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:

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): Pacific Accounting Review

QC6. JOURNAL INFORMATION
Editor's Name: Chart de Villiers
Institution: University of Waikato
Web Address: http://www.emeraldinsight.com/products/journals/journals.htm?id=12

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: Chart de Villiers
Institutional Affiliation: University of Waikato

QC9. Are there other signatories to this submission? Yes No
If yes, how many signatories are there (including the primary submitter)?
Executive Summary (word limit: 250 words fully presented on this page only). In the space below succinctly highlight the key elements of your case for upgrading the rating of the designated journal. Please use a "bullet point" style where possible.

- Meditari Accountancy Research's h-index is 13. Based on Moosa (2011), a case could be made that all Accounting journals (1501) with an h-index of 6 or higher should be classified B or higher - see Appendix A of his comprehensive Accounting & Finance review article. A journal's h-index is an overall indication of how often its articles are cited and therefore how relevant and useful the articles are to the academic research community. See Appendix C7 for substantiation of the journal's h-index of 13.
- The journal's citation statistics compare favorably with journals currently rated in the B category by the ABDC - see Appendix C4.
- Twelve eminent scholars, including 7 from Australia and New Zealand, support the reclassification of the journal into the B category by way of letters - see Appendix C3. Please note that these letters provide considered opinions regarding the quality of the journal and outline the specific reasons that justify a reconsideration. These reasons include the quality of the editorial board, the editors, the papers published in the journal, and the upward trend in these qualitative metrics. Thus, we emphasise quality in those who support the journal's reclassification.
- The journal's editorial advisory board consists of internationally esteemed, well published accounting academics. Among the editorial team and advisory board members, 22% are Australian, 28% New Zealander, 17% UK, 11% USA, and 21% Other - see Appendix C1 for further details.
- The journal publish high quality papers, some by eminent scholars. In evidence, two excellent articles in the latest issue are co-authored by David Hay, Auckland (on non-audit services), and by Stefan Schaltegger (on environmental accounting). This issue also feature an article by Australian authors - see http://www.emeraldinsight.com/rss/2049-372X.xml
- The journal is in its 21st year of continuous publication and has followed a rigorous double-blind reviewing regime since inception. Since 2011, the journal has been published by Emerald, raising its profile.
- In evidence of the rigorous reviewing process, the journal's online submission system indicates a 65% rejection rate.
- The journal has broad international appeal, publishing articles in any of the accountancy related subject areas, using either quantitative or qualitative research methods. In evidence of the broad international appeal, we provide download statistics by country in Appendix C7.
- The journal plays a role in building the research knowledge base and capacity in Africa through a biennial conference and by specifically providing additional guidance in review feedback to African authors.
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: List of editorial board members

The list is provided on the next page.

Summary statistics demonstrating the international spread

Editors and associate editors
3 New Zealanders
1 South African

Editorial advisory board
4 Australians
1 New Zealander
3 UK
2 USA
1 Singapore
1 Germany
1 South African
Editorial team

Editor-in-Chief
Charl de Villiers
The University of Waikato, New Zealand and University of Pretoria, South Africa
cdev@waikato.ac.nz

Editor
Elmar Venter
University of Pretoria, South Africa
Elmar.Venter@up.ac.za

Associate Editors
Michael Bradbury, Massey University, New Zealand
David Hay, The University of Auckland, New Zealand
Grant Samkin, The University of Waikato, New Zealand

Managing Editor
Samantha Thompson
sthompson@emeraldinsight.com

Publisher
Andrew Smith
agsmith@emeraldinsight.com

Editorial Advisory Board
Craig Deegan, RMIT University, Australia
Jesse Dillard, Queen’s University, Belfast and Portland State University, USA
Rob Gray, University of St Andrews, UK
James Guthrie, Macquarie University, Australia
Debra Jeter, Vanderbilt University, USA
Vic Naiker, Monash University, Australia
Christopher Napier, Royal Holloway University of London, UK
Stefan Schaltegger, Leuphana University Lüneburg, Germany
Hun Tong Tan, Nanyang Technological University, Singapore
Carol A Tilt, Flinders University, Australia
Enrico Uliana, University of Cape Town, South Africa
About Emerald

Careers at Emerald

Jeffrey Unerman, Royal Holloway University of London, UK
Chris J. Van Staden, University of Canterbury, New Zealand

Editorial Board

Chris Akroyd, Oregon State University, USA
Urton Anderson, University of Texas at Austin, USA
Shahid Ansari, Babson College, USA
Karim Barac, University of South Africa, South Africa
V Beattie, University of Glasgow, UK
A Bretteny, Nelson Mandela Metropolitan University, South Africa
BW Bruwer, University of Stellenbosch, South Africa
PW Buys, North-West University, South Africa
Damie Coetse, University of Johannesburg, South Africa
Stephen Coetzee, University of Pretoria, South Africa
ED Cook, University of Louisiana, USA
Christo Cronje, University of South Africa, South Africa
John Dumay, University of Sydney, Australia
Federica Farneti, Università di Bologna, Italy
N Fry, University of West England, UK
DG Gouws, University of Pretoria, South Africa
Abdel Halabi, Monash University, Australia
Noel Harding, University of New South Wales, Australia
Beverley Jackling, Victoria University, Australia
C Joseph, Mara University of Technology (UITM), Malaysia
AD Koekemoer, University of the Free State, South Africa
D Kolitz, University of the Witwatersrand, South Africa
Stewart Lawrence, The University of Waikato, New Zealand
SK Lodhia, University of South Australia, Australia
Mary Low, The University of Waikato, New Zealand
Leon Loxton, University of the Western Cape, South Africa
Robert W McGee, Fayetteville State University, USA
C Nobes, Royal Holloway University of London, UK
Krishna Reddy, University of Waikato, New Zealand
Elna Sadler, University of South Africa, South Africa
Gerrit Sarens, Université Catholique de Louvain, Belgium
K Sartorius, University of the Witwatersrand, South Africa
Umesh Sharma, University of Waikato, New Zealand
Benedetta Siboni, Università di Bologna, Italy
EM Stack, Rhodes University, South Africa
Lesley Stainbank, University of Kwa-Zulu Natal, South Africa
DE Stout, Youngstown State University, USA
Satoshi Sugahara, Hiroshima Shudo University, Japan
SPJ Von Welleigh, University of Stellenbosch, South Africa
TL Voogt, University of Johannesburg, South Africa
M Walpole, University of New South Wales, Australia
P Wills, Dublin City University, Ireland
HC Wingard, The University of South Africa, South Africa
Norman Wong, University of Auckland Business School, New Zealand
MP Wormald, University of Cape Town, South Africa
Appendix C2: Description of Scope of the Journal

Please also refer to the next page.

Editorial objectives

*Meditari Accountancy Research* is a double blind refereed research journal. "Meditari" is Latin for constantly pondering, suggesting a journey towards better understandings of accountancy-related matters through research. *Meditari Accountancy Research* aims to publish research in the main subject areas included in accountancy, as well as research examining other questions of interest to the greater accounting community, including interdisciplinary approaches.

Editorial criteria

The primary criterion for publication in *Meditari Accountancy Research* is the significance of the contribution the article makes to the literature, regardless of the research method used. Other major criteria to evaluate articles include:

* Subject matter: must be of importance to the accounting discipline;
* Research questions: must fall within the journal’s scope;
* Research: well designed and rigorously executed; and
* Presentation: well written and in accordance with the journal’s style.

Linking the research question(s) with an appropriate research design and theoretical base that allow appropriate inferences to be drawn is of paramount importance. Authors submitting papers should subject the paper to critique by colleagues and others through conferences, seminars and informal communication and revise the article accordingly prior to submission.

Topicality

The scope of acceptable articles is broad, and papers may deal with any current aspect of accounting, including but not limited to:

* Accounting education;
* Accounting ethics;
* Auditing;
* Financial reporting;
* Impact of accounting on organizations;
* Impact of accounting on capital markets;
* Impact of accounting on individuals;
* Management accounting;
* Public sector accounting;
* Regulation of the profession;
* Risk management;
* Social and environmental disclosure; and
* Taxation.

Key journal audiences

*Meditari Accountancy Research* seeks to communicate to a large and diverse audience, including accounting and management researchers and educators; graduate students; policy makers; practitioners; and regulators. The journal originated at the University of Pretoria in 1993 and, although now fully international, aims to maintain its links to the South African accounting research community.
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Meditari Accountancy Research is available as part of an online subscription to the Emerald Accounting, Finance & Economics ejournal Collection. For more information, please email collections@emeraldinsight.com or visit the Emerald Accounting, Finance & Economics ejournals Collection page.

News

- 30-11-2012: Call for papers - Special Issue on the Accounting Academy
Appendix C3: Recommendations from eminent scholars in the relevant field

We enclose 12 letters from eminent scholars who took the time to independently evaluate *Meditari Accountancy Research* and to come to the conclusion that a B classification is appropriate for the journal. They substantiate their reasoning in the letters. There are 7 letters from Australians and New Zealanders, 3 letters from UK academics, 1 from an American and 1 from a European scholar. They are:

1. James Guthrie, MACQUARIE University, Australia
2. Christopher Napier, Royal Holloway University of London, UK
3. Debra Jeter, Vanderbilt University, USA
4. Rob Gray, University of St Andrews, UK
5. Grant Samkin, The University of Waikato, New Zealand
6. Craig Deegan, RMIT University, Australia
7. David Hay, The University of Auckland, New Zealand
8. Jeffrey Unerman, Royal Holloway University of London, UK
9. Stefan Schaltegger, Leuphana University Lueneburg, Germany
10. Chris van Staden, University of Canterbury, New Zealand
11. Norman Wong, The University of Auckland, New Zealand
12. Carol Tilt, Flinders University, Australia
Meditari Accountancy Research
The Accounting 1501 Panel
The Australian Business Deans Council
2013 Journal Quality Review

I am writing this letter in support for a ‘B’ category ranking for the Meditari Accountancy Research. I understand that you are encouraging recommendations from eminent scholars in the field and I believe I qualify for this designation.

I have held posts at the University of New South Wales and Deakin University prior to taking up his Professorship at the Macquarie Graduate School of Management (MGSM) in 1995. In November 2004, I was appointed Professor of Accounting, Faculty of Economics and Business, at The University of Sydney and in 2006 I was appointed Chair of Discipline. Since my retirement in September 2009 he is an Honorary Professor at The University of Sydney. In November 2009, I was appointed a fractional Professor at Bologna University and in December 2010 he was appointed a .5 fractional Professor at Macquarie University. I have published 160 articles in both international and national refereed and professional journals, and 45 chapters in books and presented my ideas and research findings to over 330 national and international gatherings. Also I have co-editor of 11 public sector, management and accounting books.

My research work has been supported in recent years by over A$1m of external research grants from both national and international funding institutions. In addition, I have received over A$1m from various internal university grants.

I am the joint founding editor of the top international research journal, Accounting, Auditing and Accountability Journal (AAAJ) and a member of 20 editorial boards.

Over the past several years during my visits to Waikato University, I have worked closely with the new editorial team and rate their performance as excellent in moving this journal to a higher level and therefore in my opinion, a ‘B’ ranking is appropriate for this journal.
The journal has been around for some time and, in my opinion, is very similar in some key quality measures to other accounting journals currently ranked in the B category by the ABDC. I rate the editorial team and especially the advisory board highly, being a diverse group of esteemed international accounting academics. The quality of the papers published in the journal is also of a high standard and authored by international researchers, yet including many Australians and New Zealanders. I also checked and noticed that the journal has a relatively high h-index, evidencing its relevance for other researchers.

In my opinion, a B rating is appropriate for this journal.

Yours Sincerely

[Signature]

Professor James Guthrie
Department of Accounting and Corporate Governance
Macquarie University NSW 2109
AUSTRALIA
Telephone: 61-2-9850 4831
Fax: 61-2-9850 8497
Professor Ken Trotman,
Chair, Accounting, Auditing and Accountability Panel,
2013 Journal Quality Review,
Australian Business Deans’ Council

24 May 2013

Dear Professor Trotman,

**Meditari Accountancy Research**

I have been asked to set out my views as to the quality ranking of the journal *Meditari Accountancy Research*. I write as someone who has been an accounting academic since 1979, with publications in a wide range of journals (including the A* or A-ranked journals *Abacus, Accounting and Business Research, Accounting, Auditing and Accountability Journal, Accounting, Organizations and Society, British Accounting Review, Critical Perspectives on Accounting and European Accounting Review*). I recently joined the editorial advisory board of *Meditari Accountancy Research*, at the invitation of the current editor-in-chief Professor Charl de Villiers.

In the Australian Business Deans’ Council (ABCD) Journal Quality List, *Meditari Accountancy Research* currently has a “C” rating. In my opinion, the journal is of higher quality than a “C” rating would imply. The journal has been published for over 20 years, and hence is well-established, and it publishes work of a good standard in terms of originality, significance and rigour. Although in the past contributors came largely from South Africa, recent issues reflect a growing number of international submissions. I consider this journal to be on a clear trajectory of growth in terms of its international reputation and quality of publications.

I am particularly impressed by the hard work of Professor de Villiers and the Editor, Elmar Venter, who have signalled their ambitions for the journal by putting together an international editorial board of the highest quality. I believe that the journal needs to be rated in terms of its current and likely future quality rather than putting too much weight on the past. I am hoping to publish in the journal in the near future, and the journal is right on the “tipping point” of becoming one of the better-regarded international journals in accounting.

The current “C” rating may have been appropriate in the past, when the journal did not to any great extent reach outside South Africa, but it is certainly too low given the journal’s present position and future trajectory. I am therefore happy to recommend that *Meditari Accountancy Review* be upgraded in the 2013 Journal Quality Review.

Yours sincerely,

Christopher J. Napier MA MSc PhD FCA FHEA
Professor of Accounting
May 23, 2013

Australian Business Deans’ Council

Dear Council Members:

I am writing this letter to recommend that *Meditari Accountancy Research* be upgraded from a “C” journal to the “B” category. I feel that this move is justified for several reasons. The journal, which is in its twenty-first year of publication, has made significant strides in recent years in improving the quality of the papers published, with a resultant increase in the quality of the worldwide submissions received. The advisory board includes a number of international highly respected academics with exemplary publication records and distinguished credentials. Improvement has also taken place with respect to rejection rates and other internal editorial statistics, and in the h-index (now 13).

Please do not hesitate to contact me if I can be of assistance in making this decision, either at (615) 322-3638 or by email at debra.jeter@owen.vanderbilt.edu.

Sincerely,

Debra C. Jeter, Ph.D., CPA
Associate Professor, Accounting

Owen Graduate School of Management
Vanderbilt University
Nashville, Tennessee 37203
United States
Australian Business Dean’s Council
Journal Ranking

20.05.13

MEDATARI ACCOUNTANCY RESEARCH

Dear Colleagues,
I am writing in support of Medatari's request to be considered for raising from a C to a B grading.

The journal has been in continuous production for over 20 years and I have been associated with it for a considerable amount of that time. The steady rise in standard is clear and it is equally clear that the journal has started to shake off its parochial focus (without losing its roots in South Africa).

The essence of its claim is straightforward in that as part of the journal’s trajectory and its increasingly rigorous use of double-blind reviewing, it has now an increasingly international editorial board and its editor is based in New Zealand. Perhaps most importantly it is now published with an international publisher in the form of Emerald and is beginning to attract papers from elsewhere – I particular note recent interesting papers from Northern Europe and the UK.

This is a journal growing in stature and in the process of joining the international refereed research community. I commend it for your attention.

Thank you for your time

Yours sincerely,

R. H. Gray
Professor R. H. Gray
Professor of Social and Environmental Accounting
(Formerly Director of the Centre for Social and Environmental Accounting Research)
20 May 2013

Professor Ken Trotman  
Chair – 2013 Review Panel  
ABDC Journal Ratings List.

Dear Professor Trotman,

Meditari Accountancy Research

This purpose of this letter is to support the change in Journal ranking for Meditari Accountancy Research from a C to a B on the 2013 ABDC Journal Ratings List. There are a number of reasons for supporting this position:

- The journal has published continuously for over 20 years. It is therefore well established.
- Changes to the Editorial Board have made the journal more acceptable to Australian, New Zealand and International academics. This high quality Editorial Board includes Chris Akroyd, Oregon State University, USA; V Beattie, University of Glasgow, UK; Stewart Lawrence, The University of Waikato, New Zealand; C Nobes, Royal Holloway University of London, UK; John Dumay, University of Sydney, Australia and Norman Wong, University of Auckland Business School, New Zealand.
- The journal has a high quality Editorial Advisory Board comprising well established academics including Carol Tilt, Craig Deegan, Rob Gray, James Guthrie and Christopher Napier.
- The papers submitted to Meditari Accountancy Research are of a high quality. In addition, the papers submitted undergo a rigorous review process after passing the scrutiny of the associate editors who include David Hay from the University of Auckland and Michael Bradbury from Massey University, New Zealand.

It is my opinion that given the standing of the Editorial Board, Editorial Advisory Board and together with the quality of submissions, Meditari Accountancy Research should be seen as a journal with a similar stature to Pacific Accounting Review (Previously Ranked B on the ABDC list).

Should you require any further information or assistance, please do not hesitate to contact me.

Yours faithfully,

[Signature]

Dr Grant Samkin  
Associated Professor  
Associate Editor - Meditari Accountancy Research  
grantsam@waikato.ac.nz
20 May 2013

Professor Ken Trotman
School of Accounting
UNSW

Dear Ken,

Re ABDC rankings

I understand you are probably inundated with submissions, but I would like to add my support to other peoples’ efforts for Meditari Accountancy Research to be reclassified a B by the ABDC.

I have been on this journal’s editorial board for several years now and during that time the journal has made great strides in improving the quality, esteem, and internationality of their editorial team; the quality of the papers published; the visibility of and relevance of the journal for Australians; and the citation statistics of the journal.

In my opinion, the journal now favourably compare with several other journals ranked B by the ABDC. I personally recommend moving Meditari Accountancy Research into the ABDC journals list’s B category.

Kind regards and hope you are well.

Craig Deegan
Professor of Accounting
RMIT University
Professor Charl de Villiers  
University of Waikato  
Editor  
Meditari Accountancy Research  

Dear Charl  

Supporting statement: Meditari Accountancy Research  

I am very pleased to provide a supporting statement for the application by Meditari Accountancy Research to be rated as a B journal by the Australian Business Deans’ Council.  

The journal has a strong case. It published a wide range of high quality articles that are widely cited. It has an excellent and diverse advisory board. It now publishes very high quality papers from all over the world. This includes many papers from including from Australians and New Zealanders, and papers about the Australian and New Zealand settings.  

The journal has been increasing strongly in quality and international range in recent years, and will continue to improve this positive trajectory should also be taken into account.  

Yours sincerely  

David Hay, Professor of Auditing
14 May 2013

To:
The Australian Business Dean’s Council
Journal Ratings List Review

Dear Sir or Madam,

Recommendation for upgrade of Meditari Accounting Research from C to B category

I write in support of Meditari Accounting Research being reclassified from C to B in the ABDC 2013 journal rankings. The quality of material published in Meditari Accounting Research has been steadily rising in the past few years, and the journal has published strong papers from leading academics in the area (including academics from Australia and New Zealand). The journal also has a strong editorial advisory board comprising a diverse group of international accounting academics with exemplary research records and reputations.

Yours sincerely

[Signature]

Professor Jeffrey Unerman
Head of the School of Management
Professor of Accounting and Corporate Accountability

Tel (Direct Line) +44 (0)1784 276606

Email: Jeffrey.unerman@rhul.ac.uk
Dear Professor de Villiers,

I would like to add my support to have *Meditari Accountancy Research* rated a "B" in the ABDC journal ranking list.

In my opinion, the journal compares favourably with other accounting journals currently ranked in the B category, specifically in areas such as:

- the breadth and stature of the editorial advisory board and the associate editors of the journal,
- the quality of articles published in the journal,
- the international flavour of the articles published, including articles by Australian, British, European, and New Zealand authors, and
- articles in the journal have also been widely cited, reflected in the h-index that is now 13.

The journal has been regularly published for 21 years and is, in my opinion, currently in an upward trajectory in terms of quality. This is why I am happy to support a B ranking.

Yours sincerely,
7 May 2013

The Chair

Australian Business Dean’s Council Journal Ranking Review Panel

Dear Professor Faff

Meditari Accountancy Research Journal

I would like to add my support to have the Meditari Accountancy Research journal rated as a "B" in the ABDC journal ranking list.

The journal is now in its third decade of publication and the changes to the journal’s systems and profile over the last three to five years have been very positive in enhancing many aspects of the quality of the journal. This includes the quality of articles published in the journal and the relevance of the published articles to an international audience, including Australian and New Zealand academics. The academic stature of the editorial advisory board and the associate editors of the journal and the extensive citation of articles in the journal as reflected in the journal’s h-index score, provides further evidence of the quality of the journal and the papers published in it.

The profile of the journal and the articles published, to my mind, now place the journal among other journals currently rated in the ABDC’s B category. I hope you would be willing to consider a change to this journal’s ranking from C to B.

Regards

Prof Chris van Staden
Professor of Accounting
University of Canterbury
Associate Editor, Accounting and Business Research
To: Professor Charl de Villiers  
Editor of *Meditari Accountancy Research*  

7 May 2013  

Dear Professor de Villiers,

I am writing to you to lend my support to the re-ranking of *Meditari Accountancy Research* from the “C” category to the “B” category in the Australian Business Deans’ Council (ABDC) journal ranking lists.

I believe that *Meditari Accountancy Research* has a strong case for now being ranked in the “B” category for the following key reasons:
- The editorial board now includes a diverse group of leading international accounting academics, which has led to a significant improvement in the quality of papers that are published;
- The number and quality of submissions have increased, as papers are now being received from all over the world; and
- The journal’s h-index is now 13.

In summary, I support the re-ranking of the *Meditari Accountancy Research* to a higher category (a “B”) in the ABDC journal ranking lists.

Kind regards,

[Signature]

---

**Associate Professor Norman Wong**  
PhD MCom CA  
Head of Department  
Department of Accounting and Finance  
The University of Auckland Business School  
Owen G. Glenn Building, 12 Grafton Road  
Private Bag 92019, Auckland 1142, New Zealand  
Phone: (64 9) 373 7599 ext. 87098  
DDI: (64 9) 923 7098  
Fax: (64 9) 373 7406  
Email: n.wong@auckland.ac.nz  
Web: www.business.auckland.ac.nz
6 May 2013

ABDC Journal Quality List – 2013 Review
Australian Business Deans Council
ACT, Australia

Re: Meditari Accountancy Research (FOR 1501)

I write to support the submission for Meditari Accountancy Research to be upgraded to a B ranking on the ABDC Journal Quality list.

The journal is now in its 21st year of publication and includes an Advisory Board with a diverse group of leading international accounting academics with exemplary research records and reputations.

The h-index for the journal is now 13 and the papers published are from all over the world, indicating it has international significance. Rejection rates are high and accepted papers are of high quality.

As a leading scholar in Social and Environmental Accounting research, I believe it is important that journals publishing in a diverse range of accounting areas (not simply mainstream financial accounting) and covering a range of methodological perspectives, are appropriately acknowledged and ranked in the ABDC Journal list.

Yours sincerely,

Carol Tilt
Professor of Accounting
Dean, Flinders Business School
Appendix C4: Comparisons with existing rated journals

The table below provides citation statistics extracted through the Harzing Publish or Perish package.

We have identified three journals rated B by the ABDC that compare favourably with Meditari Accountancy Research in terms of citation data. Please pay particular attention to the "cites per article" columns as an appropriate means of comparison. Note that, in the most recent year (2012), Meditari Accountancy Research’s metric exceed those of the other journals. This could be taken as evidence that articles published in the journal are increasingly seen as being as relevant as those published in other B-rated journals. However, it is worth noting that even articles published during 2009 have attracted similar numbers of citations to those published in the other B-rated journals.

<table>
<thead>
<tr>
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<th>Meditari Accountancy Research</th>
<th>Accounting and the Public Interest</th>
<th>Asia-Pacific Journal of Accounting and Economics</th>
<th>Pacific Accounting Review</th>
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<td>2009</td>
<td>45</td>
<td>18</td>
<td>2.5</td>
<td>27</td>
</tr>
</tbody>
</table>

|                  | Cites | Articles published | Cites per article | Cites | Articles published | Cites per article | Cites | Articles published | Cites per article |
| 2012             | 6     | 8                  | 0.8                | 2     | 7                  | 0.3                | 15    | 24                  | 0.6                |
| 2011             | 6     | 6                  | 1.0                | 3     | 7                  | 0.4                | 25    | 16                  | 1.6                |
| 2010             | 22    | 12                 | 1.8                | 16    | 7                  | 2.3                | 44    | 16                  | 2.8                |
| 2009             | 45    | 18                 | 2.5                | 27    | 10                 | 2.7                | 67    | 17                  | 3.9                |
Appendix C7: Other supporting documentation

1. h-index substantiation (this page)
2. international appeal substantiated by usage and download statistics (next page)

1. h-index substantiation

The journal's h-index is 13. The articles are listed below.

Rank, Authors, Year, Title, Source, Publisher, Article URL, Cites URL, GSRank, Query Date, Type


Appendix C7: Other supporting documentation

2. International appeal and standing substantiated by usage and download statistics – please refer to the next page
The following report details the usage of MEDAR between August 2011 and April 2013. The report is limited to usage by customers. It therefore excludes search engine crawler usage, usage by Emerald staff, LOCKSS crawler usage and free usage.

By Year:
The table below shows the number of articles downloaded each year from MEDAR and also the number of customers that have accessed the journal ('Users'):

<table>
<thead>
<tr>
<th>Year</th>
<th>Downloads</th>
<th>Users</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011</td>
<td>3,342</td>
<td>333</td>
</tr>
<tr>
<td>2012</td>
<td>9,898</td>
<td>619</td>
</tr>
<tr>
<td>2013</td>
<td>4,316</td>
<td>519</td>
</tr>
</tbody>
</table>

By Volume:
The following chart shows the distribution of usage across MEDAR's volumes during 2013.

Top Countries by Downloads:
The table below shows the top 20 countries by the number of articles downloaded by customers in those countries:

<table>
<thead>
<tr>
<th>Country</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>South Africa</td>
<td>18%</td>
</tr>
<tr>
<td>United Kingdom</td>
<td>17%</td>
</tr>
<tr>
<td>Malaysia</td>
<td>13%</td>
</tr>
<tr>
<td>Indonesia</td>
<td>7%</td>
</tr>
<tr>
<td>Australia</td>
<td>6%</td>
</tr>
<tr>
<td>China</td>
<td>5%</td>
</tr>
<tr>
<td>United States</td>
<td>4%</td>
</tr>
<tr>
<td>Egypt</td>
<td>3%</td>
</tr>
<tr>
<td>Namibia</td>
<td>2%</td>
</tr>
<tr>
<td>Romania</td>
<td>2%</td>
</tr>
<tr>
<td>Pakistan</td>
<td>2%</td>
</tr>
<tr>
<td>Sweden</td>
<td>2%</td>
</tr>
<tr>
<td>Kenya</td>
<td>2%</td>
</tr>
<tr>
<td>Thailand</td>
<td>1%</td>
</tr>
<tr>
<td>India</td>
<td>1%</td>
</tr>
<tr>
<td>Sri Lanka</td>
<td>1%</td>
</tr>
<tr>
<td>Ethiopia</td>
<td>1%</td>
</tr>
<tr>
<td>Germany</td>
<td>1%</td>
</tr>
<tr>
<td>New Zealand</td>
<td>1%</td>
</tr>
<tr>
<td>Brazil</td>
<td>1%</td>
</tr>
</tbody>
</table>

Top Countries by Customer Accessing:
The table below shows the top 20 countries by the number of customers using the journal within those countries:

<table>
<thead>
<tr>
<th>Country</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>United Kingdom</td>
<td>13%</td>
</tr>
<tr>
<td>China</td>
<td>9%</td>
</tr>
<tr>
<td>United States</td>
<td>7%</td>
</tr>
<tr>
<td>India</td>
<td>6%</td>
</tr>
<tr>
<td>Malaysia</td>
<td>5%</td>
</tr>
<tr>
<td>Brazil</td>
<td>4%</td>
</tr>
<tr>
<td>Australia</td>
<td>4%</td>
</tr>
<tr>
<td>Thailand</td>
<td>3%</td>
</tr>
<tr>
<td>South Africa</td>
<td>3%</td>
</tr>
<tr>
<td>Germany</td>
<td>3%</td>
</tr>
<tr>
<td>Sweden</td>
<td>3%</td>
</tr>
<tr>
<td>Pakistan</td>
<td>2%</td>
</tr>
<tr>
<td>Indonesia</td>
<td>2%</td>
</tr>
<tr>
<td>Kenya</td>
<td>2%</td>
</tr>
<tr>
<td>Turkey</td>
<td>2%</td>
</tr>
<tr>
<td>Egypt</td>
<td>2%</td>
</tr>
<tr>
<td>France</td>
<td>2%</td>
</tr>
<tr>
<td>Netherlands</td>
<td>1%</td>
</tr>
<tr>
<td>Islamic Republic Of Iran</td>
<td>1%</td>
</tr>
<tr>
<td>Canada</td>
<td>1%</td>
</tr>
</tbody>
</table>
### Top 20 Articles - 2013

The following articles published in MEDAR were downloaded the most during 2013:

<table>
<thead>
<tr>
<th>Article</th>
<th>Downloads</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tariq H. Ismail, Nesma M. El-Shaib (2012), Impact of market and organizational determinants on voluntary disclosure in Egyptian companies, Meditari Accountancy Research, Vol. 20, No. 2, pp 113-133</td>
<td>89</td>
</tr>
<tr>
<td>Suzette Viviers, Howard Cohen (2011), Perspectives on capital budgeting in the South African motor manufacturing industry, Meditari Accountancy Research, Vol. 19, No. 1/2, pp 75-93</td>
<td>75</td>
</tr>
<tr>
<td>W.S. Nel (2009), The use of multiples in the South African equity market: is the popularity of the price earnings ratio justifiable from a sector perspective?, Meditari Accountancy Research, Vol. 17, No. 2, pp 101-115</td>
<td>64</td>
</tr>
<tr>
<td>Rudie Nel, Gerhard Nienaber (2012), Tax design to reduce passenger vehicle CO&lt;sub&gt;2&lt;/sub&gt; emissions, Meditari Accountancy Research, Vol. 20, No. 1, pp 39-51</td>
<td>62</td>
</tr>
<tr>
<td>A.C. Venter (2007), A procurement fraud risk management model, Meditari Accountancy Research, Vol. 15, No. 2, pp 77-93</td>
<td>58</td>
</tr>
<tr>
<td>Grant Samkin (2012), Changes in sustainability reporting by an African defence contractor: a longitudinal analysis, Meditari Accountancy Research, Vol. 20, No. 2, pp 134-166</td>
<td>56</td>
</tr>
<tr>
<td>D. Robinson, H. van der Mescht, J. Lancaster (2003), Ethics beyond the code of conduct - understanding the ethical dilemmas of entrepreneurs, Meditari Accountancy Research, Vol. 11, No. 1, pp 113-128</td>
<td>51</td>
</tr>
</tbody>
</table>
### Top 20 Articles - 2012

The following articles published in MEDAR were downloaded the most during 2012:

<table>
<thead>
<tr>
<th>Article</th>
<th>Downloads</th>
</tr>
</thead>
<tbody>
<tr>
<td>D. Costsee (2010), The role of accounting theory in the development of accounting principles, Meditari Accountancy Research, Vol. 18, No. 1, pp 1-16</td>
<td>335</td>
</tr>
<tr>
<td>Cilliers van Zyl, Charl de Villiers (2011), Why some students choose to become chartered accountants (and others do not), Meditari Accountancy Research, Vol. 19, No. 1/2, pp 55-74</td>
<td>266</td>
</tr>
<tr>
<td>A.C. Venter (2007), A procurement fraud risk management model, Meditari Accountancy Research, Vol. 15, No. 2, pp 77-93</td>
<td>224</td>
</tr>
<tr>
<td>D. Robinson, H. van der Mescht, J. Lancaster (2003), Ethics beyond the code of conduct - understanding the ethical dilemmas of entrepreneurs, Meditari Accountancy Research, Vol. 11, No. 1, pp 113-128</td>
<td>137</td>
</tr>
<tr>
<td>R. de Villiers (2010), The incorporation of soft skills into accounting curricula: preparing accounting graduates for their unpredictable futures, Meditari Accountancy Research, Vol. 18, No. 2, pp 1-22</td>
<td>130</td>
</tr>
<tr>
<td>Jane Broadbent, Jeffrey Unerman (2011), Developing the relevance of the accounting academy: The importance of drawing from the diversity of research approaches, Meditari Accountancy Research, Vol. 19, No. 1/2, pp 7-21</td>
<td>105</td>
</tr>
</tbody>
</table>
### Top 20 Articles - Immediacy

The following articles have been downloaded the most during the six months immediately following the month of publication.

<table>
<thead>
<tr>
<th>Article</th>
<th>Downloads</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gilliers van Zy1, Chari de Villiers (2011), Why some students choose to become chartered accountants (and others do not), Meditari Accountancy Research, Vol. 19, No. 1/2, pp 56-74</td>
<td>181</td>
</tr>
<tr>
<td>Tariq H. Ismai1, Nesma M. El-Shab (2012), Impact of market and organizational determinants on voluntary disclosure in Egyptian companies, Meditari Accountancy Research, Vol. 20, No. 2, pp 113-133</td>
<td>129</td>
</tr>
<tr>
<td>Karen Bargate (2012), The readability of Managerial Accounting and Financial Management textbooks, Meditari Accountancy Research, Vol. 20, No. 1, pp 4-20</td>
<td>84</td>
</tr>
<tr>
<td>Jane Broadbent, Jeffrey Unerman (2011), Developing the relevance of the accounting academy: The importance of drawing from the diversity of research approaches, Meditari Accountancy Research, Vol. 19, No. 1/2, pp 7-21</td>
<td>82</td>
</tr>
<tr>
<td>Petri Ferreira, Charl de Villiers (2011), The association between South African listed companies' BEE scores and market performance: An introductory study, Meditari Accountancy Research, Vol. 19, No. 1/2, pp 22-38</td>
<td>68</td>
</tr>
<tr>
<td>S.G. Nienaber (2010), Factors that could influence the ethical behaviour of tax professionals, Meditari Accountancy Research, Vol. 18, No. 1, pp 33-46</td>
<td>67</td>
</tr>
</tbody>
</table>
Appendix C8: Signatory details

Instead of following a petition-style campaign, we elected to ask twelve eminent scholars to independently evaluate *Meditari Accountancy Research*. They are of the opinion that a B classification is appropriate for the journal. They substantiate their reasoning in the letters provided in appendix C3. Along with the primary submitter, there are therefore 13 signatories to this submission, comprised of 8 Australians and New Zealanders, 3 UK academics, 1 American and 1 European. They are:

1. Charl de Villiers, The University of Waikato, New Zealand
2. James Guthrie, MACQUARIE University, Australia
3. Christopher Napier, Royal Holloway University of London, UK
4. Debra Jeter, Vanderbilt University, USA
5. Rob Gray, University of St Andrews, UK
6. Grant Samkin, The University of Waikato, New Zealand
7. Craig Deegan, RMIT University, Australia
8. David Hay, The University of Auckland, New Zealand
9. Jeffrey Unerman, Royal Holloway University of London, UK
10. Stefan Schaltegger, Leuphana University Lueneburg, Germany
11. Chris van Staden, University of Canterbury, New Zealand
12. Norman Wong, The University of Auckland, New Zealand
13. Carol Tilt, Flinders University, Australia