

= The Accounting Review =

The Accounting Review is a bimonthly peer @-@ reviewed academic journal published by the American Accounting Association (AAA) that covers accounting with a scope encompassing any accounting @-@ related subject and any research methodology. The Accounting Review is one of the oldest accounting journals , and recent studies considered it to be one of the leading academic journals in accounting .

The Accounting Review was established in 1926 . In its early decades , the journal tended to publish articles that would be of interest to accounting practitioners , but over time it shifted towards a preference for quantitative model building and mathematical rigor . In the 1980s the AAA began to publish two other journals , Issues in Accounting Education and Accounting Horizons , that were more relevant to accounting educators and accounting practitioners respectively , to allow The Accounting Review to focus more heavily on quantitative articles .

= = Overview and history = =

The Accounting Review is a bimonthly peer @-@ reviewed academic journal covering accounting , and is the flagship journal of the American Accounting Association . Its current Senior Editor is Mark L. DeFond (University of Southern California) . The journal 's scope encompasses any accounting @-@ related subject and any research methodology : as of 2010 the proportions of papers accepted for publication across subject areas and research methods was very similar to the proportion of papers received for review .

Submissions to The Accounting Review are reviewed by editorial board members and ad hoc reviewers . In 2009 , the journal received over 500 new submissions a year , and about 9 % of the decision letters sent to authors were acceptances or conditional acceptances .

= = = Establishment to 1960s = = =

The Accounting Review , launched in 1926 by William Andrew Paton , is one of the oldest academic journals in accounting . The American Association of University Instructors of Accounting , which later became the American Accounting Association , originally proposed that the association publish a Quarterly Journal of Accountics , but the proposal did not see fruition , and The Accounting Review was subsequently born . Paton served as editor and production manager in the journal 's first three years .

In the first few decades following the journal 's establishment , leading authors in The Accounting Review tended to write articles that would be of interest to accounting practitioners . The journal published articles that focused on accounting education and issues related to particular industries and trade groups , with many articles using anecdotal evidence and hypothetical illustrations . The longest @-@ serving editor during this period was Eric Kohler , an accounting practitioner ; Kohler served as editor from 1928 to 1942 .

From the 1940s to the 1960s , The Accounting Review published articles of greater diversity , and leading authors during this period tended to have less practical accounting experience and more formal education . During this period , the three individuals that accounted for most of the editorial duties of the journal were A. C. Littleton (1944 @-@ 1947) , Frank Smith (1950 @-@ 1959) and Robert Mautz (1960 @-@ 1962) , all of whom either had practical accounting experience , or were leading authors prior to 1945 , when the journal was oriented towards the accounting practice .

= = = 1960s to present = = =

In the 1960s , the journal shifted towards a preference for quantitative model building including econometric models and time series models , and accepted more articles by non @-@ accountants who contributed ideas from other disciplines in solving accounting @-@ related problems . Since the late 1970s , accounting professors have opined that the journal was sacrificing relevance for

mathematical rigor , and by 1982 , accounting researchers realized that mathematical analysis and empirical research were a necessary condition for articles to be accepted .

In the 1980s , the AAA began to publish two other journals , Issues in Accounting Education and Accounting Horizons . Issues in Accounting Education , first published in 1983 , was created to better serve accounting educators , while Accounting Horizons , first published in 1987 , focused more on issues facing accounting practitioners . This permitted the journal " to focus more heavily on quantitative papers that became increasingly difficult for practitioners and many teachers of accounting to comprehend " .

Between the 1980s and the 2000s , with the rise of databases such as Compustat and EDGAR and software such as SAS , articles became mathematically more rigorous with increasingly sophisticated statistical analyses , and accounting practitioners comprised a decreasing proportion of authors in the journal .

= = Impact = =

According to the Journal Citation Reports , the journal had a 2012 impact factor of 2 @.@ 319 , ranking it 6th out of 89 journals in the category " Business , Finance " . Recent studies on accounting research and on doctoral programs in accounting considered The Accounting Review to be one of six leading accounting journals , and it is also one of the journals used by the Financial Times to compile its business school research rank .

= = Abstracting and indexing = =

The journal is abstracted and indexed in the Social Sciences Citation Index , Current Contents / Social & Behavioral Sciences , and Scopus .