

Scholars of business taxation publish their research in empirical/analytical (empirisch/formal-analytisch) and legal-normative (rechtlich-normativ) journals in particular. Articles in these two categories differ in terms of the research methodology used, the predominant language and the average length and publication duration of the articles and are therefore not directly comparable. For this reason, the publication media rating of the WK STEU evaluates articles in these two categories on separate lists using independent evaluation categories. Scientific journals empirical/analytical are rated in the assessment categories "A+", "A", "B" and "C". Legal-normative scientific journals are assessed in the assessment categories "A legal-normative", "B legal-normative" and "C legal-normative". The rating categories "A" and "A legal-normative", "B" and "B legal-normative" or "C" and "C legal-normative" are not comparable with each other for the reasons mentioned and are therefore not to be regarded as equivalent. The publication media rating of the WK STEU does not allow any statements about the value of journals in the categories empirical/analytical or legal-normative in relation to each other, but only statements about the value of journals within the respective list. In order to avoid confusion, the evaluation of articles in legal-normative journals must always be indicated using the suffix "legal-normative".

A particularly high relevance of legal-normative articles is documented by a citation in a judgment of a supreme federal court (BFH, BGH, BVerfG, öVfGH, öOGH, öVwGH) or the ECJ. Such articles may therefore be shown in publication lists with the rating category "A\* legal-normative" in deviation from the rating of the respective journal.