

TABLE 3  
Full Sample, North American and European Journal Rankings

Rank	Full Sample					North America					European				
	Journal	Index	Familiarity (n=1,230)	% TOP 10	ARP	Journal	Index	Familiarity (n=794)	% TOP 10	ARP	Journal	Index	Familiarity (n=285)	% TOP 10	ARP
1	TAR	83.6	1122	95.9	2.67	TAR	89.5	761	97.0	2.32	TAR <sup>-</sup>	68.9	225	94.2	3.55
2	JAR	74.3	1034	95.8	3.33	JAR	83.0	728	96.7	2.89	AOS <sup>+</sup>	64.6	222	86.0	4.40
3	JAE	57.8	849	91.9	4.25	JAE	62.7	588	92.9	4.07	JAR <sup>-</sup>	53.6	183	95.1	4.32
4	AOS	56.7	942	79.2	6.18	CAR	57.0	618	80.9	6.34	EAR <sup>+</sup>	46.2	215	60.0	8.74
5	CAR	50.2	858	79.3	6.62	AOS	51.5	587	75.3	7.07	JAE <sup>-</sup>	43.3	153	89.5	4.88
6	AHO	39.9	914	40.5	10.26	AHO	42.9	631	40.1	10.20	ABR <sup>+</sup>	37.3	166	61.4	8.20
7	AUD	30.0	635	59.2	9.38	AUD	38.2	510	61.0	9.10	AAAJ <sup>+</sup>	35.4	153	64.7	7.80
8	JAA	26.9	610	54.1	10.14	JAA	31.8	462	54.3	10.07	AHO <sup>-</sup>	34.3	176	45.5	9.90
9	ABA	23.8	555	40.4	10.45	JATA	26.8	407	55.3	10.54	CAR <sup>-</sup>	31.0	129	76.0	7.29
10	JAP	22.5	558	49.8	11.08	JAP	26.0	417	48.7	11.08	MAR <sup>+</sup>	30.6	136	66.9	8.18
11	ABR	22.1	507	44.8	10.30	BRA	23.6	368	46.5	10.83	ABA <sup>+</sup>	29.7	149	45.0	9.64
12	JMA	21.8	523	51.1	10.76	RAS	21.1	269	66.9	8.54	CPA <sup>+</sup>	29.0	142	59.2	9.35
13	RAS	20.2	402	67.4	8.62	JMA	20.2	342	45.3	11.63	BAR <sup>+</sup>	27.0	152	46.1	10.87
14	BRA	20.0	495	45.1	11.05	IAE	19.9	356	35.4	12.12	JMA	25.3	116	69.0	8.55
15	JATA	18.6	441	54.2	10.65	ABA	17.7	289	33.6	11.27	JBFA <sup>+</sup>	21.9	116	55.2	10.26
16	AAAJ	17.4	364	52.2	9.24	JAC	16.8	275	37.1	11.29	RAS	16.2	74	70.3	8.50
17	EAR	17.4	424	46.0	10.92	JAL	15.3	299	34.1	12.88	JAL	15.8	89	48.3	10.87
18	JAL	15.6	456	36.2	12.59	ABR	13.6	232	32.3	11.72	HBR	15.7	93	38.7	11.38
19	JBFA	15.6	398	47.5	11.37	AIA	13.5	255	23.5	12.59	JAA <sup>-</sup>	14.4	81	48.1	10.84
20	CPA	15.4	379	45.6	11.00	HBR	13.1	213	42.3	11.26	JAC	13.5	71	49.3	10.15
21	IAE	15.0	436	33.5	12.52	NTJ	12.3	198	50.5	11.11	AAF <sup>+</sup>	12.5	72	36.1	11.11
22	JAC	14.6	366	38.8	11.20	JBFA	12.1	213	42.3	11.98	JAP <sup>-</sup>	11.6	71	49.3	11.72
23	BAR	14.5	390	40.5	11.87	CPA	9.2	176	31.8	12.66	IJA	10.5	60	50.0	11.05
24	MAR	13.8	327	48.9	10.65	JED	9.2	184	28.3	13.05	AE <sup>+</sup>	10.2	65	23.1	12.09
25	HBR	13.3	342	40.4	11.47	JTA	8.7	151	41.1	11.90	BRA <sup>-</sup>	10.0	62	38.7	11.79
26	AIA	10.2	304	23.4	12.73	AAAJ	8.4	140	33.6	11.51	SBR <sup>+</sup>	9.6	54	48.1	10.83
27	AAF	10.1	269	27.9	11.74	BAR	8.0	156	35.9	12.90	AUD <sup>-</sup>	9.2	51	43.1	10.76
28	NTJ	8.9	225	48.0	11.31	EAR	7.5	151	31.8	13.08	FAM <sup>+</sup>	8.7	62	35.5	12.98
29	IJA	8.6	239	38.5	12.18	MAR	7.1	144	31.9	13.13	JCM	7.2	45	28.9	11.89
30	JED	7.3	233	26.6	13.34	IJA	7.1	129	36.4	12.25	AMA	6.6	39	46.2	11.31
31	AE	6.5	176	25.0	11.92	AAF	6.8	121	24.8	12.07	AHI <sup>+</sup>	5.7	40	27.5	12.93
32	AHJ	6.2	171	32.2	12.15	AHJ	6.2	115	29.6	12.50	IAE <sup>-</sup>	5.2	40	30.0	13.63
33	JTA	6.0	165	38.8	12.11	AIT	5.5	101	28.7	12.30	ABF <sup>+</sup>	5.1	35	25.7	12.71
34	JCM	5.5	166	28.9	12.90	JCM	5.1	105	29.5	13.22	AIA <sup>-</sup>	4.5	30	26.7	12.47
35	AMA	5.4	163	28.8	12.90	AMA	4.9	104	22.1	13.59	AFO <sup>+</sup>	4.5	32	21.9	13.06
36	AIT	3.9	113	26.5	12.46	AE	4.5	75	25.3	11.44	AHJ	4.4	29	24.1	12.41
37	JIA	3.7	134	28.4	14.12	AIS	4.3	89	20.2	13.25	JIA	3.9	27	44.4	12.70
38	AIN	3.6	124	18.5	13.80	AEJ	4.3	84	22.6	12.80	API	3.6	23	30.4	12.17
39	AIS	3.5	113	22.1	13.41	JIA	4.0	94	24.5	14.30	AIN <sup>-</sup>	2.8	24	8.3	14.29
40	AFO	3.3	104	20.2	13.22	TAD	3.9	74	31.1	12.54	JED <sup>-</sup>	2.8	24	16.7	14.38

<sup>+</sup> ranking more favorable than North Americans (significant at the 0.05 level)

<sup>-</sup> ranking less favorable than North Americans (significant at the 0.05 level)

TABLE 4  
Asian and Australian/New Zealand Journal Rankings

Rank	Australia / New Zealand					Asia				
	Journal	Index	Familiarity (n=87)	% TOP 10	ARP	Journal	Index	Familiarity (n=64)	% TOP 10	ARP
1	AOS <sup>+</sup>	76.5	79	92.4	4.15	TAR	92.3	64	95.3	2.55
2	TAR <sup>-</sup>	71.2	72	90.3	3.79	JAR	81.7	58	98.3	2.97
3	JAR <sup>-</sup>	57.1	65	86.2	5.71	JAE <sup>+</sup>	79.1	58	94.8	3.55
4	ABA <sup>+</sup>	56.7	77	63.6	8.19	CAR	61.9	51	90.2	5.47
5	AAAJ <sup>+</sup>	47.2	59	67.8	7.07	AOS	59.8	54	74.1	6.83
6	ABR <sup>+</sup>	46.3	66	62.1	8.80	RAS <sup>+</sup>	42.3	44	68.2	8.70
7	JAE <sup>-</sup>	44.9	50	84.0	5.36	JAA	38.9	41	68.3	8.85
8	CAR <sup>-</sup>	41.3	60	60.0	9.02	AUD	34.1	41	61.0	10.34
9	AHO <sup>-</sup>	36.1	62	37.1	10.85	JAP <sup>+</sup>	32.9	41	56.1	10.73
10	AAF <sup>+</sup>	34.7	60	26.7	10.95	AHO <sup>-</sup>	32.5	45	31.1	11.76
11	BAR <sup>+</sup>	34.4	62	40.3	11.34	ABA <sup>+</sup>	28.3	40	27.5	11.95
12	CPA <sup>+</sup>	29.6	48	52.1	10.27	ABR <sup>+</sup>	26.8	43	20.9	13.02
13	JMA	23.3	33	66.7	8.73	JBFA <sup>+</sup>	26.2	37	43.2	11.95
14	BRA	23.1	37	62.2	10.14	JMA	23.6	32	31.3	11.56
15	MAR <sup>+</sup>	22.2	34	50.0	9.62	JAL <sup>+</sup>	23.2	36	30.6	12.75
16	AUD <sup>-</sup>	19.9	33	54.5	10.48	JATA	18.0	22	54.5	10.50
17	JBFA	19.0	32	59.4	10.69	BRA	16.3	28	17.9	13.57
18	JAP	18.4	29	58.6	9.93	BAR	12.3	20	35.0	13.15
19	EAR <sup>+</sup>	17.9	39	33.3	13.00	IJA <sup>+</sup>	11.7	24	16.7	14.75
20	JAA <sup>-</sup>	14.4	26	46.2	11.38	EAR	10.2	19	26.3	14.11

<sup>+</sup> ranking more favorable than North Americans (significant at the 0.05 level)

<sup>-</sup> ranking less favorable than North Americans (significant at the 0.05 level)

TABLE 5

## Journal Readership

Rank	<i>Full Sample</i>		<i>North America</i>		<i>Europe</i>	
	Journal	Readership (%)	Journal	Readership (%)	Journal	Readership (%)
1	TAR	65.5	TAR	71.8	TAR	50.4
2	AHO	43.6	AHO	52.2	EAR	48.3
3	JAR	32.2	JAR	35.6	AOS	39.4
4	IAE	27.0	IAE	31.0	AHO	28.0
5	AOS	22.0	JAC	27.4	JAR	24.2
6	IAE	21.5	IAE	27.4	MAR	24.2
7	JAC	20.5	AUD	22.4	JAE	23.7
8	CAR	17.9	CAR	19.0	AAAJ	17.4
9	AUD	17.5	AOS	12.9	BAR	16.1
10	EAR	13.2	BRA	11.8	ABR	15.7
11	JMA	10.3	JMA	9.2	CPA	14.4
12	BRA	9.3	JATA	8.9	HBR	12.7
13	MAR	8.4	RAS	7.4	JAC	12.3
14	AAAJ	8.3	HBR	7.1	CAR	11.9
15	HBR	7.8	JED	5.8	JMA	11.4

TABLE 6  
Journal Rankings Based on Research Interest Area

Rank	Financial Accounting / Capital Markets					Management Accounting					Auditing				Accounting Theory					Taxation				International						
	Journal	Index	Familiarity (n=285)	% TOP 10	ARP	Journal	Index	Familiarity (n=222)	% TOP 10	ARP	Journal	Index	Familiarity (n=170)	% TOP 10	ARP	Journal	Index	Familiarity (n=151)	% TOP 10	ARP	Journal	Index	Familiarity (n=81)	% TOP 10	ARP	Journal	Index	Familiarity (n=62)	% TOP 10	ARP
1	TAR <sup>+</sup>	91.5	280	98.2	2.37	TAR	77.5	193	93.8	3.17	TAR <sup>+</sup>	90.1	160	98.1	1.96	TAR <sup>+</sup>	86.3	143	96.5	2.77	TAR	79.9	69	97.1	2.25	TAR	83.2	59	94.9	3.24
2	JAR <sup>+</sup>	90.2	278	98.2	2.50	AOS <sup>+</sup>	72.7	191	89.0	4.10	JAR <sup>+</sup>	82.6	156	96.2	3.10	JAR <sup>+</sup>	71.1	124	93.5	3.68	JAR <sup>+</sup>	73.3	66	97.0	3.00	JAR <sup>+</sup>	72.4	55	94.5	4.42
3	JAE <sup>+</sup>	86.9	270	98.5	2.65	JAR	62.9	162	95.1	3.77	AUD <sup>+</sup>	66.8	159	78.0	6.80	JAE <sup>+</sup>	57.6	110	85.5	5.19	JATA <sup>+</sup>	62.6	70	82.9	6.51	AOS	60.2	50	82.0	5.84
4	CAR <sup>+</sup>	68.5	253	84.2	5.56	JMA <sup>+</sup>	51.0	174	71.3	7.99	CAR <sup>+</sup>	64.5	140	88.6	5.44	AOS <sup>-</sup>	54.1	114	78.1	6.68	NTJ <sup>+</sup>	52.7	63	79.4	7.46	AHO <sup>+</sup>	53.3	53	62.3	8.34
5	JAA <sup>+</sup>	45.5	220	57.7	9.20	JAE <sup>+</sup>	48.5	132	90.9	4.68	AOS	63.9	145	81.4	6.10	CAR <sup>+</sup>	47.7	106	73.6	7.42	JAE	46.0	49	83.7	5.80	JAE <sup>+</sup>	52.1	40	95.0	4.58
6	AOS <sup>-</sup>	42.8	200	61.5	8.80	CAR <sup>+</sup>	42.9	138	76.1	7.21	JAE <sup>+</sup>	63.6	129	94.6	4.35	AHO	46.7	123	48.0	9.54	CAR	42.8	50	80.0	7.12	IJA <sup>+</sup>	49.4	52	63.5	9.02
7	RAS <sup>+</sup>	41.0	174	74.1	7.58	MAR <sup>+</sup>	40.9	152	59.2	9.04	AHO	43.7	144	34.0	10.75	ABA	33.8	83	54.2	8.71	AOS <sup>-</sup>	38.1	48	70.8	8.15	CAR <sup>+</sup>	44.8	43	76.7	7.88
8	AHO <sup>-</sup>	33.7	200	28.5	11.41	AHO	36.4	155	39.4	10.57	BRA <sup>+</sup>	35.7	111	50.5	10.14	JAA <sup>+</sup>	28.1	76	57.9	9.82	AHO	36.1	55	45.5	10.36	ABA <sup>+</sup>	40.4	42	52.4	8.88
9	JBFA <sup>+</sup>	28.9	161	49.1	10.75	EAR	25.5	100	61.0	9.68	JAA <sup>+</sup>	28.7	98	49.0	11.09	ABR	27.0	71	49.3	9.51	JTA <sup>+</sup>	33.9	46	58.7	9.07	EAR <sup>+</sup>	35.8	43	41.9	10.51
10	JAP <sup>+</sup>	27.4	157	47.8	11.06	AAAJ <sup>-</sup>	23.4	79	63.3	7.87	JAP <sup>+</sup>	25.8	98	43.9	12.09	AUD	24.1	68	55.9	10.28	JAP <sup>+</sup>	32.8	48	62.5	9.92	ABR	30.6	39	38.5	11.13
11	AUD <sup>-</sup>	23.4	134	44.0	11.07	ABA <sup>-</sup>	23.0	99	37.4	10.68	JATA	23.7	82	53.7	11.24	JAP <sup>+</sup>	23.6	73	49.3	11.25	AIT <sup>+</sup>	31.0	48	37.5	10.52	JAL <sup>+</sup>	30.6	37	56.8	10.59
12	ABR	19.9	115	36.5	11.13	ABR	23.0	98	42.9	10.58	JAL <sup>+</sup>	22.6	86	44.2	12.13	EAR	21.3	58	56.9	9.93	AUD <sup>-</sup>	25.4	38	52.6	10.18	JAP <sup>+</sup>	27.4	30	70.0	9.50
13	JAT	19.2	112	50.0	11.22	BRA	22.4	110	34.5	11.96	IAE	21.7	92	32.6	13.04	JAC	21.0	61	41.0	10.61	JAC	23.8	34	52.9	9.65	JAC	21.5	25	44.0	10.16
14	ABA <sup>-</sup>	18.0	115	27.0	12.08	HBR <sup>+</sup>	21.8	99	40.4	11.24	ABA	20.4	75	22.7	11.83	AAAJ <sup>-</sup>	21.0	53	56.6	9.04	JAA	20.9	32	53.1	10.44	JIA <sup>+</sup>	20.2	32	28.1	13.03
15	JMA <sup>-</sup>	13.7	101	27.7	13.25	BAR	19.6	87	51.7	11.00	RAS <sup>+</sup>	18.5	55	63.6	9.62	RAS <sup>+</sup>	19.9	50	62.0	8.98	TAD <sup>+</sup>	20.7	35	34.3	11.43	JMA	20.2	27	44.4	11.56

<sup>+</sup> ranking more favorable than respondents with other research interests (significant at the 0.05 level)

<sup>-</sup> ranking less favorable than respondents with other research interests (significant at the 0.05 level)