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: AUDITING. JOURNAL OF PRACTICE AND THEORY

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): CONTEMPORARY ACCOUNTING RESEARCH

QC6. JOURNAL INFORMATION
Editor’s Name: W. Robert Knechel
Institution: University of Florida
Web Address: http://aasajournals.org/fo/aapt

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:
Institutional Affiliation:

QC9. Are there other signatories to this submission?  
- Yes  
- No
If yes, how many signatories are there (including the primary submitter)? 14
Auditing is probably the largest area of accounting research after financial accounting, and has several specialised auditing journals. Of these, Auditing: Journal of Practice & Theory (AJPT) is unchallenged as the leading journal.

All papers published in AJPT consistently exhibit the highest possible research standards, reflecting the journals very high quality editorial standards and excellent international editorial board. It is widely acclaimed as a very prestigious journal.

AJPT has a long term (5 year) ISI impact factor exceeding 1.5. Although it is a specialist auditing journal, this places just behind Contemporary Accounting Research and firmly among the top general listing of accounting journals.

Although AJPT is published by the American Accounting Association, it frequently publishes research relevant to Australia and the region, and presents work by leading Australian researchers.

The quality of the journal and its acceptance of high quality work concerned with the Australian material, and issues and by Australian academics indicates it inclusion as an A* journal will encourage the international dissemination and recognition of significant Australian audit research.

The ANU Research School of Accounting and Business Information Systems strongly recommends the upgrade of AJPT from A 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):

- 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).
Auditing: A Journal of Practice & Theory

Auditing: A Journal of Practice & Theory is available electronically to members of the Auditing Section. If you are an AAA member and would like to join the Auditing Section, please contact AAA Headquarters.

Auditing: A Journal of Practice & Theory is indexed in the Social Science Citation Index, which is included in the Web of Science.

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Instructions to Authors
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Article Abstracts

- Spring 1990 through Current Issues
AJPT Editorial Philosophy
The purpose of this journal is to contribute to improving the practice and theory of auditing. The term “auditing” is to be interpreted broadly and encompasses internal and external auditing as well as other attestation activities (phenomena). Papers reporting results of original research that embody improvements in auditing theory or auditing methodology are the central focus of this journal. Discussion and analysis of current issues that bear on prospects for developments in auditing practice and in auditing research will also constitute an important part of the journal’s contents. This will include surveys that are pointed toward summarizing and evaluating developments in related fields that have an important bearing on auditing. Practices and developments in auditing in different countries, either in corporate or governmental contexts, are appropriate topics, and so are uses of auditing in new ways and for different purposes. An essential objective is to promote communication between research and practice, which will influence present and future developments in auditing education as well as auditing research and practice. However, papers focusing on questions related to audit education should be submitted to Issues in Accounting Education, the designated AAA outlet for work related to audit education.
Accounting Panel (1501)

RE: AUSTRALIAN BUSINESS DEANS COUNCIL JOURNAL QUALITY LIST, 2013 REVIEW

Dear Panel members

We are aware that our institutional submission duplicates points made in submissions by other parties. Unfortunately, the process for submitting reviews does not appear to allow for institutional submissions to be combined or to be attached to peak body submissions.

We are particularly concerned that accounting academics are substantially disadvantaged by the disparate under statement of the quality of accounting journals relative to many other disciplines, and particularly economics. It is our contention that, based on the treatment afforded other disciplines, accounting should have 8 to 10 journals identified as A*. However, we are sensitive to the fact that few accounting journals have enjoyed a long history of inclusion in citation ranking schemes, thus making it more difficult to compile objective evidence for ranking the journals.

We submit that all accounting journals with ISI 5-year impact factor greater than 1.0 are, prima facie, A* journals. For journals without 5-year impact factor scores, journals with 1-year scores greater than 1.0 that have demonstrated relevance to Australia and the region should be seriously considered for A* ranking.

On this basis, we identify three journals previously ranked as A that should be upgraded to A*. These are:

1. Auditing: Journal of Practice and Theory (5 year impact factor 1.51)
2. Management Accounting Research (no 5 year impact factor, 2011 impact factor of 1.333)
3. Journal of Accounting an Public Policy (no 5 year impact factor, 2011 impact factor 1.048)

Two other journals with high impact factors (Accounting Horizons and European Accounting Review) do not, we suggest, have sufficient demonstrated relevance to Australia and the region to be recognised as A* for Australian purposes. The Journal of Business Finance and Accounting is borderline (no 5 year impact factor 1.066, 2011 impact factor 0.689) and we have not made any submission in this regard.

Yours sincerely

Greg Shaller
Deputy Director (Research), Research School of Accounting & Business Information Systems
Director, Australian National Centre for Audit and Assurance Research.

31 May 2013

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+61 2 6125 5005
greg.shaller@anu.edu.au
www.anu.edu.au
CRICOS Provider No. 00120C
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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
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 Colleen Hayes
13. Dr Janet Lee
14. Dr Kun Wang