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.

Journal Title: Accounting Forum

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

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

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

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

QC5. NOMINATE “THE BEST” COMPARATOR JOURNAL (journal from the ABDC 2010 list that is most similar in research quality): British Accounting Review

QC6. JOURNAL INFORMATION
Editor’s Name: Glen Lehman
Institution: University of South Australia
Web Address: glen.lehman@unisa.edu.au

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: University of South Australia
Institutional Affiliation: University Institution

QC9. Are there other signatories to this submission? Yes No
If yes, how many signatories are there (including the primary submitter)?
• Established in 1978, under the auspices of the South Australian Institute of Technology, Accounting Forum has grown in stature over the years. This is reflected in its recent 3 star Ranking in the United Kingdom, and the extension of its contract with Elsevier Ltd.

The ERA Rankings provide key benchmarking criteria. Accounting Forum fully satisfies all the key criteria for an A-Ranked Journal:
• An International Publisher,
• Influence in the Field,
• International Editorial Board,
• High Profile Research Papers,
• A Rejection Rate of over 80 Percent.

The journal’s publisher is ELSEVIER LIMITED. The Journal is:
• A refereed business and management journal,
• Has an inter-disciplinary focus,
• Publishes articles on topics including accounting, business finance, critical accounting, environmental and social accounting, education, as well as wider policy papers from time to time.

• Currently Accounting Forum is ranked as a “B” Journal by ERA in Australia. Yet, in the UK it has recently been ranked as a 3* (out of 4) rated journal according to the United Kingdom’s REF journal ranking scheme which is immensely influential and is frequently used by leading Schools in their decisions concerning the UK’s REF submission.

• Assessors in the United Kingdom pointed out Accounting Forum’s influence in altering the relationship between accounting theory and practice. Over 120,000 downloads per annum (which is comparable to other A-ranked journals in Australia) as well as for international journals such as British Accounting Review, Critical Perspectives on Accounting.
SUPPLEMENTARY INFORMATION: APPENDIX CHECKLIST

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

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

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

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

Editor

- Glen Lehman
  School of Commerce, Div. of Business, University of South Australia, City West Campus, North Terrace, Adelaide, SA 5000, Australia

Associate Editors

- J. Bebbington
  University of St. Andrews, St. Andrews, UK
- A. Belal
  Aston University, Birmingham, UK
- I. Demirag
  Queen's University of Belfast, Belfast, UK
- J. Dillard
  Portland State University, Portland, OR, USA
- C. Haslam
  University of Hertfordshire, Hatfield, UK
- M. Jones
  University of Bristol, Bristol, UK
- L. Kirkham
  Robert Gordon University, Aberdeen, UK
- L. Parker
  University of South Australia, Adelaide, SA, Australia
• D. Power
  University of Dundee, Dundee, UK

• J. Solomon
  University of Reading, Reading, England, UK

• I. Tregoning
  University of South Australia, Adelaide, SA, Australia

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• C. Adams
  La Trobe University, Bundoora, VIC, Australia

• E. Arrington
  University of North Carolina at Greensboro, Greensboro, NC, USA

• C.R. Baker
  Adelphi University, Garden City, NY, USA

• A. Ball
  University of Canterbury, Christchurch, New Zealand

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  Roehampton University, London, UK

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• M. Chwastiak
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• **C. Cooper**  
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University of Alberta, Canada

• **S. Cooper**  
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• **R. Craig**  
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• **A. Dunk**  
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Queen Mary, University of London (QMUL), London, England, UK

• **R. Gray**  
University of St. Andrews, St. Andrews, UK

• **J. Guthrie**  
University of Sydney, Sydney, NSW, Australia

• **P. Hancock**  
University of Western Australia, Crawley, WA, Australia

• **J. Haslam**  
University of Dundee, Dundee, UK
• K. Jacobs
  Australian National University (ANU), Canberra, ACT, Australia

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  University of South Australia, Parkside, SA, Australia

• M Kaidonis
  University of Wollongong, Wollongong, NSW, Australia

• K. Kosmala
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• R. Laughlin
  King's College London, London, England, UK

• B. McSweeney
  University of London, Surrey, England, UK

• M. Milne
  University of Canterbury, Christchurch Mail Centre, Christchurch, New Zealand

• D. Neu
  York University, Toronto, Canada

• N. O'Sullivan
  Loughborough University, Loughborough, England, UK

• D. Owen
  University of Nottingham, Nottingham, England, UK

• R. Roselender
  Heriot-Watt University, Edinburgh, UK

• W. Seal
  Loughborough University, Leicestershire, England, UK
• **P. Sikka**  
  University of Essex, Colchester, UK

• **I. Thomson**  
  University of Strathclyde, Glasgow, UK

• **C. Tilt**  
  Flinders University, Adelaide, SA, Australia

• **C. van Staden**  
  University of Canterbury, Christchurch, New Zealand

• **P. Williams**  
  North Carolina State University, Raleigh, NC, USA

• **S.A. Zeff**  
  Rice University, Houston, TX, USA
APPENDIX C2

Description and Scope of the Journal

RE-RANKING ACCOUNTING FORUM JOURNAL.

ERA RANKINGS. Recently the Australian Research Council announced an open forum to discuss the journal ranking process in Australia. The results are relevant for Accounting Forum which was ranked a “B” journal. Since then the journal has grown considerably in coverage, scope and reach with increasing numbers of downloads reported by Elsevier Ltd.

The ERA Rankings provide key benchmarking criteria. Accounting Forum fully satisfies all the key criteria for an A-Ranked Journal:

- An International Publisher,
- Influence in the Field,
- International Editorial Board,
- High Profile Research Papers,
- A Rejection Rate of over 80 Percent.

RANKING. Currently Accounting Forum is ranked as a “B” Journal in Australia (See ERA, 2010). Yet, in the UK it has recently been ranked as a 3* (out of 4) rated journal according to the United Kingdom’s ABS journal ranking scheme which is immensely influential and is frequently used by leading Schools in their decisions concerning the UK’s REF submission. Assessors in the United Kingdom pointed out Accounting Forum’s influence in altering the relationship between accounting theory and practice. Over 120,000 downloads in 2012 (which is comparable to other A-ranked journals in Australia) as well as for international journals such as British Accounting Review, Critical Perspectives on Accounting.

PUBLISHER. The journal’s publisher is ELSEVIER LIMITED. The Journal is a refereed business and management journal that has an inter-disciplinary focus and which publishes articles on topics including accounting, business finance, critical accounting, environmental and social accounting, education as well as wider policy papers from time to time.

EDITOR-IN-CHIEF. Dr Glen Lehman has edited the journal for over 16 years. He has published numerous papers in a range of journals and is especially well-represented in A and A* Journals such as Accounting, Organizations & Society, British Accounting Review, Critical Perspectives On Accounting. He has also published in philosophy journals such as Praxis International, Global Society and Philosophy & Social Criticism.
EDITORIAL PROCESS. All articles are double blind reviewed to ensure impartiality and rigour.

SCOPE AND TOPICALITY. Covering a range of topical issues in accounting, business finance and related fields, Accounting Forum's main areas of interest are: accounting theory; auditing; financial accounting; finance and accounting education; management accounting; small business; social and environmental; and taxation. Of equal interest to practitioners, academics, and students, each issue of the journal includes peer-reviewed articles, notes and comments.

OTHER SUPPORTING EVIDENCE TO JUSTIFY RANKING. In terms of topicality and relevance there is a lack of accounting journals that specifically deal with the multi-disciplinary nature of accounting. The journal therefore falls within the coding area – 1501 – dealing with interdisciplinary, qualitative research at A level. The aim of the journal is to provide broad leadership to the accounting community in creating links between critical, interpretive and mainstream accounting.
29 May 2013

APPENDIX C3

Dear ABDC Panel

We are pleased to write to support the Accounting Forum journal. The journal has a diverse international editorial board, publishes articles from all over the world, and is well regarded internationally. Having recently migrated from the UK this journal is normally treated as a 3* Journal and the panel should sincerely reconsider its ranking from at least a C to a B if not an A to bring it into line with the rest of the world.

Yours faithfully

[Signature]

Professor Christine Helliar
Head: School of Commerce
ACCOUNTING FORUM

Dear Colleagues,

We are pleased to write to support the journal Accounting Forum and to ask, in the most strenuous terms, that it be returned to at least a "B" ranking.

The journal has been in continuous production for over 30 years and we have, to varying degrees, had active associations with it for nearly 20 years.

Observably, the journal has a strong and diverse international editorial board, publishes articles from all over the world, it has an internationally regarded and well-published editor and the journal is part of Elsevier's stable. It is consistently double-blind refereed and has steadily raised its standards (and rejection rates) over the years. (A matter to which at least one of us can attest to personal cost). On these grounds alone, it seems that Accounting Forum's default position should be as a "B". In the UK it is normally treated as a 3* journal.

However there is more that can be said for the journal and in some regards its influence, standards and innovation all make it look comparable with a number of the A ranked journals. We can only offer a personal statement here but we would like to record that Accounting Forum has been one of the most influential journals in the fields in which we work – notably social and environmental accounting, (to a degree) critical accounting and broadly in encouraging non-traditional approaches to finance. We would go so far as to say that social and environmental accounting could not have reached the point that it has without Accounting Forum. We consider Accounting Forum to be a really serious journal and whilst not of the same standing or influence as Accounting, Auditing and Accountability Journal it is not that far behind; and any tendency for it to slip in rankings looks to have been a function of its (in our view) mis-ranking in the last ERA exercise and its historic exclusion from some of the commercial rankings. Self-fulfilling prophecies do not tell us about the scholarship of a journal.
We would most warmly commend Accounting Forum to your attention.

Thank you for your time

Yours sincerely.

R. H. Gray

Professor R. H. Gray
Professor of Social and Environmental Accounting
(Formerly Director, the Centre for Social and Environmental Accounting Research)

... and on behalf of:

Professor Jan Bebbington
Professor of Accounting and Sustainable Development
Co-Head of School of Management
Co-Director, the Centre for Social and Environmental Accounting Research

Professor John Wilson
Professor of Banking and Finance
Director, the Centre for Responsible Banking and Finance
Director of Research, School of Management
APPENDIX C4

Comparisons with Existing Rated Journals

Journal metrics data comparison for Critical Perspectives on Accounting (CPA), British Accounting Review and Accounting Forum (AF)

For the purposes of this upgrading exercise Accounting Forum, a comparison with British Accounting Review is instructive.

AF ranks 20th on SJR while British Accounting Review with a SJR of 0.347 – ranked 21st. Accordingly, BAR received an A Ranking from both ERA and ABDC.

While for SNIP descending:
Critical Perspectives on Accounting 0.838 – ranked 20th
British Accounting Review 0.692 – ranked 23rd
Accounting Forum 0.830 – ranked 21st.

While SJR: descending:
Critical Perspectives on Accounting 0.580 – ranked 12th
British Accounting Review 0.347 – ranked 21st
European Accounting Review 0.727 – ranked 11th
Accounting Forum 0.373 – ranked 20th
Accounting, Auditing and Accountability Journal 0.823 – ranked 9th

Ranking within Scopus: search for accounting in the title and limit to Business, Management and Accounting 57 sources.
## USAGE OF JOURNAL (SCOPUS DOWNLOADS)

<table>
<thead>
<tr>
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<tr>
<td>1.126</td>
<td>0.823</td>
<td>0.823 ranked 25 of 101</td>
<td>0.823 ranked 21 of 169. Journal H index of:</td>
<td>Not in JCR</td>
<td>32, h5-median 48 (ranked 6 out of 20)</td>
<td>Papers 90, Citations 229, years 34, H index of 6</td>
<td>A</td>
<td>A*</td>
<td>On list</td>
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<td>0.830</td>
<td>0.373</td>
<td>0.373 ranked 49 out of 101</td>
<td>Not included in this subject category</td>
<td>Not in JCR</td>
<td>17, h5-median 28</td>
<td>Papers 509, Citations 7237, years 73, H index of 39</td>
<td>C</td>
<td>B</td>
<td>On list</td>
<td></td>
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<tr>
<td>0.692</td>
<td>0.347</td>
<td>0.347 ranked 52 out of 101</td>
<td>Not included in any other category</td>
<td>Not in JCR</td>
<td>20, h5-median 28 (ranked 18 out of 20)</td>
<td>Papers 914, Citations 14855, years 43, H index of 60</td>
<td>A</td>
<td>A</td>
<td>On list</td>
<td></td>
</tr>
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<td>Journal Name</td>
<td>Impact Factor</td>
<td>SJR 2021</td>
<td>Rank 2021</td>
<td>JCR Rank</td>
<td>H5-Median</td>
<td>Info</td>
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<tr>
<td>Critical Perspectives on Accounting</td>
<td>0.838</td>
<td>0.580</td>
<td>ranked 33 out of 101</td>
<td>Not in JCR</td>
<td>25, h5-median 37 (ranked 14 out of 20)</td>
<td>Note that the maximum number of papers (1000 was retrieved so data may not be 100% accurate)</td>
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<tr>
<td>European Accounting Review</td>
<td>1.219</td>
<td>0.727</td>
<td>ranked 29 out of 101</td>
<td>On JCR: Total cites 492, Impact Factor 1.154, 5 year impact factor 1.349, within the Business, Finance category ranked 26 out of 86</td>
<td>29, h5-median 56 (ranked 9 out of 20)</td>
<td>Papers 956, Citations 23257, years 22, H index of 77</td>
<td></td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>
APPENDIX C5

C5 COVERAGE IN REVIEW ARTICLES

Citation searches for Accounting Forum – current as at 30th May 2013
**Average Citations per Item:** This field displays a simple formula that calculates the average number of citing articles for all items in a set. It is the sum of the Times Cited count divided by the number of results found. For example:

- Sum of the Time Cited: 967
- Results found: 55

\[
\frac{967}{55} = 17.58
\]

Restrict to items published between 2008 to 2013 inclusive – 490 results

The first 10 cited references were checked against our electronic holdings of Accounting Forum to confirm the accuracy.
Average Citations per Item

This field displays a simple formula that calculates the average number of citing articles for all items in a set. It is the sum of the Times Cited count divided by the number of results found. For example:

Sum of the Time Cited: 967 Results found: 55  (967 / 55 = 17.58)
<table>
<thead>
<tr>
<th>NAME</th>
<th>SPECIALIST AREAS</th>
<th>EDITORIAL BOARD</th>
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</thead>
<tbody>
<tr>
<td>Michele Chwastiak</td>
<td>International Accounting Accounting Theory Financial Reporting Introductory Accounting</td>
<td>International and European Financial Reporting Accounting Theory The Internationalisation of Accounting</td>
</tr>
<tr>
<td>Jesse Dillard</td>
<td>Management and Accounting Information and Control Systems Accounting and the Public Interest Sustainability</td>
<td>Management, accounting, and accountability systems Critical perspectives on accounting Social and environmental accounting Accounting and the public interest Sustainability Corporate social responsibility</td>
</tr>
<tr>
<td>Rob Gray</td>
<td>Social and Environmental Reporting Financial Accounting Research Methods Corporate Social Responsibility</td>
<td>Accountability and MNCs Social and environmental accounting and reporting Accounting education and ethics Accounting for sustainability Ethical investment Corporate social responsibility</td>
</tr>
<tr>
<td>Christine Helliar</td>
<td>Capital Markets Treasury Portfolio Management Auditing</td>
<td>XBRL IFRS and IFRS in SMEs Interest rate risk management Corporate governance in: Saudi Arabia, Zimbabwe, Uganda, Colombia, Libya, UK Accounting education and auditing.</td>
</tr>
<tr>
<td>Chris Humphrey</td>
<td>Auditing International Financial Regulation</td>
<td>Auditing International financial regulation Qualitative research methods in accounting</td>
</tr>
<tr>
<td>Richard Laughlin</td>
<td>Research methodology and Research Methods Governance and Accountability</td>
<td>Accounting and organisational change in the public sector Societal and organisational role of accounting Research methodology and methods</td>
</tr>
</tbody>
</table>
| Glen Lehman                      | Accounting Theory and its Development  
Financial Accounting and Accountability  
Environmental Accounting and Social Accounting  
Ecological Politics, Accountability and Social Theory  
Applied Political Theory – environmental and social transformations | Corporate social reporting and environmental accounting  
Globalisation, harmonisation and international accounting  
Accounting theory and its development  
Critical and social theory |
|---------------------------------|------------------------------------------------------------------------------------------|
| Prem Sikka                      | Financial Accounting                                                                 | Accounting/auditing regulation  
Globalisation  
Corporate governance  
Insolvency  
Tax havens |
APPENDIX C6

C6: IMPACT FACTORS: SCOPUS AND OTHERS.

Accounting Forum is ranked in:

- SCOPUS
- REA
- ABS
- ABDC

Accounting Forum is indexed and abstracted by:

- SSRN;
- Business Source Elite;
- Emerald Management Reviews;
- APAIS Australian Public Affairs Information Service;
- General Business File ASAP;
- Business Source Premier

Accounting Forum is referenced in Database selections (all years):

- Science Citation Index Expanded (SCI-EXPANDED) --1975-present
- Social Sciences Citation Index (SSCI)
- Social Sciences Citation Index (SSCI) --1975-present
- Arts & Humanities Citation Index (A&HCI)
- Arts & Humanities Citation Index (A&HCI) --1975-present
Databases selected:

- Conference Proceedings Citation Index- Science (CPCI-S) --1990-present
- Conference Proceedings Citation Index- Social Science & Humanities (CPCI-SSH)
- Conference Proceedings Citation Index- Social Science & Humanities (CPCI-SSH) --1990-present
- Book Citation Index- Science (BKCI-S)
- Book Citation Index- Science (BKCI-S) --2005-present
- Book Citation Index- Social Sciences & Humanities (BKCI-SSH)
- Book Citation Index- Social Sciences & Humanities (BKCI-SSH) --2005-present
- Chemical Databases : Current Chemical Reactions (CCR-EXPANDED); Index Chemicus (IC)
  - Current Chemical Reactions (CCR-EXPANDED) --1985-present
  - (Includes Institut National de la Propriete Industrielle structure data back to 1840)
  - Index Chemicus (IC) --1993-present
### Overview of the most often cited articles published since 2009 in Scopus

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<thead>
<tr>
<th>Rank</th>
<th>Cited</th>
<th>Details</th>
<th>Link</th>
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<tr>
<td>1</td>
<td>7</td>
<td>Smoke and mirrors: Corporate social responsibility and tax avoidance Sikka, P. 2010 Accounting Forum 34 (3-4), pp. 153-168</td>
<td><a href="http://dx.doi.org/10.1016/j.accfor.2010.05.002">http://dx.doi.org/10.1016/j.accfor.2010.05.002</a></td>
</tr>
<tr>
<td>3</td>
<td>6</td>
<td>Accounting for the environment: Towards a theoretical perspective for environmental accounting and reporting Jones, M.J. 2010 Accounting Forum 34 (2), pp. 123-138</td>
<td><a href="http://dx.doi.org/10.1016/j.accfor.2010.03.001">http://dx.doi.org/10.1016/j.accfor.2010.03.001</a></td>
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<tr>
<td>4</td>
<td>5</td>
<td>Developing skills via work placements in accounting: Student and employer views Paisey, C., Paisey, N.J. 2010 Accounting Forum 34 (2), pp. 89-108</td>
<td><a href="http://dx.doi.org/10.1016/j.accfor.2009.06.001">http://dx.doi.org/10.1016/j.accfor.2009.06.001</a></td>
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<td>6</td>
<td>4</td>
<td>Twenty-one years of social and environmental accountability research: A coming of age Parker, L.D. 2011 Accounting Forum 35 (1), pp. 1-10</td>
<td><a href="http://dx.doi.org/10.1016/j.accfor.2011.10.001">http://dx.doi.org/10.1016/j.accfor.2011.10.001</a></td>
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<tr>
<td>#</td>
<td>Page</td>
<td>Title</td>
<td>Authors</td>
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<tr>
<td>14</td>
<td>2</td>
<td>An exploration of the relationship between language choice in CEO letters to shareholders and corporate reputation</td>
<td>Craig, R.J., Brennan, N.M.</td>
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<tr>
<td>15</td>
<td>2</td>
<td>A CEO with many messages: Comparing the ideological representations provided by different corporate reports</td>
<td>Mäkelä, H., Laine, M.</td>
</tr>
<tr>
<td>17</td>
<td>2</td>
<td>The nature, use and impression management of graphs in social and environmental accounting</td>
<td>Jones, M.J.</td>
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</tbody>
</table>

Measurements per 05-Apr-2013
Source http://nonsolus/stmjournals/sba/scopus_tools.htm
Chart 1:

- Compares the journals from Table 1 by citation count.
- The three most cited journals are:
  - Accounting Forum
  - International Finance
  - Public Finance Review

Data is taken from the Scopus database for the period 1996 onwards

Note: Some journal titles may not be covered in Scopus and will not appear in this chart.

Chart 1
# APPENDIX C7

## Appendix C7. Other Supporting Data

### Usage

**ScienceDirect usage**

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<th>Articles on line 278</th>
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<th>Current year</th>
<th>Jan</th>
<th>Feb</th>
<th>Mar</th>
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<tbody>
<tr>
<td>Downloads</td>
<td>10168</td>
<td>12221</td>
<td>14528</td>
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<table>
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<tr>
<th>Previous years</th>
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<th>2011</th>
<th>2012</th>
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<tbody>
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<td>Downloads</td>
<td>101872</td>
<td>106246</td>
<td>120396</td>
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</tbody>
</table>

Measurements per 10-Apr-2013

Source [http://nonsolus/usageresearch/reports/](http://nonsolus/usageresearch/reports/)

### Most downloaded article during Q4-2012

<table>
<thead>
<tr>
<th>Downloads</th>
<th>Article title</th>
<th>Vol./iss.</th>
</tr>
</thead>
<tbody>
<tr>
<td>941</td>
<td>Sustainability accounting—a brief history and conceptual framework (Lamberton, G.)</td>
<td>29/1</td>
</tr>
</tbody>
</table>

Measurements per 10-Apr-2013

Source [http://nonsolus/usageresearch/reports/](http://nonsolus/usageresearch/reports/)
## Impact factor

<table>
<thead>
<tr>
<th>Journal Name</th>
<th>Impact Factor</th>
<th>Citation Factor</th>
<th>Articles Number</th>
<th>Citations Number</th>
<th>Years</th>
<th>H-index</th>
<th>Included in JCR</th>
<th>Not in JCR</th>
<th>Papers</th>
<th>Citations</th>
<th>Years</th>
<th>H-index</th>
</tr>
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<tbody>
<tr>
<td>British Accounting Review</td>
<td>0.692</td>
<td>0.347</td>
<td>Not included in any other category</td>
<td>0.347</td>
<td>ranked 52 out of 101</td>
<td>1095-8347 (online)</td>
<td>0890-8389 (print)</td>
<td>0.692</td>
<td>0.347</td>
<td>28 (ranked 18 out of 20)</td>
<td>Paper 914, Citations 14855, years 43, H-index 60</td>
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<tr>
<td>Critical Perspectives on Accounting</td>
<td>0.838</td>
<td>0.580</td>
<td>Included in finance 0.580, ranked 37 out of 125, information systems and management 0.580, ranked 17 out of 46, sociology and political science 0.580, ranked 114 out of 534</td>
<td>0.580</td>
<td>ranked 33 out of 101</td>
<td>1095-9955 (online)</td>
<td>1045-2354 (print)</td>
<td>0.838</td>
<td>0.580</td>
<td>37 (ranked 14 out of 20)</td>
<td>Note that the maximum number of papers (1000 was retrieved) so data may not be 100% accurate Paper 1000, Citations 20210, years 24, H-index 66</td>
<td></td>
</tr>
<tr>
<td>European Accounting Review</td>
<td>1.219</td>
<td>0.727</td>
<td>Other: SJR Website (subject category Education source year 2011 0.727, ranked 90 out of 573)</td>
<td>0.727</td>
<td>ranked 29 out of 101</td>
<td>1468-4497 (online)</td>
<td>0963-8180 (print)</td>
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<td>0.727</td>
<td>56 (ranked 9 out of 20)</td>
<td>Paper 956, Citations 23257, years 22, H-index 77</td>
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</table>

Note that the maximum number of papers (1000 was retrieved so data may not be 100% accurate) Paper 1000, Citations 20210, years 24, H-index 66.
The number of current citations to articles published in a specific journal in a two year period divided by the total number of articles published in the same journal in the corresponding two year period.

The impact factor is an important, albeit retrospective, indicator of a journal’s quality. It is a measure of the frequency with which an average article is cited during a particular period of time. Specifically, the impact factor for any given year is calculated using the references in articles published in the given year to articles published in the previous two years. Impact factors are usually published in mid-June (i.e., it takes about six months for the calculations and checks to be made).

Citation behaviours and impact factors vary markedly between disciplines, but it is valid to compare those for journals in the same field and to note trends over time, and to assist this process Journal Citation Reports categorize journals in a number of fields, within which they can then be ranked by impact factor. It is important to remember that the impact factor is just one indicator among many; is retrospective; is calculated annually; and is normalized for the number of articles published.
## 1.1. Per country

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<th>Final disposition</th>
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<td>Subm. to 1st decn.</td>
<td>Auth. rev. time</td>
<td>Sub. to fin. disp.</td>
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**Total** 39 16.9 20.5 21.7 4 35 90%

Measurements per 07-May-2013
## Most downloaded articles

Overview of most often downloaded articles during the last full quarter (Q4-2012).

<table>
<thead>
<tr>
<th>Downloads</th>
<th>Article title</th>
<th>Vol./iss.</th>
<th>On-line published</th>
<th>Publication date</th>
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<tbody>
<tr>
<td>941</td>
<td>Sustainability accounting-a brief history and conceptual framework (Lamberton, G.)</td>
<td>29/1</td>
<td>21-Jan-2005</td>
<td>Mar-2005</td>
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<tr>
<td>837</td>
<td>Regulating audit quality: Restoring trust and legitimacy (Holm, C.; Zaman, M.)</td>
<td>36/1</td>
<td>02-Jan-2012</td>
<td>Mar-2012</td>
</tr>
<tr>
<td>808</td>
<td>A methodology for analysing and evaluating narratives in annual reports: a comprehensive descriptive profile and metrics for disclosure quality attributes (Beattie, V.; Mclnnes, B.; Fearnley, S.)</td>
<td>28/3</td>
<td>07-Oct-2004</td>
<td>Sep-2004</td>
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<tr>
<td>743</td>
<td>Accounting for the environment: Towards a theoretical perspective for environmental accounting and reporting (Jones, M.J.)</td>
<td>34/2</td>
<td>23-May-2010</td>
<td>Jun-2010</td>
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<tr>
<td>666</td>
<td>The quality of fair value measures for property, plant, and equipment (Herrmann, D.; Saudagaran, S.M.; Thomas, W.R.)</td>
<td>30/1</td>
<td>10-Nov-2005</td>
<td>Mar-2006</td>
</tr>
<tr>
<td>543</td>
<td>The governance of intangibles: Rethinking financial reporting and the board of directors (Blondi, Y.; Reberious, A.)</td>
<td>36/4</td>
<td>26-Apr-2012</td>
<td>Dec-2012</td>
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<td>531</td>
<td>Fair value in financial reporting: Problems and pitfalls in practice (William, D.; Jackson, R.H.G.)</td>
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<td>09-Apr-2008</td>
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<td>505</td>
<td>Voluntary disclosure theory and financial control variables: An assessment of recent environmental disclosure research (Guidry, R.P.; Patten, D.M.)</td>
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<td>10-Apr-2012</td>
<td>Jun-2012</td>
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<td>505</td>
<td>Corporate social responsibility and tax avoidance: A comment and reflection (Hasseldine, J.; Morris, G.)</td>
<td>22-Jun-2012</td>
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<tr>
<td>462</td>
<td>Ethos, logos, pathos: Strategies of persuasion in social/environmental reports (Higgins, C.; Walker, R.)</td>
<td>36/3</td>
<td>03-Apr-2012</td>
<td>Sep-2012</td>
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<tr>
<td>450</td>
<td>Analyzing the quality, meaning and accountability of organizational reporting and communication: Directions for future research (Tredgold, H.; Milne, M.; Lehmam, G.)</td>
<td>36/3</td>
<td>24-Jul-2012</td>
<td>Sep-2012</td>
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<tr>
<td>441</td>
<td>Examining the differences between United States Generally Accepted Accounting Principles (U.S. GAAP) and International Accounting Standards (IAS): implications for the harmonization of accounting standards (Ampofo, A.A.; Sellani, R.I.)</td>
<td>29/2</td>
<td>17-Feb-2005</td>
<td>Jun-2005</td>
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<tr>
<td>427</td>
<td>GRI and the camouflaging of corporate unsustainability (Moneva, J.M.; Archel, P.; Correa, C.)</td>
<td>30/2</td>
<td>18-Apr-2006</td>
<td>Jun-2006</td>
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<tr>
<td>414</td>
<td>Smoke and mirrors: Corporate social responsibility and tax avoidance (Sikka, P.)</td>
<td>34/3-4</td>
<td>22-Jun-2010</td>
<td>Sep-2010</td>
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<tr>
<td>408</td>
<td>The measurement and recognition of intangible assets: then and now (Eckstein, C.)</td>
<td>28/2</td>
<td>25-Jul-2004</td>
<td>Jun-2004</td>
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<tr>
<td>370</td>
<td>Metaphoring people out of this world: A Critical Discourse Analysis of a chairman’s statement of a UK defence firm (Merk-Davies, D.M.; Koller, V.)</td>
<td>36/3</td>
<td>13-Mar-2012</td>
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</tbody>
</table>

Measurements per 10-Apr-2013
Source [http://nonsolus.usageresearch/reports/](http://nonsolus.usageresearch/reports/)
# Appendix C8

## Signatory Details

<table>
<thead>
<tr>
<th>Name</th>
<th>University</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dr Cornelia Beck</td>
<td>University of Sydney</td>
</tr>
<tr>
<td>Dr Gordon Boyce</td>
<td>La Trobe University</td>
</tr>
<tr>
<td>Professor Jane Broadbent</td>
<td>Royal Holloway University of London</td>
</tr>
<tr>
<td>Associate Professor Michelle Chwastiak</td>
<td>University of New Mexico</td>
</tr>
<tr>
<td>Associate Professor Brenton Fiedler</td>
<td>University of South Australia</td>
</tr>
<tr>
<td>Professor Rob H. Gray</td>
<td>University of St Andrews</td>
</tr>
<tr>
<td>Professor James Guthrie</td>
<td>University of Sydney</td>
</tr>
<tr>
<td>Professor Rania Kamla</td>
<td>Heriot-Watt University, Dubai</td>
</tr>
<tr>
<td>Mr Chris Kandunias</td>
<td>University of South Australia</td>
</tr>
<tr>
<td>Emeritus Professor Richard Laughlin</td>
<td>King’s College London</td>
</tr>
<tr>
<td>Professor Mervyn Lewis</td>
<td>University of South Australia</td>
</tr>
<tr>
<td>Associate Professor Margaret Lightbody</td>
<td>University of South Australia</td>
</tr>
<tr>
<td>Associate Professor Sumit Lodhia</td>
<td>University of South Australia</td>
</tr>
<tr>
<td>Dr Lee Moerman</td>
<td>University of Wollongong</td>
</tr>
<tr>
<td>Professor Dean Neu</td>
<td>York University</td>
</tr>
<tr>
<td>Professor David Power</td>
<td>University of Dundee</td>
</tr>
<tr>
<td>Associate Professor John Sands</td>
<td>Griffith University</td>
</tr>
<tr>
<td>Professor Rick Sarre</td>
<td>University of South Australia</td>
</tr>
<tr>
<td>Dr Paul Shantapriyan</td>
<td>University of Tasmania</td>
</tr>
<tr>
<td>Professor Prem Sikka</td>
<td>University of Essex</td>
</tr>
<tr>
<td>Councillor Alan Sitkin</td>
<td>Regent’s University London</td>
</tr>
<tr>
<td>Dr Ciorstan Smark</td>
<td>University of Wollongong</td>
</tr>
<tr>
<td>Professor Ian Thomson</td>
<td>University of Strathclyde</td>
</tr>
</tbody>
</table>
Professor Carol Tillt  University of Flinders
Dr Helen Tregidga  Auckland University of Technology
Dr Ian Tregoning  University of South Australia
Professor Charl de Villiers  University of Waikato
Dr Trevor Wilmshurst  University of Tasmania
Dr Carolyn Windsor  Bond University

**Schools**  **University**
School of Commerce  University of South Australia
School of Management  University of St Andrews
EMAIL ADDENDUMS

I am happy to agree to signatory status for the Australian Business Dean’s Council Form C – Ratings Upgrade Submission being lodged in support of Accounting Forum Journal to be re-ranked as an A ranked journal as being submitted by the University of South Australia under the auspices of Associate Professor Glen Lehman and Professor Christine Helliar.

Dean Neu, PhD CA
Professor of Accounting
Schulich School of Business
York University
Toronto, Canada

I am happy to agree to signatory status for the Australian Business Dean’s Council Form C - Ratings Upgrade Submission being lodged in support of the journal Accounting Forum to be re-ranked as an A ranked journal as being submitted by the University of South Australia under the auspices of Associate Professor Glen Lehman and Professor Christine Helliar.

Professor Richard Laughlin
Emeritus Professor of Accounting
Department of Management
King’s College London
University of London
Franklin-Wilkins Building
150 Stamford Street
London SE1 9NH

I am happy to agree to signatory status for the Australian Business Dean’s Council Form C – Ratings Upgrade Submission being lodged in support of Accounting Forum Journal to be re-ranked as an A ranked journal as being submitted by the University of South Australia under the auspices of Associate Professor Glen Lehman and Professor Christine Helliar.

Michele Chwastiak, Associate Professor
University of New Mexico

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Rob Gray
Professor R. H. Gray
Professor of Social and Environmental Accounting School of Management North Haugh University of St Andrews, St Andrews, Fife, KY16 9RJ Scotland
I am happy to agree to signatory status for the Australian Business Dean’s Council Form C – Ratings Upgrade Submission being lodged in support of Accounting Forum Journal to be re-ranked as an A ranked journal as being submitted by the University of South Australia under the auspices of Associate Professor Glen Lehman and Professor Christine Helliar.

Helen Tregidga  
Senior Lecturer in Accounting  
AUT University  
Auckland  
New Zealand

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Ian Thomson  
Professor Ian Thomson  
Convenor Centre for Social and Environmental Accounting Research Accounting and Finance  
University of Strathclyde  
100 Cathedral Street  
Glasgow G4 0LN  
Scotland

I am happy to agree to signatory status for the Australian Business Dean’s Council Form C - Ratings Upgrade Submission being lodged in support of Accounting Forum Journal to be re-ranked as an A ranked journal as being submitted by the University of South Australia under the auspices of Associate Professor Glen Lehman and Professor Christine Helliar.

Regards

Prem Sikka  
Professor of Accounting  
Essex Business School  
University of Essex  
Colchester, Essex CO4 3SQ, UK

I am happy to agree to signatory status for the Australian Business Dean’s Council Form C – Ratings Upgrade Submission being lodged in support of Accounting Forum Journal to be re-ranked as an A ranked journal as being submitted by the University of South Australia under the auspices of Associate Professor Glen Lehman and Professor Christine Helliar.

Cllr Alan Sitkin  
Senior Lecturer, Regents University (EBS London)
I am happy to agree to signatory status for the Australian Business Dean’s Council Form C - Ratings Upgrade Submission being lodged in support of Accounting Forum Journal to be re-ranked as an A ranked journal as being submitted by the University of South Australia under the auspices of Associate Professor Glen Lehman and Professor Christine Helliar.

Kind regards

Gordon

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

I am happy to agree to signatory status for the Australian Business Dean’s Council Form C – Ratings Upgrade Submission being lodged in support of Accounting Forum Journal to be re-ranked as an A ranked journal as being submitted by the University of South Australia under the auspices of Associate Professor Glen Lehman and Professor Christine Helliar”.

Jane Broadbent
Professor of Accounting
Royal Holloway University of London

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David Power
University of Dundee

The University of Dundee is a registered Scottish Charity, No: SC015096

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Regards
James
Professor James Guthrie
Department of Accounting and Corporate Governance
Macquarie University NSW 2109
Australia
I am happy to agree to signatory status for the Australian Business Dean’s Council Form C - Ratings Upgrade Submission being lodged in support of Accounting Forum Journal to be re-ranked as an A ranked journal as being submitted by the University of South Australia under the auspices of Associate Professor Glen Lehman and Professor Christine Helliar.

Many thanks,
Rania

Professor Rania Kamla
School of Management and Languages
Heriot-Watt University- Dubai

I am happy to agree to signatory status for the Australian Business Dean’s Council Form C – Ratings Upgrade Submission being lodged in support of Accounting Forum Journal to be re-ranked as an A ranked journal as being submitted by the University of South Australia under the auspices of Associate Professor Glen Lehman and Professor Christine Helliar

Dr Cornelia Beck  | Lecturer
Discipline of Accounting | The University of Sydney Business School

The University of Sydney
Room 343 | H69 | Codrington St
The University of Sydney | Darlington 2006 | NSW
P: 02 9036 6312 | F: 02 9351 6638

I am happy to agree to signatory status for the Australian Business Dean’s Council Form C – Ratings Upgrade Submission being lodged in support of Accounting Forum Journal to be re-ranked as an A ranked journal as being submitted by the University of South Australia under the auspices of Associate Professor Glen Lehman and Professor Christine Helliar.

Regards,
Mervyn Lewis

Professor Mervyn K. Lewis, FASSA | Professor of Banking and Finance School of Commerce | UniSA Business School Way Lee Building | Room WL3-42 | City West campus | Postal address GPO Box 2471, Adelaide, South Australia, 5001 p +6 18 8302 0536

I am happy to agree to signatory status for the Australian Business Dean’s Council Form C – Ratings Upgrade Submission being lodged in support of Accounting Forum Journal to be re-ranked as an A ranked journal as being submitted by the University of South Australia under the auspices of Associate Professor Glen Lehman and Professor Christine Helliar.

Charl de Villiers
Professor of Accounting
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 – Ratings Upgrade Submission being lodged in support of Accounting Forum Journal to be re-ranked as an A ranked journal as being submitted by the University of South Australia under the auspices of Associate Professor Glen Lehman and Professor Christine Helliar.

Kind regards

Carolyn
Dr Carolyn Windsor
Professor of Accounting
Bond University
Gold Coast

Brenton Fiedler
Brenton Fiedler | Associate Professor
Associate Head: OUA
UniSA Business School | University of South Australia Way Lee Building | Room WL4-45 | City West Campus Internal mail: CWE-31 | Postal address GPO Box 2471, Adelaide, South Australia, 5001

Margaret Lightbody | Associate Professor in Accounting School of Commerce | UniSA Business School Way Lee Building | Room WL4-43 | City West Campus p +6 18 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

I/We are happy to agree to signatory status for the Australian Business Dean's Council Form C - Ratings Upgrade Submission being lodged in support of Accounting Forum Journal to be re-ranked as an A ranked journal as being submitted by the University of South Australia under the auspices of Associate Professor Glen Lehman and Professor Christine Helliar.

Associate Professor Trevor Wilmshurst
Head of School
Dr Trevor Wilmshurst
PhD MEd 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
I am happy to agree to signatory status for the Australian Business Dean’s Council Form C – Ratings Upgrade Submission being lodged in support of Accounting Forum Journal to be re-ranked as an A ranked journal as being submitted by the University of South Australia under the auspices of Associate Professor Glen Lehman and Professor Christine Helliar.

Chris Kandunias  
Program Director, Taylor’s University Commerce Program School of Commerce | Division of Business | UniSA Way Lee Building | Room WL4-44 | City West Campus

I am happy to agree to signatory status for the Australian Business Dean’s Council Form C - Ratings Upgrade Submission being lodged in support of Accounting Forum Journal to be re-ranked as an A ranked journal as being submitted by the University of South Australia under the auspices of Associate Professor Glen Lehman and Professor Christine Helliar.

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  

I am happy to agree to signatory status for the Australian Business Dean’s Council Form C – Ratings Upgrade Submission being lodged in support of Accounting Forum Journal to be re-ranked as an A ranked journal as being submitted by the University of South Australia under the auspices of Associate Professor Glen Lehman and Professor Christine Helliar.

Paul  
Paul Shantapriyan  
Senior Lecturer  
School of Accounting and Corporate Governance  
Rom 4:26  
Faculty of Business  
University of Tasmania, Private Bag 84, Hobart TAS 7001  
Australia  
Tel. +61 3 6226 2731  
paul.shantapriyan@utas.edu.au  
CRICOS Provider Code 00586B

From the computer of:
I, Dr Lee Moerman am happy to agree to signatory status for the Australian Business Dean’s Council Form C - Ratings Upgrade Submission being lodged in support of Accounting Forum Journal to be re-ranked as an A ranked journal as being submitted by the University of South Australia under the auspices of Associate Professor Glen Lehman and Professor Christine Helliar

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

Ian Tregoning  
Senior Lecturer  
School of Commerce | University of South Australia Way Lee Building | Room WL3-47 | City West Campus Internal post code CWE-31 | Postal Address GPO Box 2471, Adelaide SA 5001 p +61 8 8302 0472 | f +61 8 8302 0992 e ian.tregoning@unisa.edu.au | w unisa.edu.au/commerce | 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 – Ratings Upgrade Submission being lodged in support of Accounting Forum Journal to be re-ranked as an A ranked journal as being submitted by the University of South Australia under the auspices of Associate Professor Glen Lehman and Professor Christine Helliar.

Regards

John

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  
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I am happy to agree to signatory status for the Australian Business Dean’s Council Form C – Ratings Upgrade Submission being lodged in support of Accounting Forum Journal to be re-ranked as an A ranked journal as being submitted by the University of South Australia under the auspices of Associate Professor Glen Lehman and Professor Christine Helliar.

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