

Information Technology and Systems Research Published in Major Accounting Academic and Professional Journals

Jap Efendi

California Polytechnic State University, San Luis Obispo

Elizabeth Vallery Mulig

University of South Florida at St. Petersburg

L. Murphy Smith

Texas A&M University

ABSTRACT: Information technology plays a critical role in modern business, especially regarding the accounting function. Thus, one might expect that information technology and accounting systems would be a major component of accounting research. This study seeks to answer the questions: To what extent does the accounting literature include technology and systems research, and is technology and systems research adequately addressed in the accounting literature? To answer these questions, this study examines the proportion of technology and systems articles in seven top-ranked accounting journals, four academic and three professional. Journals examined include: *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting and Economics*, *Contemporary Accounting Research*, *Journal of Accountancy*, *CPA Journal*, and *Strategic Finance* (formerly *Management Accounting*). The findings indicate that while there has been a dramatic increase in the proportion of systems articles published in the professional journals, there were very, very few technology and systems articles published in the academic journals. This might suggest a lack of appropriate attention by academic accounting journals to this important area. Consequently, accounting information systems (AIS) professors who are doing research in systems have a disadvantage in publishing research in top-ranked academic journals. This may result in adverse career consequences for AIS professors if they are expected to publish in these particular academic journals. Further, lack of systems research published in academic journals is detrimental to the perceived and actual relevance of these journals, as technology and systems issues are vitally important to the accounting profession.

Corresponding author: L. Murphy Smith
Email: Lmsmith@tamu.edu

INTRODUCTION

A primary goal of faculty members is to establish a record of high-quality publications in appropriate areas of specialization. For accounting information systems (AIS) faculty, the challenge is to conduct and publish technology and systems research in appropriate journals. For many faculty members in research-oriented universities, important career decisions such as promotion and tenure will be based on research success. Furthermore, often tenure cases are decided on the basis of publications in “A” journals. None of the leading AIS journals are normally listed as “A.”

A dilemma facing AIS faculty is identifying the appropriate journals to target for submission and eventual publication of research articles. According to the *Accounting Faculty Directory* (Hasselback 2006), there are 1,034 universities worldwide with 1,089 accounting faculty specializing in systems. Of the 1,089 systems faculty, 870 are in the U.S., 41 are in Canada, and 178 are in other countries. All must compete to publish their research in a limited set of journals. Since some journals are more highly regarded than others, publishing in highly ranked journals is the goal of many faculty members. Journals that specialize in technology and systems generally are relatively new journals and are not as well known or highly regarded as mainstream (general audience) more widely distributed journals.

This study reviews past research on journal quality and examines the extent that systems research is being published in seven major accounting journals, widely regarded as the top four academic and top three professional journals. The four selected academic journals have been ranked as the top four accounting journals in recent studies (e.g., Daigle and Arnold 2000). The three professional journals are the most widely distributed in the accounting field and also highly ranked (Payne et al. 2003). The study seeks to answer the following questions:

- First, to what extent does the accounting literature include technology and systems research?
- Second, is technology and systems research adequately addressed in the accounting literature?

The findings of the study have implications to the research and publication strategies of AIS faculty. The findings also should be of interest to college decision-makers who review AIS faculty for tenure, promotion, and award decisions.

BACKGROUND

Systems is a relatively new area of accounting faculty specialization. Starting in the 1980s, accounting programs began including a systems course to present students with contemporary technology. This addition to the accounting curriculum corresponded to the introduction of the IBM PC, along with spreadsheet software and the expectation from employers that accounting graduates would have current information technology skills (Smith et al. 2003). Today most accounting programs include an accounting information systems course in the curriculum; further, various technologies (e.g., using spreadsheets or other software) are often incorporated into accounting courses. Information technology plays a critical role in modern business, especially regarding the accounting function. Thus, one might expect that systems would be a major component of accounting research.

Faculty in research-oriented universities, including accounting information systems (AIS) faculty, are generally expected to make academic contributions in three principal areas: teaching, research, and service. Regarding research, faculty may make contributions to pure research (e.g., testing or developing theory) or applied research (e.g., examining

practice issues). The accounting literature consists of academic journals that include theory-based research and professional journals that include applied research.

Systems is a relatively new area of research. Incorporating new areas of research into existing publications may mean that space must be taken away from existing areas of research. Of course, space would not have to be taken away from existing areas if journals increased the number of articles published proportionate to faculty authors. However, this appears not to be the case (Swanson 2004). Systems research often embraces different paradigms and different methodology from other accounting research. Perhaps for these reasons, specialized journals have been established in AIS to provide additional publication outlets focused on systems. The most well known of these specialized journals are the *Journal of Information Systems (JIS)*, *Journal of Emerging Technologies in Accounting (JETA)* (both American Accounting Association [AAA] section journals), and the *International Journal of Accounting Information Systems*.

Past research indicates that sectional journals and other specialized journals have not achieved near the quality status of older, general-audience journals, such as *The Accounting Review (TAR)*, *Journal of Accounting Research (JAR)*, and *Journal of Accounting and Economics (JAE)* (Daigle and Arnold 2000; Smith 1994; Howard and Nikolai 1983). *TAR* was first published in 1926. Even relatively new general-audience journals such as *Contemporary Accounting Research (CAR)*, which began publication in 1984, has attained a much higher-quality status than *JIS*. *CAR* ranked six and *JIS* ranked 21 in the most recent study (Daigle and Arnold 2000).

Conducting accounting research of sufficient quality to be accepted for publication in a high-quality academic journal requires substantial time, effort, and skill by the authors. A goal of academic accounting researchers is to contribute to this increased knowledge by having their work published in a respected journal. Many accounting academics work at institutions that require publications in respected journals prior to the granting of tenure and promotion. This entails significant monetary costs (e.g., salaries, university overhead, and research grants) as well as personal costs (e.g., time and stress) to produce publishable research.

MOTIVATION AND PRIOR LITERATURE

Three prior studies are particularly relevant to the present study: Norris and Owsen (2000), Baldwin et al. (2000), and Daigle and Arnold (2000). Norris and Owsen (2000) respond to the charge against accounting researchers that accounting faculty publish research articles at a low rate. Norris and Owsen (2000) examine three factors: teaching load, fear of criticism, and a perception that only elite universities and elite journals can add significant value.

Baldwin et al. (2000) examined where AIS researchers published in the decade 1989 to 1999. They conclude that the core of AIS journal publishing is a relatively small slice of total accounting research output. They note the small set of only six AIS-related academic journals, which includes one that is no longer active (*Accounting Systems Journal*) and one strictly devoted to artificial intelligence (*Expert Systems with Applications*). In their summary, they ask: "Are accounting journals biased against AIS research?" (Baldwin, et al. 2000, 133).

Daigle and Arnold (2000) examine AIS research published between 1982 and 1998 in 45 accounting and information systems journals. They show which journals are considered the highest quality, which faculty are the most productive, which institutions are rated highest, and which doctoral-granting institutions are rated highest.

Two prior studies establish a methodology for measuring accounting faculty productivity (Hasselback et al. 2000; Zivney et al. 1995). Hasselback et al. (2000) created journal ratings from a compilation of the rankings of five prior studies. Their study provides the first set of benchmarks that allow administrators to state a required number of articles for tenure or promotion with some justification. Zivney et al. (1995) created a 30-year database of research productivity, as measured by numbers of publications, of all accounting faculty who received their degrees between 1960 and 1990.

Various prior studies have been conducted that focus on one or several aspects of the process of publishing articles in accounting journals. Past research has examined two related issues: (1) journal quality and (2) faculty and institutional productivity. The first issue relates to the perceived quality and status of individual journals, while the second relates to the relative research success of faculty members and their institutions. Establishing relative journal quality is a prerequisite to evaluating productivity. The next two sections provide an overview of research that is most pertinent to this study.

Journal Quality

In a study evaluating the publication issue, it is valuable to review research that has examined the general topic of published accounting research. In this context, a number of prior studies have examined the perceived quality of various accounting publications (cf., Benjamin and Brenner 1974; Howard and Nikolai 1983; Hull and Wright 1990; Arnold 1993; Smith 1994; Daigle and Arnold 2000). Previous research has addressed the relevance and impact of academic accounting research (Leisenring and Johnson 1994; Brown and Gardner 1985).

Daigle and Arnold (2000) quality-ranked 45 academic journals in accounting and MIS that were considered publication outlets for systems research. In their study, 29 “highly published” AIS faculty were identified and then surveyed. The 18 respondents rated the relative quality of the 45 journals. As shown, the top four accounting-focused journals were *TAR*, *JAR*, *CAR*, and *JAE*, which were ranked 1, 2, 6, and 8, respectively. *MIS Quarterly*, *Information Systems Research*, *Management Science*, and *Administrative Science Quarterly* were 3, 4, 5, and 7, respectively. Barely making the top half of the list were *JIS* and *Advances in Accounting Information Systems* (now *International Journal of Accounting Information Systems*), which were 21 and 22, respectively.

Regarding technology and systems research, what is scholarship? What are the attributes that expert peers expect in scholarly work? Six criteria have been identified (Diamond 2001): (1) High level of discipline-related expertise, (2) Innovative, (3) Can be replicated or elaborated, (4) Can be documented, (5) Can be peer reviewed, and (6) Has significance or impact. Diamond (2001, 1) states: “What is important is that the process that is followed and the resultant outcome represent a level of quality supported by appropriate documentation.” Diamond (2001) indicates that scholarship may include basic or applied research. He also addresses the issue of worth or value. Based on past accounting studies of journal ranking, AIS faculty may have difficulty making the case that their research is as good as other accounting research if their research is not published in the higher-ranked journals.

Scholarship and Relevance

Scholarship should be significant—that is, relevant. Regarding relevance—in a study by Payne et al. (2003)—practitioners ranked *Journal of Accountancy* 1st, *The CPA Journal* 7th, *Strategic Finance* 9th, and *The Accounting Review* 12th. From a relevance standpoint,

the practice-oriented journals were at the top. Forty-three percent of the accountants surveyed indicated that academic research was of little or no relevance. In addition to the journal ranking studies done by faculty, there are some journal quality rankings provided by evaluators outside the academy, such as *Anbar Management Magazine*, a publication of Anbar Management Intelligence. Anbar spent 18 months and \$250,000 to rate the quality of more than 400 journals in all areas of management, including accounting. A panel of experts rated every article published in each journal on several quality criteria. Journals were ranked on four dimensions: research/academic impact, practitioner impact, originality of research, and readability. In one Anbar rating (1999), selected accounting journals were ranked as follows: *The CPA Journal* (1), *Journal of Accountancy* (3), *Strategic Finance* (4), and *TAR* (19). *JAR*, *CAR*, and *JAE* were not in the top 29. From a relevance or practical implications perspective, the practice-oriented journals receive substantially higher ratings from Anbar.

Faculty and Institutional Productivity

In an effort to obtain a broad perspective of various types of accounting publications, Windal (1981) examined the publishing record of 12 journals for the period 1973 to 1977. Windal (1981) totaled the number of publications in all, 12 journals, by authors' institutions, and he reported the 25 schools with the most publications and the average number of publications per accounting faculty member by institution. Overall, Windal's (1981) results indicated an average output per faculty member of 1.64 articles per five-year period and 0.33 of an article annually. In a study by Hasselback and Reinstein (1995), an evaluation was made of the quality of research published by accounting faculty at 716 U.S. colleges and universities. Hasselback and Reinstein (1995) used a quality ranking for the 40 journals, including developing in their study a weighted score for each institution's total accounting research publication quality, and they reported the top 25 institutions based on the weighted score.

A study by Englebrecht et al. (1994) reviewed the publication history of 584 faculty members who were promoted in 1987, 1988, or 1989. Using *The Accountants Index*, each faculty member's publication history was obtained for the period beginning with the year in which the terminal degree was awarded and ending one year after promotion. From a list of 80 journals and other publication outlets (such as the national AAA proceedings), findings revealed that faculty promoted to full professor averaged 13.8 articles at doctoral-granting schools and 6.5 articles at nondoctoral schools, while those promoted to associate professor averaged 7.2 articles and 3.7 articles, respectively. The authors point out that this is a significant increase over the prior study results.

Englebrecht et al. (1994) also compared the publication rates of professors by accreditation status of their institution. They found that faculty promoted to full professor averaged 11.2 articles at accredited schools but only 3.9 articles at non-accredited schools; and faculty promoted to associate professor published an average of 5.7 articles, and 2.8 articles if they were employed at accredited and non-accredited schools, respectively.

In the study by Daigle and Arnold (2000), in addition to the ranking of quality of 45 journals, a ranking was made of individual AIS faculty and institutions, based on their publications in these select journals. The top 50 researchers were identified, and the top 50 universities were listed.

RESEARCH METHODOLOGY

To gather data for the study, seven major accounting journals—four academic and three professional were examined: *The Accounting Review (TAR)*, *Journal of Accounting Research (JAR)*, *Contemporary Accounting Research (CAR)*, *Journal of Accounting and Economics (JAE)*, *Journal of Accountancy (JA)*, *CPA Journal (CPAJ)*, and *Strategic Finance (SF)*, formerly *Management Accounting*. Every article was catalogued for a 17-year period, starting with 1984 (when *Contemporary Accounting Research* was first published). The methodology for identifying information technology and systems research was the same as used in earlier research (Daigle and Arnold 2000); specifically, each article was classified by content of the article title. In a few cases, where there was some ambiguity, the abstract or the article itself was examined. At the conclusion of this process, 482 articles regarding information technology and systems were identified from a population of 5,747 total articles. Thus, systems articles accounted for 8.39 percent of the total.

RESULTS

Exhibit 1 shows the total articles and total systems articles appearing in the seven selected journals for the 17-year time period. As shown, the percentage of systems articles appearing in the academic journals is very small. The difference between the proportion of academic systems articles and practice systems articles is significant ($t = 7.81$, $p > .001$). The number and percentage of systems articles appearing in the practice journals has more than doubled, from just 7.9 percent in the first time period to 16.2 percent in the second time period. Meanwhile the proportion of system articles published in the academic journals decreased from 0.9 percent to 0.1 percent.

Empirical evidence showing the lack of systems articles in the elite academic journals was first presented by Baldwin et al. (2000). In their sample of 675 articles of all types (systems and non-systems) published by AIS faculty during the 1989–1998 time period, only three articles were in the elite journals, *TAR*, *JAR*, *JAE*, and *CAR* (all three were in *TAR*). There were 79 articles published by AIS faculty in *JA*, *CPAJ*, and *SF*. An important caveat is that these articles, three in the academic journal elite and 79 in the practice journal elite, are not necessarily systems articles but were authored by AIS faculty. The current study specifically examines all systems articles published from 1984–2000, whether authored by AIS faculty or possibly by non-AIS faculty.

Exhibit 2 shows the number and percentage of journal articles by topic in academic journals and in practice journals. As shown, the biggest topic areas of academic journals were capital markets (27.7 percent), GAAP (18.0 percent), and auditing (16.6 percent). The biggest topic areas of practice journals were practice-related (22.6 percent), tax (15.7 percent), and systems (12.6 percent).

Exhibit 3 shows the number of systems articles published by institution. As shown, the University of South Florida accounts for the most systems articles, with 16. Texas A&M University follows in close second, with 15 systems articles. Tied for third, with seven articles, are Brigham Young University, The University of Alabama, The University of Texas at Arlington, and Virginia Commonwealth University.

Exhibit 4 shows the most prolific faculty authors in publication of systems articles. James Hunton of Bentley College is in first place with 14 systems articles. Tied for second, with six articles each, are Marshal Romney of Brigham Young University, L. Murphy Smith of Texas A&M University, and Paul Warner of Hofstra University.

The research questions addressed by this study were as follows: (1) To what extent does the accounting literature include technology and systems research? (2) Is technology

EXHIBIT 1
Systems Articles and Total Articles Published in the Seven Major Accounting Academic and Practice Journals during 1984–2000

Panel A: Academic Journal Articles # and % Published^a						
Article Topic	1984–1991		1992–2000		Total 1984–2000	
	#	%	#	%	#	%
Systems	8	0.9%	1	0.1%	9	0.5%
Other	864	99.1%	1,114	99.9%	1,978	99.5%
All	872	100.0%	1,115	100.0%	1,987	100.0%

Panel B: Practice Journal Articles # and % Published^b						
Article Topic	1984–1991		1992–2000		Total 1984–2000	
	#	%	#	%	#	%
Systems	130	7.9%	343	16.2%	473	12.6%
Other	1,509	92.1%	1,778	83.8%	3,287	87.4%
All	1,639	100.0%	2,121	100.0%	3,760	100.0%

Panel C: Total Academic and Practice Journal Articles # and % Published						
Article Topic	1984–1991		1992–2000		Total 1984–2000	
	#	%	#	%	#	%
Systems	138	5.5%	344	10.6%	482	8.4%
Other	2,373	94.5%	2,892	89.4%	5,265	91.6%
All	2,511	100.0%	3,236	100.0%	5,747	100.0%

^a Published in *TAR*, *JAR*, *CAR*, and *JAE*.

^b Published in *JA*, *CPAJ*, and *SF* (formerly *Management Accounting*); department columns were not included in the article total.

EXHIBIT 2
Journal Articles by Topic Area (1984–2000)

Topic Area	Academic Journal Articles ^a		Practice Journal Articles ^b		Total Academic & Practice	
	#	%	#	%	#	%
Auditing	329	16.6%	302	8.0%	631	11.0%
Cost/Managerial	260	13.1%	440	11.7%	700	12.2%
Systems	9	0.5%	473	12.6%	482	8.4%
Ethics	10	0.5%	68	1.8%	78	1.4%
Gaap	357	18.0%	412	11.0%	769	13.4%
Miscellaneous	144	7.2%	342	9.1%	486	8.5%
Non-Profit/ Governmental	32	1.6%	141	3.8%	173	3.0%
Professional Education	21	1.1%	84	2.2%	105	1.8%
Practice	77	3.9%	848	22.6%	925	16.1%
Tax	92	4.6%	590	15.7%	682	11.9%
Capital Markets	551	27.7%	48	1.3%	599	10.4%
Methodology/Statistics	105	5.3%	12	0.3%	117	2.0%
All Topics	1987	100.0%	3760	100.0%	5747	100.0%

^a Published in *TAR*, *JAR*, *CAR*, and *JAE*.

^b Published in *JA*, *CPAJ*, and *SF* (formerly *Management Accounting*).

and systems research adequately addressed in the accounting literature? Overall, the proportion of systems-related research has increased from 5.5 percent of total articles published during 1984–1991 to 10.6 percent of total articles published in 1992–2000. However, systems-related research is still substantially under-represented, when compared to other accounting research fields (e.g., capital markets which include 27.7 percent of the academic articles published) in the four major academic journals. In these journals, systems-related research accounts for less than one percent of published articles. This would suggest that technology and systems research is not adequately addressed in the academic accounting literature, at least not in the top academic journals.

Failure of accounting academic journals to adequately address technology and systems issues is problematic for AIS faculty if they are expected to publish in these journals. Most likely, this will lead to short-term and long-term career consequences for individual faculty members. Furthermore, to some extent, the lack of technology and systems research in the top academic journals may have repercussions regarding the relevance of accounting academic research. The lack of coverage of systems-related research in academic journals may also lead to lack of coverage in the classroom, where future accounting and business leaders are being trained. This is detrimental to the accounting profession, as technology and systems issues are clearly important to the profession.

CONCLUSIONS

This study examined seven major accounting journals, four academic and three professional. Results indicate that academic journals are publishing very few technology and

Journal of Emerging Technologies in Accounting, 2006

EXHIBIT 3
Top 25 Institutions in Publication of Systems Articles (1984–2000)

Rank	University Affiliation	# of Articles ^a
1	University of South Florida	16
2	Texas A&M University	15
3	Brigham Young University	7
3	The University of Alabama	7
3	The University of Texas at Arlington	7
3	Virginia Commonwealth University	7
7	Oregon State University	6
8	Arizona State University	5
8	York College	5
10	James Madison University	4
10	University of Akron	4
10	University of Tennessee, Knoxville	4
10	Villanova University	4
11	Appalachian State University	3
11	Bradley University	3
11	Hofstra University	3
11	Kingsborough Community College	3
11	Louisiana State University	3
11	Queens College	3
11	University of Delaware	3
11	University of Houston	3
11	University of Houston–Clear Lake	3
11	University of Kentucky	3
11	University of North Carolina, Charlotte	3
11	University of Toledo	3
11	Virginia Polytechnic Institute & State University	3

^a Published in *TAR*, *JAR*, *CAR*, *JAE*, *JA*, *CPAJ*, and *SF* (formerly *Management Accounting*).

systems articles, while practice journals are publishing a relatively high proportion of technology and systems articles, and that proportion has increased dramatically. The increase in the proportion of technology and systems articles suggests the growing importance of technology in the practice of accounting. Relevance is critical to the readership of the practice journals. Relevance is also an important criterion for academic scholarship. Perceived and actual relevance of academic journals might increase if more systems articles were published. The Information Systems (IS) Section and the Artificial Intelligence and Emerging Technologies (AIET) Section are both important sections of the American Accounting Association. Combined membership of these two sections includes 944 faculty

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EXHIBIT 4
Most Prolific Faculty Authors in Publication of Systems Articles in Major Academic and Practice Journals (1984–2000) (with at Least Three Publications^a)

Rank	Name	Affiliation ^b	Degree	Total
1	James E. Hunton	Bentley College	The University of Texas at Arlington	14
2	Marshall B. Romney	Brigham Young University	The University of Texas at Austin	6
2	L. Murphy Smith	Texas A&M University	Louisiana Tech University	6
2	Paul D. Warner	Hofstra University	New York University	6
5	Harley M. Courteney (Ret)	The University of Texas at Arlington	University of Illinois	5
5	Harold C. Gellis	CUNY–York College	CUNY–Baruch College	5
7	Carol E. Brown	Oregon State University	Oregon State University	4
7	Mary Ellen Phillips (Ret)	Oregon State University	Oregon State University	4
7	David C. Hayes	University of South Florida	The Ohio State University	4
7	Joel G. Siegel	CUNY–Queens College	CUNY–Baruch College	4
7	Bor-Yi T say	University of Alabama at Birmingham	University of Houston	4
12	William M. Baker	Appalachian State University	Virginia Tech University	3
12	Faye A. Borthick	Georgia State University	University of Tennessee	3
12	Michael J. Cerullo	Southwest Missouri State University	Louisiana State University	3
12	David R. Fordham	James Madison University	Florida State University	3
12	Rabecca A. Gallun (Ret)	University of Houston at Clear Lake	Texas A&M University	3
12	Cynthia D. Heagy	University of Houston at Clear Lake	University of Memphis	3
12	Susan A. Honig	CUNY–Lehman College	Pace University	3
12	Cynthia Lerouge	St. Louis University	University Of South Florida	3
12	Simon Petravick	Bradley University	University of Illinois at Chicago	3
12	Arjan T. Sadhwani	San Jose State University	Michigan State University	3
12	Ralph Viator	Texas Tech University	University of Illinois	3
12	Christopher Wolfe	Texas A&M University	Kent State University	3

^a Published in *TAR*, *JAR*, *CAR*, *JAE*, *JA*, *CPAJ*, and *SF* (formerly *Management Accounting*).

^b Current affiliation.

members, about 11 percent of the total AAA membership of 8,260 faculty members. Based on its importance to the accounting profession and the large number of AIS faculty in the AAA, research concerning technology and systems should be included in major academic accounting journals.

Research success is a critical component in career decisions of most academic faculty, including AIS faculty. Comparisons of publication records of AIS faculty to other faculty are inevitable. AIS faculty would do well if they could achieve parity for their field relative to other accounting specialties such as financial markets, auditing, and tax. If AIS publication outlets are considered of lower quality, then AIS faculty are at a relative disadvantage to their colleagues. An important caveat is that rankings based on votes by faculty members may turn into popularity contests in which specialized research journals with smaller constituencies will naturally receive fewer votes and thereby lower rankings. Publishing an article in a journal ranked as number 21 or 22 is a small accomplishment if one's colleagues are publishing in higher-ranked journals.

AIS faculty would benefit from achieving a higher publication rate for technology and systems articles in the top-ranked academic journals. In addition, AIS faculty would benefit from a higher ranking of their specialized journals such as the American Accounting Association section journals, *Journal of Information Systems* and *Journal of Emerging Technologies in Accounting*. To simultaneously gain both these benefits, AIS faculty should strive to have their area of research included in the top general-audience academic journals. Doing so will add credibility to AIS research. This will also benefit the top general-audience academic journals, as inclusion of AIS research, which is of great importance to the accounting profession, will enhance the relevance of the journals. This can only be good for both accounting academe and the accounting profession.

The current study has two limitations and corresponding possibilities for future research. First is the title-based classification scheme used to identify systems research. This may have caused some systems research to be overlooked. Future studies might use a more comprehensive methodology for identifying research related to systems and emerging technologies, or even evaluate research publication according to different types of systems research. Second is the time period used. Future studies could expand the time period to determine how systems research fares in later periods.

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