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: INTERNATIONAL JOURNAL OF AUDITING

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* □ B □ C □

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

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

QC5. NOMINATE "THE BEST" COMPARATOR JOURNAL (journal from the ABDC 2010 list that is most similar in research quality): CONTEMPORARY ACCOUNTING RESEARCH

QC6. JOURNAL INFORMATION
Editor's Name: JENNY STEWART Institution: Griffith University
Web Address: http://onlinelibrary.wiley.com/journal/10.1111%28ISSN%291099

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: Greg Shieler
Institutional Affiliation: Australian National University

QC9. Are there other signatories to this submission? □ Yes □ No
If yes, how many signatories are there (including the primary submitter)? 12
Auditing is probably the largest area of accounting research after financial accounting, and has several specialised auditing journals. Given the importance of AJPT, which we contend should be recognised as an A\textsuperscript{*} journal on the ABDC list, we argue that the International Journal of Auditing (IJA) is more appropriately rated as an A journal. It is our contention that it is substantially superior to the next most recognised journal, Managerial Auditing Journal, which is appropriately rated as B.

* IJA has a significant Australian readership, with at least 36 libraries accessing IJA content in Australia & NZ in 2012.

* The content of the journal is strongly international but with a significant Australian and regional content.

* The editorial board is strongly international while currently based in Australia.

The ANU Research School of Accounting and Business Information Systems strongly recommends the upgrade of IJA from B to A.
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
- [ ] 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
- [ ] 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).
International Journal of Auditing - Editorial Board

Editor-in-Chief
Jenny Stewart, Griffith Business School, Queensland, Australia

Editors
Ilias Basioudis, Aston Business School, UK
David Hay, University of Auckland, New Zealand
Anne Loft, University of Lund, Sweden

Editorial Advisory Board
Jean Bedard (Université Laval, Canada)
Maria Garcia Benau (Universidad de Valencia, Spain)
Willem Buijink (Tilburg University, The Netherlands)
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Randal Elder (Syracuse University, USA)
Michael Firth (Lingnan University, Hong Kong)
Marshall Geiger (University of Richmond, USA)
Yves Gendron (Université Laval, Canada)
Dana Hermanson (Kennesaw State University, USA)
Chris Hogan (Michigan State University, USA)
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Kaela Johnstone (University of Wisconsin - Madison, USA)
Philip Joos (Tilburg University, The Netherlands)
Maria Kapardis (University of Technology, Cyprus)
Pamela Kent (Bond University, Australia)
Robert Knechel (University of Florida, USA)
Michael Lavine (Johns Hopkins University Information Security Institute, USA)
Tom Lee (University of St Andrews and University of Alabama, UK/USA)
Clive Lennox, Nanyang Technological University, Singapore
Steven Leonard (Financial Reporting Council, UK)
Feng Liu (Xiamen University, China)
Gilad Livne (City University, UK)
Thomas E. McKee (Medical University of South Carolina, USA)
William Messier (University of Nevada, USA)
Theodore Mock (University of Southern California, and Maastricht University, USA/The Netherlands)
Gary Monroe (University of New South Wales, Australia)
Albert Ngy (John Carroll University, USA)
Brendan O’Dwyer (University of Amsterdam Business School, The Netherlands)
Brenda Porter (Exeter University and Chulalongkorn University, UK/Thailand)
Reiner Quick (Technische Universität des Rheinlandes, Germany)
Philip Reckers (Arizona State University, USA)
Keith Robson (Cardiff University, UK)
Robert Rousey (University of Southern California, USA)
Srinivasan Sankaraguruswamy (National University of Singapore, Singapore)
Gerrit Sarens (Université Catholique de Louvain, Belgium)
Georges Selim (Cass Business School, UK)
Roger Simnett (University of New South Wales, Australia)
Rajendra Srivastava (University of Kansas, USA)
Nava Subramaniam (Deakin University, Australia)
Patricia Sucher (FSA/Royal Holloway, University of London, UK)
Glenn Summers (Louisiana State University, USA)
Breda Sweeney (National University of Ireland, Ireland)
Hun Tong Tan (Nanyang Technological University, Singapore)
Ken Trotman (University of New South Wales, Australia)
Stephen Walker (Cardiff University, UK)
Marleen Willekens (Tilburg University, The Netherlands)
Arnold Wright (Northeastern College of Business Administration, USA)
Hirosi Yoshimi (Hokkaido University, Japan)
Nan Zhou (State University of New York at Binghamton, USA)
International Journal of Auditing

Overview

*International Journal of Auditing* is a high-quality specialist journal that publishes articles from the broad spectrum of auditing. Its primary aim is to communicate clearly, to an international readership, the results of original auditing research conducted in research institutions and/or in practice.

Aims and Scope

In addition to communicating the results of original auditing research, the *International Journal of Auditing* also aims to advance knowledge in auditing by publishing critiques, thought leadership papers and literature reviews on specific aspects of auditing. The journal seeks to publish articles that have international appeal either due to the topic transcending national frontiers or due to the clear potential for readers to apply the results or ideas in their local environments.

While articles must be methodologically and theoretically sound, any research orientation is acceptable. This means that papers may have an analytical and statistical, behavioural, economic and financial (including agency), sociological, critical, or historical basis. The editors consider articles for publication which fit into one or more of the following subject categories:

- Financial statement audits
- Public sector/governmental auditing
- Internal auditing
- Audit education and methods of teaching auditing (including case studies)
- Audit aspects of corporate governance, including audit committees
- Audit quality
- Audit fees and related issues
- Environmental, social and sustainability audits
- Audit related ethical issues
- Audit regulation
- Independence issues
- Legal liability and other legal issues
- Auditing history
- New and emerging audit and assurance issues

With its outstanding editorial board, *IJA*'s global perspectives on auditing make it accessible and relevant to practitioners and researchers across the world, while its coverage of the entire spectrum of auditing issues addresses the audit challenges of today and tomorrow.

Abstracting and Indexing Information

- IBSS: International Bibliography of the Social Sciences (ProQuest)
- ProQuest Accounting and Tax Database (ProQuest)
- ProQuest Central (ProQuest)
- SCOPUS (Elsevier)
The following signatories endorse this submission as institutional representatives.

1. Professor Neil Fargher, Deputy Dean (Research), College of Business and Economics, The Australian National University.
2. Professor Juliana Ng, Director, Research School of Accounting and Business Information Systems, The Australian National University
3. A/Professor Greg Shailer, Director, Australian National Centre for Audit and Assurance Research, and Deputy Director (Research), Research School of Accounting and Business Information Systems, The Australian National University. (Primary submitter)

The following signatories endorse this submission individually. All are members of the Research School of Accounting and Business Information Systems, The Australian National University.

4. Professor Kerry Jacobs, Research School of Accounting and Business Information Systems, The Australian National University
5. A/Professor Habib Mahama
6. Dr Mark Wilson
7. Dr Mohamed Elbashir
8. Dr Yangxin Yu
9. Dr Rebecca Tan
10. Dr Masoud Azizkhani
11. Dr Jenny Lee
12. Dr Kun Wang