

# 行政院國家科學委員會專題研究計畫 成果報告

## 管理一學門會計領域國際期刊分級排序專案計畫

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# 管理學門管理一學門會計領域國際期刊分級排序 計畫報告書

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## 摘 要

本學術專業期刊評比排序計畫，就會計領域的國際專業期刊，以網路問卷方式，廣泛地對海外會計學者專家進行抽樣調查作業，總共取得 126 位學者對於會計總領域和專長子領域的完整問卷：針對 85 本會計國際專業期刊的學術尊崇度、文章高品質度、是否助於升等、是否為個人最佳文章投稿標的、新興議題接受度、鼓勵理論與方法的發展度、對教學能力的幫助程度、讀者廣泛度與文章接受困難度等九個構面進行評比。將各期刊所得平均評比分數予以排序，經本計畫四位主持人與共同主持人評估，將其中 53 本列於總領域之期刊劃分為 A+, A, A-, B+, B, 及 C 等六級，並依據子領域學者的問卷所得平均評比分數結果，以排序方式呈現。

本研究結果顯示，學者間對於頂尖期刊的評價具相當的一致性，有 98% 以上的學者認同 *The Accounting Review*、*Journal of Accounting Research* 和 *Journal of Accounting and Economics* 為前三名之頂尖期刊。有鑑於這些期刊每年所發表的篇幅較少，所以總計列入六本評比分數在前 12.87% 者為 A+ 等級期刊。

完成六種等級的期刊評比排序，應有助於新進學者決定投稿標的。一方面可以推薦學者向期刊品質受國際學術界所認可的期刊發表，讓國內學術能力獲得應有之肯定，並非單純選擇是否列入 SSCI 期刊或影響係數在某期間高者為投稿標的，浪擲學者辛苦研究努力的成果；另一方面亦作為未來國科會評定學者績效之參考。

# 管理學門管理一學門會計領域 國際期刊分級排序之研究

## 壹、研究背景與目的

現今國內各個大學、研究機構在人員的聘用、評估與升等上，已經相當重視學者在期刊論文的發表狀況，國科會每年在核定相關計畫時，申請者所發表期刊論文的品質也被列為重要的考量依據。會計學界亦有愈來愈多的國內學者在國際期刊上發表論文。惟由於國際間會計類期刊數量眾多，品質良莠不齊，應用於計畫評審，研究績效評估等重大決策，則國際期刊分級排序指標意義攸關。常見的誤解是，(1) 凡國際期刊皆優於國內 TSSCI 期刊，(2) 影響力係數 Impact factor 高者為好期刊。

若是國科會、大學對於研究績效，重量不重質，若是新進學者一心追求發表論文於國外品質較落後之會計期刊，則不但造成爭議，使學者辛苦研究努力遭誤解，優秀會計學者高品質的研究則未能充分獲得應有肯定，更有研究資源誤置問題。

國外學術機構對專業領域期刊經常有就品質及影響力兩個方面的評比，最常被使用的是 SCI 及 SSCI 中的影響力係數。然而，由於影響力係數乃根據論文引用資料計算而得，對新期刊或高度自行引用的期刊，都容易造成偏差。

國外研究顯示，會計學者欲發表論文於一流之國際期刊，殊屬不易，在人文領域或許是難度最高。故若將在管理領域中，財務管理、資訊管理、生產管理、會計等領域學者之發表論文品質，均以 impact factor、SSCI 與否排名，則一方面失之粗糙，一方面是偏離公平原則的假性客觀。

有鑒於此，有需要作彙總整理，作出適合國內會計學術界使用的分級，供未來在評定會計學界學術績效及鼓勵學者投稿之參考。

基於以上的認知，本研究之目的在透過廣泛的文獻資料整理及國際研究成

效卓著會計學者問卷調查，建立一套適合國內會計學界的期刊分級表，將優良期刊依品質區分為 A+, A, A-, B+, B, 及 C 等六級。一方面鼓勵學者向高品質的期刊發表，另一方面亦作為未來國科會評定學者績效之參考。

## 貳、文獻回顧

Benjamin and Brenner (1974)由會計領域的教授針對二十四部會計和管理領域的期刊進行評比，開啟了第一次的會計領域學術期刊評比。學術專業期刊的評比有其實施的必要性，不論是學術界招募師資或現任教職員升等、續聘、薪等，需要一公正客觀的績效評估標準以為準則；對學者而言，投入相當心力與時間致力於研究，期刊的評鑑亦有其不可忽略的重要性，舉凡學者規劃投稿策略、選擇適當的期刊投稿等，皆需要對各學術專業期刊的研究品質進行判斷 (Colson, 1990)。在國外探討學術專業期刊評鑑的文獻不在少數，但國內進行學術專業期刊評比排序仍處於初步萌芽的階段。一般管理領域的學術專業期刊評鑑有陳世哲等 (2004) 針對國內管理學專業期刊進行評比排序，以及梁定澎等 (2004) 針對管理一及管理二學門之國際學術期刊進行分級排序，惟國內尚無研究針對會計領域的國際學術專業期刊進行評比排序。

Swanson(2004)針對 1980 至 1999 年間商學領域中的會計、財務、管理和行銷四學門，發表在頂尖期刊的文章篇數上存在顯著差異，如會計的期刊採計 *Journal of Accounting & Economics*(JAE)、*Journal of Accounting Research* (JAR) 以及 *The Accounting Review* (TAR)三本時，則年平均 89 篇顯著低於其他三學門。即使加計 *Contemporary Accounting Research*(CAR)，總計四本期刊文章的平均篇數仍少於其他三學門，即使財務學門僅計算 *Journal of Finance*(JF)和 *Journal of Financial Economics*(JFE)兩本期刊，若加入第三本 JFQA (因 RFS 至 1988 年才創刊) 則差異更大。然而會計學門的博士級師資人數僅略遜於管理類，當計算每年有發表在頂尖期刊的博士級師資比例時，顯著低於其他三學門。財務、管理和行銷學門的博士級師資有發表在頂尖期刊的比例是會計學門的 1.8 倍。進一步觀察逐年的變化，會計學門前三本頂尖期刊發表的文章篇數呈下降趨勢，每年遞減 0.93 篇(如表 1 所示)；博士級師資每年有發表在頂尖期刊的比例亦是呈現下降，

表 1.各學門每年主要期刊總文章篇數以時間作迴歸

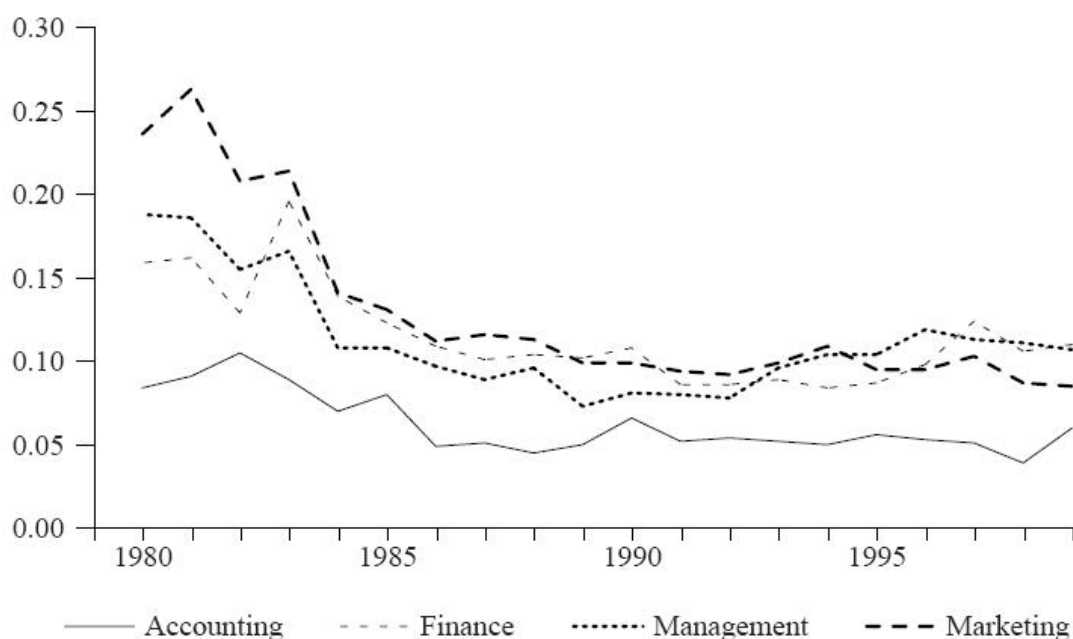
Journal group				Discipline	Time	Intercept	Model F-value	Adj. R <sup>2</sup>
1	2	3	4					
✓	✓			Accounting <i>JAE, JAR, TAR</i>	-0.93 (-1.85) <sup>§</sup>	98.71 (16.28) <sup>†</sup>	3.41 <sup>‡</sup>	0.112
		✓	✓	<i>CAR, JAE, JAR, TAR</i>	0.71 (0.93)	105.31 (11.55) <sup>†</sup>	0.87	-0.007
✓			✓	Finance <i>JF, JFE</i>	0.46 (0.85)	115.46 (17.89) <sup>†</sup>	0.72	-0.015
	✓	✓		<i>JF, JFE, JFQA</i>	-0.72 (-1.57)	163.74 (29.63) <sup>†</sup>	2.45	0.071
	✓			Management <i>AMJ, AMR, ASQ</i>	-2.49 (-3.87) <sup>†</sup>	148.81 (19.30) <sup>†</sup>	14.97 <sup>†</sup>	0.424
✓		✓	✓	<i>AMJ, AMR, ASQ, SMJ</i>	0.12 (0.24)	168.58 (27.27) <sup>†</sup>	0.06	-0.052
✓	✓	✓	✓	Marketing <i>JM, JMR, JCR</i>	-2.71 (-8.43) <sup>†</sup>	147.45 (38.35) <sup>†</sup>	71.02 <sup>†</sup>	0.787

† Significant at the 0.001 level (two-tailed).

‡ Significant at the 0.05 level (two-tailed).

§ Significant at the 0.10 level (two-tailed).

資料來源：Swanson (2004), *Contemporary Accounting Research*, 21 (1), page 243.



資料來源：Swanson (2004), *Contemporary Accounting Research*, 21 (1), page 247.

圖 1. 逐年美國學術界各學門博士級師資有發表在主要期刊(群組 1)的比例

會計類始終低於其他學門(如圖 1 所示)。顯然會計學門頂尖期刊每年文章篇數較少，提供評比時列入 A+者，不應是在期刊數量上與商學其他學門齊頭式的平等，而需考量每年總篇數的多寡，以免使得會計師資在升等上困難度太高。

根據 Ballas and Theoharakis (2004)研究會計師資對期刊品質的認知顯示：會計研究者的地理位置、研究定位以及和期刊的連帶關係，對於期刊品質認知存在顯著差異性。亞洲學者因大多數於美國取得博士學位故與美加地區具較高同質性，澳紐則與非英國的歐陸地區對期刊品質的認知和熟悉度較為接近。在研究領域定位上，區分為財務會計與資本市場、管理會計、審計、會計理論、稅務和國際會計等。財務會計與資本市場領域的受訪者，特別對於 JAE、*Review of Accounting Studies*(RAS) 以及 *Journal of Business Finance and Accounting* (JBFA) 具顯著偏高的評價。Poston and Grabski (2000)研究 17 本主流期刊 17 年來所有關於會計資訊系統(AIS)議題的文章，發現自 1982 年至 1998 年以來，JAE 和 CAR 兩本期刊從未刊登過有關會計資訊系統的文章，依 Arnold(1993)排序前十名的期刊，僅有 *Auditing: A Journal of Practice and Theory* 在這 17 年來刊登超過 10 篇有關 AIS 的文章。在 280 篇分析文章中 62 篇屬於其母領域資訊系統管理的會計責任；86 篇屬於其母領域會計的內部控制與外部審計；132 篇屬於會計資訊系統的核心議題(如：資料庫的議題、決策形成、採取行動與資料擷取)，當中決策形成佔 61 篇。Poston and Grabski認為 AIS 應該分離存在，當它保留一獨立領域的同時仍與其母領域緊密連結，不同於標準鍵盤(QWERTY)因僵固於已知即使無效率仍繼續使用，AIS 的存在是因為它可以更有效率和影響力，提供此領域的研究者交換和傳播構想的出路，其本身發展出最適用的研究方法和理論基礎，未偏重於任一母領域具備特殊的角色定位。因此參酌我國會計學者的研究定位和大專院校科系所的設立，分別針對財務會計、管理會計、稅務、審計和會計資訊系統等五個子領域，進行學術專業期刊的評鑑。

國內外關於學術專業期刊評鑑的文獻大致可區分為二大類，一為「客觀評比」，另一為「主觀評比」。「客觀評比」的評鑑方式主要是針對期刊不受個人知覺所影響的各項特性項目進行品質的審查，例如「臺灣社會科學引文索引」(TSSCI, 2000)資料庫收錄期刊評量標準計分規範中的各項客觀項目，包括：期刊格式、論文格式、編輯作業、刊行作業等。各索引通常會建立一些指標，最常見者就是依照期刊交叉索引的查詢，換算為各期刊的影響力係數，此方法主要是採用 ISI 公司 (Institute for Scientific Information) 所出版的引用文獻索引資料庫。在 ISI 公

司的分類中，社會科學期刊收錄於 Social Science Citation Index (SSCI, 1956)，這類的期刊交叉索引的查詢可以反應期刊論文對於後續研究的貢獻 (Harter & Nisonger, 1997; 邱貴發等, 2000)。雖然學術單位經常以學者是否發表文章於 SSCI 期刊中作為績效評估的方式之一，不可諱言的，SSCI 中的期刊仍有品質良窳不一的情形，而且影響力係數的計算仍會被許多因素所干擾。Amin and Mabe (2000) 提及 ISI 的影響力係數並未考慮以下三個層面：文章種類、期刊的主題領域、以及期刊的規模。Ballas and Theoharakis (2004) 整理過去學者提出干擾影響力係數的原因包括：期刊或研究的類型不同 (Newman and Cooper, 1993)、社會和政治研究網絡 (Collin et al., 1996)、處理引用的過程可能有錯誤 (Oppenheim, 1996)、以及負面的引用 (Garfield, 1979) 等。McNulty and Boekeloo (1999) 在評比財務、經濟、和會計領域期刊時，發現經濟與財務領域的論文較容易互相引用，因此會計類的期刊引用頻率相對較低。陳世哲等 (2004) 提出國內碩、博士論文的引用頻率高於專業學術期刊的現象，也再次提醒我們期刊的引用頻率所換算的影響力係數有其偏誤存在，並非學術專業期刊品質的完全替代變數。

「主觀評比」乃是針對專業領域的優良學者透過問卷寄送或訪談，進行專業期刊的評比排序 (Doke and Luke, 1987; Koong and Weistroffer, 1989; Gillenson and Stutz, 1991; Tsai et al., 1991; Forrester and Watson, 1994; Forgionne and Kohli, 2001)。由於此方式涉及到受訪學者個人的認知與偏好 (邱貴發等, 2000)，因此在問卷評比項目的計分換算上，必須將這些因素納入考量範圍，並加以標準化；主觀評比通常無法精確區辨排名遜近的期刊 (McGrath, 1987)。Jarley, Chandler and Faulk (1998) 研究發現管理學門的次領域間，如一般管理、策略、個案研究和管理科學等學者，常可利用影響力來設定不同的評估準則，造成次領域的研究疆界與分歧。所幸仍存在一小群學者，他們擁有廣泛的著作與高度學術影響力，在不同子學門的期刊間扮演守門員的角色，使得次領域間仍存在某種程度的一致性。Tahai and Meyer (1999) 表示專家意見調查來進行期刊評比，是採納其長期記憶來判斷期刊的品質。這或許對發刊愈久的期刊在某些評比項目上較有利，而對新興有潛力的期刊較不利 (Doyle and Arthurs, 1995)。不過亦反映出若採用 SSCI 中的影響力係數，最常引用兩年的影響係數作為指標，易流於短期貢獻的評估。

一些學術領域期刊的影響係數排名或許頗具穩定性，但針對會計領域的頂尖期刊來觀察，除了上述會計類的期刊引用頻率相對於經濟與財務較低造成影響係數較小之外，即使學門間的比較亦存在不穩定的現象。根據 ISI 公司的期刊引用



報告(Journal Citation Reports, JCR) , 發現 *Journal of Accounting & Economics*(JAE) 於 2003 年的影響係數高達 3.844, 因為當年度共引用 2001 和 2002 年 123 篇文章, 而 JAE 這兩年的論文總篇數僅 32 篇, 造成影響係數超越當年度 *Journal of Finance*(JF)的 3.267 ; 但是 JAE 在 2000 年的影響係數為 0.397, 引用前兩年 25 篇文章, 除以這兩年總篇數為 63 篇, 主要是 1999 年刊登篇幅增至 43 篇但於 2000 年引用者僅 12 篇。縱斷面來看 JAE 自 2000 至 2004 五年來的影響係數, 分別為 0.397, 1.347, 1.609, 3.844 和 1.893 ; 另外兩本頂尖期刊, 分別是 JAR 的 1.071, 1.382, 1.400, 1.524 和 1.844 ; 以及 TAR 的 0.630, 1.146, 1.688, 1.453 和 1.420。

綜上所述, 本學術專業期刊評比研究針對會計領域國際期刊的特性, 評估 SSCI 影響係數因以下三項考量未列入評分依據 :

1. 目標在追求國內學術能力為國際學術界認同, 惟國際商管學界, 並未將 SSCI 影響係數列為期刊或個人研究成果評比變數。
2. 會計、財務類有許多優良期刊並未被納入 SSCI 中, 例如會計類的 *Review of Accounting Studies*、或財務類的 *Journal of Empirical Finance* , 雖皆非 SSCI 期刊, 惟其學術影響力, 超過許多 SSCI 期刊, 而 SSCI 期刊中也未必是 impact factor 高者被認定品質即較佳。
3. 影響係數穩定度差。如 *Journal of Accounting & Economics* , 引用不同年度的 JCR impact factor , 擷取得到 2000 年的 0.397 與 2003 年的 3.844 , 具極大差異。

本研究期能師前人對學術專業期刊評鑑之優點, 並針對國內會計領域學術專業期刊評鑑之需要, 設計一適切之期刊評比排序研究方法, 來進行國內首度單獨針對會計領域國際學術專業期刊評比排序, 讓優秀會計學者高品質的研究成果獲致應有的肯定。

## 參、研究方法及執行步驟

### 一、作業程序

有關國際會計期刊評比之作業程序說明如下 :

## (一) 界定評比期刊清單

有關國際會計期刊清單挑選及初步評比之步驟說明如下：

1. 首先由五位主持人先提出六十部國外會計領域期刊名單。將此一初步清單以郵件之方式發送給國內會計系學者廣徵尚未被納入的優良英語系會計期刊之期刊全名、期刊網站或期刊編輯委員名單等相關資料及建議。並搭配一些其他之電話徵詢與會面場合，徵詢專家學者們對於期刊清單之意見，將這些綜合意見彙整成會計期刊總名單
2. 其次由主持人們分別提供各次領域期刊名單(財會、管會、審計、會計資訊系統和稅務)。各次領域主持人分別為(王泰昌：財會；李佳玲：管會；俞洪昭：審計與會計資訊系統；吳清在：稅務)
3. 經過審慎討論後，最後主持人全體確定本次研究調查的期刊總名單為53本、財務會計領域清單47本、管理會計領域清單27本、審計領域清單24本、會計資訊系統領域清單26本、稅務領域18本(詳見附錄2)。

## (二) 擬定期刊初步排名

為簡化國際學者期刊評比過程，針對所提出之期刊清單，先予以初步評比，此一初步評比之結果可供學者評比時參考。期刊初步排名主要是由主持人分工初擬排名，再藉由文獻之排名結果加以修正調整，其程序如下：

分工進行各子領域期刊初步評比排序(由A+~D) - > 開會討論評比適當性並加以調整 - > 再依 Exploring Diversity in Accounting through Faculty Journal Perceptions (Ballas and Theoharakis CAR, 2003)一文之評比結果作為標竿，調整期刊評比，確定各期刊建議之等級不高於Ballas and Theoharakis (2003)所評定等級，以避免主持人主觀影響過高 - > 開會討論並確定期刊評比排序。

## (三) 決定受訪學者名單

由主持人分別主導自有三大會計期刊著作之國外學者名單中，建立問卷調查受訪學者名單，調整受測學者名單的分佈學校比例，並將排名中等的學校教授納入受測學者名單。由名單中隨機抽選做為問卷填寫對象。為了讓研究結果更具有公信力，依照以下之原則選定問卷調查受測教授

1. 填答者不過於集中美加地區

- 2.須有 Top journals 發表記錄或是被已刊載期刊論文認可為該領域頂尖學者
- 3.涵括期刊編輯，以利 B+ 以下期刊之排比
- 4.刻意包含非前廿名學校教授
- 5.固定之次領域受測教授比率
- 6.自建議名單中隨機抽取 424 位非華語系學者
- 7.另為評比 TSSCI 期刊之便，納入 14 位華語系學者：包括 5 位主持人、2 位票選國內學者及 7 位獲推薦海外華人學者

#### (四)特殊考量

於作業過程中，為求研究結果能更具有公信力，本研究做了多項的特殊考量，包括：

- 1.希望對於 B、C 級期刊有鑑別力。
- 2.涵括次領域名單及總名單，以不偏袒任一領域為原則。
- 3.原始名單涵括一切被推薦期刊。
- 4.非學術/非本領域期刊排除原則。
- 5.期刊網站，文章 PDF 檔案參考資料：為避免填答者對於評比期刊有不熟悉無法評斷之情形，於問卷中將各期刊網站設有連結，學者於評比時可隨時點選該連結，以了解該期刊之文章及品質。
- 6.原始建議排序需與文獻排序論文取其較保守者。
- 7.推薦論文排序期刊均為兩位以上教授作初步審查以達合理公正之原則。

## 二、問卷調查設計之原則與項目

### (一)網路問卷調查設計之基本原則

- 1.公正、公平與身份保密：本研究之問卷調查採網路填寫方式，問卷填答者之填答內容係採完全自動化之處理原則，任何人（包括計畫主持人）皆無法透過任何方式知悉問卷填答者之身分及其他相關資訊，以達到完全公正、公平與身份保密之處理原則。
- 2.完整性：「期刊評價」部分不能有缺漏，若問卷填答者有評價項目空白未填時，則會出現一對話框提醒問卷填答者尚有未填項目。此外，問卷填答

者於問卷繳交送出前，仍有再修改「期刊評價」填答項目之機會。

## (二)問卷調查項目設計

問卷調查之內容主要係詢問問卷填答者下列五項資訊：(1) 問卷填答者研究領域、(2)期刊評比、(3) 期刊屬性、(4)自填意見欄，依序說明如下。

### (1) 研究領域

每一位問卷填答者皆被要求從下述領域中( 財務會計、管理會計、審計、會計資訊系統、稅務會計 ) 點選一個(或以上)之研究領域。背景資料之收集有助於本研究後續期刊評價之交叉分析。

### (2) 期刊評比

每一位填答者除了針對會計領域總名單清單進行期刊評比填答外，同時也要求填答者，依照其所填寫的研究領域，針對各次領域期刊清單進行評比。為了節省填答者之時間，在期刊清單中，每一期刊都有一暫時性之評比分數(Temporary Ranking)，若填答者認為此一評比分數與其主觀意思不同時，即在可 Your Ranking 欄中填寫該期刊的評比，若填答者認為此暫時性評比係恰當時，則無需更動。

### (3) 期刊屬性

此部分問卷調查之內容，係請填答的學者，針對各期刊就以下之九個構面，包括(1) Academic respectability、(2) High quality of articles、(3) Getting people promoted、(4) Personal best article submitted to、(5) Acceptance of emerging issues、(6) Inspiration for developing theory or methodology (7) Impact of the journal on the ability to teach、(8) Broadness of readership、(9) Difficulty for the paper being accept，分別填答，若符合任一構面即將其勾選(可複選)。

「期刊屬性」之調查結果可視為會計學術研究者對期刊水準所做的主觀評價。

### (4) 自填意見欄

此部分問卷調查之內容，係請填答的學者針對此一問卷及調查，提供任何建議或意見，本項目之填寫，問卷填答者可選擇空白(無意見)或不限長度之文字，設計此項目調查之目的係補充上述制式問題之可能缺點，允許填答的學者自由填寫。

## (三) 網路問卷程式設計要求

- (1)克服 webmail 無法填答問題 (各學校或各系統的 webmail 有做程度不一的安全設定，學者填答問卷時，有的系統會有一對話方塊可選「不安全的項目也可顯示」，但有的系統則會直接拒絕接受，部份受測者可能不想選「不安全的項目也可顯示」，造成填答問卷障礙)，避免問卷調查結果有系統性偏誤。
- (2)受測者漏答任何項目時，出現提醒方塊。有未完整填答任何項目者，無法點選「繳交送出」，送回問卷。
- (3)內建自動計分程式，自動將受測學者填寫結果匯入系統中，包括計畫主持人，國科會承辦人員，計畫助理在內，所看到的純為程式設計整理後"去識別性"之填答結果與"已經完成/尚未完成填答學者名單"。
- (4)另加一連結至網路問卷頁面。
- (5)受測學者在完成「繳交送出」，送回問卷前，隨時可回前頁修改。

#### (四) 網路問卷實施時程

93 年 12 月 1 日至 94 年 2 月 1 日，完成網路問卷設計及測試。

94 年 2 月 3 日，依受測教授次領域比率抽選樣本，發出第一波問卷，共寄出 225 份網路問卷填寫邀請函，其中美加地區有 167 份、港澳地區 3 份、亞洲地區 23 份、歐美非地區 32 份。

94 年 2 月 20 日，統計第一階段問卷回收名單，針對未填答問卷的教授，進行催收，同時發出第二波學者問卷共 112 份。

94 年 3 月 16 日，統計第一階段和第二階段問卷回收名單，針對未填答問卷的教授，進行催收，同時發出第三波學者問卷 101 份。

94 年 4 月 1 日至 94 年 5 月 10 日，持續進行催收。

94 年 6 月 3 日，統計問卷回收率。

#### (五) 網路問卷回收情形

共寄送出問卷資料數為 438 份，回收完整問卷資料者 126 份，另完成暫存資料共 14 份 (只填寫總名單) (回收率 28.54%)。

各個子領域問卷回收統計資料:

- Financial Accounting : 70 筆

- Managerial Accounting : 42 筆

- Taxation: 16 筆
- Auditing : 48 筆
- Accounting Information Systems : 21 筆

## 肆、研究結果分析

針對完成填答會計總領域期刊清單評比與受訪會計學者研究子領域期刊清單兩部份評比者，共計126位國內、外會計專家學者的完整問卷進行統計資料處理。涵蓋85本國際會計專業期刊，其中53本會計總領域期刊為所有受訪者衡量期刊品質的九個構面進行評比，依照平均評比分數予以排序，劃分為六種等級。列入A+級有6種（佔7%），A級有8種（佔9%），A-級有10種（佔12%），B+級有13種（佔15%），B級有12種（佔12%），C級有6種（佔7%），僅列於子領域的期刊未列入總表的評分等級排序有32種（佔38%）。再者依照財務會計、管理會計、稅務、審計與會計資訊系統等六個子領域，整理當中期刊在整體評等等級的分佈，如表2 樣本統計與評等等級分佈所示。

表 2.樣本統計與評等等級分佈

	會計 總領域	子領域				
		財務 會計	管理 會計	稅務	審計	會計資訊 系統
樣本數	126	70	42	16	48	21
期刊數	53	47	27	18	24	26
評等等級						
A+	6	6	6	3	6	5
A	8	4	5	1	5	4
A-	10	8	7	0	5	4
B+	13	10	6	2	4	2
B	10	9	1	0	1	0
C	6	6	0	0	0	0
未列入	32	4	2	12	3	11
合計	85	47	27	18	24	26

在本研究所作國內、外會計專家學者問卷調查中，學者認定 *The Accounting Review*、*Journal of Accounting Research* 和 *Journal of Accounting and Economics* 為前三名頂尖之期刊者超過98%。*Contemporary Accounting Research*、*Accounting*、

*Organizations and Society* 和 *Review of Accounting Studies* 也得到平均前12.87%以上的評比分數，共列為A+ 等級；平均評比分數未達前12.87%但在前 34.89% 以上的期刊，列為A 等級；其次達到前 53.68% 以上者列為A- 等級期刊；再者若平均評比分數達前 71.23% 以上的期刊，列為B+ 等級；達到前97.90% 以上者列為B 等級；其餘列為C 等級，如表3 所列示的國際會計期刊分級排序總表。

表 3.國際會計期刊分級排序總表

A+ 等級期刊 (共6種, 評比分數在前12.87%)

排序	期刊名稱
頂尖等級期刊：	
01	<i>The Accounting Review</i> ***
02	<i>Journal of Accounting Research</i> ***
03	<i>Journal of Accounting and Economics</i> ***
其他A+級期刊：	
04	<i>Contemporary Accounting Research</i>
05	<i>Accounting, Organizations and Society</i>
06	<i>Review of Accounting Studies</i>

A 等級期刊 (共8種, 評比分數在前34.89%)

排序	期刊名稱
07	<i>Auditing: A Journal of Practice and Theory</i>
08	<i>Journal of Management Accounting Research</i>
09	<i>Journal of the American Taxation Association</i>
10	<i>Journal of Accounting, Auditing and Finance</i>
11	<i>Journal of Accounting and Public Policy</i>
12	<i>Journal of Business Finance and Accounting</i>
13	<i>National Tax Journal</i>
14	<i>Accounting Horizons</i>

A- 等級期刊 (共10種, 評比分數在前53.68%)

排序	期刊名稱
15	<i>Behavioral Research in Accounting</i>
16	<i>Journal of Accounting Literature</i>
17	<i>International Journal of Accounting</i>
18	<i>Abacus</i>
19	<i>Accounting and Business Research</i>
20	<i>Review of Quantitative Finance and Accounting</i>
21	<i>Asia Pacific Journal of Accounting and Economics*</i>
	<i>Journal of Contemporary Accounting &amp; Economics*</i>
22	<i>Management Accounting Research</i>
23	<i>Journal of Information Systems</i>
24	<i>Issues in Accounting Education</i>

**B+ 等級期刊 (共13種, 評比分數在前71.23%)**

排序	期刊名稱
25	<i>Accounting and Finance</i>
26	<i>British Accounting Review</i>
27	<i>Advances in Accounting</i>
28	<i>Critical Perspectives on Accounting</i>
29	<i>Advances in Accounting Information Systems</i>
30	<i>Journal of Accounting Education</i>
31	<i>Research in Governmental and Non-profit Accounting</i>
32	<i>Journal of International Accounting Research</i>
33	<i>International Journal of Auditing</i>
34	<i>Journal of International Financial Management and Accounting</i>
35	<i>Accounting Historians Journal</i>
36	<i>Journal of International Accounting, Auditing and Taxation</i>
37	<i>Journal of Taxation</i>

**B 等級期刊 (共10種, 評比分數在前97.90%)**

排序	期刊名稱
38	<i>Advances in Quantitative Analysis of Finance and Accounting</i>
39	<i>Advances in Management Accounting</i>
40	<i>Advances in International Accounting</i>
41	<i>Australian Accounting Review</i>
42	<i>Accounting and the Public Interest</i>
43	<i>Accounting Forum</i>
44	<i>Research in Accounting Regulation</i>
45	<i>Research on Accounting Ethics</i>
46	<i>Pacific Accounting Review</i>
47	<i>Advances in Public Interest Accounting</i>

**C 等級期刊 (共6種, 評比分數在前99.52%)**

排序	期刊名稱
48	<i>Accounting Education</i>
49	<i>Accounting History</i>
50	<i>Accounting Enquiries</i>
51	<i>Accounting Educators' Journal</i>
52	<i>Accounting, Business and Financial History</i>
53	<i>The Government Accountants Journal</i>

\*\*\* 代表本研究所作國內外學者問卷調查中, 至少98%學者認定之頂尖期刊

\* APJAE在2004年底前發表之文章適用於A-之評等; JCAE於2005年6月後所發表之文章適用於A-之評等。



依照受訪會計學者的研究子領域進行期刊評比，按所得平均分數排序，分別列示財務會計、管理會計、稅務、審計與會計資訊系統等六個子領域的國際期刊評比，於表 4-1 至 4-5。<sup>2</sup>

表 4-1 財務會計子領域國際期刊評比排序

排序	期刊名稱	評比分數
01	<i>Journal of Accounting Research</i>	5.08%
02	<i>The Accounting Review</i>	5.15%
03	<i>Journal of Accounting and Economics</i>	6.21%
04	<i>Contemporary Accounting Research</i>	10.21%
05	<i>Review of Accounting Studies</i>	11.20%
06	<i>Accounting, Organizations and Society</i>	18.56%
07	<i>Journal of Accounting, Auditing and Finance</i>	20.65%
08	<i>Accounting Horizons</i>	22.41%
09	<i>Journal of Accounting and Public Policy</i>	22.48%
10	<i>Journal of Business Finance and Accounting</i>	24.24%
11	<i>Journal of Accounting Literature</i>	25.08%
12	<i>International Journal of Accounting</i>	37.18%
13	<i>Accounting and Business Research</i>	37.23%
14	<i>Review of Quantitative Finance and Accounting</i>	38.80%
15	<i>Abacus</i>	38.89%
16	<i>European Accounting Review</i>	39.51%
17	<i>Behavioral Research in Accounting</i>	40.07%
18	<i>Asia Pacific Journal of Accounting and Economics</i>	40.42%
19	<i>Advances in Accounting</i>	48.94%
20	<i>Issues in Accounting Education</i>	48.96%
21	<i>Journal of Accounting Education</i>	50.63%
22	<i>Accounting, Auditing and Accountability journal</i>	51.27%
23	<i>Pacific Accounting Review</i>	51.62%
24	<i>Journal of International Accounting Research</i>	58.28%

<sup>2</sup> Asia-Pacific Journal of Accounting & Economics (APJAE, [http://fbweb.cityu.edu.hk/ac/frames/Apjae\\_main2.htm](http://fbweb.cityu.edu.hk/ac/frames/Apjae_main2.htm))的出版機構最早曾為香港城市大學出版，後來改為香港城市大學與香港理工大學所共同出版。目前，該期刊為香港城市大學出版。其主編群曾經為(1)Co-editors: Gul, Ferdinand A. 與 Simunic, Dan A. ; (2)Consulting Editors: Schipper, Katherine 與 Watts, Ross L.。

過去曾經每年 1 月定期舉辦研討會(APJAE Symposium)，並選擇優良的發表文章，再依相同的審稿程序，刊登於 *Asia-Pacific Journal of Accounting & Economics*。2005 年之後，香港理工大學與前述之四位主編(即 Gul, Simunic, Katherine, and Watts)，選擇退出 APJAE，另外再發行一份新的期刊(所有主編群不變): *Journal of Contemporary Accounting & Economics* (JCAE, [http://www.af.polyu.edu.hk/jcae\\_af/index.html](http://www.af.polyu.edu.hk/jcae_af/index.html))，至於 2004 年 1 月已經 APJAE Symposium 的發表論文，可以選擇發表於 JCAE 的期刊之上(因為相同的主編，且已經完成審閱程序者)。目前，APJAE 的出版品僅至 2004 年為止(但是，仍繼續對外徵稿中)。而 JCAE 的第一期期刊則於 2005 年 6 月出刊 (Vol. 1, No.1)。其中，三篇文章都是 2004 年 APJAE Symposium 的發表論文。由上所述，可知新期刊 *Journal of Contemporary Accounting & Economics* 的評等應和舊的 *Asia-Pacific Journal of Accounting & Economics* 的評等相同。

25	<i>British Accounting Review</i>	58.63%
26	<i>Advances in Quantitative Analysis of Finance and Accounting</i>	63.45%
27	<i>Research in Governmental and Non-profit Accounting</i>	64.51%
28	<i>Accounting and the Public Interest</i>	65.63%
29	<i>Journal of International Financial Management and Accounting</i>	94.08%
30	<i>Critical Perspectives on Accounting</i>	95.07%
31	<i>Accounting and Finance</i>	96.20%
32	<i>Journal of International Accounting, Auditing and Taxation</i>	96.62%
33	<i>Advances in International Accounting</i>	97.61%
34	<i>Australian Accounting Review</i>	98.10%
35	<i>Accounting Forum</i>	98.52%
36	<i>Research in Accounting Regulation</i>	98.87%
37	<i>Accounting Enquiries</i>	98.94%
38	<i>Accounting Educators' Journal</i>	99.30%
39	<i>Accounting Historians Journal</i>	99.30%
40	<i>The Government Accountants Journal</i>	99.30%
41	<i>Research on Accounting Ethics</i>	99.44%
42	<i>Accounting Education</i>	100.00%
43	<i>Accounting History</i>	100.00%
44	<i>Accounting, Business and Financial History</i>	100.00%
45	<i>Advances in Public Interest Accounting</i>	100.00%
46	<i>Financial Accountability and Management</i>	100.00%
47	<i>Public Finance &amp; Accounting</i>	100.00%

表4-2管理會計子領域國際期刊評比排序

排序	期刊名稱	評比分數
01	<i>Accounting, Organizations and Society</i>	10.55%
02	<i>The Accounting Review</i>	10.67%
03	<i>Journal of Accounting Research</i>	13.29%
04	<i>Contemporary Accounting Research</i>	19.71%
05	<i>Journal of Management Accounting Research</i>	20.02%
06	<i>Journal of Accounting and Economics</i>	20.43%
07	<i>Review of Accounting Studies</i>	24.43%
08	<i>Journal of Accounting and Public Policy</i>	38.74%
09	<i>Journal of Accounting, Auditing and Finance</i>	39.69%
10	<i>Journal of Accounting Literature</i>	41.38%
11	<i>Journal of Business Finance and Accounting</i>	44.67%
12	<i>Management Accounting Research</i>	46.57%
13	<i>Behavioral Research in Accounting</i>	50.98%
14	<i>Accounting Horizons</i>	51.69%
15	<i>Accounting and Business Research</i>	59.52%
16	<i>International Journal of Accounting</i>	59.67%
17	<i>Review of Quantitative Finance and Accounting</i>	61.33%
18	<i>European Accounting Review</i>	72.02%

19	<i>Abacus</i>	72.88%
20	<i>Accounting, Auditing and Accountability journal</i>	74.05%
21	<i>Journal of Accounting Education</i>	80.00%
22	<i>Advances in Accounting</i>	80.95%
23	<i>Advances in Management Accounting</i>	91.43%
24	<i>British Accounting Review</i>	91.79%
25	<i>Journal of International Accounting Research</i>	96.19%
26	<i>International Journal of Auditing</i>	98.10%
27	<i>Research in Governmental and Non-profit Accounting</i>	100.00%

表4-3稅務子領域國際期刊評比排序

排序	期刊名稱	評比分數
01	<i>Journal of Accounting and Economics</i>	10.31%
02	<i>Journal of Accounting Research</i>	10.63%
03	<i>The Accounting Review</i>	10.63%
04	<i>National Tax Journal</i>	18.44%
05	<i>Journal of American Taxation Association</i>	18.88%
06	<i>International Tax and Public Finance</i>	34.69%
07	<i>Journal of Taxation</i>	45.63%
08	<i>Akron Tax Journal</i>	47.81%
09	<i>Journal of Real Estate Taxation</i>	50.00%
10	<i>Journal of International Accounting, Auditing and Taxation</i>	55.63%
11	<i>American Journal of Tax Policy</i>	92.19%
12	<i>Journal of Corporate Taxation</i>	92.19%
13	<i>Journal of International Taxation</i>	94.06%
14	<i>International Tax Review</i>	95.63%
15	<i>The International Tax Journal</i>	98.13%
16	<i>Corporate Taxation</i>	98.75%
17	<i>Public Finance and Accounting</i>	100.00%
18	<i>Tax Management International Journal</i>	100.00%

表4-4審計子領域國際期刊評比排序

排序	期刊名稱	評比分數
01	<i>The Accounting Review</i>	8.43%
02	<i>Journal of Accounting Research</i>	13.29%
03	<i>Journal of Accounting and Economics</i>	17.65%
04	<i>Contemporary Accounting Research</i>	19.22%
05	<i>Accounting, Organizations and Society</i>	23.61%
06	<i>Auditing: A Journal of Practice and Theory</i>	25.47%
07	<i>Review of Accounting Studies</i>	30.43%

08	<i>Journal of Accounting, Auditing and Finance</i>	39.29%
09	<i>Journal of Accounting and Public Policy</i>	40.20%
10	<i>Journal of Accounting Literature</i>	44.59%
11	<i>Journal of Business Finance and Accounting</i>	47.14%
12	<i>Behavioral Research in Accounting</i>	54.33%
13	<i>Accounting Horizons</i>	56.02%
14	<i>International Journal of Accounting</i>	61.12%
15	<i>Accounting and Business Research</i>	63.06%
16	<i>Abacus</i>	63.27%
17	<i>Advances in Accounting</i>	70.41%
18	<i>European Accounting Review</i>	72.96%
19	<i>Research in Accounting Regulation</i>	77.24%
20	<i>International Journal of Auditing</i>	82.96%
21	<i>British Accounting Review</i>	86.43%
22	<i>Accounting, Auditing and Accountability Journal</i>	86.73%
23	<i>Critical Perspectives on Accounting</i>	96.43%
24	<i>Managerial Auditing Journal</i>	98.47%

表4-5會計資訊系統子領域國際期刊評比排序

排序	期刊名稱	評比分數
01	<i>Information Systems Research</i>	17.62%
02	<i>Accounting, Organizations and Society</i>	17.81%
03	<i>The Accounting Review</i>	20.57%
04	<i>Journal of Information Systems</i>	26.76%
05	<i>Contemporary Accounting Research</i>	29.71%
06	<i>Journal of Accounting and Economics</i>	34.14%
07	<i>Journal of Accounting Research</i>	35.81%
08	<i>Journal of Management Information Systems</i>	36.19%
09	<i>Auditing: A Journal of Practice and Theory</i>	40.05%
10	<i>International Journal of AIS</i>	40.48%
11	<i>International Journal of Intelligent Systems in Accounting, Finance and Management</i>	44.10%
12	<i>Journal of Management Accounting Research</i>	47.62%
13	<i>Journal of Accounting and Public Policy</i>	52.67%
14	<i>Journal of Emerging Technologies in Accounting</i>	53.67%
15	<i>Journal of the Association for Information Systems</i>	53.81%
16	<i>Review of AIS</i>	61.19%
17	<i>Information Systems Audit and Control Journal</i>	62.14%
18	<i>Advances in Accounting Information Systems</i>	66.67%
19	<i>Journal of Accounting, Auditing and Finance</i>	67.90%
20	<i>Abacus</i>	74.19%
21	<i>Accounting and Business Research</i>	74.67%
22	<i>Accounting, Management and Information Technologies</i>	78.33%
23	<i>International Journal of Accounting</i>	82.67%

24	<i>Critical Perspectives on Accounting</i>	85.14%
25	<i>Accounting Systems Journal</i>	98.81%
26	<i>Journal of Accounting and Computers</i>	99.05%

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## 伍、結論

本學術專業期刊評比排序計畫，就會計領域的國際專業期刊，以網路問卷方式，廣泛地對海外會計學者專家進行抽樣調查作業：針對 85 本會計國際專業期刊的學術尊崇度、文章高品質度、是否助於升等、是否為個人最佳文章投稿標的、新興議題接受度、鼓勵理論與方法的發展度、對教學能力的幫助程度、讀者廣泛度與文章接受困難度等九個構面進行百分比的評比。將各期刊所得平均評比分數予以排序，經本計畫四位主持人與共同主持人評估，將其中 53 本列於總領域之期刊劃分為 A+, A, A-, B+, B, 及 C 等六級，並依據子領域學者的問卷所得平均評比分數結果，以排序方式呈現。

本研究結果顯示，學者間對於頂尖期刊的評價具相當的一致性，有 98% 以上的學者認同 *The Accounting Review*、*Journal of Accounting Research* 和 *Journal of Accounting and Economics* 為前三名之頂尖期刊。有鑑於這些期刊每年所發表的篇幅較少，所以總計列入六本評比分數在前 12.87% 者為 A+ 等級期刊。本研究在採樣時刻意包含非前廿名學校的教授，以期對於中後段的期刊有鑑別能力。

完成六種等級的期刊評比排序，應有助於新進學者決定投稿標的。一方面可以推薦學者向期刊品質受國際學術界所認可的期刊發表，讓國內學術能力獲得應有之肯定，並非單純選擇是否列入 SSCI 期刊或影響係數在某期間高者為投稿標的，浪擲學者辛苦研究努力的成果；另一方面亦作為未來國科會評定學者績效之參考。

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附錄 1 學者網路問卷 (cover letter)

Dear Professor Lin :

Greetings! We are writing this email to ask for your help in ranking academic accounting journals. This survey is initiated by the National Science Council (NSC), a government unit of the Republic of China (Taiwan) administrating grants/funding for academic research. The main purpose of the project is to establish a list of journals as reference (1) for accounting researchers in Taiwan to submit their manuscripts for publication in international journals, and (2) for the NSC to determine the research grants.

We would very much appreciate your opinion on the tentative journal ranking put together by us. All your responses will be confidential. If you agree to do so, please

- (1) kindly take a look at the current ranking in the table,
- (2) click on the features applicable to each journals,
- (3) give any comments that you may have, and
- (4) either click the [submit] icon or return it to us by emailing it to [cctu2@nsc.gov.tw](mailto:cctu2@nsc.gov.tw).

As token for our appreciation of your help, the NSC will pay a US honorarium of One Hundred and Twenty-five US Dollars to you. For administrative purpose, please print out the receipt in the attached file, sign and mail it back to the NSC (the original copy with your signature is needed for the honorarium). A check will be mailed to you after the receipt is received by Mr. Ching-Jung Tu, an NSC officer in charge of this survey project. We would very much appreciate it if you could finish the survey by 2/20/2005.

Since this Web Survey System was developed based on the Microsoft Internet Explorer platform, you MAY encounter some technical problems if you are using other browsers such as the Netscape or FireFox. In case you cannot connect to our Survey System, please kindly let us know your problems through the email. Thanks!

Please feel free to contact us if you have any questions.

Thank you very much for your help.

Best regards,

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附錄 2：『國際會計期刊評比排序』專案計畫總名單問卷

**Accounting Journal Ranking List**

The following is the tentative ranking of selected Accounting journals prepared by the NSC (shown in the second column). If you DO NOT agree with the rating of a journal, please put your own ranking percentile in the first column. If you agree with the features of a particular journal, please CLICK on the features applicable to this journal.

Your Ranking	Temporary Ranking	Features (Please click on the features applicable to each of the journals)								
		Academic respectability	High quality of articles	Getting people promoted	Personal best article submitted to	Acceptance of emerging issues	Inspiration for developing theory or methodology	Impact of the journal on the ability to teach	Broadness of readership	Difficulty for the paper being accept
<u>Journal of Accounting and Economics</u>										
	Top 5%									
<u>Journal of Accounting Research</u>										
	5%									
<u>The Accounting Review</u>										
	5%									
<u>Accounting, Organizations and Society</u>										
	10%									
<u>Contemporary Accounting Research</u>										
	10%									
<u>Review of Accounting Studies</u>										
	10%									
<u>Auditing: A Journal of Practice and Theory</u>										
	20%									
<u>Journal of Accounting and Public Policy</u>										
	20%									
<u>Journal of Accounting, Auditing and Finance</u>										
	20%									
<u>Journal of Business Finance and Accounting</u>										
	20%									
<u>Journal of Management Accounting Research</u>										
	20%									

Your ranking	Temporary Ranking	Features (Please click on the features applicable to each of the journals)								
		Academic respectability	High quality of articles	Getting people promoted	Personal best article submitted to	Acceptance of emerging issues	Inspiration for developing theory or methodology	Impact of the journal on the ability to teach	Broadness of readership	Difficulty for the paper being accept
<b>2. <u>Journal of the American Taxation Association</u></b>										
	20%									
<b>3. <u>National Tax Journal</u></b>										
	20%									
<b>4. <u>Abacus</u></b>										
	40%									
<b>5. <u>Accounting and Business Research</u></b>										
	40%									
<b>6. <u>Accounting Horizons</u></b>										
	40%									
<b>7. <u>Asia Pacific Journal of Accounting and Economics</u></b>										
	40%									
<b>8. <u>Behavioral Research in Accounting</u></b>										
	40%									
<b>9. <u>International Journal of Accounting</u></b>										
	40%									
<b>0. <u>Journal of Accounting Literature</u></b>										
	40%									
<b>1. <u>Review of Quantitative Finance and Accounting</u></b>										
	40%									
<b>2. <u>Accounting and Finance</u></b>										
	55%									
<b>3. <u>Advances in Accounting</u></b>										
	55%									
<b>4. <u>Advances in Accounting Information Systems</u></b>										
	55%									
<b>5. <u>British Accounting Review</u></b>										
	55%									

Your ranking	Temporary Ranking	Features (Please click on the features applicable to each of the journals)								
		Academic respectability	High quality of articles	Getting people promoted	Personal best article submitted to	Acceptance of emerging issues	Inspiration for developing theory or methodology	Impact of the journal on the ability to teach	Broadness of readership	Difficulty for the paper being accept
<b>6. <u>Critical Perspectives on Accounting</u></b>										
	55%									
<b>7. <u>Issues in Accounting Education</u></b>										
	55%									
<b>8. <u>Journal of Accounting Education</u></b>										
	55%									
<b>9. <u>Journal of Information Systems</u></b>										
	55%									
<b>0. <u>Management Accounting Research</u></b>										
	55%									
<b>1. <u>Research in Governmental and Non-profit Accounting</u></b>										
	55%									
<b>2. <u>Accounting Historians Journal</u></b>										
	70%									
<b>3. <u>Advances in Quantitative Analysis of Finance and Accounting</u></b>										
	70%									
<b>4. <u>International Journal of Auditing</u></b>										
	70%									
<b>5. <u>Journal of International Accounting Research</u></b>										
	70%									
<b>6. <u>Journal of International Accounting, Auditing and Taxation</u></b>										
	70%									
<b>7. <u>Journal of International Financial Management and Accounting</u></b>										
	70%									
<b>8. <u>Journal of Taxation</u></b>										
	70%									
<b>9. <u>Accounting and the Public Interest</u></b>										
	100%									

Your ranking	Temporary Ranking	Features (Please click on the features applicable to each of the journals)								
		Academic respectability	High quality of articles	Getting people promoted	Personal best article submitted to	Acceptance of emerging issues	Inspiration for developing theory or methodology	Impact of the journal on the ability to teach	Broadness of readership	Difficulty for the paper being accept
<b>0. Accounting Education</b>										
	100%									
<b>1. Accounting Enquiries</b>										
	100%									
<b>2. Accounting Forum</b>										
	100%									
<b>3. Accounting History</b>										
	100%									
<b>4. Accounting, Business and Financial History</b>										
	100%									
<b>5. Accounting Educators' Journal</b>										
	100%									
<b>6. Advances in International Accounting</b>										
	100%									
<b>7. Advances in Management Accounting</b>										
	100%									
<b>8. Advances in Public Interest Accounting</b>										
	100%									
<b>9. Australian Accounting Review</b>										
	100%									
<b>0. Pacific Accounting Review</b>										
	100%									
<b>1. Research in Accounting Regulation</b>										
	100%									
<b>2. Research on Accounting Ethics</b>										
	100%									
<b>3. The Government Accountants Journal</b>										
	100%									

附錄 3：『國際會計期刊評比排序』專案計畫次領域問卷

**Accounting Journal Ranking List for Your Subfield(s)**

The following is the tentative ranking of selected Accounting journals prepared by the NSC (shown in the second column). If you DO NOT agree with the rating of a journal, please put your own ranking percentile in the first column. If you agree with the features of a particular journal, please CLICK on the features applicable to this journal.

**Financial Accounting Subfield**

Your ranking	Temporary Ranking	Features (Please click on the features applicable to each of the journals)								
		Academic respectability	High quality of articles	Getting people promoted	Personal best article submitted to	Acceptance of emerging issues	Inspiration for developing theory or methodology	Impact of the journal on the ability to teach	Broadness of readership	Difficulty for the paper being accept
<u>Journal of Accounting and Economics</u>										
	Top 5%									
<u>Journal of Accounting Research</u>										
	5%									
<u>The Accounting Review</u>										
	5%									
<u>Accounting, Organizations and Society</u>										
	10%									
<u>Contemporary Accounting Research</u>										
	10%									
<u>Review of Accounting Studies</u>										
	10%									
<u>Accounting Horizons</u>										
	20%									
<u>Journal of Accounting and Public Policy</u>										
	20%									
<u>Journal of Accounting Literature</u>										
	20%									
<u>Journal of Accounting, Auditing and Finance</u>										
	20%									

Your ranking	Temporary Ranking	Features (Please click on the features applicable to each of the journals)								
		Academic respectability	High quality of articles	Getting people promoted	Personal best article submitted to	Acceptance of emerging issues	Inspiration for developing theory or methodology	Impact of the journal on the ability to teach	Broadness of readership	Difficulty for the paper being accept
<b>1. <u>Journal of Business Finance and Accounting</u></b>										
	20%									
<b>2. <u>Abacus</u></b>										
	35%									
<b>3. <u>Accounting and Business Research</u></b>										
	35%									
<b>4. <u>Asia Pacific Journal of Accounting and Economics</u></b>										
	35%									
<b>5. <u>Behavioral Research in Accounting</u></b>										
	35%									
<b>6. <u>European Accounting Review</u></b>										
	35%									
<b>7. <u>International Journal of Accounting</u></b>										
	35%									
<b>8. <u>Review of Quantitative Finance and Accounting</u></b>										
	35%									
<b>9. <u>Accounting, Auditing and Accountability journal</u></b>										
	45%									
<b>0. <u>Advances in Accounting</u></b>										
	45%									
<b>1. <u>Issues in Accounting Education</u></b>										
	45%									
<b>2. <u>Journal of Accounting Education</u></b>										
	45%									
<b>3. <u>Pacific Accounting Review</u></b>										
	45%									
<b>4. <u>Accounting and the Public Interest</u></b>										
	60%									



Your ranking	Temporary Ranking	Features (Please click on the features applicable to each of the journals)								
		Academic respectability	High quality of articles	Getting people promoted	Personal best article submitted to	Acceptance of emerging issues	Inspiration for developing theory or methodology	Impact of the journal on the ability to teach	Broadness of readership	Difficulty for the paper being accept
<b>5. <u>Advances in Quantitative Analysis of Finance and Accounting</u></b>										
	60%									
<b>6. <u>British Accounting Review</u></b>										
	60%									
<b>7. <u>Journal of International Accounting Research</u></b>										
	60%									
<b>8. <u>Research in Governmental and Non-profit Accounting</u></b>										
	60%									
<b>9. <u>Accounting and Education</u></b>										
	100%									
<b>0. <u>Accounting and Finance</u></b>										
	100%									
<b>1. <u>Accounting Educator's Journal</u></b>										
	100%									
<b>2. <u>Accounting Enquiries</u></b>										
	100%									
<b>3. <u>Accounting Forum</u></b>										
	100%									
<b>4. <u>Accounting Historians Journal</u></b>										
	100%									
<b>5. <u>Accounting History</u></b>										
	100%									
<b>6. <u>Accounting, Business and Financial History</u></b>										
	100%									
<b>7. <u>Advances in International Accounting</u></b>										
	100%									
<b>8. <u>Advances in Public Interest Accounting</u></b>										
	100%									

Your ranking	Temporary Ranking	Features (Please click on the features applicable to each of the journals)								
		Academic respectability	High quality of articles	Getting people promoted	Personal best article submitted to	Acceptance of emerging issues	Inspiration for developing theory or methodology	Impact of the journal on the ability to teach	Broadness of readership	Difficulty for the paper being accept
<b>9. <u>Australian Accounting Review</u></b>										
	100%									
<b>10. <u>Critical Perspectives in Accounting</u></b>										
	100%									
<b>1. <u>Financial Accountability and Management</u></b>										
	100%									
<b>2. <u>Journal of International Accounting, Auditing and Tax</u></b>										
	100%									
<b>3. <u>Journal of International Financial Management and Accounting</u></b>										
	100%									
<b>4. <u>Public Finance &amp; Accounting</u></b>										
	100%									
<b>5. <u>Research in Accounting Regulation</u></b>										
	100%									
<b>6. <u>Research on Accounting Ethics</u></b>										
	100%									
<b>7. <u>The Government Accountants Journal</u></b>										
	100%									

## Managerial Accounting Subfield

Your Ranking	Temporary Ranking	Features (Please click on the features applicable to each of the journals)								
		Academic respectability	High quality of articles	Getting people promoted	Personal best article submitted to	Acceptance of emerging issues	Inspiration for developing theory or methodology	Impact of the journal on the ability to teach	Broadness of readership	Difficulty for the paper being accept
<b><u>.Accounting, Organizations and Society</u></b>										
	10%									
<b><u>.Journal of Accounting Research</u></b>										
	10%									
<b><u>.The Accounting Review</u></b>										
	10%									
<b><u>.Contemporary Accounting Research</u></b>										
	25%									
<b><u>.Journal of Accounting and Economics</u></b>										
	25%									
<b><u>. Journal of Management Accounting Research</u></b>										
	25%									
<b><u>. Review of Accounting Studies</u></b>										
	25%									
<b><u>.Journal of Accounting and Public Policy</u></b>										
	40%									
<b><u>.Journal of Accounting Literature</u></b>										
	40%									
<b><u>0.Journal of Accounting, Auditing and Finance</u></b>										
	40%									
<b><u>1.Journal of Business Finance and Accounting</u></b>										
	40%									
<b><u>2.Accounting and Business Research</u></b>										
	60%									
<b><u>3.Accounting Horizons</u></b>										
	60%									

Your ranking	Temporary Ranking	Features (Please click on the features applicable to each of the journals)								
		Academic respectability	High quality of articles	Getting people promoted	Personal best article submitted to	Acceptance of emerging issues	Inspiration for developing theory or methodology	Impact of the journal on the ability to teach	Broadness of readership	Difficulty for the paper being accept
<b><u>4. Behavioral Research in Accounting</u></b>										
	60%									
<b><u>5. International Journal of Accounting</u></b>										
	60%									
<b><u>6. Management Accounting Research</u></b>										
	60%									
<b><u>7. Review of Quantitative Finance and Accounting</u></b>										
	60%									
<b><u>8. Abacus</u></b>										
	80%									
<b><u>9. Accounting, Auditing and Accountability journal</u></b>										
	80%									
<b><u>0. Advances in Accounting</u></b>										
	80%									
<b><u>1. European Accounting Review</u></b>										
	80%									
<b><u>2. Journal of Accounting Education</u></b>										
	80%									
<b><u>3. Advances in Management Accounting</u></b>										
	100%									
<b><u>4. British Accounting Review</u></b>										
	100%									
<b><u>5. International Journal of Auditing</u></b>										
	100%									
<b><u>6. Journal of International Accounting Research</u></b>										
	100%									
<b><u>7. Research in Government and Non-Profit Accounting</u></b>										
	100%									

## Taxation Subfield

Your Ranking	Temporary Ranking	Features (Please click on the features applicable to each of the journals)								
		Academic respectability	High quality of articles	Getting people promoted	Personal best article submitted to	Acceptance of emerging issues	Inspiration for developing theory or methodology	Impact of the journal on the ability to teach	Broadness of readership	Difficulty for the paper being accept
<u>. Journal of Accounting and Economics</u>										
	Top 15%									
<u>. Journal of Accounting Research</u>										
	15%									
<u>. The Accounting Review</u>										
	15%									
<u>. Journal of American Taxation Association</u>										
	25%									
<u>. National Tax Journal</u>										
	25%									
<u>. Akron Tax Journal</u>										
	35%									
<u>. International Tax and Public Finance</u>										
	35%									
<u>. Journal of Real Estate Taxation</u>										
50%	50%									
<u>. Journal of Taxation</u>										
	50%									
<u>0. Journal of International Accounting, Auditing and Taxation</u>										
	55%									
<u>1. American Journal of Tax Policy</u>										
	100%									
<u>2. Corporate Taxation</u>										
	100%									
<u>3. International Tax Review</u>										
	100%									
<u>4. Journal of Corporate Taxation</u>										
	100%									

Your ranking	Temporary Ranking	Features (Please click on the features applicable to each of the journals)								
		Academic respectability	High quality of articles	Getting people promoted	Personal best article submitted to	Acceptance of emerging issues	Inspiration for developing theory or methodology	Impact of the journal on the ability to teach	Broadness of readership	Difficulty for the paper being accept
<b>5. Journal of International Taxation</b>										
	100%									
<b>6. Public Finance and Accounting</b>										
	100%									
<b>7. <u>Tax Management International Journal</u></b>										
	100%									
<b>8. <u>The International Tax Journal</u></b>										
	100%									

## Auditing Subfield

Your Ranking	Temporary Ranking	Features (Please click on the features applicable to each of the journals)								
		Academic respectability	High quality of articles	Getting people promoted	Personal best article submitted to	Acceptance of emerging issues	Inspiration for developing theory or methodology	Impact of the journal on the ability to teach	Broadness of readership	Difficulty for the paper being accepted
<b>1. <u>Journal of Accounting and Economics</u></b>										
	Top 10%									
<b>2. <u>Journal of Accounting Research</u></b>										
	10%									
<b>3. <u>The Accounting Review</u></b>										
	10%									
<b>4. <u>Accounting, Organizations and Society</u></b>										
	25%									
<b>5. <u>Contemporary Accounting Research</u></b>										
	25%									
<b>6. <u>Review of Accounting Studies</u></b>										
	25%									
<b>7. <u>Auditing: A Journal of Practices &amp; Theory</u></b>										
	45%									
<b>8. <u>Journal of Accounting and Public Policy</u></b>										
	45%									
<b>9. <u>Journal of Accounting Literature</u></b>										
	45%									
<b>10. <u>Journal of Accounting, Auditing and Finance</u></b>										
	45%									
<b>11. <u>Journal of Business Finance and Accounting</u></b>										
	45%									
<b>12. <u>Abacus</u></b>										
	65%									
<b>13. <u>Accounting and Business Research</u></b>										
	65%									
<b>14. <u>Accounting Horizon</u></b>										
	65%									

Your Ranking	Temporary Ranking	Features (Please click on the features applicable to each of the journals)								
		Academic respectability	High quality of articles	Getting people promoted	Personal best article submitted to	Acceptance of emerging issues	Inspiration for developing theory or methodology	Impact of the journal on the ability to teach	Broadness of readership	Difficulty for the paper being accepted
<b>15. Behavioral Research in Accounting</b>										
	65%									
<b>16. International Journal of Accounting</b>										
	65%									
<b>17. Advances in Accounting</b>										
75%	75%									
<b>18. European Accounting Review</b>										
75%	75%									
<b>19. Research in Accounting Regulation</b>										
75%	75%									
<b>20. Accounting, Auditing and Accountability Journal</b>										
90%	90%									
<b>21. British Accounting Review</b>										
90%	90%									
<b>22. International Journal of Auditing</b>										
90%	90%									
<b>23. Critical Perspectives on Accounting</b>										
	100%									
<b>24. Managerial Auditing Journal</b>										
	100%									



## Accounting Information Systems Subfield

Your Ranking	Temporary Ranking	Features (Please click on the features applicable to each of the journals)								
		Academic respectability	High quality of articles	Getting people promoted	Personal best article submitted to	Acceptance of emerging issues	Inspiration for developing theory or methodology	Impact of the journal on the ability to teach	Broadness of readership	Difficulty for the paper being accepted
<b>1. <u>Journal of Accounting and Economics</u></b>										
	Top 10%									
<b>2. <u>Journal of Accounting Research</u></b>										
	10%									
<b>3. <u>The Accounting Review</u></b>										
	10%									
<b>4. <u>Accounting, Organizations and Society</u></b>										
	20%									
<b>5. <u>Contemporary Accounting Research</u></b>										
	20%									
<b>6. <u>Information Systems Research</u></b>										
	20%									
<b>7. <u>Auditing: A Journal of Practices &amp; Theory</u></b>										
	50%									
<b>8. <u>International Journal of AIS</u></b>										
	50%									
<b>9. <u>International Journal of Intelligent Systems in Accounting, Finance and Management</u></b>										
	50%									
<b>10. <u>Journal of Accounting and Public Policy</u></b>										
	50%									
<b>11. <u>Journal of Information Systems</u></b>										
	50%									
<b>12. <u>Journal of Management Accounting Research</u></b>										
	50%									
<b>13. <u>Journal of Management Information Systems</u></b>										
	50%									

Your Ranking	Temporary Ranking	Features (Please click on the features applicable to each of the journals)								
		Academic respectability	High quality of articles	Getting people promoted	Personal best article submitted to	Acceptance of emerging issues	Inspiration for developing theory or methodology	Impact of the journal on the ability to teach	Broadness of readership	Difficulty for the paper being accepted
<b>14. <u>Information Systems Audit and Control Journal</u></b>										
	65%									
<b>15. <u>Journal of Accounting, Auditing, and Finance</u></b>										
	65%									
<b>16. <u>Journal of Emerging Technologies in Accounting</u></b>										
	65%									
<b>17. <u>Journal of the Association for Information Systems</u></b>										
	65%									
<b>18. <u>Review of AIS</u></b>										
	65%									
<b>19. <u>Abacus</u></b>										
	80%									
<b>20. <u>Accounting and Business Research</u></b>										
	80%									
<b>21. <u>Advances in AIS</u></b>										
	80%									
<b>22. <u>Accounting, Management and Information Technologies</u></b>										
	90%									
<b>23. <u>Critical Perspectives on Accounting</u></b>										
	90%									
<b>24. <u>International Journal of Accounting</u></b>										
	90%									
<b>25. <u>Accounting Systems Journal</u></b>										
	100%									
<b>26. <u>Journal of Accounting and Computers</u></b>										
	100%									