounting
Centre for Accounting, Governance and Sustainability
University of South Australia (UniSA) Business School (Internal address code CWE-31)
UNISA.
CRICOS Provider No: 00121B

Physical Address: Way Lee Building 4-64, City West Campus, UNISA
Postal Address: GPO Box 2471, Adelaide, South Australia 5001.
Phone: 08 83027379
Hi

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Dr Joanne Lye
Senior Lecturer
Department of Accounting and Finance
Monash University
PO Box 197, Caulfield East, Vic. 3145
Australia
Ph. (+61 3) 99032390 fax (+61 3) 99032422
Monash University CRICOS Provider Number: 00008C
Email: joanne.lye@monash.edu
I am happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney

Regards,

Ken.

Ken McPhail, BA PhD CA
Professor of Accounting
Head of The Department of Accounting
La Trobe Business School | La Trobe University | Melbourne Vic 3086
T: +61 (0)3 9479 2711 | E: k.mcphail@latrobe.edu.au | W: www.latrobe.edu.au

Accounting at La Trobe was rated “at world standard” in the Excellence in Research for Australia (ERA) rankings released in January 2011 and was ranked one of the top three accounting groups amongst Victorian universities.

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Sent from my iPhone

Begin forwarded message:

From: Lokman Mia <l.mia@griffith.edu.au>
Date: 29 May 2013 2:30:26 PM AEST
To: suresh.cuganesan@sydney.edu.au

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney

Lokman
Prof. Lokman Mia
Professor and Foundation Chair of Accounting
Department of Accounting, Finance & Economics
Co-editor: Journal of Accounting, Accountability & Performance
Nathan Campus
170 Kessels Road, Nathan
QLD, 4111
Phone: +61 7 373 5 7112
Fax: +61 7 373 5 7760

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I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney

Dr Lee Moerman
Associate Professor
School of Accounting and Finance
Faculty of Commerce
University of Wollongong NSW 2522
T + 61 2 4221 5575
F + 61 2 4221 4297
W www.uow.edu.au
I am happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Regards

Vijaya Murthy | Senior Lecturer
Discipline of Accounting | Business School
THE UNIVERSITY OF SYDNEY
Rm No 309, H69 Economics & Business Building | The University of Sydney | NSW | 2006
T +61 2 9351 8613 | F +61 2 9351 6638 | E vijaya.murthy@sydney.edu.au<mailto:vijaya.murthy@sydney.edu.au> | W http://sydney.edu.au

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Please think of our environment and only print this e-mail if necessary.
From: Gemunu Nanayakkara [mailto:g.nanayakkara@griffith.edu.au]
Sent: Thursday, 30 May 2013 9:48 AM
To: suresh.cuganesan@sydney.edu.au; Lee Parker
Subject: ABDC AAAJ Journal Ranking

I am happy to agree to signatory status for the Australian Business Dean’s Council Form
C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing
& Accountability Journal to A* rank as being submitted by primary submitter Professor
Suresh Cuganesan of the University of Sydney

Dr Gemunu Nanayakkara
BEng MIE Aust CPEng ACMA(UK) CPA(Aus) MBA(Aus) MCom (Hons) PhD
Department of Accounting Finance & Economics
Griffith University, Nathan Campus
Brisbane, Qld 4111
Australia

Room N50_2.35
Tel 07 3735 5243
Fax 07 3735 3719
Dear Suresh

I am happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

with best wishes

Ruth

--
Ruth Neumann, (PhD)
Associate Professor of Management
Macquarie Graduate School of Management
Macquarie University
Sydney, NSW 2109
Australia

Phone: +612 9850 7766
Mobile: +61409609940
Email: ruth.neumann@mq.edu.au
From: Chew Ng <c.ng@griffith.edu.au>
Date: 30 May 2013 9:01:00 AM AEST
To: <suresh.cuganesan@sydney.edu.au>
Subject: AAAJ’s Ranking Upgrade

Hi Suresh,

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Chew

Professor Chew Ng, PhD (Melb), FCPA, CA
Department of Accounting, Finance and Economics Griffith Business School Griffith University
Nathan Campus Queensland Australia 4111
Phone: +61 7 3735 6492
Fax: +61 7 3735 7760
From: Brendan O'Connell [mailto:brendan.oconnell@rmit.edu.au]
Sent: Wednesday, 29 May 2013 11:30 AM
To: CMR-AAAJ
Subject: Re: Personal email re AAAJ Journal

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

--
Professor Brendan O'Connell
PhD, CPA, CA, CMA
School of Accounting
RMIT University
Level 11
445 Swanston St
Melbourne, Victoria 3000
Tel: +61 3 9925 5771
FAX: +61 3 9925 5741

--
Professor Brendan O'Connell
PhD, CPA, CA, CMA
School of Accounting
RMIT University
Level 11
445 Swanston St
Melbourne, Victoria 3000
Tel: +61 3 9925 5771
FAX: +61 3 9925 5741
Dear Suresh,

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Kind regards,

Susan.

--

Susan O'Leary
Lecturer
Department of Accounting and Finance
Monash University, Caulfield.
Phone: +61399034562
I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Professor Chris Patel  
Department of Accounting and Corporate Governance  
Macquarie University
Dear Lee and Suresh,

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Best regards

Hector Perera
Adjunct Professor,
Department of Accounting and Corporate Governance,
Macquarie University.
From: Richard Petty [mailto:richard.petty@mgsm.edu.au]
Sent: Wednesday, 29 May 2013 7:04 PM
To: CMR-AAAJ
Cc: suresh.cuganesan@sydney.edu.au
Subject: RE: Personal email re AAAJ Journal

Dear Lee and Suresh,

I am happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Best regards,
Richard

Professor Richard Petty Ph.D., FCPA(Life), FAICD
Chairman, Australian Chamber of Commerce Hong Kong & Macau www.austcham.com.hk
Past Chairman & President, CPA Australia www.cpaaustralia.com.au
Professor (Accounting & Finance) and Executive Director International, Macquarie Graduate School of Management www.mgsm.edu.au

Suite 1001, 10th Floor Wellington Place
2-8 Wellington Street, Central, Hong Kong

Ph: +852 3101 8650
Richard.Petty@mgsm.edu.au
Dear Lee and Suresh

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Kind regards, Robyn

Associate Professor Robyn Pilcher
PhD (USyd), FCPA, FIPA
Associate Professor in Accounting
School of Accounting

Curtin University
Tel | +61 8 9266 2879
Fax | +61 8 9266 7196
Mobile | 0401 103 222

Email | r.pilcher@curtin.edu.au
Web | http://curtin.edu.au
I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Kind regards,
Brad Potter
Associate professor
The University of Melbourne.

Sent from my iPhone

On 29/05/2013, at 11:45 AM, "CMR-AAAJ" <aaaj@unisa.edu.au> wrote:

> I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney
Dear Lee & Suresh

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Regards

Chris

Chris Poullaos  
Associate Professor  
Discipline of Accounting  
University of Sydney Business School  
H69, Codrington St  
University of Sydney  
Darlington 2006  
NSW  
P: 02 9036 9056  
F: 9351 6638  
E: christopher.poullaos@sydney.edu.au  
W: www.econ.usyd.edu.au
Hi Lee and Suresh

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Dr Kirsten Rae

Dr Kirsten Rae
Department of Accounting, Finance and Economics, Griffith Business School.
Business 3 (G06), Room 2.36
Gold Coast campus, Griffith University,
Parklands Drive, Southport QLD 4215, Australia
Phone: +61 7 5552 7372
Fax: +61 7 5552 8068
Email: k.rae@griffith.edu.au
I am happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney

--

Dr Michaela Rankin
Associate Professor of Accounting
Department of Accounting and Finance
Monash University

P: +61 3 9903 2259
E: michaela.rankin@monash.edu
From: Kathy Rudkin [mailto:krudkin@uow.edu.au]
Sent: Wednesday, 29 May 2013 1:53 PM
To: Lee Parker
Subject: RE: AAAJ ABDC

Dear Lee,

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney

Dr Kathy Rudkin
Head, School of Accounting and Finance
University of Wollongong
-----Original Message-----
From: Suzanne Ryan [mailto:Suzanne.Ryan@newcastle.edu.au]
Sent: Wednesday, 29 May 2013 7:09 PM
To: CMR-AAAJ
Cc: suresh.cuganesan@sydney.edu.au
Subject: RE: FW: Personal email re AAAJ Journal

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Associate Professor Suzanne Ryan
Newcastle Business School
University of Newcastle
Callaghan
NSW 2308 Australia
Phone: + 61 2 49218749
Mobile: 0407701624
Good morning Suresh

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Regards

Associate Professor John Sands
Organizer - EMAN 2013 Global Conference (www.eman2013.net.au)
Department of Accounting, Finance and Economics
Griffith Business School
Business 3 (G06), Room 2.31
Gold Coast campus, Griffith University,
Parklands Drive, Southport QLD 4215, Australia
Phone: +61 7 5552 7371
Fax: +61 7 5552 8068
Email: j.sands@griffith.edu.au
<table>
<thead>
<tr>
<th>From:</th>
<th>CMR-AAAJ</th>
</tr>
</thead>
<tbody>
<tr>
<td>To:</td>
<td>CMR-AAAJ</td>
</tr>
<tr>
<td>Subject:</td>
<td>FW: AAAJ ABDC Ranking - Submission - URGENT REQUEST</td>
</tr>
<tr>
<td>Date:</td>
<td>Thursday, 30 May 2013 8:14:35 AM</td>
</tr>
</tbody>
</table>

| From: | Alan Sangster [mailto:a.j.a.sangster@btinternet.com] |
| Sent: | Wednesday, 29 May 2013 10:46 PM |
| To: | CMR-AAAJ |
| Subject: | Re: AAAJ ABDC Ranking - Submission - URGENT REQUEST |

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Alan Sangster  
Professor of Accounting Education  
Griffith University
From: Ciorstan Smark [mailto:csmark@uow.edu.au]
Sent: Wednesday, 29 May 2013 8:24 PM
To: Lee Parker
Subject: Support for AAAJ

Dear AAAJ,

I am happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Best wishes,

Ciorstan Smark

| Dr Ciorstan Smark |
| Senior Lecturer | Managing Editor, AABFJ |
| Social Accounting and Accountability Research Centre (SAARC) |
| School of Accounting & Finance | Faculty of Commerce |
| University of Wollongong NSW 2522 | ☏ +61 2 4221 5220 | ✉ csmark@uow.edu.au

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I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Dr. Stephen Smith
Senior Lecturer
Department of Accounting and Finance
Monash University
Ph: 03 9903 4556
Mob: 0425 715 279
I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Peter
Professor Peter Steane PhD
Chair, Collaborative Research Network Steering Group,
Associate Dean International, Faculty of Business. Australian Catholic University.
Lv15, 8 Napier Street, North Sydney 2060; W: +61 (2) 9739 2851 M: +61 (0)417 676 286;
Australian Editor - Public Management Review http://www.tandf.co.uk/journals/rpxm
Australian Catholic University and the courses offered by the University are registered on the Commonwealth Register of Institutions and Courses for Overseas Students (CRICOS). Provider registration codes: 00004G, 00112C, 00873F, 00885B. ABN: 15 050 192 660
To whom it may concern

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Kind Regards

Trish Strong
Lecturer
School of Accounting
Australian School of Business
Room 3067, Quadrangle Building
UNSW Kensington Campus
NSW 2052

Tel: +61 (2) 9385 6657
Fax: +61 (2) 9385 5925
Dear Suresh;

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney

Regards
professor Nava Subramaniam
Deakin university

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Deakin University does not warrant that this email and any attachments are error or virus free.

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I am happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Professor Julie-Anne Tarr
School of Accountancy | Queensland University of Technology |
www.bus.qut.edu.au
Phone: 07 3138 2880 | Fax: 07 3138 2880 | Email: j.tarr@qut.edu.au | CRICOS No. 00213J
Dear Lee and Suresh,

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

******************************************************************************
Professor Carol A Tilt
DipT, BEd, DipAcc, PhD, CA, FCPA
Dean, Flinders Business School
Flinders University * Adelaide * Australia
Ph: 08 8201 3892  Fax: 08 8201 2644

CRICOS Provider No 00114A

Please consider the environment before printing this email.
Dear Suresh,

I am happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Regards
Stuart

Dr Stuart Tooley
Associate Professor | Postgraduate Subject Area Coordinator | School of Accountancy
QUT Business School | Queensland University of Technology | www.qut.edu.au/business
Phone: + 61 7 3138 6845 | Fax: +61 7 3138 1812 | Email: stuart.tooley@qut.edu.au| CRICOS No. 00213J
I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Dr Basil Tucker | Lecturer
School of Commerce | UniSA Business School | University of South Australia
Way Lee Building | Room WL3-39 | City West campus |
Internal mail CWE-31 | Postal address GPO Box 2471, Adelaide, South Australia, 5001
p +61 18 8302 9116 | f +61 8 8302 0992 | staff homepage
The Division of Business is EQUIS Accredited | CRICOS Provider No: 00121B
I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Brian West
The Business School
University of Ballarat
Dear Prof. Suresh and Prof. Parker,

I am happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

--

Regards,

Lanita

DR. Lanita Winata,  
MBA Western Michigan PHD Griff CPAA CPA  
AFE Griffith University  
Gold Coast Campus  
PMB 50 GCMC, Qld 9726 Australia  
Ph: (61) 7 55529083  
Fax: (61) 7 55528068
Hello Lee and Suresh

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Kind Regards

Carolyn

Dr Carolyn Windsor
Professor of Accounting
Bond University
Gold Coast
Dear Suresh,

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

With best wishes,

Dr. Prem Yapa
Associate Professor

---

Associate Professor Prem Yapa, (PhD)
Director - MPA
School of Accounting
RMIT University
Melbourne - Australia 3000
Tele: +61 3 9925 1606
Fax: +61 3 9925 5741
E-mail: prem.yapa@rmit.edu.au
Dear Lee,

We are happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Department of Accountancy and Finance
Otago University
I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Dr. S. Jeff Birchall, PhD
Research Scholar, Royal Society
Instructor, Ryerson University

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Hi Lee & Suresh

This is to confirm that I am happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Best wishes, Judy.

Judy Brown
Professor of Accounting
School of Accounting and Commercial Law
Victoria University of Wellington
PO Box 600
Wellington
New Zealand
I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Kind regards
Dr Binh Bui
Lecturer in Accounting
Victoria Business School
Victoria University of Wellington
Email: binh.bui@vuw.ac.nz
Tel: +64 4 463 6679
Hi Lee and Suresh

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Regards

Carolyn Cordery, PhD, MCA, BBS, FCA, FCPA
Senior Lecturer School of Accounting and Commercial Law
Victoria University, P O Box 600, Wellington 6140, New Zealand
Office: RH 626, Rutherford House, 23 Lambton Quay, Wellington
Direct dial: (644) 463-5761 Website www.victoria.ac.nz

View a selection of my research on my SSRN Author Page http://ssrn.com/author=726801
Dear Lee and Suresh,

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Kind regards,

Neil Crombie

Lecturer in Accounting
Department of Accounting and Information Systems
College of Business and Law
University of Canterbury
Private Bag 4800, Christchurch, NZ
Phone: +64 3 3642987 ext. 7359

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I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Charl de Villiers
Professor of Accounting
University of Waikato

Charl de Villiers
The University of Waikato
Co-editor of an Accounting, Auditing & Accountability Journal special issue on INTEGRATED REPORTING to be published in 2015
Co-editor of a Pacific Accounting Review special issue on SUSTAINABILITY ACCOUNTING to be published in 2013
Editor of Meditari Accountancy Research
I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

--
Paul V Dunmore
Research Professor of Accounting
Massey University
Private Box 756, Wellington, New Zealand
Phone +64 4 801 5799 ext 62603

----------
I denounce European colonialism. But I respect the learning and profound discoveries of western civilisation.
- C. R. James.
I am happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Richard Fisher
Associate Professor
University of Canterbury
Hi Suresh

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Jill Hooks

Professor of Accountancy
School of Accountancy
Massey University
Dear Suresh

We are happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Best regards

Professor Deryl Northcott
and
Professor Keith Hooper

Department of Accounting
School of Business
AUT University
Private Bag 92006
Auckland 1142
New Zealand
Good Morning

I am happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission, being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank, as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Kind regards

Kate Kearins

Professor Kate Kearins
Deputy Dean
Faculty of Business and Law
Auckland University of Technology
Private Bag 92 006
Auckland 1142
New Zealand
Office: (64) 9 921 9999 ext 5422
Mob: (64) 21 753 314
Dear Lee and Suresh,

Thanks.

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Regards

Mahmood

Dr. Mahmood Momin PhD MPhil Mcom CMA CA
Senior Lecturer, Accounting Department
Faculty of Business and Law
Email: mahmood.momin@aut.ac.nz
Tel +64 9 921 9999 5081
Fax +64 9 921 9940
I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Dr Anil Narayan  
Senior Lecturer in Accounting  
AUT University  
Auckland, New Zealand.

Phone: +64 9+9219999 ext5121  
Email: anil.narayan@aut.ac.nz
Dear Suresh

We are happy to agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Best regards

Professor Deryl Northcott
and
Professor Keith Hooper

Department of Accounting
School of Business
AUT University
Private Bag 92006
Auckland 1142
New Zealand
Hi

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Dr Radiah Othman
Senior Lecturer

+64 6 3569099 x 81844
rothman@massey.ac.nz
School of Accountancy
Private Bag 11 222
Palmerston North 4442
New Zealand
From: Rahman, Asheq [mailto:A.R.Rahman@massey.ac.nz]
Sent: Thursday, 30 May 2013 2:43 PM
To: Lee Parker
Cc: CMR-AAAJ
Subject: RE: AAAJ ABDC Ranking - Submission - URGENT REQUEST

Dear Lee,

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Asheq Rahman
Professor
School of Accountancy
Massey University
From: Juliet Roper [mailto:jroper@waikato.ac.nz]
Sent: Wednesday, 29 May 2013 9:55 AM
To: CMR-AAAJ
Cc: suresh.cuganesan@sydney.edu.au
Subject: Re: Personal email re AAAJ Journal

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Dr Juliet Roper
Professor and Chairperson
Department of Management Communication
Waikato Management School
University of Waikato
Private Bag 3105, Hamilton
New Zealand

ph 64 7 838 4142
I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Associate Professor Grant Samkin

Department of Accounting
University of Waikato
Hamilton
New Zealand
Dear Lee and Suresh

I am happy to agree to signatory status for the Australian Business Dean's Council Form C Rating Upgrade Submission being lodged in support of upgrading Accounting Auditing & Accountability Journal to A* rank as being submitted by primary submitter Professor Suresh Cuganesan of the University of Sydney.

Regards
Warwick

Dr Warwick Stent
Senior Lecturer
School of Accountancy

Email: W.J.Stent@massey.ac.nz
Tel: +64 9 4140800 X43296

Pvt Bag 102 904,
North Shore Mail Centre
Albany Campus
Auckland, New Zealand
www.massey.ac.nz
From: Helen Tregidga [mailto:helen.tregidga@aut.ac.nz]
Sent: Wednesday, 29 May 2013 5:25 PM
To: CMR-AAAJ
Cc: suresh.cuganesan@sydney.edu.au
Subject: RE: Personal email re AAAJ Journal

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Helen Tregidga
Senior Lecturer in Accounting
AUT University
Auckland
New Zealand