JOURNAL OF INFORMATION SYSTEMS
Vol. 32, No. 2
Summer 2018
pp. 115–140

American Accounting Association
DOI: 10.2308/isys-51689

Citation-Based Benchmarks and Individual Accounting Faculty Research Rankings by Topical Area and Methodology

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ABSTRACT: This paper provides *citation* rankings and benchmarking data for individual accounting researchers disaggregated by topic and methodological area and studies what factors increase citation totals. Based on Google Scholar data from 7,113 articles published in respected accounting journals, we find that citation totals differ significantly based on accounting topic area (accounting information systems, audit, financial, managerial, tax, other) and methodology (analytical, archival, experimental, other), suggesting the need to separately benchmark authors who publish in these groups. We also find that authors who have a broad collaboration network, graduated from a school that started a journal, are topic specialists, or publish with topic specialists have higher numbers of citations.

Keywords: accounting research rankings; accounting research topical areas; citations; accounting information systems.

Data Availability: Most of the data are available on the website discussed in Appendix A. For easier-to-use extracts of the data, contact the authors.

I. INTRODUCTION

Among the mainstream accounting research topical areas, accounting information systems (AIS) differs the most significantly from the other topical areas. Over the last 25 years, AIS articles have comprised 2 percent or less of articles published in the top six journals (Summers and Wood 2017). Related, AIS is the only area for which a topic specialty journal (i.e., non-top six general interest journal) publishes more highly cited research than the traditional top six accounting journals (Barrick, Mecham, Summers, and Wood 2016; Summers and Wood 2017). Yet the broad and diverse topical area of AIS is receiving increasing attention in accreditation standards, professional organizations, and practice (Murthy 2016).[1] Due to the diversity of research in the area, coupled with the limited exposure in the general interest accounting journals, it is important that evaluators understand the differences that exist between AIS and other topical areas, and among topical areas in general. Thus, this paper has two objectives. The first objective is to provide descriptive evidence of the citation patterns of individual accounting scholars by topical area (AIS, audit, financial, managerial, tax, and other) and research

We are grateful to Roger S. Debreceny (senior editor) and for comments from two anonymous reviewers.

Supplemental material can be accessed by clicking the link in Appendix B.

Editor's note: Accepted by Roger S. Debreceny.

Submitted: September 2015
Accepted: December 2016
Published Online: February 2017

[1] Other topical areas face similar, but not quite as dramatic, differences.

methodology (analytical, archival, experimental, and other). The second objective is to examine factors that influence the volume of citations for articles and their authors.

These two objectives are important for several reasons. The first objective of providing descriptive evidence of citation patterns is important because citation analysis is emerging as an important component of the faculty evaluation process (Mingers and Xu 2010; Reinstein, Hasselback, Riley, and Sinason 2011; Radicchi and Castellano 2012). Using citations to evaluate performance can be beneficial, but only if users understand the data and the appropriate benchmarks for evaluating scholarship in a discipline. Our research should be particularly valuable for subtopics in accounting to the extent that they differ one from another. While Wood (2016a) shows that accounting has fewer cites than other disciplines like finance and the natural sciences, Wood (2016b) shows that citation rates differ considerably within the various topical and methodological areas of accounting.[2]

The second objective of exploring factors that influence citation totals for authors and articles is important for additional reasons. In addition to aiding in promotion, authoring highly cited articles can lead to other career benefits such as research awards, increases in remuneration, opportunities for distinguished service, etc. While there are many opinions on what makes for "good research," citations provide a measurable, concrete benchmark that allows for the expression of what makes for "good" research in a market-like setting. Thus, this analysis allows us to test whether commonly held beliefs and conjectures are associated with high citation rates. We test whether the following increase author and article citations: being a research generalist versus a specialist, the topic area and methodology of the scholar and articles, coming from an elite school or having coauthors from an elite school, and graduating from an institution with an elite journal. Answers to these questions will help guide young scholars, researchers, and accreditation bodies in understanding factors associated with influential articles.

To address our research objectives, we gather Google Scholar citations for all articles published between 1990 and 2014 in the Summers and Wood (2016) database. This database collects all articles published in 11 highly ranked accounting journals.[3] To create rankings, we aggregate all citations an author has from these publications and rank authors based on who has the most cumulative citations for articles published in the last six years, 12 years, or since 1990. We create rankings for each topic area and methodology. We also create benchmarking data by showing the average citation patterns for articles in each topic area and methodology by year. We include data on the average, maximum, minimum, and standard deviation to help users get a full picture of the citation environment. To understand the factors that impact citations rates, we create a model of total citations for authors and articles.

Overall, the results show that simple, raw citation counts differ significantly by topical area and methodology. Papers published in financial accounting receive many more citations over their lifetime than papers published in AIS and other topic areas. On average, AIS and tax articles have about 38 and 36 percent of citations, relative to financial articles, whereas audit and managerial articles have 69 and 76 percent, respectively.[4] Looking at methodology, experimental and analytical studies are cited 40 to 41 percent as much as archival studies. These numbers suggest that the choice to research certain topical areas using some methods has a real and significant effect on the citation counts that are often used to evaluate researchers. Acknowledging and quantifying the differences in citation patterns across specialties will allow for more objective ranking and evaluation of accounting researchers in the many diverse areas of accounting research.

The model examining citation factors shows that authors that have a broad collaboration network, are topic specialists, or publish with topic specialists have a higher volume of citations. Furthermore, authors from schools that started journals (e.g., The University of Chicago, University of Rochester, and University of California, Berkeley) are associated with higher citations. Yet authors from the top 25 ranked schools (Trieschmann, Dennis, Northcraft, and Nieme 2000; Glover, Prawitt, and Wood 2006) are not.

We expect this information will be useful to accounting researchers and to those evaluating accounting researchers. For accounting researchers, the data we have compiled provide clear benchmarks for each topical area and methodology that can be used as evidence in assessing a faculty member's performance. This research will be especially useful to faculty in underrepresented research areas, such as AIS, where the average number of citations per paper is well below the average of other topical areas. An AIS scholar may be highly cited relative to other AIS scholars, but still have difficulty demonstrating this expertise relative to non-AIS scholars without these empirical data. Department heads, deans, and others involved in promotion and tenure decisions will also benefit from these data. These data provide benchmarks that remove some of the

[2] Wood (2016a) shows that articles published in top accounting journals have less than half as many citations as articles published in top finance journals, and 60 percent as many citations as articles published in top management journals.

[3] The journals include *Accounting, Organizations and Society; Auditing: A Journal of Practice & Theory; Behavioral Research in Accounting; Contemporary Accounting Research; Journal of Accounting & Economics; Journal of Information Systems; Journal of Accounting Research; Journal of Management Accounting Research; The Journal of the American Taxation Association; Review of Accounting Studies;* and *The Accounting Review*.

[4] To compute these percentages, we divide the median number of citations per article category by financial articles for each year and then average the years.

TABLE 1

Categorization of Prior Research

Unit Ranked	Uses *Counts* of Publications for Rankings	Uses *Citations* Totals of Articles for Rankings
Institutions	Coyne et al. (2010)	Myers et al. (2016)
Ph.D. Programs	Stephens, Summers, Williams, and Wood (2011)	
Individual Scholars	Pickerd, Stephens, Summers, and Wood (2011)	*This Paper*
Institutions, Ph.D. Programs, Individual Scholars (Only Education Articles)	Holderness, Myers, Summers, and Wood (2014)	Metcalf et al. (2015)
Articles (Benchmarking Data)	Glover et al. (2006), Glover et al. (2012)	*This Paper*

ambiguity caused by evaluators' lack of intimate knowledge of every area within accounting. The benchmarks add objectivity to decision-makers' decisions. Finally, prospective Ph.D.s and recent Ph.D. graduates will benefit, as they can use this research to identify potential mentors among highly cited authors when evaluating their options for pursuing a doctorate or starting as a new assistant professor. Furthermore, this research provides empirical data supporting the ideas that specialization, networking, and affiliation impact citation totals for authors and individual articles.

The paper proceeds with a literature review in Section II, explaining previous developments in the field of citation research as it relates to accounting. We then explain our methodology and present the results in Section III. Section IV provides the citation model methods, while Section V provides the citation model results. We conclude in Section VI with a discussion of results, implications, and suggestions for future research.

II. LITERATURE REVIEW

Citation research has a rich history in the physical and social sciences. Since as early as the 1920s, citation analysis has been advocated as a means of measuring impact in the research environment (e.g., P. Gross and E. Gross 1927). It has been used by diverse fields and specialties including physics (S. Cole and J. Cole 1967), medical research (Virgo 1977), criminal justice (Thomas and Bronick 1984), and sociology (Meho and Sonnenwald 2000). Within accounting, citations have been used to identify flows of ideas (McRae 1974; Hofstedt 1976; Gamble and O'Doherty 1985; Snowball 1986; D. Oler, M. Oler, and Skousen 2010), identify how journals have influenced knowledge production (Dyckman and Zeff 1984; Brown, Gardner, and Vasarhelyi 1987), and to create research rankings (Brown and Gardner 1985a, 1985b; Guffey and Harp 2014; Metcalf, Stocks, Summers, and Wood 2015; Myers, Snow, Summers, and Wood 2016).

Research rankings have played an important part in many academic disciplines, including accounting.[5] Within accounting, a significant stream of recent literature has established various rankings and created benchmarking data that disaggregate rankings by topical area and methodology (e.g., see Table 1 for citations). To place this study in the context of this literature, it is important to consider two factors: the metric used as the basis for the rankings and the unit ranked. As shown in Table 1, metrics used in recent research are primarily counts of publications (i.e., the number of papers published in a topical area) and citation totals. Also shown are the various units that are ranked: institutions, Ph.D. programs, individual scholars, articles, and subsets based on topical content.

As can be seen in Table 1, this paper fills two voids in prior research. First, this paper uses citation totals as the metric to rank individual scholars by topic area and methodology. Second, this paper provides citation-based benchmarking data for articles—which is important given the use of citation totals in the promotion process. Both of these contributions help to provide more and better information to academics.

We note that separate rankings using counts and citations are both important. Myers et al. (2016) show that count-based productivity measures do not necessarily correlate strongly with citation-based quality measures for institutions (correlations range from 0.66 to 0.88). As noted by Myers et al. (2016), "these correlations suggest that citation-based and count-based rankings can differ, sometimes considerably, indicating the importance of considering both the quantity of articles produced and the citations of articles produced."

[5] Brown and Gardner (1985a, 1985b) introduced accounting to using citation analysis for rankings in two papers that included rankings for academic institutions, Ph.D. programs, journals, and individual articles. Brown (1996) later created updated rankings for Ph.D. programs and faculties and added rankings for individual researchers.

Table 1 only lists reference articles that rank all topic areas and methodologies. Within only the AIS domain, Guffey and Harp (2014) published a citation analysis ranking institutions, doctoral programs, and AIS articles by counting citations to all articles published in the *Journal of Information Systems*. Guffey and Harp (2014) represent an important step of moving outside the traditional "top" journals (e.g., top three or top six), since Summers and Wood (2017) show that many of the most influential articles of AIS research have been published outside of the traditional top three, or even top six, accounting journals, and Barrick et al. (2016) show that the traditional "top" journals are not the most highly ranked for all topic areas and methodologies, especially AIS research. We expand on Guffey and Harp (2014) by including ten additional journals (including the top journals), addressing five additional topic areas, and including methodology rankings as well as topic area.[6]

We use citations as a proxy for article quality. Prior research has shown a correlation between citation analysis and other measures of quality. Clark (1957) found citations to be a sound quality measure for psychologists by showing their strong correlation to quality rankings developed by a panel of experts in psychology. Cole and Cole (1967) provide additional evidence of validity, this time in physics, by showing their strong correlation to four other factors: prestigious awards, membership in honorific societies, positions in a top-ranking department, and peer recognition. Diamond (1986) showed a correlation with salary. Virgo (1977) finds that citations are a more consistent predictor of quality than a panel of judges. These findings support Roger Davies's position that citations "represent the integrated peer review of everyone in the field" (Wade 1975, 430). Bayer and Folger (1966) expressed a belief that this attribute of citation analysis limits the effects of personality that may come into play with a smaller sample of reviewers.

Citation analysis is not a perfect measure. Critics of citation analysis generally argue that not all citations are made to pay tribute to influential research. Although self-citations can be problematic, Brown and Gardner (1985a) and Snowball (1986) both found no significant variations in their ranking results when they removed self-citations. Another concern is negative citations—that is, authors cite a paper to criticize the paper as having done something poorly. Concerning these cases, Moravcsik and Murugesan (1975) found that approximately 90 percent of citations are positive. Researchers have also expressed concern over what has been termed the "halo effect." The idea is that prominent researchers enjoy a halo of citations from other researchers who cite them more for that person's reputation than for the actual quality of his or her work. Baldi (1998) and Wang (2014) address this in their research and find that although social factors have a limited effect on citations, quality and topical similarity are still by far the most significant attributes to result in citations.

Taken together, we interpret prior research as suggesting that citations are valuable and useful but are not a perfect measure of article quality. Thus, we recommend careful and informed use. For example, we do not recommend citation use as the only measure in decision-making situations. Peer review and content analysis will remain useful tools in determining article quality, but they will be assisted by the easily accessible data that we provide.

In addition to creating rankings and benchmarking material about citation rates, we also study factors that increase the number of citations that authors and articles receive. Understanding what factors increase citation totals is important, as young scholars are often given advice on how to be a "good" researcher that is based on opinion and conjecture. This analysis allows us to provide empirical data about different strategies for increasing citation counts.

We test whether factors related to education, relationships, and expertise impact the citation rates of authors and articles. More specifically, our analysis is aimed at providing information about several basic questions relating to citation totals, including:

- Does specializing in a topic area impact citation totals?
- How important is the ranking of the institution for which you or your coauthors work on citation totals?
- Does attending an institution that started or has captured an elite journal impact citation totals?
- How much impact does the topic area of the researcher and article matter in determining citation totals, after controlling for other factors?

III. RANKING METHODOLOGY AND RESULTS

Sample Description

Our sample consists of all 7,113 articles contained in the Summers and Wood (2016) database published between 1990 and 2014. The Summers and Wood (2016) database counts all articles published by one of 11 high-quality accounting journals: *Accounting, Organizations and Society (AOS); Auditing: A Journal of Practice & Theory (AJPT); Behavioral Research in Accounting (BRIA); Contemporary Accounting Research (CAR); Journal of Accounting & Economics (JAE); Journal of*

[6] Based on data from Summers and Wood (2017), *JIS* publishes 73.6 percent of AIS articles in their set of journals, so adding these journals to *Journal of Information Systems* gives credit for an additional 26.4 percent of high-quality AIS articles published.

Information Systems (JIS); Journal of Accounting Research (JAR); Journal of Management Accounting Research (JMAR); The Journal of the American Taxation Association (JATA); Review of Accounting Studies (RAST); and *The Accounting Review (TAR).*[7] Six of these journals have been recognized as the top general interest accounting journals: *AOS, CAR, JAE, JAR, RAST,* and *TAR* (see Glover et al. [2006]; Glover, Prawitt, Summers, and Wood [2012]; Oler et al. [2010]; although we note that Summers and Wood [2017] and Barrick et al. [2016] question these traditional classifications). The other journals are included as they are recognized as being the top-rated journal in the particular topical areas of AIS, audit, managerial, tax or, in the case of *BRIA,* the experimental methodological area (see Lowensohn and Samelson 2006).[8]

To create rankings and benchmarking data, we categorized articles by topical area and methodology. One author analyzed each article from the total sample and classified them in a topical area and methodological area. A second author then reviewed the classification and all discrepancies were settled by either mutual agreement through discussion or by consulting a third opinion.[9] We note that some articles are counted in multiple categories. Articles that addressed multiple topics (e.g., Prawitt, Smith, and Wood [2009] examine how internal auditing influences earnings management, which is categorized as both audit and financial) or used multiple methodologies (e.g., Messier, Reynolds, Simon, and Wood [2011] use both an experiment and archival analysis) are included in both rankings, although they are still only counted once in the overall rankings. This decision allows us to recognize researchers who contribute to multiple fields. We use the same topic and methodology definitions as the Summers and Wood (2016) database.[10]

Ranking and Benchmarking Methodology

To prepare the individual faculty rankings, we linked each article with the authors who published it. Full credit was given for each article an author published, regardless of the number of authors. This choice represents the idea that each author contributed to and learned from the research.[11] For every article that an author has published (less retracted articles), we gathered the total number of citations for the article as given on Google Scholar during the month of June 2015.[12]

Once total citations have been computed for each author, we rank authors in three time windows—last six years, last 12 years, and since 1990—based on the total number of citations to articles published during these time periods. We do not adjust the value of a citation based on time. Instead, we provide multiple time windows so interested parties can make appropriate comparisons. Additional information on citations and the life of an article can be found in the benchmarking data.

The benchmarking data do not reference individual authors, but instead focus on individual publications. Benchmarking data expand the usefulness of the citation rankings by giving objective measures to evaluate an author's individual publications rather than the cumulative impact of all publications. To create the benchmarking data, we separated the articles in each

[7] The sample is limited to peer-reviewed articles published in these journals; the sample does not include invited commentaries, book reviews, editor's notes, etc. for two reasons. One, we have chosen to look only at papers that have been through the rigorous peer-review process. Two, citation patterns can differ between these mediums in a way that has nothing to do with the topic or research method used. We note that we include peer-reviewed literature reviews. We understand editors can publish literature reviews in an attempt to increase citations counts (and thus increase impact factors). Although this could be problematic to our research, we believe it is not a major concern as multiple journals allow literature review articles. These articles can be a legitimate effort to advance science (and we cannot measure intent), and our methodology limits the ability of these articles to influence our disaggregated results, as they would only influence methodology rankings that are categorized as "other" (and the cross of rankings with the "other" categorization). We exclude articles that have been retracted.

[8] We do not weight citations differently that come from different journals. Brown and Huefner (1994), Ballas and Theoharakis (2003), and Summers and Wood (2017) show that different accounting specialties favor different journals. Given this finding, a standard weighting system by journal would inevitably favor the specialty with which it had the most in common.

[9] In terms of categorizing articles, we note the following from Myers et al. (2016): "Although we did not use independent coders, we did take a random sample of 50 articles and had the same authors who categorized articles perform an independent coding comparison. Overall, in terms of methodology, coders agreed on 94.2 percent of the categorizations on the blind-coding test and had a Cohen's Kappa value of 0.913. In terms of topic area, coders agreed on 85.5 percent of the categorizations and had a Cohen's Kappa value of 0.928. These Kappa values suggest an 'almost perfect' level and a 'strong' level of agreement, respectively (McHugh 2012)."

[10] See, also, the article by Coyne, Summers, Williams, and Wood (2010).

[11] Determining whether to use full credit versus proportional credit in rankings contrasts the idea of contribution to the paper with the idea of developed knowledge and contribution to the field. We lean toward the idea of contribution to the field. We believe that the development, debate, analysis, and writing of an article enriches the entirety of each author along with their depth of understanding and expertise. Thus, the presented rankings give full credit to each author. Rankings with credit divided by the number of authors on an article have been performed in related research and provide interesting, although similar rankings. Kirchmeyer, Reinstein, and Hasselback (2000) find that adjusting for coauthorship does not materially change the conclusion drawn from a scholarship body of work. Such rankings are not reproduced here for the sake of journal space but are available via the companion website link in Appendix A.

[12] Past citation studies have used SSCI as a means for collecting data (e.g., Brown and Gardner 1985a, 1985b; Meho and Sonnenwald 2000; Chan and Liano 2009). Not only would this measure not work for our study—the journals we use are not all included in the SSCI—but Google Scholar may be a better measure. Google Scholar gathers citations from more journals and also reflects citations of books, reviews, and unpublished working papers. Past research shows that Google Scholar often produces similar rankings to SSCI and other databases (Meho and Yang 2007), but that it is more thorough in certain fields such as education research (van Aalst 2010). Given the relatively small number of accounting journals in the SSCI database, we chose to obtain citation counts from Google Scholar.

category by the year they were published. For each year of articles, we provide statistics on the mean, standard deviation, maximum, and minimum number of citations, allowing the comparison of an article to other articles in its publication year and topic area or methodology. This is especially helpful for evaluating young authors, who have not had significant time to accumulate a large number of total citations.

Ranking Results

Table 2 presents overall individual author rankings by total citations. These are aggregate data and do not differentiate between authors based on topical or methodological interests. Authors are listed in order of rank in the six-year time window, which will be used as the default in other tables as well. The choice to focus on the six-year time window causes a limitation for interpreting the "12" and "ALL" columns, in that someone who is rated highly in the 12-year or since 1990 (ALL) window may not appear in the table if they have not been productive in the six-year window. This can be seen in Table 2 in that the third-most productive scholar in the 12-year window, Scott A. Richardson at London Business School, is not listed because in the last six years he is ranked 144, which is not displayed because of space. This problem is remedied on a companion website for this paper (see Appendix A), where all authors are presented and results can be sorted by time window. This limitation is present in all tables presented in this paper.[13] This table provides a base set of rankings that will help evaluate the results of other tables.

Table 3 provides rankings for the topical area of AIS. Full rankings by topic and methodology are provided by following the link in Appendix A. Interestingly, researchers in more niche research areas, such as "AIS" and "Other," are more likely to set themselves apart through one or two well-cited articles. Other fields require contributions across multiple articles to result in a high ranking. Another observation that can be taken from these rankings, and those in Table 4, is that many times faculty from universities not represented in the overall rankings make a strong showing in specific topical and methodological areas. That is, influential scholars are not concentrated into a small set of elite schools but are found in many institutions across the world.

Table 4 disaggregates rankings even further than Tables 2 and 3 by evaluating authors in the context of the AIS topic and methodology simultaneously (e.g., AIS-ANALYTICAL, AIS-ARCHIVAL). This table is useful for identifying experts in a particular research market and can help answer the question of who is doing the best research in a specialty. Each panel presents only ten authors instead of 50 as in previous tables. Full rankings can be found by following the link in Appendix A. In disaggregating data even further, we find some very niche research markets (e.g., OTHER-ANALYTICAL). In the most niche markets, we find many examples of coauthors being ranked together for specific articles they published. Markets with specialists tend to have authors at the top who are active in that field, with multiple articles adding to their ranking (e.g., AUDIT-ARCHIVAL and MANAGERIAL-EXPERIMENTAL).

Table 5 presents citation benchmarking data. As discussed previously, benchmarking data include the average total citations, the minimum and maximum number of citations, the standard deviation, and medians for all articles published in a specified year. Panels A and B include benchmarking data for the aggregate group of articles and disaggregated data for each methodology. Panels C and D provide benchmarking data for disaggregated topics. Figure 1 and Figure 2 provide a visual for interpreting and comparing this information in Panels A and B and Panels C and D, respectively (both figures include aggregate data). These visuals clearly reveal varying citation rates among the various research areas and methods within accounting and justify the creation of the disaggregated rankings in this paper.

IV. CITATION MODEL METHODOLOGY

Author Citation Model

To analyze factors that may increase an author's total number of citations, we gather articles from the same journals, and then regress various factors on the cumulative number of author citations. We discuss the sample, followed by the factors we analyze. We then present our formal model.

Sample

Starting with all 5,065 authors from the Summers and Wood (2016) database, we removed all authors who did not receive a Ph.D.; those who have a Ph.D.-granting institution listed as unknown, practice, or retired; or who have graduation dates listed as unknown, resulting in a sample of 4,124 authors. We use an ordinary least squares regression to determine what factors are associated with higher citations by authors. We separate our discussion of these variables into several categories, including

[13] In the overall rankings, there are 651 authors that are in the 12-year ranking (3,147 total authors) but not the six-year ranking (2,496 total authors).

TABLE 2

Overall Individual Author Citation Rankings

Panel A: Rank, (Cites), {Number of Articles}[a]

Author	University	6			12			ALL		
Cohen, Daniel A.	The University of Texas at Dallas	1	(2,457)	{7}	37	(2,618)	{10}	106	(2,618)	{10}
Barth, Mary E.	Stanford University	2	(2,435)	{9}	19	(3,460)	{14}	7	(11,891)	{34}
Leuz, Christian	The University of Chicago	3	(2,271)	{4}	2	(5,839)	{9}	17	(7,869)	{10}
Landsman, Wayne R.	The University of North Carolina at Chapel Hill	4	(2,157)	{9}	36	(2,687)	{12}	39	(5,072)	{19}
Verdi, Rodrigo S.	Massachusetts Institute of Technology	5	(2,086)	{10}	54	(2,229)	{12}	134	(2,229)	{12}
Dechow, Patricia M.	University of California, Berkeley	6	(1,900)	{7}	4	(5,333)	{11}	2	(18,893)	{20}
Lang, Mark H.	The University of North Carolina at Chapel Hill	7	(1,826)	{4}	11	(4,283)	{11}	8	(11,226)	{21}
Lys, Thomas Z.	Northwestern University	8	(1,804)	{5}	60	(2,012)	{8}	36	(5,517)	{18}
Armstrong, Christopher S.	University of Pennsylvania	9	(1,676)	{8}	83	(1,740)	{10}	190	(1,740)	{10}
Hanlon, Michelle	Massachusetts Institute of Technology	10	(1,664)	{10}	23	(3,323)	{15}	74	(3,323)	{15}
Ge, Weili	University of Washington	11	(1,583)	{4}	25	(3,264)	{7}	75	(3,264)	{7}
Francis, Jere R.	University of Missouri	12	(1,551)	{11}	13	(4,035)	{21}	13	(8,551)	{29}
Larcker, David F.	Stanford University	13	(1,501)	{9}	5	(5,072)	{16}	5	(12,906)	{31}
Hail, Luzi	University of Pennsylvania	14	(1,444)	{4}	31	(3,041)	{6}	84	(3,041)	{6}
Daske, Holger	University of Mannheim	15	(1,420)	{3}	110	(1,420)	{3}	244	(1,420)	{3}
Kothari, S. P.	Massachusetts Institute of Technology	16	(1,263)	{7}	6	(5,068)	{13}	3	(13,623)	{23}
Dey, Aiyesha	University of Minnesota	17	(1,257)	{3}	125	(1,330)	{4}	268	(1,330)	{4}
Lennox, Clive S.	Nanyang Technological University	18	(1,197)	{14}	85	(1,731)	{19}	154	(2,026)	{20}
Dhaliwal, Dan S.	The University of Arizona	19	(1,180)	{18}	78	(1,783)	{28}	92	(2,922)	{39}
Maydew, Edward L.	The University of North Carolina at Chapel Hill	20	(1,149)	{6}	54	(2,229)	{10}	35	(5,720)	{18}
Schrand, Catherine M.	University of Pennsylvania	20	(1,149)	{2}	120	(1,365)	{4}	182	(1,796)	{7}
Watts, Ross L.	Massachusetts Institute of Technology	22	(1,134)	{3}	104	(1,498)	{4}	19	(7,309)	{10}
Ball, Ray	The University of Chicago	23	(1,093)	{7}	8	(4,784)	{10}	14	(8,446)	{15}
Rajgopal, Shivaram	Emory University	24	(1,090)	{15}	1	(6,714)	{27}	20	(6,873)	{28}
Weber, Joseph P.	Massachusetts Institute of Technology	25	(1,077)	{10}	43	(2,448)	{19}	115	(2,448)	{19}
Vasvari, Florin P.	London Business School	26	(1,062)	{6}	165	(1,062)	{7}	344	(1,062)	{7}
Myers, Linda A.	University of Arkansas	27	(1,046)	{13}	50	(2,275)	{15}	130	(2,277)	{16}
Jagolinzer, Alan D.	University of Colorado Boulder	28	(1,008)	{4}	172	(1,034)	{5}	356	(1,034)	{5}
Dyreng, Scott D.	Duke University	29	(981)	{5}	182	(981)	{5}	373	(981)	{5}
Wang, Dechun	Texas A&M University	30	(980)	{6}	62	(1,995)	{9}	157	(1,995)	{9}
LaFond, Ryan	Practice	31	(976)	{4}	9	(4,651)	{8}	46	(4,651)	{8}
Kim, Jeong-Bon	City University of Hong Kong	32	(967)	{12}	108	(1,430)	{14}	240	(1,430)	{14}
Li, Feng	University of Michigan	33	(894)	{6}	194	(922)	{7}	394	(922)	{7}
Sloan, Richard G.	University of California, Berkeley	34	(878)	{6}	14	(,3892)	{12}	1	(20,563)	{27}
Collins, Daniel W.	The University of Iowa	35	(862)	{7}	18	(3,597)	{11}	22	(6,852)	{18}
Taylor, Daniel J.	University of Pennsylvania	36	(854)	{6}	217	(854)	{6}	418	(854)	{6}
Choi, Jong-Hag	Seoul National University	37	(845)	{8}	147	(1,166)	{10}	316	(1,166)	{10}
Shakespeare, Catherine	University of Michigan	38	(840)	{7}	142	(1,205)	{9}	307	(1,205)	{9}
Guay, Wayne R.	University of Pennsylvania	39	(835)	{3}	40	(2,513)	{9}	45	(4,799)	{12}
Wilson, Ryan	University of Oregon	40	(821)	{8}	212	(869)	{9}	408	(869)	{9}
Rusticus, Tjomme O.	Northwestern University	41	(817)	{3}	238	(817)	{3}	436	(817)	{3}
Hope, Ole-Kristian	University of Toronto	42	(807)	{10}	92	(1,664)	{13}	204	(1,664)	{13}
Wong, T. J.	The Chinese University of Hong Kong	43	(791)	{5}	26	(3,216)	{8}	27	(6,290)	{13}
Riedl, Edward J.	Boston University	43	(791)	{6}	88	(1,726)	{10}	194	(1,726)	{10}
Thomas, Wayne B.	The University of Oklahoma	45	(788)	{10}	118	(1,378)	{15}	233	(1,491)	{16}
Beyer, Anne	Stanford University	46	(786)	{8}	246	(803)	{9}	450	(803)	{9}
Richardson, Gordon D.	University of Toronto	47	(780)	{5}	168	(1,049)	{7}	169	(1,898)	{15}
Bedard, Jean C.	Bentley University	48	(768)	{14}	91	(1,674)	{22}	119	(2,405)	{31}
Ramanna, Karthik	Harvard University	49	(742)	{6}	270	(742)	{6}	491	(742)	{6}
Shevlin, Terry	University of California, Irvine	50	(741)	{10}	41	(2,494)	{19}	54	(4,086)	{29}

(continued on next page)

TABLE 2 (continued)

[a] Cites as of May 1, 2015.
Column headings 6, 12, and ALL represent the time frames 2009–2014, 2003–2014, and 1990–2014, respectively.
This table presents the top 50 accounting researchers ranked by citations received. Citations received are calculated as the total citations referencing any of the author's research publications in *AJPT, AOS, BRIA, CAR, JAE, JIS, JAR, JMAR, JATA, RAST,* and *TAR* published in the specified time period. Authors are sorted in the table by six-year ranking, with 12-year and all-years rankings reported in their respective columns.

prestige, relationships, specialization, topic, method, and journal. We first discuss these categories and then present the formal model.

Prestige

We measure several attributes of the prestige of the university from which scholars graduated. Previous research has argued that the accounting academy has been dominated by graduates of the elite institutions—at first out of necessity as these universities were the few schools issuing doctoral degrees in accounting, and then later out of momentum (Williams, Jenkins, and Ingraham 2006). If this argument is correct, and elite institutions wield more influence in the academy through editorial boards, editor appointments, and other positions of influence, then we would expect that graduates of these programs, in particular graduates of schools that have captured journals, would benefit from the expertise, connections, and reputational prestige and produce more highly cited research (Laband and Piette 1994). Earlier research finds that authors at schools with more resources in the form of lower teaching loads, research assistance, and access to data and technology are more likely to publish (Cargile and Bublitz 1986; Fogarty and Jonas 2013), with more recent research finding a positive relationship between the prestige of the author's doctoral program and publishing in the major journals and how likely they are to publish overall (Fogarty and Yu 2010; Fogarty and Ruhl 1997). Thus, we believe that the prestige of a school should influence the author's citation totals.

We measure prestige using several different variables. A school is considered to have a captured journal if there is significant influence over the journal due to a school employing the majority of editors, founding the journal, founders of the journal being in the employ of the school, or housing the journal for the majority of the journal issues. Only three universities meet the criteria as having a captured journal: The University of Chicago with the *JAR,* University of Rochester with the *JAE,* and University of California, Berkeley with *RAST*. Graduates of these programs are represented by the dummy variable *CAP_JOUR_SCH*.

We measure additional effects of Ph.D. program training by including *ELITE* and *ALMOST_ELITE*. *ELITE* measures whether authors graduated with a Ph.D. from one of the 15 "persistent" elite universities identified by Williams et al. (2006).[14] *ALMOST_ELITE* measures whether authors graduated with a Ph.D. from one of the seven "orbiting" elite universities identified by Williams et al. (2006).[15]

We also test another specification of prestige associated with Ph.D. program training by including two broader variables measuring academic ranking of Ph.D. programs (i.e., *TOP25* and *TOP50*). We take the top 50 schools from the Trieschmann et al. (2000) ranking and split them into two groups, the top 25 (*TOP25*) and 26 through 50 (*TOP50*). The Trieschmann et al. (2000) ranking is used for categorizing schools as this has been an influential ranking in benchmarking (Glover et al. 2006; Glover et al. 2012) and includes more schools than the elite and almost elite (50 versus 15 and 8, respectively).[16,17]

[14] The 15 schools (in alphabetical order) are Carnegie Mellon University, Cornell University, Michigan State University, The Ohio State University, Stanford University, University of California, Berkeley, The University of Chicago, University of Illinois, The University of Iowa, University of Michigan, University of Minnesota, University of Rochester, The University of Texas at Austin, University of Washington, University of Wisconsin–Madison.

[15] These schools include Arizona State University, Indiana University Bloomington, New York University, Northwestern University, The Pennsylvania State University, The University of Arizona, University of Florida, and University of Pennsylvania.

[16] The top 25 ranked schools (in alphabetical order) are Carnegie Mellon University, Columbia University, Cornell University, Duke University, Harvard University, New York University, Northwestern University, Stanford University, The University of Arizona, University of California, Berkeley, University of California, Los Angeles, The University Chicago, University of Colorado, University of Florida, University of Illinois, The University of Iowa, University of Michigan, University of Minnesota, The University of North Carolina, University of Pennsylvania, University of Rochester, Southern California University, The University of Texas at Austin, University of Washington, and Washington University.

[17] The top 26 through 50 ranked schools (in alphabetical order) are Arizona State University, Baruch College–CUNY, Emory University, Florida State University, Indiana University Bloomington, Massachusetts Institute of Technology, Michigan State University, The Ohio State University, The Pennsylvania State University, Purdue University, Rutgers, The State University of New Jersey, Southern Methodist University, Texas A&M University, Texas Christian University, Tulane University, University at Buffalo, SUNY, University of California, Davis, University of Connecticut, The University of Georgia, University of Missouri, University of Notre Dame, The University of Oklahoma, University of Pittsburgh, University of Wisconsin–Madison, and Yale University.

TABLE 3

Individual Author Citation Rankings for the AIS Topic
Rank (Cites), {Number of Articles}[a]

Author	University	6			12			ALL		
Bedard, Jean C.	Bentley University	1	(375)	{5}	3	(470)	{6}	7	(470)	{6}
Beneish, Messod Daniel	Indiana University Bloomington	2	(357)	{1}	6	(357)	{1}	12	(357)	{1}
Hodder, Leslie	Indiana University Bloomington	2	(357)	{1}	6	(357)	{1}	12	(357)	{1}
Billings, Mary Brooke	New York University	2	(357)	{1}	6	(357)	{1}	12	(357)	{1}
Li, Chan	University of Pittsburgh	5	(294)	{3}	12	(294)	{3}	19	(294)	{3}
Hoitash, Rani	Bentley University	6	(279)	{3}	13	(279)	{3}	23	(279)	{3}
Hoitash, Udi	Northeastern University	7	(250)	{2}	16	(250)	{2}	26	(250)	{2}
Sutton, Steve G.	University of Central Florida	8	(239)	{7}	14	(254)	{8}	17	(311)	{12}
Power, Michael K.	The London School of Economics and Political Science	9	(204)	{1}	23	(204)	{1}	35	(204)	{1}
Goh, Beng Wee	Singapore Management University	10	(181)	{2}	31	(181)	{2}	43	(181)	{2}
McVay, Sarah E.	University of Washington	11	(175)	{1}	32	(175)	{1}	44	(175)	{1}
Feng, Mei	University of Pittsburgh	11	(175)	{1}	32	(175)	{1}	44	(175)	{1}
Chapman, Christopher S.	Imperial College of London	13	(161)	{1}	37	(161)	{1}	48	(161)	{1}
Kihn, Lili-Anne	University of Tampere	13	(161)	{1}	37	(161)	{1}	48	(161)	{1}
Richardson, Vernon J.	University of Arkansas	15	(160)	{6}	1	(624)	{9}	4	(624)	{9}
Altamuro, Jennifer	Villanova University	16	(158)	{1}	39	(158)	{1}	50	(158)	{1}
Beatty, Anne L.	The Ohio State University	16	(158)	{1}	39	(158)	{1}	50	(158)	{1}
Johnstone, Karla M.	University of Wisconsin–Madison	18	(144)	{2}	17	(239)	{3}	28	(239)	{3}
Leech, Stewart	Retired	19	(140)	{3}	44	(140)	{3}	62	(140)	{3}
Grabski, Severin V.	Michigan State University	20	(132)	{1}	46	(132)	{1}	50	(158)	{2}
Schmidt, Pamela	Wayne State University	20	(132)	{1}	46	(132)	{1}	65	(132)	{1}
Vasarhelyi, Miklos A.	Rutgers, The State University of New Jersey	22	(123)	{5}	4	(460)	{8}	2	(799)	{10}
Lee, Picheng	Pace University	23	(121)	{1}	50	(121)	{1}	73	(121)	{1}
Chan, Kam C.	Pace University	23	(121)	{1}	50	(121)	{1}	73	(121)	{1}
Farrell, Barbara R.	Pace University	23	(121)	{1}	50	(121)	{1}	73	(121)	{1}
Arena, Marika	Politecnico Di Milano	26	(119)	{1}	53	(119)	{1}	78	(119)	{1}
Arnaboldi, Michela	Politecnico Di Milano	26	(119)	{1}	53	(119)	{1}	78	(119)	{1}
Azzone, Giovanni	Politecnico Di Milano	26	(119)	{1}	53	(119)	{1}	78	(119)	{1}
No, Won Gyun	Rutgers, The State University of New Jersey	29	(113)	{4}	62	(113)	{4}	92	(113)	{4}
Wolfe, Christopher J.	Texas A&M University	30	(103)	{2}	45	(135)	{3}	33	(214)	{5}
Bierstaker, James L.	Villanova University	31	(102)	{3}	65	(102)	{3}	98	(102)	{3}
Janvrin, Diane J.	Iowa State University	32	(97)	{5}	71	(97)	{5}	106	(97)	{5}
Masli, Adi	The University of Kansas	32	(97)	{3}	71	(97)	{3}	106	(97)	{3}
Sanchez, Juan Manuel	Texas Tech University	32	(97)	{3}	71	(97)	{3}	106	(97)	{3}
Rupley, Kathleen	Portland State University	32	(97)	{1}	71	(97)	{1}	106	(97)	{1}
Alles, Michael G.	Rutgers, The State University of New Jersey	36	(96)	{4}	18	(231)	{5}	29	(231)	{5}
Graham, Lynford E.	Bentley University	37	(92)	{1}	80	(92)	{1}	58	(149)	{2}
Smith, Rodney E.	California State University, Long Beach	37	(92)	{6}	56	(117)	{7}	81	(117)	{7}
Peters, Gary F.	University of Arkansas	39	(91)	{2}	82	(91)	{2}	114	(91)	{2}
Elbashir, Mohamed Z.	Qatar University	39	(91)	{2}	82	(91)	{2}	114	(91)	{2}
Collier, Philip A.	The University of Melbourne	39	(91)	{2}	82	(91)	{2}	114	(91)	{2}
Kogan, Alexander	Rutgers, The State University of New Jersey	42	(86)	{4}	10	(319)	{6}	8	(460)	{7}
Riley, Jennifer L.	University of Nebraska at Omaha	43	(84)	{2}	86	(84)	{2}	120	(84)	{2}
Arnold, Vicky	University of Central Florida	44	(83)	{5}	87	(83)	{5}	66	(131)	{8}
Loraas, Tina M.	Auburn University	44	(83)	{3}	57	(115)	{4}	83	(115)	{4}
Boritz, J. Efrim	University of Waterloo	46	(80)	{3}	89	(80)	{3}	76	(120)	{5}
Wilkin, Carla L.	Monash University	47	(78)	{2}	91	(78)	{2}	123	(78)	{2}
Chenhall, Robert H.	Monash University	48	(76)	{1}	92	(76)	{1}	125	(76)	{1}
Gwebu, Kholekile L.	University of New Hampshire	49	(72)	{1}	96	(72)	{1}	131	(72)	{1}
Li, Wang	The University of Akron	49	(72)	{1}	60	(114)	{2}	88	(114)	{2}

[a] Cites as of May 1, 2015.
Column headings 6, 12, and ALL represent the time frames 2009–2014, 2003–2014, and 1990–2014, respectively.

TABLE 4

Individual Author Citation Rankings by Topic

Panel A: Rank, (Cites), {Number of Articles}[a]

AIS-ANALYTICAL

Author	University	6			12			ALL		
Moers, Frank	Maastricht University	1	(20)	{1}	6	(20)	{1}	11	(20)	{1}
Grabner, Isabella	Maastricht University	1	(20)	{1}	6	(20)	{1}	11	(20)	{1}
Barra, Roberta Ann	University of Hawaii at Hilo	3	(19)	{1}	8	(19)	{1}	13	(19)	{1}
Chen, Qi	Duke University	4	(13)	{1}	9	(13)	{1}	14	(13)	{1}
Zhang, Yun	The George Washington University	4	(13)	{1}	9	(13)	{1}	14	(13)	{1}
Mittendorf, Brian	The Ohio State University	4	(13)	{1}	9	(13)	{1}	14	(13)	{1}
Penno, Mark C.	The University of Iowa	7	(7)	{1}	12	(7)	{1}	17	(7)	{1}
Ozbilgin, Mehmet	Baruch College–CUNY	7	(7)	{1}	12	(7)	{1}	17	(7)	{1}
Davis, Jon S.	University of Illinois at Urbana–Champaign	9	(6)	{1}	14	(6)	{1}	19	(6)	{1}
Pesch, Heather L.	University of Illinois at Urbana–Champaign	9	(6)	{1}	14	(6)	{1}	19	(6)	{1}

Panel B: Rank, (Cites), {Number of Articles}[a]

AIS-ARCHIVAL

Author	University	6			12			ALL		
Beneish, Messod Daniel	Indiana University Bloomington	1	(357)	{1}	2	(357)	{1}	5	(357)	{1}
Hodder, Leslie	Indiana University Bloomington	1	(357)	{1}	2	(357)	{1}	5	(357)	{1}
Billings, Mary Brooke	New York University	1	(357)	{1}	2	(357)	{1}	5	(357)	{1}
Bedard, Jean C.	Bentley University	4	(324)	{3}	5	(324)	{3}	8	(324)	{3}
Li, Chan	University of Pittsburgh	5	(294)	{3}	6	(294)	{3}	9	(294)	{3}
Hoitash, Rani	Bentley University	6	(279)	{3}	7	(279)	{3}	10	(279)	{3}
Hoitash, Udi	Northeastern University	7	(250)	{2}	9	(250)	{2}	12	(250)	{2}
Goh, Beng Wee	Singapore Management University	8	(181)	{2}	11	(181)	{2}	14	(181)	{2}
McVay, Sarah E.	University of Washington	9	(175)	{1}	12	(175)	{1}	15	(175)	{1}
Feng, Mei	University of Pittsburgh	9	(175)	{1}	12	(175)	{1}	15	(175)	{1}

Panel C: Rank, (Cites), {Number of Articles}[a]

AIS-EXPERIMENTAL

Author	University	6			12			ALL		
Wolfe, Christopher J.	Texas A&M University	1	(103)	{2}	6	(135)	{3}	3	(214)	{5}
Loraas, Tina M.	Auburn University	2	(78)	{2}	10	(110)	{3}	17	(110)	{3}
Arnold, Vicky	University of Central Florida	3	(65)	{1}	19	(65)	{1}	17	(110)	{3}
Sutton, Steve G.	University of Central Florida	3	(65)	{1}	13	(80)	{2}	13	(125)	{4}
McCall, Holli	Not Found	3	(65)	{1}	19	(65)	{1}	27	(65)	{1}
Zhang, Yue (May)	Northeastern University	6	(61)	{1}	21	(61)	{1}	32	(61)	{1}
Bierstaker, James L.	Villanova University	6	(61)	{2}	21	(61)	{2}	32	(61)	{2}
Riley, Jennifer L.	University of Nebraska at Omaha	8	(42)	{1}	27	(42)	{1}	45	(42)	{1}
O'Donnell, Edward F.	Southern Illinois University	9	(39)	{2}	29	(39)	{2}	28	(64)	{3}
Bloomfield, Robert J.	Cornell University	10	(36)	{1}	30	(36)	{1}	49	(36)	{1}

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Relationships

Coauthor relations are also important for increasing citation totals. Editors encourage authors to circulate papers before submitting them for publication (Zimmerman 1986). Prior research shows that circulating a paper to influential gatekeepers (Williams et al. 2006) and to peers through workshops (Brown 2005) is important. One measure of an author's network is whom they have collaborated with. Extending the findings of Brown (2005), we test whether authors with a greater

TABLE 4 (continued)

Panel D: Rank, (Cites), {Number of Articles}[a]

AIS-OTHER

Author	University	6			12			ALL		
Power, Michael K.	The London School of Economics and Political Science	1	(204)	{1}	9	(204)	{1}	14	(204)	{1}
Sutton, Steve G.	University of Central Florida	2	(174)	{6}	16	(174)	{6}	22	(186)	{8}
Chapman, Christopher S.	Imperial College London	3	(161)	{1}	18	(161)	{1}	25	(161)	{1}
Kihn, Lili–Anne	University of Tampere	3	(161)	{1}	18	(161)	{1}	25	(161)	{1}
Leech, Stewart	Retired	5	(140)	{3}	24	(140)	{3}	36	(140)	{3}
Grabski, Severin V.	Michigan State University	6	(132)	{1}	25	(132)	{1}	27	(158)	{2}
Schmidt, Pamela	Wayne State University	6	(132)	{1}	25	(132)	{1}	38	(132)	{1}
Arena, Marika	Politecnico Di Milano	8	(119)	{1}	27	(119)	{1}	40	(119)	{1}
Arnaboldi, Michela	Politecnico Di Milano	8	(119)	{1}	27	(119)	{1}	40	(119)	{1}
Azzone, Giovanni	Politecnico Di Milano	8	(119)	{1}	27	(119)	{1}	40	(119)	{1}

[a] Cites as of May 1, 2015.
Column headings 6, 12, and ALL represent the time frames 2009–2014, 2003–2014, and 1990–2014, respectively.

TABLE 5

Overall Citations by Year, Topic, and Methodology

Panel A: Average, (Number of Articles), Minimum–Maximum, {Standard Deviation}, (Median)

Year	*ANALYTICAL*					*ARCHIVAL*					*EXPERIMENTAL*				
	Methodology														
1990	108	(35)	0–600	{162}	(32)	140	(85)	0–1,571	{207}	(72)	88	(39)	0–507	{107}	(53)
1991	144	(29)	0–837	{219}	(57)	199	(77)	0–4,924	{572}	(76)	63	(42)	0–216	{59}	(44)
1992	61	(26)	0–209	{64}	(29)	155	(85)	0–1,233	{197}	(93)	68	(33)	0–336	{72}	(44)
1993	72	(26)	5–277	{79}	(49)	211	(89)	1–2,188	{330}	(79)	74	(31)	0–448	{94}	(54)
1994	141	(26)	0–1,153	{284}	(32)	217	(102)	0–2,260	{384}	(71)	57	(59)	0–274	{59}	(40)
1995	329	(26)	0–4,463	{938}	(59)	309	(73)	0–5,180	{674}	(116)	53	(46)	0–181	{51}	(43)
1996	92	(30)	4–472	{130}	(36)	338	(86)	0–3,289	{642}	(128)	59	(48)	0–329	{69}	(36)
1997	73	(30)	0–386	{89}	(40)	312	(78)	0–3,356	{596}	(143)	62	(49)	0–223	{55}	(45)
1998	73	(29)	4–295	{78}	(46)	278	(82)	0–2,343	{416}	(118)	58	(33)	0–519	{88}	(38)
1999	95	(33)	2–694	{125}	(63)	265	(88)	0–1,798	{346}	(122)	72	(48)	3–326	{61}	(51)
2000	57	(28)	2–232	{55}	(38)	240	(99)	0–2,645	{388}	(91)	92	(45)	0–766	{141}	(40)
2001	75	(27)	2–352	{88}	(38)	193	(73)	0–1,281	{241}	(104)	68	(45)	0–350	{68}	(62)
2002	68	(36)	4–288	{57}	(55)	295	(127)	0–2,678	{428}	(142)	75	(35)	6–267	{64}	(54)
2003	75	(23)	0–756	{155}	(25)	210	(140)	0–1,524	{221}	(142)	53	(41)	0–222	{49}	(34)
2004	45	(23)	7–131	{35}	(35)	225	(124)	0–1,484	{244}	(138)	74	(38)	0–414	{92}	(47)
2005	102	(27)	3–731	{169}	(38)	198	(124)	0–2,663	{325}	(102)	52	(39)	7–210	{45}	(38)
2006	39	(24)	3–90	{25}	(31)	175	(132)	0–1,494	{204}	(114)	39	(33)	0–177	{39}	(31)
2007	81	(32)	0–1,088	{188}	(36)	133	(126)	0–728	{154}	(74)	40	(42)	0–250	{45}	(26)
2008	44	(24)	3–408	{81}	(23)	144	(159)	3–1,446	{194}	(81)	36	(48)	0–92	{25}	(37)
2009	35	(27)	2–153	{36}	(26)	78	(154)	0–537	{78}	(58)	26	(38)	0–100	{22}	(22)
2010	41	(29)	0–562	{103}	(17)	78	(157)	0–682	{99}	(49)	24	(55)	0–93	{18}	(18)
2011	17	(14)	1–47	{16}	(10)	47	(208)	0–452	{53}	(32)	17	(68)	1–125	{19}	(12)
2012	11	(22)	2–38	{9}	(8)	40	(203)	0–355	{49}	(25)	12	(60)	0–54	{12}	(9)
2013	16	(27)	0–68	{18}	(7)	21	(218)	0–373	{33}	(13)	6	(47)	0–24	{6}	(4)
2014	4	(25)	0–22	{4}	(2)	8	(227)	0–94	{11}	(4)	2	(40)	0–14	{3}	(2)

(continued on next page)

TABLE 5 (continued)

Panel B: Average, (Number of Articles), Minimum–Maximum, {Standard Deviation}, (Median), continued

Year	Methodology									
	OTHER					*ALL*				
1990	110	(80)	0–1,784	{247}	(39)	117	(237)	0–1,784	{204}	(51)
1991	107	(69)	0–502	{114}	(64)	138	(213)	0–4,924	{362}	(63)
1992	81	(66)	0–557	{111}	(44)	108	(207)	0–1,233	{150}	(60)
1993	86	(74)	0–584	{110}	(43)	134	(216)	0–2,188	{234}	(56)
1994	91	(52)	1–382	{87}	(64)	141	(236)	0–2,260	{282}	(53)
1995	221	(51)	0–2,657	{469}	(81)	226	(193)	0–5,180	{594}	(70)
1996	104	(58)	0–427	{101}	(87)	184	(218)	0–3,289	{427}	(68)
1997	140	(51)	0–1,004	{182}	(78)	175	(209)	0–3,356	{391}	(71)
1998	142	(59)	0–1,430	{263}	(46)	175	(201)	0–2,343	{317}	(59)
1999	128	(41)	0–523	{119}	(100)	165	(212)	0–1,798	{250}	(81)
2000	116	(45)	0–748	{142}	(58)	161	(215)	0–2,645	{290}	(58)
2001	380	(49)	6–3,652	{660}	(130)	198	(194)	0–3,652	{393}	(84)
2002	187	(45)	0–931	{197}	(131)	208	(239)	0–2,678	{337}	(98)
2003	225	(38)	0–1,864	{342}	(73)	172	(245)	0–1,864	{231}	(87)
2004	150	(40)	0–755	{153}	(112)	169	(225)	0–1,484	{209}	(96)
2005	171	(45)	0–2,967	{441}	(85)	158	(236)	0–2,967	{313}	(70)
2006	113	(43)	0–489	{119}	(75)	131	(231)	0–1,494	{175}	(78)
2007	84	(45)	0–359	{84}	(62)	101	(242)	0–1,088	{139}	(56)
2008	70	(59)	0–409	{77}	(47)	100	(301)	0–1,446	{154}	(51)
2009	78	(78)	4–479	{79}	(49)	69	(290)	0–537	{74}	(49)
2010	93	(57)	5–950	{157}	(42)	69	(291)	0–950	{109}	(33)
2011	34	(49)	0–132	{30}	(27)	39	(335)	0–452	{46}	(24)
2012	20	(50)	1–354	{44}	(12)	29	(331)	0–355	{41}	(17)
2013	12	(62)	0–70	{12}	(8)	17	(349)	0–373	{28}	(10)
2014	4	(68)	0–56	{8}	(2)	6	(354)	0–94	{10}	(3)

(continued on next page)

collaboration network produce more influential articles. We measure the breadth of an author's publication network by the number of unique coauthors with whom they have published (*N_COAU*).

Given our expectation that graduates from elite institutions should enhance citations, we expect the benefits to extend to the coauthors of those who graduated from elite institutions. Consequently, we expect that coauthoring with elite graduates and graduates of captured journal schools will influence both author and article citations. We measure the influence of the coauthor relationship on citations with variables capturing unique coauthors from captured journal schools, elite schools, almost elite schools, or highly productive schools with whom an author has published. These are represented by the *CAP_JOUR_SCH_COAU, ELITE_COAU, ALMOST_ELITE_COAU, TOP25_COAU,* and *TOP50_COAU* variables, respectively.

Specialization

Advice often given to doctoral students is that they should specialize in both a research area and a research methodology. Specialization is argued to allow an author the ability to deeply understand an issue and have mastery of the skills needed to produce research in that area. However, specialization may cause an author to focus on increasingly more narrow questions that do not appeal to a diverse group of authors, resulting in fewer citations. Thus, we test whether specialization results in more or less citations. We measure an author's specialization based on publishing three or more articles in the Summers and Wood (2016) database in a topic area (variable name *SPECIALIST*). We also measure how many coauthors on an article are specialists in that area (*SPECIALIST_AU*) and represent this with the specialist variable. We also include the number of specialties that the author has (*N_SPECIALTIES*) and the number of coauthors an author has that are topic specialists (*TOPIC_SPEC_COAU*).

Topic

Research comparing citation and count-based rankings finds that AIS citation rankings have the lowest correlation with overall citation rankings out of the evaluated topic areas—0.49 versus 0.87, 0.77, 0.76, 0.61 for financial, managerial, audit,

TABLE 5 (continued)

Panel C: Average, (Number of Articles), Minimum–Maximum, {Standard Deviation}, (Median)

	Topic														
Year	***AIS***					***AUDIT***					***FINANCIAL***				
1990	33	(14)	2–88	{28}	(24)	82	(63)	0–507	{99}	(49)	162	(91)	0–1,784	{277}	(70)
1991	43	(15)	0–198	{53}	(32)	97	(63)	1–472	{107}	(59)	214	(70)	0–4,924	{603}	(71)
1992	19	(12)	0–143	{40}	(5)	100	(46)	0–615	{121}	(48)	156	(76)	0–1,233	{202}	(94)
1993	11	(6)	0–37	{14}	(5)	96	(58)	0–1,055	{153}	(55)	200	(82)	0–2,188	{337}	(65)
1994	19	(6)	0–29	{12}	(24)	106	(61)	0–511	{110}	(68)	230	(89)	0–2,260	{418}	(57)
1995	56	(7)	6–288	{103}	(17)	84	(49)	0–1,180	{168}	(52)	398	(69)	0–5,180	{872}	(116)
1996	91	(7)	0–427	{154}	(19)	72	(55)	0–329	{68}	(61)	334	(92)	0–3,289	{622}	(131)
1997	29	(7)	5–86	{27}	(27)	96	(54)	0–315	{83}	(72)	273	(83)	0–3,356	{582}	(86)
1998	25	(8)	0–43	{18}	(31)	128	(47)	3–2,343	{352}	(50)	301	(79)	0–2,343	{442}	(116)
1999	48	(7)	0–141	{50}	(41)	123	(53)	2–1,055	{176}	(77)	239	(91)	0–1,798	{330}	(104)
2000	49	(12)	13–149	{44}	(41)	119	(57)	0–805	{167}	(56)	217	(99)	0–2,645	{385}	(74)
2001	198	(5)	5–630	{264}	(66)	108	(54)	0–622	{112}	(78)	297	(81)	0–3,652	{549}	(102)
2002	97	(17)	5–336	{84}	(98)	191	(43)	0–1,300	{273}	(82)	307	(117)	0–2,678	{439}	(142)
2003	25	(7)	13–71	{21}	(19)	141	(60)	0–929	{185}	(64)	219	(117)	0–1,524	{240}	(135)
2004	81	(10)	4–227	{89}	(37)	147	(47)	0–572	{154}	(87)	219	(114)	0–1,484	{252}	(129)
2005	134	(11)	11–578	{196}	(35)	114	(50)	0–670	{142}	(67)	226	(113)	0–2,967	{423}	(106)
2006	41	(13)	1–108	{32}	(32)	91	(46)	0–641	{112}	(60)	171	(123)	0–1,494	{208}	(114)
2007	23	(12)	2–48	{15}	(24)	80	(49)	0–546	{89}	(55)	139	(124)	0–1,088	{179}	(67)
2008	57	(19)	2–357	{78}	(35)	102	(53)	0–542	{113}	(61)	142	(147)	3–1,446	{199}	(70)
2009	63	(20)	0–204	{67}	(41)	63	(71)	0–331	{59}	(47)	77	(120)	1–537	{88}	(53)
2010	43	(21)	6–158	{37}	(32)	48	(68)	1–253	{46}	(35)	90	(147)	0–950	{136}	(45)
2011	37	(28)	5–132	{32}	(24)	32	(88)	0–207	{34}	(20)	51	(167)	0–452	{57}	(36)
2012	13	(20)	1–47	{10}	(10)	21	(77)	0–97	{20}	(14)	36	(180)	0–355	{44}	(22)
2013	7	(29)	0–29	{7}	(4)	12	(92)	0–70	{13}	(9)	21	(183)	0–373	{35}	(12)
2014	3	(35)	0–30	{5}	(1)	5	(82)	0–85	{10}	(2)	7	(192)	0–85	{10}	(5)

(continued on next page)

and tax, respectively (Myers et al. 2016). The findings from Myers et al. (2016) indicate that accounting research citations are not homogenous by topic. We control for the variance in citation patterns by topic by including the number of articles published in a particular topic for each author, as defined in the Summers and Wood (2016) database. The number of articles published by an author in a particular topic for AIS, audit, other topic, tax, and managerial are represented by the *AIS_N, AUD_N, TOT_N, TAX_N,* and *MAN_N* variables, respectively. For both Equations (1) and (2), financial is the baseline condition.

Methodology

The Summers and Wood (2016) database classifies methodologies into analytical, archival, experimental, and other. Previous research has found that citation rankings of archival articles are highly correlated with overall citations rankings, with a Pearson correlation of 0.88 versus correlations of 0.53, 0.70, and 0.73 for analytical, experimental, and other methodology articles, respectively (Myers et al. 2016). To control for the variance in article citations by methodology, we count the number of articles the author has published in each methodology and represent them in the model as the variables *ANALYTICAL_N, EXPERIMENTAL_N,* and *M_OTHER_N* for the methodologies, respectively. Archival is the baseline condition for Equations (1) and (2).

Journal

Research on citations by journals finds that the traditional top six accounting journals have higher average citations than the AAA section journals (*JIS, AJPT, JMAR, BRIA, JATA*) included in the Summers and Wood (2016) database (Myers et al. 2016). Additionally, the authors show that *JAE, JAR,* and *TAR* have higher average citations than *AOS, CAR,* and *RAST*. We include the number of articles an author has published in *JAE, JAR,* or *TAR* in our model with the variable *N_JAE_JAR_TAR*. The number of articles an author has published in *AOS, CAR,* or *RAST* is represented by the variable *N_AOS_CAR_RAST* in the model. Articles published in AAA section journals are part of the intercept in the baseline model.

TABLE 5 (continued)

Panel D: Average, (Number of Articles), Minimum–Maximum, {Standard Deviation}, (Median), continued

	Topic														
Year	*MANAGERIAL*					*TAX*					*OTHER*				
1990	127	(43)	0–1,081	{193}	(72)	61	(18)	0–485	{121}	(15)	117	(237)	0–1,784	{204}	(51)
1991	119	(36)	0–789	{146}	(81)	42	(18)	0–156	{47}	(37)	138	(213)	0–4,924	{362}	(63)
1992	84	(44)	0–360	{105}	(43)	62	(30)	0–218	{58}	(56)	108	(207)	0–1,233	{150}	(60)
1993	145	(51)	0–1,226	{216}	(72)	55	(19)	0–254	{77}	(23)	134	(216)	0–2,188	{234}	(56)
1994	107	(37)	0–971	{179}	(35)	35	(29)	0–363	{66}	(16)	141	(236)	0–2,260	{282}	(53)
1995	252	(40)	0–2,657	{439}	(133)	68	(23)	0–528	{136}	(30)	226	(193)	0–5,180	{594}	(70)
1996	116	(36)	0–445	{117}	(95)	49	(24)	0–240	{65}	(30)	184	(218)	0–3,289	{427}	(68)
1997	184	(39)	6–1,004	{218}	(93)	50	(24)	0–184	{58}	(26)	175	(209)	0–3,356	{391}	(71)
1998	192	(43)	0–1,898	{349}	(59)	69	(29)	0–344	{85}	(30)	175	(201)	0–2,343	{317}	(59)
1999	165	(48)	15–1,123	{184}	(123)	54	(26)	5–205	{52}	(36)	165	(212)	0–1,798	{250}	(81)
2000	168	(43)	1–1,020	{228}	(65)	32	(29)	0–94	{24}	(22)	161	(215)	0–2,645	{290}	(58)
2001	182	(36)	0–911	{226}	(105)	57	(26)	0–571	{119}	(21)	198	(194)	0–3,652	{393}	(84)
2002	116	(54)	6–539	{103}	(98)	38	(21)	5–165	{42}	(20)	208	(239)	0–2,678	{337}	(98)
2003	200	(47)	0–1,864	{311}	(80)	81	(31)	0–542	{109}	(38)	172	(245)	0–1,864	{231}	(87)
2004	156	(49)	0–755	{154}	(108)	58	(22)	0–280	{77}	(26)	169	(225)	0–1,484	{209}	(96)
2005	99	(47)	0–610	{109}	(58)	43	(24)	0–470	{98}	(14)	158	(236)	0–2,967	{313}	(70)
2006	105	(40)	0–489	{115}	(69)	47	(15)	3–153	{50}	(26)	131	(231)	0–1,494	{175}	(78)
2007	73	(52)	0–359	{74}	(50)	30	(18)	0–171	{41}	(14)	101	(242)	0–1,088	{139}	(56)
2008	61	(79)	3–375	{63}	(45)	48	(30)	3–491	{87}	(27)	100	(301)	0–1,446	{154}	(51)
2009	50	(63)	2–537	{68}	(37)	82	(17)	0–360	{107}	(39)	69	(290)	0–537	{74}	(49)
2010	51	(69)	0–341	{58}	(28)	77	(20)	0–540	{128}	(22)	69	(291)	0–950	{109}	(33)
2011	25	(63)	0–155	{26}	(18)	25	(17)	0–78	{24}	(21)	39	(335)	0–452	{46}	(24)
2012	23	(60)	2–193	{31}	(15)	31	(28)	1–193	{46}	(15)	29	(331)	0–355	{41}	(17)
2013	13	(61)	0–96	{16}	(7)	15	(26)	0–112	{22}	(9)	17	(349)	0–373	{28}	(10)
2014	6	(63)	0–94	{13}	(2)	9	(31)	0–56	{14}	(2)	6	(354)	0–94	{10}	(3)

This table provides benchmarking data for evaluating publications. Average citations are shown for all papers published in the specified year among our sample, which consists of articles published in *AJPT, AOS, BRIA, CAR, JAE, JIS, JAR, JMAR, JATA, RAST,* and *TAR*. Panels A and B provide aggregate information and disaggregates by methodology. Panels C and D disaggregate by topical area.

Model

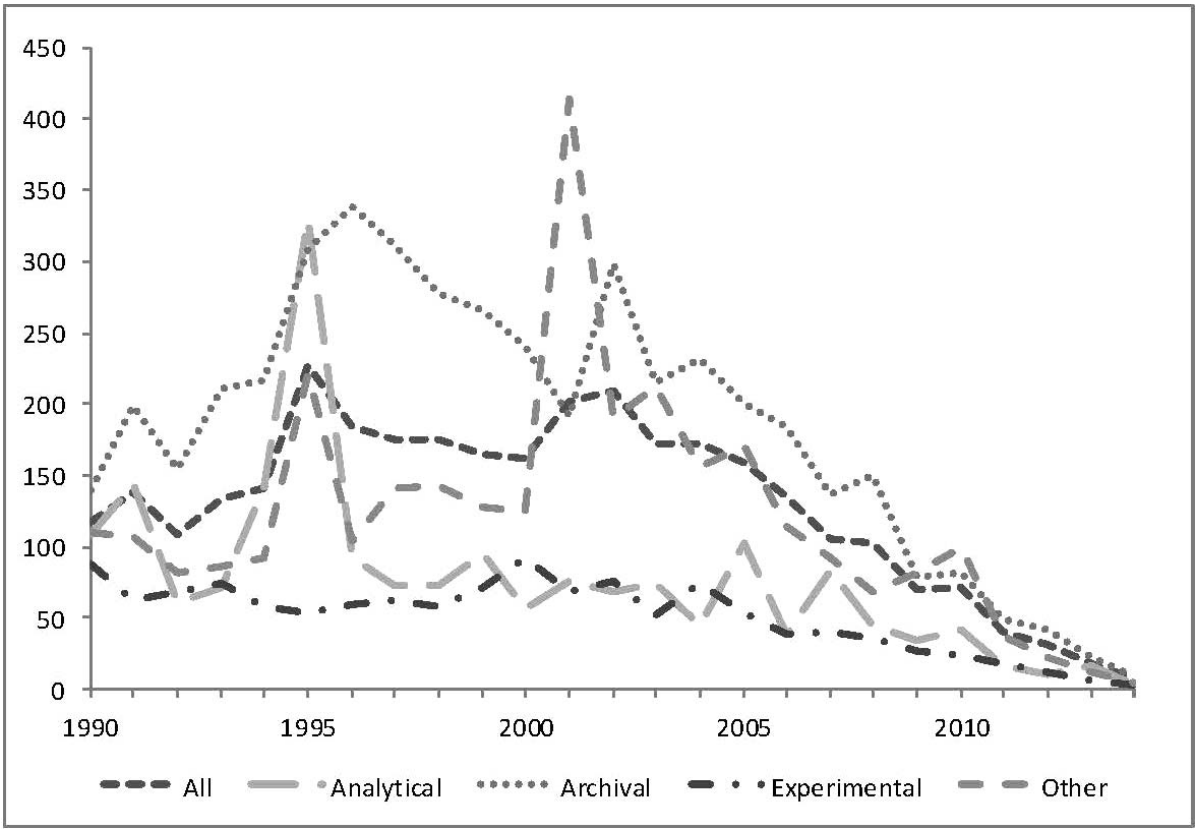
Given the variable defined above, all coefficients are interpreted relative to the intercept, which contains authors that did not graduate from a captured journal, elite, almost elite, top 25, or top 50 school, and that published financial and archival articles. We examine the following regression model after taking the natural log of the total number of citations by author (see Table 6, Panel A for variable descriptions):

$$\begin{aligned} LOG\_CITES = {} & \beta_0 + \beta_1 CAP\_JOUR\_SCH + \beta_2 ELITE + \beta_3 ALMOST\_ELITE + \beta_4 TOP25 + \beta_5 TOP50 \\ & + \beta_6 CAP\_JOUR\_SCH\_COAU + \beta_7 ELITE\_COAU + \beta_8 ALMOST\_ELITE\_COAU + \beta_9 TOP25\_COAU \\ & + \beta_{10} TOP50\_COAU + \beta_{11} N\_COAU + \beta_{12} TOPIC\_SPEC\_COAU + \beta_{13} SPECIALIST \\ & + \beta_{14} N\_SPECIALTIES + \beta_{15} AIS\_N + \beta_{16} AUD\_N + \beta_{17} TOT\_N + \beta_{18} TAX\_N + \beta_{19} MAN\_N \\ & + \beta_{20} EXPERIMENTAL\_N + \beta_{21} ANALYTICAL\_N + \beta_{22} M\_OTHER\_N + \beta_{23} N\_TAR\_JAR\_JAE \\ & + \beta_{24} N\_AOS\_CAR\_RAST + \beta_{25} PHD\_AGE + \beta_{26} AVE\_ARTICLE\_AGE + \varepsilon \end{aligned} \quad (1)$$

Article Citation Model

We also create a model of how much an individual article is cited. We follow the same presentation format as for the author citation model, discussing first the sample, then the categories under investigation, and concluding with the presentation of the final model.

FIGURE 1
Average Citations by Year and Methodology



This figure provides benchmarking data for evaluating publications. Average citations are shown for all papers published in the specified year among our sample, which consists of articles published in *AJPT, AOS, BRIA, CAR, JAE, JIS, JAR, JMAR, JATA, RAST,* and *TAR*. Aggregate data are shown and compared with data disaggregated by methodology.

Sample

Starting with all 7,113 articles from the Summers and Wood (2016) database, we removed all articles whose author's graduation date or Ph.D.-granting institution was unknown, resulting in a sample of 6,304 articles. We use OLS to determine what factors are associated with higher citations by article. We separate our discussion of these variables into several categories, including prestige, relationships, specialization, topic, method, and journal.

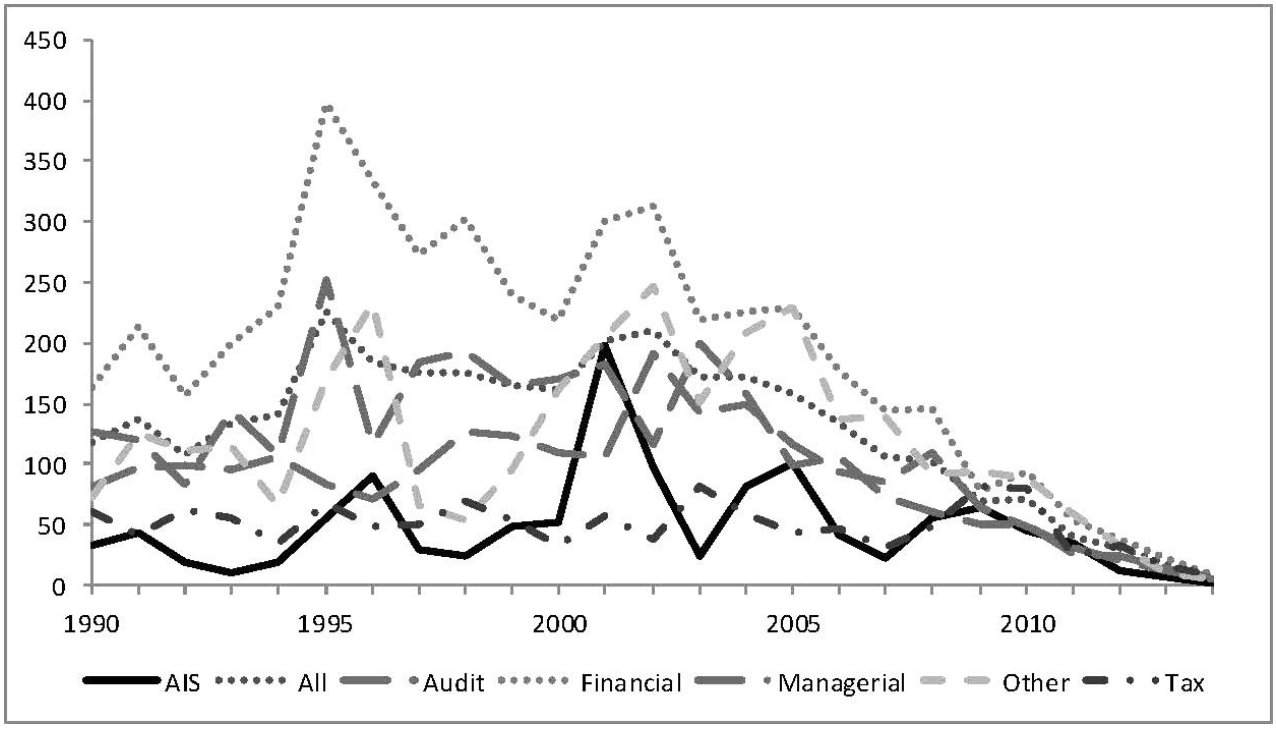
Prestige

Where an author obtained their Ph.D. has been found to be correlated with who they coauthor with, how likely they are to coauthor papers versus solo authoring, how many articles they publish, and how likely they are of being editors and associate editors (Endenich and Trapp 2015; Williams et al. 2006). Thus, we include proxies for where an author graduated (*ELITE_AU, ALMOST_ELITE_AU, TOP25_AU, TOP50_AU*). We test whether articles published by authors that graduated from captured journal schools gain additional citations because the authors possess additional skills or ask interesting questions due to the proximity to editors of the major journals and the connections developed while at school (*CAP_JOUR_SCH_AU*).

Relationships

Research is mixed on whether cooperation is associated with an article's influence. Several authors (Bordons, Aparicio, and Costas 2013; Franceschet and Costantini 2010) find that cooperation across countries is associated with higher citation counts, while Endenich and Trapp (2015) do not. Research has found that coauthoring relationships are more likely to be influenced by where the authors went to school than where they are currently employed (Endenich and Trapp 2015).

FIGURE 2
Average Citations by Year and Topic



This figure provides benchmarking data for evaluating publications. Average citations are shown for all papers published in the specified year among our sample, which consists of articles published in *AJPT, AOS, BRIA, CAR, JAE, JIS, JAR, JMAR, JATA, RAST,* and *TAR*. Aggregate data are shown and compared with data disaggregated by topic area.

Additionally, publishing with an author currently affiliated with a leading accounting school, defined as the top 50 universities in the Chan, Chen, and Cheng (2007) ranking, is correlated with higher citations (Endenich and Trapp 2015). Research did not find any correlation with coauthoring with a graduate of a leading program. However, prior research has not investigated the advantages that graduates of a captured program or elite programs have upon citations. Accordingly, we test whether an article's authors' coauthoring with graduates of captured journal schools, elite, almost elite, top 25, or top 50 schools is associated with the article being cited with the *CAP_JOUR_SCH_COAU, TOP25_COAU, TOP50_COAU, ELITE_COAU,* and *ALMOST_ELITE_COAU* variables.

Specialization

As described previously, specialization may result in more or fewer citations for authors. We measure specializations in the article model in several ways. First, we include the *SPECIALIST_AU* variable, which represents the number of an article's authors that have published three or more articles in the same topic in any of the journals included in the Summers and Wood (2016) database. Next, we measure author specialization by topic and methodology. The variables *AIS_SPCS, AUD_SPCS, TOT_SPCS, TAX_SPCS,* and *MAN_SPCS* measure the number of an article's authors that have published three or more articles in the topic areas of AIS, audit, other, tax, or managerial, respectively. The previous variables measure the number of topic specialist authors publishing an article together. However, it may be possible for up-and-coming authors in a field to obtain expertise on a topic or methodology by working with other up-and-coming authors in the field. We capture this possibility by including the total number of articles the authors of an article have published, broken out by topic and methodology with the *MAN_N, AUD_N, AIS_N, TAX_N, TOT_N, EXPERIMENTAL_N, ANALYTICAL_N,* and *M_OTHER_N* variables. Finally, we test whether articles authored by authors who have previously published in the top six accounting journals influence citations by representing the number of articles an article's authors have published in *TAR, JAR,* and *JAE* with the variable *TAR_JAR_JAE_N*. The total number of articles published by an article's authors in *AOS, CAR,* and *RAST* is represented with the *AOS_CAR_RAST_N* variable.

TABLE 6

Descriptive Statistics

Panel A: Author Statistics

Variable	Mean	Std. Dev.	25th	50th	75th
CITES	424.41	1168.63	27	97.5	327
LOG_CITES	4.49	1.91	3.30	4.58	5.79
CAP_JOUR_SCH	0.05	0.22	0	0	0
CAP_JOUR_SCH_COAU	0.36	1.19	0	0	0
TOP25	0.37	0.48	0	0	1
TOP50	0.21	0.41	0	0	0
TOP25_COAU	1.12	1.75	0	1	1
TOP50_COAU	0.99	1.95	0	0	1
ELITE	0.27	0.44	0	0	1
ALMOST_ELITE	0.12	0.33	0	0	0
ELITE_COAU	1.57	2.84	0	1	2
ALMOST_ELITE_COAU	0.70	1.60	0	0	1
N_COAU	4.67	4.76	2	3	6
TOPIC_SPEC_COAU	4.00	6.82	0	2	5
FIN_N	1.75	2.99	0	1	2
AIS_N	0.20	0.74	0	0	0
AUD_N	0.89	2.36	0	0	1
TOT_N	0.31	0.80	0	0	0
TAX_N	0.34	1.32	0	0	0
MAN_N	0.66	1.69	0	0	1
ARCHIVAL_N	1.95	3.37	0	1	2
EXPERIMENTAL_N	0.62	1.94	0	0	0
ANALYTICAL_N	0.32	1.53	0	0	0
M_OTHER_N	0.71	1.45	0	0	1
SPECIALIST	0.33	0.47	0	0	1
N_SPECIALTIES	0.44	0.71	0	0	1
N_TAR_JAR_JAE	1.64	3.07	0	0	2
N_AOS_CAR_RAST	1.21	2.04	0	0	2
PHD_AGE	20.50	11.67	11	20	28
AVG_ARTICLE_AGE	10.48	7.34	4	9	16

(continued on next page)

Topic

International research has found that audit, financial, managerial, and taxation are positively associated with article citations (Endenich and Trapp 2015). However, whether AIS and articles falling outside of defined topical areas receive fewer citations, after controlling for article and author characteristics, is unknown. Previous research has failed to include AIS and "other" articles in the accounting analysis (Endenich and Trapp 2015). We control for the variance in citation patterns by topic by including the topic of each article, as defined in the Summers and Wood (2016) database. The particular topic for an article of AIS, audit, other topic, tax, and managerial are represented by the *AIS, AUD, T_OTHER, TAX,* and *MAN* variables, respectively.

Methodology

The Summers and Wood (2016) database classifies methodologies into analytical, archival, experimental, and other. Previous international research has found that archival, case studies, analytical discussion, field studies, mathematical modeling, literature review, and surveys are positively associated with article citations, although experimental articles are not (Endenich and Trapp 2015). To control for the variance in article citations by methodology, we count the number of articles the author has published in each methodology and represent them in the model as the variables *ANALYTICAL, EXPERIMENTAL,* and *M_OTHER* for the methodologies, respectively.

TABLE 6 (continued)

Panel B: Article Statistics

Variable	Mean	Std. Dev.	25th	50th	75th
CITES	127.03	278.44	17	48	127
LOG_CITES	3.75	1.60	2.83	3.87	4.84
CAP_JOUR_SCH_AU	0.16	0.44	0	0	0
CAP_JOUR_SCH_COAU	2.16	4.52	0	0	2
TOP25_AU	1.08	0.99	0	1	2
TOP25_COAU	5.37	6.58	1	3	7
TOP50_AU	0.46	0.71	0	0	1
TOP50_COAU	5.54	7.39	0	3	8
ELITE_AU	0.84	0.92	0	1	1
ALMOST_ELITE_AU	0.32	0.61	0	0	1
ELITE_COAU	9.89	11.12	1	6	15
ALMOST_ELITE_COAU	4.17	6.13	0	2	6
MAN_N	3.56	6.49	0	1	4
AUD_N	5.57	10.54	0	1	6
AIS_N	0.77	2.36	0	0	0
TAX_N	1.94	5.43	0	0	1
TOT_N	1.42	2.43	0	0	2
FIN_N	9.86	11.36	1	6	15
EXPERIMENTAL_N	3.72	7.93	0	0	3
ANALYTICAL_N	2.17	6.48	0	0	1
M_OTHER_N	3.09	4.62	0	1	4
ARCHIVAL_N	11.01	13.59	1	5	17
AIS_SPCS	0.08	0.37	0	0	0
AUD_SPCS	0.52	0.86	0	0	1
TOT_SPCS	0.17	0.46	0	0	0
TAX_SPCS	0.20	0.54	0	0	0
MAN_SPCS	0.40	0.73	0	0	1
SPECIALIST_AU	1.59	1.02	1	2	2
N_TAR_JAR_JAE	10.14	11.61	1	6	16
N_AOS_CAR_RAST	6.49	6.52	1	5	10
PHD_AGE	48.39	25.84	28	46	64
ARTICLE_AGE	11.61	7.60	5	11	18
AIS	0.05	0.21	0	0	0
AUDIT	0.24	0.43	0	0	0
MANAGERIAL	0.19	0.39	0	0	0
TAX	0.10	0.30	0	0	0
T_OTHER	0.10	0.30	0	0	0
FINANCIAL	0.48	0.50	0	0	1
EXPERIMENTAL	0.18	0.38	0	0	0
ANALYTICAL	0.11	0.31	0	0	0
M_OTHER	0.21	0.41	0	0	0
ARCHIVAL	0.51	0.50	0	1	1
AOS_CAR_RAST	0.29	0.46	0	0	1
TAR_JAR_JAE	0.40	0.49	0	0	1

For Panel A, there are 4,124 observations for each variable. For Panel B, there are between 6,304 and 6,308 observations for each variable.

Variable Definitions for Panel A:
CAP_JOUR_SCH = 1 if author graduated from University of Rochester, The University of Chicago, University of California, Berkeley, 0 otherwise;
CAP_JOUR_SCH_COAU = number of the authors' coauthors that graduated from *CAP_JOUR_SCH*;
TOP25 = 1 if the author graduated from a top 25 ranked school as designated by Trieschmann et al. (2000), 0 otherwise;
TOP50 = 1 if the author graduated from a top 26–50 ranked school as designated by Trieschmann et al. (2000), 0 otherwise;
TOP25_COAU = number of the authors' coauthors that graduated from a *TOP25* school;
TOP50_COAU = number of the authors' coauthors that graduated from a *TOP50* school;
ELITE = 1 if author graduated from an elite institution as designated by Williams et al. (2006, footnote 15), 0 otherwise;

(continued on next page)

TABLE 6 (continued)

ALMOST_ELITE = 1 if author graduated from an almost elite institution as designated by Williams et al. (2006, footnote 15), 0 otherwise;
ELITE_COAU = number of authors' coauthors that graduated from an elite institution as designated by Williams et al. (2006, footnote 15);
ALMOST_ELITE_COAU = number of authors' coauthors that graduated from an almost elite institution as designated by Williams et al. (2006, footnote 15);
N_COAU = number coauthors with whom author has published;
TOPIC_SPEC_COAU = number of topic-specialist coauthors with whom the author has published;
SPECIALIST = 1 if author published three articles or more in the same accounting topic, 0 otherwise;
N_SPECIALTIES = number of topics in which the author is a specialist. Author is considered to be specialist if they have published three or more articles on the same accounting topic;
AIS_N = number of AIS articles published by author;
AUD_N = number of audit articles published by author;
TOT_N = number of other topic articles published by author;
TAX_N = number of tax articles published by author;
MAN_N = number of managerial articles published by author;
EXPERIMENTAL_N = number of experimental method articles published by author;
ANALYTICAL_N = number of analytical method articles published by author;
M_OTHER_N = number of other method articles published by author;
N_TAR_JAR_JAE = number of articles author has published in *The Accounting Review, Journal of Accounting Research,* or *Journal of Accounting & Economics*;
N_AOS_CAR_RAST = number of articles author has published in *Accounting, Organizations and Society, Contemporary Accounting Research,* or *Review of Accounting Studies*;
PHD_AGE = continuous variable of 2015 less the year the author graduated with a Ph.D.; and
AVG_ARTICLE_AGE = mean of all articles published by author. Age of article calculated as 2015 less the year the article was published.

Variable Definitions for Panel B:
CAP_JOUR_SCH_AU = number of an article's authors that graduated from University of Rochester, The University of Chicago, University of California, Berkeley;
ELITE_AU = number of an article's authors that graduated from an elite institution as designated by Williams et al. (2006, footnote 15);
ALMOST_ELITE_AU = number of an article's authors that graduated from an almost elite institution as designated by Williams et al. (2006, footnote 15);
TOP25_AU = number of an article's authors that graduated from a top 25 ranked university as designated by Trieschmann et al. (2000);
TOP50_AU = number of an article's authors that graduated from a 26 to 50 ranked university as designated by Trieschmann et al. (2000);
CAP_JOUR_SCH_COAU = total number of an article's authors' coauthors that graduated from a *CAP_JOUR_SCH*;
ELITE_COAU = number of an article's authors' coauthors that graduated from an elite institution as designated by Williams et al. (2006, footnote 15);
ALMOST_ELITE_COAU = number of an article's authors' coauthors that graduated from an almost elite institution as designated by Williams et al. (2006, footnote 15);
TOP25_COAU = number of an article's authors' coauthors that graduated from a top 25 ranked university as designated by Trieschmann et al. (2000);
TOP50_COAU = number of an article's authors' coauthors that graduated from a top 50 ranked university as designated by Trieschmann et al. (2000);
AIS_N = total number of AIS topic articles all authors of an article have published;
AUD_N = total number of audit topic articles all authors of an article have published;
MAN_N = total number of managerial topic articles all authors of an article have published;
TAX_N = total number of tax topic articles all authors of an article have published;
TOT_N = total number of other topic articles all authors of an article have published;
SPECIALIST_AU = number of specialist coauthors on the article;
AIS_SPCS = total number of AIS specialist coauthors on the article;
AUD_SPCS = total number of audit specialist coauthors on the article;
MAN_SPCS = number of managerial specialist coauthors on the article;
TAX_SPCS = number of tax specialist authors on the article;
TOT_SPCS = number of other topic specialist coauthors on the article;
ANALYTICAL_N = number of analytical articles the authors of the article have published;
EXPERIMENTAL_N = number of experimental articles the authors of the article have published;
M_OTHER_N = number of other method articles the authors have published;
TAR_JAR_JAE_N = number of articles authors of an article have published in *The Accounting Review, Journal of Accounting Research,* or *Journal of Accounting & Economics*;
AOS_CAR_RAST_N = number of articles authors of an article have published in *Accounting, Organizations and Society, Contemporary Accounting Research,* or *Review of Accounting Studies*;
PHD_AGE = sum of all author's Ph.D. age on the article. Age of Ph.D. is 2015 less year of Ph.D. by author;
ARTICLE_AGE = 2015 less the year the article was published;
AIS = 1 if the article is designated as an AIS article in the Summers and Wood (2016) database;
AUD = 1 if the article is designated as an audit article;
MAN = 1 if the article is designated as an managerial article;
TAX = 1 if the article is designated as an tax article;
T_OTHER = 1 if the article is designated as an other topic article;
EXPERIMENTAL = 1 if the article used the experimental methodology;
ANALYTICAL = 1 if the article used the analytical methodology;
M_OTHER = 1 if the article used another methodology;
TAR_JAR_JAE = 1 if the article was published in *The Accounting Review, Journal of Accounting Research,* or *Journal of Accounting & Economics*; and
AOS_CAR_RAST = 1 if the article was published in *Accounting, Organizations and Society, Contemporary Accounting Research,* or *Review of Accounting Studies*.

Journals

Previous research has found that articles published in the top six accounting journals receive higher citations (Endenich and Trapp 2015). We include whether an article was published in *TAR*, *JAR*, and *JAE* with the variable *TAR_JAR_JAE*. Articles published in *AOS*, *CAR*, and *RAST* are represented with the *AOS_CAR_RAST* variable. Articles published in AAA section journals are part of the intercept in the baseline model.

Control Variables

We expect that more experienced authors should be able to produce more highly cited works and that older articles will have more citations because of the additional time to garner citations. The sum of the age of each author's Ph.D. is represented by the variable *PHD_AGE*. An author's Ph.D. age is 2015 minus the year of graduation. The age of the article is represented by the difference between 2015 and the year the article was published in print.

Model

From the variables described above, we present the following model. For interpretation, we include in the intercept an article's authors who had authors who did not graduate from a captured journal, elite, almost elite, top 25, or top 50 school, and who published financial archival articles. We examine the following regression model after taking the natural log of the total number of citations by article (see Table 6, Panel B for variable definitions):

$$\begin{aligned} LOG\_CITES = {} & \beta_0 + \beta_1 CAP\_JOUR\_SCH\_AU + \beta_2 ELITE\_AU + \beta_3 ALMOST\_ELITE\_AU + \beta_4 TOP25\_AU + \beta_5 TOP50\_AU \\ & + \beta_6 CAP\_JOUR\_SCH\_COAU + \beta_7 ELITE\_COAU + \beta_8 ALMOST\_ELITE\_COAU + \beta_9 TOP25\_COAU \\ & + \beta_{10} TOP50\_COAU + \beta_{11} AIS\_N + \beta_{12} AUD\_N + \beta_{13} MAN\_N + \beta_{14} TAX\_N + \beta_{15} TOT\_N \\ & + \beta_{16} SPECIALIST + \beta_{17} AIS\_SPCS + \beta_{18} AUD\_SPCS + \beta_{19} MAN\_SPCS + \beta_{20} TAX\_SPCS + \beta_{21} TOT\_SPCS \\ & + \beta_{22} ANALYTICAL\_N + \beta_{23} EXPERIMENTAL\_N + \beta_{24} M\_OTHER\_N + \beta_{25} N\_TAR\_JAR\_JAE \\ & + \beta_{26} N\_AOS\_CAR\_RAST + \beta_{27} PHD\_AGE + \beta_{28} ARTICLE\_AGE + \beta_{29} AIS + \beta_{30} AUD + \beta_{31} MAN \\ & + \beta_{32} TAX + \beta_{33} TOT + \beta_{34} EXPERIMENTAL + \beta_{35} ANALYTICAL + \beta_{36} M\_OTHER + \beta_{37} TAR\_JAR\_JAE \\ & + \beta_{38} AOS\_CAR\_RAST + \varepsilon \end{aligned} \tag{2}$$

The independent variables are similar to the variables used in Equation (1), with the main difference being that the variables are measured by article as compared to by author.

V. CITATION MODEL RESULTS

Descriptive Statistics

Table 6, Panel A reports descriptive statistics of by author variables and Panel B reports descriptive statistics by article variables. As seen in Panel A, authors in the sample had mean (median) cites of 424 (97.5) per author. As seen in Panel B, articles averaged 127 citations (median of 48). Given the significant differences in means and medians, we use the natural log of citations for both models. The remaining descriptive statistics do not show any unusual patterns.

Author Citation Model Results

We present the results of Model (1) in Table 7.[18] We discuss our results in terms of prestige, relationships, specialization, topic, methodology, and journals.

In relation to prestige and relationships, we find that graduating from a school that has a captured journal, or publishing with coauthors that graduated from a school with a captured journal, is associated with more citations totals (p-values $<$ 0.01) across all specifications of our model. In contrast, there is relatively little evidence that graduating from a top 25 or top 50 ranked school, or coauthoring with authors from a top 25 or top 50 school, has any impact on citations, as the top 25/50 and elite/almost elite variables are largely insignificant. The one pattern that partially emerges is that coauthoring with almost elite (whether proxied for by *TOP50_COAU* or *ALMOST_ELITE_COAU*) is significantly negative (p-values $<$ 0.06). This suggests that working with scholars who graduated from very good schools, but not quite the elite schools, is associated with

[18] We note that all VIFs are below 10, suggesting multicollinearity is not a problem for this model. Expanding the sample to include authors whose graduation date is unknown (omitting that variable from the model) does not significantly change the results.

TABLE 7

Author Citation Factors

Variable	Est.	t-value	p-value	Est.	t-value	p-value
Intercept	2.67	54.12	< 0.001	2.66	55.12	< 0.001
CAP_JOUR_SCH	0.39	3.95	< 0.001	0.42	4.17	< 0.001
CAP_JOUR_SCH_COAU	0.05	2.37	0.018	0.06	2.77	0.006
TOP25	0.05	1.04	0.298			
TOP50	−0.02	−0.29	0.771			
TOP25_COAU	0.02	1.48	0.139			
TOP50_COAU	−0.03	−2.00	0.045			
ELITE				0.03	0.60	0.551
ALMOST_ELITE				0.16	2.38	0.018
ELITE_COAU				−0.02	−1.38	0.167
ALMOST_ELITE_COAU				−0.03	−1.93	0.053
N_COAU	0.05	4.38	< 0.001	0.05	4.78	< 0.001
TOPIC_SPEC_COAU	0.02	2.51	0.012	0.02	2.99	0.003
SPECIALIST	1.44	14.73	< 0.001	1.45	14.85	< 0.001
N_SPECIALTIES	−0.06	−0.77	0.441	−0.08	−1.01	0.312
AIS_N	−0.05	−1.49	0.138	−0.06	−1.85	0.064
AUD_N	0.01	0.97	0.331	0.01	0.58	0.559
TOT_N	0.06	1.84	0.066	0.06	1.66	0.097
TAX_N	−0.13	−6.82	< 0.001	−0.12	−6.65	< 0.001
MAN_N	0.01	0.77	0.441	0.01	0.63	0.531
EXPERIMENTAL_N	−0.07	−5.43	< 0.001	−0.06	−4.88	< 0.001
ANALYTICAL_N	−0.10	−6.07	< 0.001	−0.09	−5.69	< 0.001
M_OTHER_N	0.06	2.82	0.005	0.06	2.94	0.003
N_TAR_JAR_JAE	0.15	12.09	< 0.001	0.16	12.42	< 0.001
N_AOS_CAR_RAST	0.11	7.14	< 0.001	0.11	7.22	< 0.001
PHD_AGE	0.00	0.60	0.547	0.00	0.59	0.553
AVG_ARTICLE_AGE	0.06	14.82	< 0.001	0.07	14.81	< 0.001
Adjusted R^2		54.69%			54.70%	

The dependent variable for this regression is the natural log of citations for each author (*LOG_CITES*). Two regressions are run with different variables measuring highly ranked or elite schools.
Variables are defined in Table 6, Panel A.

a slight decrease in citations relative to all authors outside of the top schools. We note that across all specifications of our model, coauthoring with more people results in more citations.

In terms of specialization, authors who specialize in a topic or coauthor with specialists have more citations than those who do not (*N_COAU* and *TOPIC_SPEC_COAU* are significant at p-value < 0.05), but having multiple specialties does not impact citation totals (*SPECIALIST* has a p-value < 0.10). Thus, specialization is associated with greater citation totals, suggesting the merits of focusing one's research.

In terms of topic and methodology, we find that after controlling for all other factors, relative to financial archival research, AIS and tax researchers garner fewer citations, while other topic researchers garner more. All three nonarchival methodologies (experimental, analytical, and other) are also all associated with fewer citations than archival. This result provides more evidence of the importance of creating different rankings and benchmarking information by topical area and methodology.

Finally, in terms of journal variables and the control variables, we confirm prior research that authors who published more articles in the top three and top six journals are cited more than authors who publish in the AAA section journals (*N_TAR_JAR_JAE* and *N_AOS_CAR_RAST* p-values < 0.05). Older authors are not necessarily cited more (*PHD_AGE* p-values > 0.10) but the older the average age of articles, the more citations the authors have accumulated (*AVG_ARTICLE_AGE* p-values < 0.05).

TABLE 8

Article Citation Factors

Variable	Est.	t-value	p-value	Est.	t-value	p-value
Intercept	1.89	29.67	< 0.001	1.84	29.23	< 0.001
CAP_JOUR_SCH_AU	0.16	3.29	0.001	0.19	3.73	< 0.001
CAP_JOUR_SCH_COAU	0.02	4.04	< 0.001	0.01	2.92	0.003
TOP25_AU	−0.11	−4.59	< 0.001			
TOP50_AU	−0.12	−3.91	< 0.001			
TOP25_COAU	0.00	−1.18	0.239			
TOP50_COAU	0.00	0.84	0.398			
ELITE_AU				−0.10	−3.48	< 0.001
ALMOST_ELITE_AU				−0.07	−1.93	0.054
ELITE_COAU				0.00	2.20	0.027
ALMOST_ELITE_COAU				−0.00	−0.46	0.646
MAN_N	−0.00	−0.01	0.993	−0.00	−0.65	0.514
AUD_N	0.01	3.15	< 0.001	0.00	2.48	0.013
AIS_N	0.01	0.72	0.471	0.01	0.65	0.514
TAX_N	−0.00	−1.00	0.319	−0.00	−1.36	0.174
TOT_N	−0.02	−1.52	0.127	−0.02	−1.57	0.116
EXPERIMENTAL_N	−0.01	−4.71	< 0.001	−0.01	−4.98	< 0.001
ANALYTICAL_N	−0.01	−3.66	< 0.001	−0.01	−3.49	< 0.001
M_OTHER_N	0.01	2.61	0.009	0.01	2.80	0.005
AIS_SPCS	−0.13	−1.35	0.177	−0.13	−1.28	0.200
AUD_SPCS	0.03	0.83	0.404	0.04	1.01	0.311
TOT_SPCS	0.10	1.62	0.106	0.12	1.79	0.073
TAX_SPCS	0.12	2.03	0.042	0.13	2.13	0.032
MAN_SPCS	−0.03	−0.87	0.386	−0.02	−0.62	0.532
SPECIALIST_AU	0.16	5.72	< 0.001	0.14	5.09	< 0.001
TAR_JAR_JAE_N	0.02	7.75	< 0.001	0.01	5.47	< 0.001
AOS_CAR_RAST_N	0.01	2.55	0.010	0.00	2.14	0.032
PHD_AGE	−0.00	−4.57	< 0.001	−0.00	−5.63	< 0.001
ARTICLE_AGE	0.09	37.08	< 0.001	0.09	37.66	< 0.001
AIS	0.02	0.27	0.787	0.03	0.34	0.736
AUD	0.05	0.93	0.351	0.06	1.19	0.233
MAN	0.17	3.18	0.001	0.19	3.48	< 0.001
TAX	−0.59	−7.74	< 0.001	−0.59	−7.60	< 0.001
T_OTHER	0.16	2.40	0.016	0.17	2.60	0.009
EXPERIMENTAL	−0.27	−4.21	< 0.001	−0.26	−3.99	< 0.001
ANALYTICAL	−0.62	−8.24	< 0.001	−0.61	−8.03	< 0.001
M_OTHER	0.04	0.83	0.405	0.06	1.11	0.267
AOS_CAR_RAST	0.60	12.36	< 0.001	0.61	12.58	< 0.001
TAR_JAR_JAE	1.11	22.83	< 0.001	1.12	22.79	< 0.001
Adjusted R^2		37.06 %			36.88 %	

The dependent variable for this regression is the natural log of citations for each article (*LOG_CITES*). Two regressions are run with different variables measuring highly ranked or elite schools.
Variable are defined in Table 6, Panel B.

Article Citation Model Results

We present the results of Model (2), the examination of factors associated with individual article citation totals, in Table 8.[19] We discuss our results in terms of prestige, relationships, specialization, topic and methodology, and journals.

[19] We note that all VIFs are below 10, suggesting multicollinearity is not a problem for this model. Expanding the sample to include articles whose authors' graduation date is unknown (omitting that variable from the model) does not significantly change the results.

In terms of prestige and relationships, we find that authors who graduate from institutions with captured journals are associated with greater citations for their individual articles (*CAP_JOUR_SCH_AU* and *CAP_JOUR_SCH_COAU* p-values $<$ 0.05). In contrast to the overall citation patterns of authors, we find that individual articles authored by authors who graduated from the best Ph.D. programs are associated with fewer citations (*TOP25_AU* and *ELITE_AU* p-values $<$ 0.05). One possible reason for this result is that students at these programs are taught more about what is currently published in top-tier journals, rather than focusing on publishing unique research. Thus, when they graduate, they publish work that is more derivative in nature rather than unique and creative, and garner fewer citations.[20]

In terms of specialization, we again observe that specialists and coauthoring with specialists results in greater citation totals (*SPECIALIST_AU* p-value $<$ 0.05). This further supports the recommendations to young faculty to focus their research and specialize in at least one topical area if they want to have high citation counts.

In terms of topical area and methodology, we find that after controlling for all the other variables, on a per article basis, managerial and other topic articles have more citations than financial archival accounting articles (*MAN* and *T_OTHER* p-values $<$ 0.05) and tax articles have fewer citations than financial accounting (*TAX* p-values $<$ 0.05). Furthermore, experimental and analytical articles receive fewer citations than financial archival articles (*EXPERIMENTAL* and *ANALYTICAL* p-values $<$ 0.05).

Finally, in terms of journal variables and the control variables, articles in the top three and top six journals are cited more than articles in the AAA section journals (*N_TAR_JAR_JAE* and *N_AOS_CAR_RAST* p-values $<$ 0.05). Articles published by older authors and older articles both have more citations (*PHD_AGE* and *ARTICLE_AGE* p-values $<$ 0.05).

VI. CONCLUSION

We provide rankings of accounting researchers in three time windows disaggregated into four methodologies and six topical areas. We base these rankings off of Google Scholar data for 7,113 articles published in 11 top accounting journals used in the Summers and Wood (2016) database. We also provide benchmarking data for individual papers in each methodology and topic area that provides average citation rates for all papers of each type published in a given year. Finally, we provide analyses of factors that are associated with authors' cumulative citation totals and individual article citation totals.

The results show that there are significantly different rates of citations for different topical areas and methodologies within accounting. These results are important given the use of citation analysis in faculty evaluation. Specifically, these results caution against directly comparing authors or papers in different topical areas or that use different methodologies within accounting. We provide benchmarking data so that when comparisons are made, they can be more appropriately understood by making comparisons against similar types of articles.

The results also show that where an author receives their Ph.D. has a significant influence on both article and author citations. Authors who graduate from a school with a captured journal receive more citations than other scholars. Additionally, the study shows authors that have a broad collaboration network, are topic specialists, or publish with topic specialists have a higher volume of citations.

We acknowledge several limitations of our study, which were examined in the "Literature Review" section. Faculty evaluation is a challenging topic and care needs to be taken in deciding faculty benchmarks (e.g., Albrecht, Wilks, and Wood 2015). As with setting standards based on counts, citation analysis is not a perfect measure. While prior research generally shows citation analysis is a reasonable proxy for the quality of a journal article (i.e., it is relatively objective and generally consistent with other quality measures), we demonstrate that choosing appropriate benchmarks can be difficult because of differences even within a discipline. In any significant decision, we recommend combining a thorough analysis of researcher output alongside benchmarks that count articles or citations. While these benchmarks form a part of the evaluation process, they should be used carefully and with a full understanding of their strengths and weaknesses.

Our analysis was conducted based on citation patterns for articles published in 11 highly respected journals. These journals are highly cited, so extrapolating benchmarks from these journals to articles in other journals will likely result in articles published in other journals performing relatively poorly.

We make a contribution to the accounting research environment by providing new rankings and benchmarks that can be used in evaluating research productivity. The ranking and benchmarking data provided are current, disaggregated, and comprehensive. We expect this material to benefit accounting researchers and those evaluating their work, particularly those in underrepresented areas such as AIS, who may look to these rankings as an objective help in the evaluation of research quality.

[20] We recognize this is conjecture on our part. We encourage future research to investigate this issue more closely.

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APPENDIX A
Description of Companion Website

To enhance the usefulness of the data presented in this paper, we have developed a companion website for this paper. The website, located at http://www.byuaccounting.net/, provides the following:

- Complete listings of rankings, including all researchers published in the sample.
- Expanded cross-section rankings.
- Ability to see rankings of individuals based on their graduation date.
- Periodically updated data as new journal issues are published and citation totals change.

APPENDIX B

isys-51689_Online Appendix: http://dx.doi.org/10.2308/isys-51689.s01