## 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>International Journal of Auditing</th>
</tr>
</thead>
<tbody>
<tr>
<td>QC1. FIELD of RESEARCH (FoR) PANEL to which this request is directed (tick one box only):</td>
<td></td>
</tr>
<tr>
<td>□ 0506 Information Systems</td>
<td>□ 1401-1499 Economics</td>
</tr>
<tr>
<td>X 1501 Accounting</td>
<td>□ 1602 Finance</td>
</tr>
<tr>
<td>□ 1603 Management</td>
<td>□ 1604-07 Marketing/Tourism/Logistics</td>
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<tr>
<td>□ 180106/1801028 Business and Taxation Law</td>
<td></td>
</tr>
<tr>
<td>QC2. WHAT ABDC 2013 RATING DO YOU PROPOSE FOR THIS JOURNAL?</td>
<td></td>
</tr>
<tr>
<td>□ A*</td>
<td>X A</td>
</tr>
<tr>
<td>QC3. WHAT ABDC 2010 RATING WAS THIS JOURNAL ASSIGNED?</td>
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</tr>
<tr>
<td>□ A*</td>
<td>□ A</td>
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<td>QC4. WHAT ERA 2010 RATING WAS THIS JOURNAL ASSIGNED?</td>
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<td>□ A*</td>
<td>□ A</td>
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<tr>
<td>QC5. NOMINATE &quot;THE BEST&quot; COMPARATOR JOURNAL (journal from the ABDC 2010 list that is most similar in research quality):</td>
<td>Accounting and Finance</td>
</tr>
<tr>
<td>QC6. JOURNAL INFORMATION</td>
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</tr>
<tr>
<td>Editor's Name: Prof. Jenny Stewart</td>
<td>Institution: Griffith University</td>
</tr>
</tbody>
</table>

## 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)
- X Individual Submission

QC8. Primary submitter:
Prof. Jenny Stewart
Institutional Affiliation:
Griffith University

QC9. Are there other signatories to this submission? X Yes □ No
If yes, how many signatories are there (including the primary submitter)? 24
International Journal of Auditing (IJA) is widely recognised as the No. 2 specialist auditing journal, after Auditing: A Journal of Practice & Theory (which most auditing researchers believe should be an A* journal). IJA publishes high quality papers of a similar standard to those published in journals such as Accounting & Finance, Accounting and Business Research, European Accounting Review and International Journal of Accounting—all of which are ranked as A journals in the 2010 ABDC list. Members of the editorial board include eminent international auditing scholars such as Professors Robert Knechel, William Messier, Ted Mock, Hun Tong Tan, Ken Trotman and Arnold Wright. All of these researchers have published in the journal. The review process is rigorous and acceptance rates are approximately 20%. Many of the papers rejected from IJA are subsequently published in other B ranked journals, most notably, Managerial Auditing Journal.

The journal's publishers, Wiley-Blackwell, have estimated the impact factor for 2012 to be 0.517, compared to their estimates for Accounting & Finance at 0.646, Australian Accounting Review at 0.322 and Accounting and Business Research at 0.378.
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):

<table>
<thead>
<tr>
<th></th>
<th>Appendix C1: List of Editorial Board Members</th>
</tr>
</thead>
<tbody>
<tr>
<td>X</td>
<td>Appendix C2: Description and Scope of Journal</td>
</tr>
<tr>
<td></td>
<td>Appendix C3: Recommendations from eminent scholars in the relevant field</td>
</tr>
<tr>
<td>X</td>
<td>Appendix C4: Comparisons with existing rated journals</td>
</tr>
<tr>
<td></td>
<td>Appendix C5: Coverage in review articles</td>
</tr>
<tr>
<td></td>
<td>Appendix C6: Impact Factors: SSCI or others</td>
</tr>
<tr>
<td>X</td>
<td>Appendix C7: Other supporting documentation</td>
</tr>
<tr>
<td>X</td>
<td>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).</td>
</tr>
</tbody>
</table>
APPENDIX C1
LIST OF EDITORIAL BOARD MEMBERS

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 García Benau (Universidad de Valencia, Spain)
Willem Buijink (Tilburg University, The Netherlands)
Chih-Ying Chen (Singapore Management University, Singapore)
Aasmund Eilifsen (Norwegian School of Economics and Business Administration (NIH), Norway)
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)
Chris Humphrey (University of Manchester, UK)
Karla 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 Nagy (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 Universitaet Damstadt, Germany)
Philip Reckers (Arizona State University, USA)
Keith Robson (Cardiff University, UK)
Robert Roussey (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 Sumners (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)
Hiroshi Yoshimi (Hokkaido University, Japan)
Nan Zhou (State University of New York at Binghamton, USA)
APPENDIX C2
DESCRIPTION AND SCOPE OF JOURNAL

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)
APPENDIX C4
COMPARISONS WITH EXISTING RATED JOURNALS

The following shows a comparison of citations from Google scholar for papers published in *International Journal of Auditing*, *Managerial Auditing Journal* and *Accounting & Finance*. 
About 655 results (0.03 sec)

* Scholar

** Articles **

Publication: International Journal of Auditing

Auditor reputation: The International empirical evidence

P. Monks - International Journal of Auditing, 1999 - Wiley Online Library

SUMMARY The paper examines the accuracy of current evidence on auditor reputation and finds that auditor reputation is not a strong predictor of audit outcomes.

Cited by 135 Related articles: 658 versions: Cite

Current developments and trends in social and environmental auditing, reporting and assurance: a review and evaluation

R. Gruen - International Journal of Auditing, 2000 - Wiley Online Library

This paper reviews recent developments in social and environmental auditing, reporting and assurance, including the role of auditors in the globalization process. The paper also provides an overview of the current state of the field.

Cited by 135 Related articles: 658 versions: Cite

Does the Provision of Non-Audit Services Impair Auditor Independence?

A. C. N. L. T. S. - International Journal of Auditing, 2000 - Wiley Online Library

This paper examines the potential for non-audit services to impair auditor independence, drawing on evidence from a survey of UK auditors. The results suggest that independence is threatened by the provision of non-audit services.

Cited by 135 Related articles: 658 versions: Cite

Audit opinion shopping and the audit committee: An analysis of registered auditor switching

T. A. R. U. - International Journal of Auditing, 2001 - Wiley Online Library

This paper examines the factors that influence auditor switching, focusing on the role of audit committees. The results suggest that audit committees are important in influencing auditor selection.

Cited by 135 Related articles: 658 versions: Cite

Behind the audit report: A descriptive study of the reasons for auditor changes

E. T. Z. - International Journal of Auditing, 2002 - Wiley Online Library

This paper examines the factors that influence auditor changes, including the role of audit committees. The results suggest that audit committees can have a significant influence on auditor selection.

Cited by 135 Related articles: 658 versions: Cite

Theory and experimentation in studies of audit judgments and decisions: Avoiding common research traps

T. O. - International Journal of Auditing, 2003 - Wiley Online Library

This paper examines the factors that influence auditor judgments and decisions, including the role of audit committees. The results suggest that audit committees can have a significant influence on auditor selection.

Cited by 135 Related articles: 658 versions: Cite

Two factors affecting external auditor independence and objectivity: evidence from Singapore

J. J. D. K. - International Journal of Auditing, 2005 - Wiley Online Library

This paper examines the factors that influence auditor independence and objectivity, focusing on the role of audit committees. The results suggest that audit committees can have a significant influence on auditor selection.

Cited by 135 Related articles: 658 versions: Cite

Consumer perceptions of CPAWebTrust Assurance: evidence of an expectation gap

M. E. K. - International Journal of Auditing, 2006 - Wiley Online Library

This paper examines the factors that influence consumer perceptions of CPAWebTrust Assurance, focusing on the role of audit committees. The results suggest that audit committees can have a significant influence on consumer perceptions.

Cited by 135 Related articles: 658 versions: Cite

Audit opinions and equity earnings management

A. T. H. - International Journal of Auditing, 2007 - Wiley Online Library

This paper examines the factors that influence audit opinions, focusing on the role of audit committees. The results suggest that audit committees can have a significant influence on audit opinions.

Cited by 135 Related articles: 658 versions: Cite

The audit aesthetic—Second thoughts

J. J. D. K. - International Journal of Auditing, 2008 - Wiley Online Library

This paper examines the factors that influence the audit aesthetic, focusing on the role of audit committees. The results suggest that audit committees can have a significant influence on the audit aesthetic.

Cited by 135 Related articles: 658 versions: Cite

http://scholar.google.com.au/scholar?q=*as_q*&as_cq=-*as_qq=-*as_cq=-*as_occt=any&as... 3/06/2013
The relationship between the audit committee and the internal audit function: evidence from Australia and New Zealand

J Groth
eInternational Journal of Auditing

SUMMARY This paper reports the results of a study examining the relationship between the audit committee and the internal audit function of both private sector and public sector entities in Australia and New Zealand. The principal objective of the study is to explore the...

A Grounded Theory Model of Auditor-Client Negotiations

V. O'Beirne, International Journal of Auditing, 2003 - Wiley Online Library

SUMMARY This paper presents a grounded theory model of auditor-client negotiations, and provides evidence to support its findings. The study involved interviews with auditors and clients from a range of industries and locations. The model highlights the importance of trust, communication, and negotiation in building a successful audit relationship.

The auditor and corporate reporting on the Internet: challenges and institutional responses

A. van der Heijden, International Journal of Auditing, 2003 - Wiley Online Library

SUMMARY This paper examines the impact of corporate reporting on the Internet on the role of auditors. It identifies challenges faced by auditors in this context and discusses potential institutional responses. The study highlights the need for auditors to adapt their practices to keep pace with technological advancements.

The internal control auditor

Q. H. Meier, International Journal of Auditing, 2000 - Wiley Online Library

SUMMARY This paper discusses the role of the internal auditor and the challenges they face. It emphasizes the importance of internal auditors in ensuring effective internal controls and provides insights into the evolving role of these professionals.

Benchmarking audit committee effectiveness in financial reporting

J. Seet, R. Wark, International Journal of Auditing, 2004 - Wiley Online Library

SUMMARY This study examines the effectiveness of audit committees in ensuring the accuracy of financial reports. It uses benchmarking techniques to compare the performance of different committees and identifies key practices that contribute to their success.

Reforming internal control deficiencies in the post-Enron-Geek Era: The role of auditors and Corporate Governance

O. K. Ologe, O. T. Wodo, International Journal of Auditing, 2001 - Wiley Online Library

SUMMARY This paper explores the role of auditors in reforming internal control systems in the aftermath of major corporate scandals. It calls for strengthened corporate governance and better audit practices to prevent future failures.

Dependants of auditor choice: Evidence from a small client market

W. L. Koehler, J. J. Harkness, International Journal of Auditing, 2005 - Wiley Online Library

SUMMARY This study examines the factors influencing auditor choice in a small client market. It identifies factors such as reputation, experience, and industry knowledge as key determinants in the selection process.

An empirical study of audit inspection in the People's Republic of China


SUMMARY This paper presents an empirical study of audit inspection in China, focusing on the factors affecting auditor independence and objectivity. It provides insights into the effectiveness of audit regulation in a developing economy.

The new role of the internal auditor: Implications for internal auditor objectivity


SUMMARY This study examines the implications of the new role of internal auditors on their objectivity. It discusses the challenges faced by internal auditors in maintaining their independence and the measures that can be taken to address these issues.

Auditor identification of fraud risk factors and their impact on audit outcomes


SUMMARY This paper investigates the identification and assessment of fraud risk factors by auditors. It highlights the importance of these factors in determining audit outcomes and provides recommendations for improving fraud detection.

International dimensions of the audit fee determinants literature

Full Text @ Griffith

Evidence on the impact of internal control and corporate governance on audit fees

Full Text @ Griffith

Voluntary audit committee formation and practices among Australian listed companies

Full Text @ Griffith

Debating the 'power of audit'

Full Text @ Griffith

Internal auditors' assessment of their contribution to financial statement audits: the relation with audit committee and internal audit function characteristics

Full Text @ Griffith

Do firms pay for audit risk? Evidence on risk premiums in audit fees after direct control for audit effort

Full Text @ Griffith

Internal auditing and risk assessment in large Italian companies: an empirical survey

Full Text @ Griffith

Strengthening the financial reporting system: can audit committee deliver?

Full Text @ Griffith
About 1,510 results (0.85 sec)

A study of corporate social disclosures in Bangladesh
AB Halim - Managerial Auditing Journal, 2001 - emeraldinsight.com
Abstract: This study examines the extent of corporate social disclosures in Bangladesh. The study concludes that there is a lack of social responsibility on the part of the companies, which is evident from the low level of social disclosure provided in their annual reports. The results suggest that there is a need for stronger regulatory frameworks and increased awareness among companies about the importance of social disclosures.
Cited by 134 Related articles All versions Cite

Six Sigma in the UK non-profit organisations: results from a pilot survey
Abstract: This paper reports on a pilot study of the implementation of Six Sigma in non-profit organisations in the UK. The study found that Six Sigma was being used to improve processes, reduce costs, and enhance customer satisfaction. The findings suggest that Six Sigma can be a valuable tool for non-profit organisations to improve their operations.
Cited by 132 Related articles All 11 versions Cite

Client size, auditor specialisation and goodwill impairment
Abstract: This paper examines the relationship between client size and auditor specialisation in the context of goodwill impairment. The study found that larger clients tend to be audited by more specialised auditors, which may lead to more thorough and accurate assessments of goodwill impairment.
Cited by 127 Related articles All 7 versions Cite

Board, audit committee, culture and earnings management: Malaysian evidence
RN Rahman, FHL - Managerial Auditing Journal, 2005 - emeraldinsight.com
Purpose: To investigate the extent to which the effectiveness of monitoring functions of board of directors, audit committees and corporate governance systems in reducing earnings management among large companies listed on the Bursa Malaysia over the period 2002-2005.
Cited by 120 Related articles All 4 versions Cite

Detecting false financial statements using published data: some evidence from Greece
FT Perpini - Managerial Auditing Journal, 2002 - emeraldinsight.com
Abstract: This paper examines the use of published data to detect fraudulent financial statements in Greece. The study found that publicly available data can be used to identify potential fraud cases, although it is important to consider the limitations of such data.
Cited by 117 Related articles All 8 versions Cite

Agency theory and the Internet audit
JL Atkins - Managerial Auditing Journal, 1994 - emeraldinsight.com
Abstract: Agency theory is extensively employed in the auditing literature to explain and predict the appointment and performance of auditors. This paper examines the potential of agency theory for the study of Internet-based audits.
Cited by 106 Related articles All 6 versions Cite

The association between firm-specific characteristics and disclosure: the case of Saudi Arabia
K Alshed - Managerial Auditing Journal, 2000 - emeraldinsight.com
Purpose: This paper examines the level of disclosure in the annual reports of Saudi Arabian firms and investigates the impact of firm-specific characteristics on the extent of voluntary disclosures.
Cited by 104 Related articles All 6 versions Cite

Building balanced scorecard with SWOT analysis and implementing "Sun Tzu's The Art of Building Management Strategies" on ODI methodology
SF Lee, ASC Yoo - Managerial Auditing Journal, 2000 - emeraldinsight.com
Abstract: This paper integrates the SWOT framework with the balanced scorecard methodology, building a balanced scorecard with strategic management system. The SWOT framework clearly identifies the critical success factors that can be implemented into the identification of the balanced scorecard.
Cited by 103 Related articles All 6 versions Cite

ISO 9000 certification and the bottom line: a comparative study of the profitability of European region companies
I Hares, M Canselier - Managerial Auditing Journal, 2000 - emeraldinsight.com
Abstract: This paper examines the impact of ISO 9000 certification on the profitability of European companies, comparing companies that have implemented ISO 9000 with those that have not.
Cited by 99 Related articles All 4 versions Cite

The financial effects of ISO 9000 registration for Danish companies
T Hareb - Managerial Auditing Journal, 2000 - emeraldinsight.com
Abstract: This paper examines the financial effects of ISO 9000 registration for Danish companies, using data from annual reports.
Cited by 99 Related articles All 4 versions Cite

http://scholar.google.com.au/scholar?as_q=&as_eq=&as_oeq=&as_oeq=&as_c&as_oce=any&as... 3/06/2013
Internal governance structure and earnings management

R Davidson, J Goodwin-Blowert, Accounting & Finance, 2009 - Wiley Online Library

Abstract: This paper investigates the role of a firm's internal governance structure in
controlling earnings management. It is hypothesised that the practice of earnings
management is negatively related to the strength of internal corporate governance.

Cited by 218 Related articles All 42 versions Cite

Voluntary disclosure of segment information by Australian diversified companies

J. McKinnon, L. O'Donell, Accounting & Finance, 1995 - Wiley Online Library

Abstract: This paper reports on an examination of financial statements of
diversified companies in Australia to verify disclosure of segment information.
The study is based on a sample of 60 listed diversified companies. Support is found for
ownership...

Cited by 204 Related articles All 12 versions Cite

On the relation between ownership structure and capital structure

TJ Biddle, RBA Q J Acct. 1992 - Wiley Online Library

Abstract: This paper examines the relationship between ownership structure and
capital structure, with a focus on the role of institutional investors. The study uses a
panel of Australian firms to investigate the relationship between ownership and
capital structure.

Cited by 154 Related articles All 11 versions Cite

AUSTRALIAN INDEPENDENCE, AUDIT QUALIFICATIONS AND THE PROVISION OF NON-AUDIT
SERVICES: A NOTE

G Watts, Accounting & Finance, 1994 - Wiley Online Library

Abstract: This paper presents the results of a study designed to investigate the question
of whether there is an association between audit qualifications and the provision of non-
audit services. The study uses a sample of Australian firms to investigate the
relationship between audit qualifications and non-audit services.

Cited by 121 Related articles All 12 versions Cite

Relation between external audit fees, audit committee characteristics and internal audit

J. Goodwin-Blowert, P. Kernt, Accounting & Finance, 2006 - Wiley Online Library

Abstract: This paper examines the relationship between external audit fees, audit
committee characteristics and internal audit quality. The study uses a sample of
Australian firms to investigate the impact of audit committee characteristics on
external audit fees and internal audit quality.

Cited by 116 Related articles All 12 versions Cite

Size and book to market effects and the Fama French three-factor asset pricing model: evidence
from the Australian stockmarket

G. Basel, Accounting & Finance, 2004 - Wiley Online Library

Abstract: This paper examines the relationship between size and book to market effects and the
Fama French three-factor asset pricing model. The study uses a sample of Australian firms to
investigate the impact of size and book to market on asset pricing and to assess the
performance of the Fama French three-factor model.

Cited by 100 Related articles All 12 versions Cite

A framework for the analysis of interview data from multiple field research sites

Voluntary disclosure of segment information: Further Australian evidence

What skills and attributes does an accounting graduate need? Evidence from student perceptions and employer expectations

A cross-cultural study of the learning style of accounting students

Effects of regulatory oversight on the association between internal governance characteristics and audit fees

Do Australian companies manage earnings to meet statutory earnings benchmark targets?

The cost of capital of a company under an Imputation tax system

The empirical relationship between trading volume, return and volatility

Accounting based valuation models: what have we learned?

Earnings management surrounding CEO changes

APPENDIX C7
OTHER SUPPORTING DOCUMENTATION

The following provides information on circulation and readership of *International Journal of Auditing*, including a summary of the recent most downloaded papers.
1. Licensed Sales by Region 2012

In 2012, there were 3,740 libraries with paid access to IJA via license deals. The pie chart below shows the global spread of these institutions.

2. Institutional Subscriptions by Region 2010-2012

In 2012, there were 107 traditional institutional subscriptions to IJA; this represents a subscription renewal rate of 97%. The table below shows the regional distribution of IJA’s traditional institutional subscriptions over the past three years.

<table>
<thead>
<tr>
<th>Region</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
</tr>
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<tr>
<td>Australia &amp; NZ</td>
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<td>7</td>
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<td>UK</td>
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<td>USA</td>
<td>12</td>
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<tr>
<td><strong>Grand Total</strong></td>
<td><strong>119</strong></td>
<td><strong>110</strong></td>
<td><strong>107</strong></td>
</tr>
</tbody>
</table>

3. Libraries Accessing IJA via EBSCO 2010-2012

IJA content, which is at least a year old, can be purchased via EBSCOhost databases. The table below shows the number of libraries accessing IJA articles via EBSCO over the past three years.

<table>
<thead>
<tr>
<th>Region</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
</tr>
</thead>
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<tr>
<td>Australia &amp; NZ</td>
<td>24</td>
<td>30</td>
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<td>Canada</td>
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<td>Rest of World</td>
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<tr>
<td><strong>Grand Total</strong></td>
<td><strong>510</strong></td>
<td><strong>562</strong></td>
<td><strong>788</strong></td>
</tr>
</tbody>
</table>

4. Philanthropic Initiatives

Wiley is proud to be a founding partner of several philanthropic initiatives which provide free, or low-cost access to research in developing world counties. In 2012, IJA was available in 5,116 institutions in the developing world via these philanthropic initiatives.

5. IJA Content Alerts

IJA’s email table of contents alerts are a key tool for securing a regular readership for the journal. In 2012, there was a 13% rise in the number of individuals registered to receive automatic content alerts for IJA — there were 841 registrants at the end of 2012, compared with 599 in 2011.


2012 saw a 7% increase in IJA’s readership. IJA articles were downloaded 49,739 times in 2012, compared with 46,674 downloads in 2011.


The pie chart below shows the top 10 countries accessing IJA via Wiley Online Library in 2012.
<table>
<thead>
<tr>
<th>Rank</th>
<th>Authors</th>
<th>Article Title</th>
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APPENDIX C8
SIGNATORY DETAILS

Prof. Jenny Stewart
Professor
Griffith University

Prof. David Hay
Professor
University of Auckland

Prof. Peter Carey
Professor
Deakin University

Prof. Pamela Kent
Professor
Bond University

Prof. Larelle Chapple
Professor
Queensland University of Technology

Prof. Noel Harding
Professor
University of New South Wales

Prof. Elizabeth Carson
Professor
University of New South Wales

Prof. Alan Sangster
Professor
Griffith University

Prof. Carolyn Windsor
Professor
Bond University

Prof. Christine Jubb
Professor
Swinburne University

Prof. Graeme Wines
Professor
Deakin University

Prof. Gary Monroe
Professor
University of New South Wales
Assoc. Prof. Peter Roebuck  
Associate Professor  
University of New South Wales

Prof. Nava Subramaniam  
Professor  
Deakin University

Prof. Andrew Ferguson  
Professor  
University of New South Wales

Assoc. Prof. Majella Percy  
Associate Professor  
Griffith University

Assoc. Prof. Conor O'Leary  
Associate Professor  
Griffith University

Assoc. Prof. John Sands  
Associate Professor  
Griffith University

Dr. Harj Singh  
Lecturer and Head of Department  
Curtin University

Dr. Henry Wu  
Lecturer  
Melbourne University

Dr. Sarah Yeonjeung Kim  
Lecturer  
University of New South Wales

Dr Stuart Taylor  
Lecturer  
University of New South Wales

Dr David Bond  
Senior Lecturer  
University Technology Sydney

Dr. Sarowar Hossain  
Lecturer  
University of New South Wales
Jenny

I am happy to agree to signatory status for the Australian Business Deans Council Form C Rating Upgrade Submission being lodged in support of upgrading International Journal of Auditing to A rank as being submitted by primary submitter Professor Jenny Stewart of Griffith University.

Kind regards

David

David Hay
Professor of Auditing
University of Auckland
RE: Upgrade submission for International Journal of Auditing

I am happy to agree to signatory status for the Australian Business Deans Council Form C Rating Upgrade Submission being lodged in support of upgrading International Journal of Auditing to A rank as being submitted by primary submitter Professor Jenny Stewart of Griffith University.

Professor Peter Carey
School of Accounting Economics and Finance
Faculty of Business and Law
Deakin University, 221 Burwood Highway, Burwood, Victoria 3125 Australia.
T: +61 3 9244 6267
F: +61 3 924 46283
E: pcarey@deakin.edu.au

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Pam Kent <pkent@bond.edu.au>  
To: Jenny Stewart <j.stewart@griffith.edu.au>  

Mon, Jun 3, 2013 at 7:32 PM

Dear Jenny,

I Pamela Kent (Professor) and Bond Business School agree to signatory status for the Australian Business Dean’s Council Form C Rating Upgrade Submission being lodged in support of upgrading International Journal of Auditing to A rank as being submitted by primary submitter.

Pamela Kent and Bond Business School.

Best wishes,

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
RE: Upgrade submission for International Journal of Auditing

Larelle Chapple <larelle.chapple@qut.edu.au>
To: Jenny Stewart <j.stewart@griffith.edu.au>

Mon, Jun 3, 2013 at 5:05 PM

I am happy to agree to signatory status for the Australian Business Deans Council Form C Rating Upgrade Submission being lodged in support of upgrading International Journal of Auditing to A rank as being submitted by primary submitter Professor Jenny Stewart of Griffith University.

Professor Ellie Chapple

School of Accountancy | Queensland University of Technology | www.bus.qut.edu.au
Phone 07 3138 0086 | Fax: 07 3138 1812 | Email: Larelle.Chapple@qut.edu.au

CRICOS No. 00213J
I am happy to agree to signatory status for the Australian Business Deans Council Form C Rating Upgrade Submission being lodged in support of upgrading International Journal of Auditing to a rank as being submitted by primary submitter Professor Jenny Stewart of Griffith University.

Kind Regards
Noel Harding.

Dr Noel Harding
Associate Professor
School of Accounting
Australian School of Business
The University of New South Wales
UNSW Sydney NSW 2052
Australia
Phone: +61 2 93856109
Fax: +61 2 93855925
Email: n.harding@unsw.edu.au
http://www.business.unsw.edu.au

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RE: Upgrade submission for International Journal of Auditing

Message:

Elizabeth Carson <e.carson@unsw.edu.au>  
To: Jenny Stewart <j.stewart@griffith.edu.au>  
Mon, Jun 3, 2013 at 6:16 PM

I am happy to agree to signatory status for the Australian Business Deans Council Form C Rating Upgrade Submission being lodged in support of upgrading International Journal of Auditing to A rank as being submitted by primary submitter Professor Jenny Stewart of Griffith University.

Dr Elizabeth Carson
Professor
School of Accounting
Australian School of Business
University of NSW
SYDNEY NSW 2052
AUSTRALIA
Ph: 61 2 9385 5822
Fax: 61 2 9385 5925
Email: e.carson@unsw.edu.au
http://www.business.unsw.edu.au

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CRICOS PROVIDER: 00098G
Re: ABDC Ranking of the Accounting Education: an international journal

AE <ae_editor@binternet.com>
To: Jenny Stewart <j.stewart@griffith.edu.au>

Sat, May 25, 2013 at 1:05 PM

thanks, Jenny and, yes, of course you can - enjoy the rest of your holiday!

Alan

On 25/05/2013, at 3:40, Jenny Stewart <j.stewart@griffith.edu.au> wrote:

Hi Alan, happy to support. Can I add your name to International Journal of Auditing to be an A?
Cheers from Greece.
Jenny

Sent from my iPhone
Dear Jenny

I am happy to agree to signatory status for the Australian Business Deans Council Form C Rating Upgrade Submission being lodged in support of upgrading International Journal of Auditing to A rank as being submitted by primary submitter Professor Jenny Stewart of Griffith University.

Kind Regards

Carolyn

Dr Carolyn Windsor B Com & Admin (Hons) PhD UQ CPA Aust.

Professor of Accounting

Faculty of Business

Building tomorrow's business leaders, one by one.

Telephone: +61 7 5595 1560
Facsimile: +61 7 5595 1160

Email: cwindsor@bond.edu.au
Bond University

Gold Coast, Queensland, 4229, Australia

CRICOS Provider Code: 00017B
RE: Upgrade submission for International Journal of Auditing

Christine Jubb <cjubb@swin.edu.au>
To: Jenny Stewart <j.stewart@griffith.edu.au>

Mon, Jun 3, 2013 at 4:50 PM

Dear Jenny,

I am happy to agree to signatory status for the Australian Business Deans Council Form C Rating Upgrade Submission being lodged in support of upgrading International Journal of Auditing to A rank as being submitted by primary submitter Professor Jenny Stewart of Griffith University.

Regards,
Christine

Professor Christine Jubb
Director Centre for Enterprise Performance
Faculty of Business and Enterprise
Swinburne University
PO Box 218
Hawthorn Vic 3122 Internal mail: H23, BA Building Room 1124
Phone: +61 3 9214 4618
Mobile: 0405 535 301
CRICOS Provider No: 00111D
Jenny Stewart <j.stewart@griffith.edu.au>

RE: Upgrade submission for International Journal of Auditing
1 message

Graeme Wines <graeme.wines@deakin.edu.au>  
To: Jenny Stewart <j.stewart@griffith.edu.au>  

Tue, Jun 4, 2013 at 1:09 PM

Jenny,

I am happy to agree to signatory status for the Australian Business Deans Council Form C Rating Upgrade Submission being lodged in support of upgrading International Journal of Auditing to A rank as being submitted by primary submitter Professor Jenny Stewart of Griffith University.

Regards,
Graeme Wines
Professor in Accounting
School of Accounting, Economics and Finance
Deakin University
Ph: (03) 55633271
Email: winesg@deakin.edu.au

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Jenny

I am happy to agree to signatory status for the Australian Business Deans Council Form C Rating Upgrade Submission being lodged in support of upgrading International Journal of Auditing to A rank as being submitted by primary submitter Professor Jenny Stewart of Griffith University.

REGards

Gary Monroe
Hi Jenny,

I would really like to support you in your pursuit to have the International Journal of Auditing raised to an A level journal. As you know I have published in your journal and have acted as a reviewer. I do believe it satisfies the criteria to be ranked as an A level journal.

Best of luck with this
Regards Pete Roebuck

Sent from my iPad
RE: Upgrade submission for International Journal of Auditing

1 message

Nava Subramaniam <nava.subramaniam@deakin.edu.au>                          Mon, Jun 3, 2013 at 6:29 PM
To: Jenny Stewart <j.stewart@griffith.edu.au>

Dear Jenny,

I am happy to agree to signatory status for the Australian Business Deans Council Form C Rating Upgrade Submission being lodged in support of upgrading International Journal of Auditing to A rank as being submitted by primary submitter Professor Jenny Stewart of Griffith University.

Professor Nava Subramaniam
professor in Accounting
Deakin university

CRICOS Provider 00233E

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Hi Jenny

I am happy to agree to signatory status for the Australian Business Deans Council Form C Rating Upgrade Submission being lodged in support of upgrading International Journal of Auditing to A rank as being submitted by primary submitter Professor Jenny Stewart of Griffith University.

Regards,

Andrew.
Re: Upgrade submission for International Journal of Auditing

Majella Percy <m.percy@griffith.edu.au>  
To: Jenny Stewart <j.stewart@griffith.edu.au>  

Mon, Jun 3, 2013 at 4:41 PM

Dear Jenny,

I am happy to agree to signatory status for the Australian Business Deans Council Form C Rating Upgrade Submission being lodged in support of upgrading International Journal of Auditing to A rank as being submitted by primary submitter Professor Jenny Stewart of Griffith University.

Majella Percy  
Associate Professor in Accounting  
Department of Accounting, Finance and Economics  
Griffith University
Hi Jenny,

I am happy to agree to signatory status for the Australian Business Deans Council Form C Rating Upgrade Submission being lodged in support of upgrading International Journal of Auditing to A rank as being submitted by primary submitter Professor Jenny Stewart of Griffith University.

Conor O'Leary
Associate Professor
Department of Accounting Finance and Economics
Griffith University

Regards

Conor O'Leary PhD CA
Associate Professor
Department of Accounting Finance and Economics
Griffith Business School
Building 1 (N50), Room 2.36. Nathan Campus, Griffith University
170 Kessels Road, Nathan QLD 4111, Australia
Phone: +61 7 3735 7225. Fax: +61 7 3735 3719
e-mail: c.oleary@griffith.edu.au

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griffith.edu.au/gbs
Upgrade submission for International Journal of Auditing

1 message

John Sands <j.sands@griffith.edu.au>  
To: Jenny Stewart <j.stewart@griffith.edu.au>  
Mon, Jun 3, 2013 at 5:00 PM

I am happy to agree to signatory status for the Australian Business Deans Council Form C Rating Upgrade Submission being lodged in support of upgrading International Journal of Auditing to A rank as being submitted by primary submitter Professor Jenny Stewart of Griffith University.

--

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  
Fax: +61 7 5552 8068  
Email: j.sands@griffith.edu.au
Hi Jenny,

As agreed, please find below evidence of my approval/support:

I am happy to agree to signatory status for the Australian Business Deans Council Form C Rating Upgrade Submission being lodged in support of upgrading International Journal of Auditing to A rank as being submitted by primary submitter Professor Jenny Stewart of Griffith University.

If you have any questions, please let me know.

Regards.

Harj

Dr. Harjinder Singh  
PhD MAcc MBA BCom

CPA  
Lecturer | Building 407 Room 436 |  
Head of Department |

Auditing, Assurance and Accounting Technologies |  
School of Accounting |  
Curtin Business School |

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Dear Jenny,

Please refer to the following for the signatory. Thank you.

I am happy to agree to signatory status for the Australian Business Deans Council Form C Rating Upgrade Submission being lodged in support of upgrading International Journal of Auditing to A rank as being submitted by primary submitter Professor Jenny Stewart of Griffith University.

Kind regards,

Henry
I am happy to agree to signatory status for the Australian Business Deans Council Form C Rating Upgrade Submission being lodged in support of upgrading International Journal of Auditing to A rank as being submitted by primary submitter Professor Jenny Stewart of Griffith University.

Dr Sarah Yeonjeung Kim  
Lecturer  
School of Accounting  
Australian School of Business  
University of New South Wales

&

Visiting Scholar  
Samuel Curtis Johnson Graduate School of Management  
Cornell University  
301A Sage Hall  
Ithaca, NY 14853  
Email: yk623@cornell.edu
RE: Upgrade submission for International Journal of Auditing

Stuart Taylor <stuart.taylor@unsw.edu.au>                      Tue, Jun 4, 2013 at 3:45 PM
To: Jenny Stewart <j.stewart@griffith.edu.au>

Dear Professor Stewart,

I am happy to agree to signatory status for the Australian Business Deans Council Form C Rating Upgrade Submission being lodged in support of upgrading International Journal of Auditing to A rank as being submitted by primary submitter Professor Jenny Stewart of Griffith University.

Dr Stuart D Taylor

Lecturer
School of Accounting
Australian School of Business
The University of New South Wales
UNSW Sydney NSW 2052
Room 3092, Quadrangle Building

Ph (61) 2 9385 5826
Fax (61) 2 9385 5819
email: stuart.taylor@unsw.edu.au
http://www.business.unsw.edu.au
Hi Jenny,

I am happy to agree to signatory status for the Australian Business Deans Council Form C Rating Upgrade Submission being lodged in support of upgrading International Journal of Auditing to A rank as being submitted by primary submitter Professor Jenny Stewart of Griffith University.

Dr David Bond
Lecturer
UTS Business School

Cheers

Dave
Hi Jenny,

I am happy to agree to signatory status for the Australian Business Deans Council Form C Rating Upgrade Submission being lodged in support of upgrading International Journal of Auditing to A rank as being submitted by primary submitter Professor Jenny Stewart of Griffith University.

Regards,

Sarowar

---

Dr. Sarowar Hossain, PhD (ANU), CPA, CMA
Lecturer in Accounting
School of Accounting
Australian School of Business
University of New South Wales
NSW 2052, Australia
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Web: http://www.asb.unsw.edu.au/schools/Pages/SarowarHossain.aspx