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: MANAGEMENT ACCOUNTING RESEARCH

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: R. Scapens Institution: Manchester Business School, The Uni.
Web Address: http://www.journals.elsevier.com/management-accounting-research

NATURE OF SUBMISSION

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

QC8. Primary submitter: Professor Kerry Jacobs
Institutional Affiliation: The 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
Currently the most highly rated accounting journals are dominated by financial accounting research.

Management Accounting Research (MAR) is the most highly regarded management accounting research journal. Google citation rates it as the 8th most highly cited accounting journal (after Review of Accounting Studies and before European Accounting Review). In ISI it is also 8th (1.4) below CAR and before EAR.

Objectively, it is a strong candidate for recognition as a A* journal and is a stronger case than the US based JMAR (while both might be considered appropriate for an A* rating).

MAR has a strong international board, is indexed on ISI, is inclusive in its style publishing a diverse range of quantitate and qualitative work, reflecting work of academics from around the world. In notable contrast to JMAR, MAR has four issues per year (compared to 1).

The ANU Research School of Accounting and Business Information Systems strongly recommends the upgrade of MAR 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).
Management Accounting Research Editorial Board

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R. Scapens
Accounting & Finance Group, Manchester Business School, Booth Street West, Manchester, M15 6PB, UK

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S. Llewellyn
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BI Norwegian Business School, Sandvika, Norway
J. Roberts
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Loughborough University, Leicestershire, England, UK
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London School of Economics, London, UK
A. Wagenhofer
Karl-Franzens-Universität Graz, Graz, Austria
S.K. Widener
Rice University, Houston, TX, USA
S. Young
University of Southern California (USC), Los Angeles, CA, USA
Management Accounting Research

*Management Accounting Research* aims to serve as a vehicle for publishing original research in the field of management accounting. Its contributions include case studies, field work, and other empirical research, analytical modelling, scholarly papers, distinguished review articles, comments, and notes. It provides an international forum for the dissemination of research, with papers written by prestigious international authors discussing and analysing management accounting in many different parts of the world.

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Hide full aims and scope

**Editor-in-Chief:** R. Scapens

View full editorial board
31 May 2013

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

Greg Shailer
Deputy Director (Research)
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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, Deputy Director Research, Research School of Accounting and Business Information Systems, The Australian National University.

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

1. Professor Kerry Jacobs (Primary submitter)
2. A/Professor Habib Mahama
3. Dr Yangxin Yu
4. Dr Mohamed Elbashir
5. Dr Mark Wilson
6. Dr Rebecca Tan
7. Dr Masoud Azizkhani
8. Dr Janet Lee
9. Dr Kun Wang