

Journal of Management Accounting Research: Content and Citation Analysis of the First 20 Years

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ABSTRACT: This article provides a content and citation analysis of 186 articles published in the *Journal of Management Accounting Research (JMAR)* between 1989 and 2008. We first examine *JMAR*'s national and international presence. Then an analysis of *JMAR* is structured by a taxonomy used by Hesford et al. (2007) to classify the articles into content, source disciplines, research methods, and contributors. Articles and citations in *JMAR* are analyzed and the most-cited authors, articles, journals, and books are presented. The extent to which *JMAR* authors are cited in leading non-management accounting journals is also presented. Finally, authorships and editorial contributions by international faculty are compiled and discussed.

INTRODUCTION

This marks the 20th year for the *Journal of Management Accounting Research (JMAR)*, which is published by the Management Accounting Section of the American Accounting Association. At this juncture, it is important to examine the role *JMAR* has played in the management accounting arena. Periodically evaluating the accomplishments of a journal is an important contribution (Brown and Huefner 1994). Meyer and Rigsby (2001) suggest that after a journal is established, an analysis of its content and citations provides a useful basis for understanding the direction of the publication. They propose that such an evaluation is critical in determining a journal's stature and its contributions to the literature.

We examine the content, source disciplines, research methods, and contributors to *JMAR* during the 20-year period (1989 to 2008) and provide an analysis of its citations. Additionally, we examine international contributions of *JMAR*'s authors and editorial participants. Finally, we compare this research to other management accounting reviews and citation analyses.

Motivation for Study

Accounting researchers recognize the importance of reviewing the accomplishments of accounting journals. The *Journal of Accounting Research (JAR)* was reviewed by Dyckman and Zeff (1984), while Heck and Bremser (1986) examined sixty years of *The Accounting*

The authors thank Charles Davis, Joan Luft, Claire Smith, and Matthew Kelderman for their research assistance on this manuscript. We also thank the participants of the American Accounting Association Annual Meeting in Anaheim, California for their helpful comments, along with meaningful assistance from two anonymous reviewers and Rick Young (editor).

Review (TAR). Brown et al. (1987) analyzed *Accounting, Organizations and Society (AOS)*, and Smith and Krogstad (1984, 2003) compiled the accomplishments of *Auditing: A Journal of Practice & Theory*. Meyer and Rigsby completed a content and citation analysis of *Behavioral Research in Accounting (BRIA)* in 2001 while Mensah et al. (2004) examined the impact of management accounting research in four journals published between 1986 and 2000. Most recently, Hesford et al. (2007) compiled a bibliographic review of management accounting research from 1981 to 2000 across ten journals, which is published in the *Handbook of Management Accounting Research* (Volume 1).

Analysis of a journal's citations is recognized as an objective measure of the journal's impact and influence (Brown and Huefner 1994). The procedure of analyzing citations is regarded as less susceptible to perceptual bias and confines itself to a sample of known, active, and successful peer-reviewed articles (Brown and Gardner 1985; Doyle et al. 1996). Citation analyses, however, are not without their critics. Croom (1970) notes that citations often can be framed negatively, suggesting such work is cited neither for its correctness nor for its value to the literature. May (1967) additionally suggests that research chosen for citation often is influenced by the "halo effect" where certain authors or articles are chosen more often because they are more popular and well known by researchers.

Previous Management Accounting Reviews

Shields (1997) reviewed 152 management accounting research articles published by North Americans in seven journals (*AOS*, *TAR*, *Contemporary Accounting Research (CAR)*, *Journal of Accounting and Economics (JAE)*, *JAR*, and *JMAR*) between 1990 and 1996. His review found the main emphasis on management accounting research in these journals focused more on short-term management controls (e.g., annual planning and control) and less on articles dealing with long-term control (e.g., capital budgeting, investment decisions, longer-term performance planning, measurement, or incentives). The second most popular management accounting research area was cost accounting, followed by other cost management topics. The majority of the 152 articles reviewed by Shields (1997) were grounded in one of three major social sciences (economics, $n = 75$; psychology, $n = 12$, and sociology, $n = 7$). He further found analytical, survey, archival, and laboratory experiments to be the most common research methods employed in these studies.

Mensah et al. (2004) investigated the impact of management accounting research published between 1986 and 2000 in four journals, *AOS*, *JAE*, *JAR*, and *TAR* to determine whether management accounting research made a difference outside its own field. Findings indicated this body of management accounting research was cited in nonaccounting journals specializing in economics, operations research, psychology, sociology, organizational behavior, and strategic management. They suggested that management accounting research based in economic theory did not make a greater contribution than like research based in other disciplines. Finally, Mensah et al. (2004) found that the rate of citations of management accounting papers published from 1996 to 2000 decreased in nonaccounting journals.

As mentioned earlier, Hesford et al. (2007) completed a comprehensive review of management accounting appearing in ten journals, (*AOS*, *BRIA*, *CAR*, *JAE*, *Journal of Accounting Literature [JAL]*, *JAR*, *JMAR*, *Management Accounting Research [MAR]*, *Review of Accounting Studies [RAS]*, and *TAR*) for the period 1981 to 2000. They found that 28 percent of articles in these ten journals during this period addressed management accounting topics. They also noted an expansion in the number of management accounting articles in the second decade, led in great part by *AOS*. Content-wise, 70 percent of the management accounting articles focused on control, 20 percent on cost, and 10 percent on a range of

other topics. Within control, the second decade witnessed the most significant change in topics, from budgeting and organizational control to performance measurement and evaluation. The dominant research method in this period was that of conceptual frameworks. Hesford et al. (2007) note frameworks studies involve the development of new concepts and perspectives. These frameworks studies provide fresh insight to existing management accounting issues. Frameworks method studies were followed closely by analytical, survey, and experimental methods in popularity. The period from 1991 to 2000 was characterized by a decline in conceptual frameworks and experiments and an increase in archival, case, and field research methods. Economics was the dominant source discipline theory in this group of management accounting research (43 percent) followed by sociology (40 percent), and psychology (15 percent). Theories based in psychology decreased in the second period of analysis and shifted more toward economics and sociology.

METHOD

This paper categorizes the contents, source disciplines (theory), research methods, authors, and editorial contributions involved in the first twenty years of *JMAR*. Hesford et al.'s (2007) taxonomy of management accounting is used to examine 186 main articles published in *JMAR* from 1989 to 2008. Hesford et al.'s (2007) taxonomy is an adaptation of that used by Shields (1997). Contributions with referenced citations are analyzed in this research. Not included are panel presentations, tributes, and comments.

Because *JMAR* currently is not included in the Social Science Citation Index (SSCI), we manually created the following six databases in order to conduct the content and citation analysis.

- (1) *Article Information*: Contains author(s), year of publication, title, author affiliation at time of publication, topic classification, theory employed, subject type, and research method. Additional cross-tabulations are also compiled of classification by method and subject by method. If a study employs archival data, the database records whether that data is public or private.
- (2) *Citations for Each Article*: Contains author(s), year of publication, title, type of publication (journal, book, book chapter, working paper, etc.), and journal/book title, for a total of 13,403 citations.
- (3) *Additional Author Information*: Contains current school of affiliation and doctoral granting institution.¹
- (4) *Editorial Contributions*: Contains international editors, associate editors, and editorial board members as identified by their school affiliation at time of journal publication.
- (5) *JMAR Articles Cited in Eight Prominent Non-Management Accounting Journals*.
- (6) *A Database of the Number of Management Accounting Research Publications in Eight Prominent Non-Management Accounting Journals*.

RESULTS AND DISCUSSION

Findings are presented in six sections: (1) *National and International Presence of JMAR*, (2) *Article Content Analysis*, (3) *Research Methods*, (4) *Authors*, (5) *Citation Analysis*, and (6) *Multi-Cultural Impact*.

¹ The 2008 Hasselback *Accounting Faculty Directory* was used to determine current affiliation of authors. Three authors were not listed in the directory nor could any information be found about them on the web.

National and International Presence of *JMAR*

Brown and Huefner (1994) conducted an opinion survey of 367 associate and full professors of the “best 40 MBA programs” as noted in *BusinessWeek’s Guide to the Best Business Schools*. Five years after its inception, Brown and Huefner (1994) found *JMAR* to rank 22nd of 44 journals for familiarity among all faculty queried. Among managerial accounting faculty, *JMAR* ranked 8th of 44 journals. *JMAR* also ranked high in quality (most prestigious journal) at 16th of 44 among all accounting faculty, and 7th of 44 among managerial accounting academics.

Brinn and Pendlebury (1996) directed a questionnaire survey of 88 academics in the U.K. to measure the quality of 49 accounting journals. Among all accounting faculty, *JMAR* ranked 16th of 49 for journal familiarity and 14th of 49 in quality. Ballas and Theoharakis (2003) completed an opinion survey of 1,230 international accounting faculty partitioned by geographic location: North America, Europe, Asia, and Australia/New Zealand. Interestingly, while Ballas and Theoharakis (2003) suggested that a difference existed in perception of journal quality across nationalities, *JMAR* ranked relatively the same in journal quality among all international divisions of accounting faculty (either 13th or 14th of 40 journals). They suggested this strong international recognition of *JMAR*’s quality was probably due to strong European interest in management accounting research and the fact that a considerable proportion of Asian academics in this study obtained their highest degrees in the U.S. Among management accounting researchers participating in this study, *JMAR* ranked 4th of 40 journals in terms of quality.

Lowe and Locke (2005) used a web-based, interactive questionnaire to elicit views of 149 academics from British accounting and finance departments on journal paradigm and quality. A total of 32 journals were evaluated, however, participants only analyzed a subset of the 32 journals with which they felt most knowledgeable and familiar. In this sample, *JMAR* ranked 10th of 32 journals. Finally, Hesford et al. (2007) stated that *JMAR* facilitated an increase in management accounting research in their study period (1981 to 2000) with the inclusion of another journal dedicated solely to that discipline.

Article Content Analysis

Table 1 (Panel A) presents the summary content analysis of 186 articles published in *JMAR* in the Total Period (1989 to 2008). A total of 106 articles were published in the first decade (Period 1: 1989 to 1998) with 80 articles published in the second decade (Period 2: 1999 to 2008).

Following Hesford et al. (2007) management accounting articles in *JMAR* were classified into three categories: *Management Control*, *Cost Accounting*, and *Other Managerial*. One author of this paper, with research expertise in management accounting, completed the classifications. Months after all classifications were made, the author reviewed his work. The second round classifications yielded 98 percent agreement with the first. Where discrepancies existed, the author consulted with other management accounting academics to come to a consensus on proper classifications. Below are the categories and their subcategories.

(1) MANAGEMENT CONTROL

Performance measurement and evaluation

Performance measurement

Incentive systems

Consequences for organizational behavior and performance

Organizational control

TABLE 1
Article Content Analysis

Panel A: Article Content Analysis by Classification: Period 1 (1989–1998) versus Period 2 (1999–2008) in JMAR

Total Period

Period 1 (1989–1998)	106
Period 2 (1999–2008)	80
Total	186

Management Control

	n	% to total	
Period 1 (1989–1998)	43	40.57%	(43/106)
Period 2 (1999–2008)	55	68.75%	(55/80)
Total Period	98	52.68%	(98/186)

Total Mgt. Control Classifications

		% to total cost			Period 1	%		Period 2	%	
Perf. Meas. and Eval.	42	42.86%	(41/98)	16	37.21%	(16/43)	26	47.27%	(26/55)	
Organ. Control	24	24.49%	(24/98)	11	25.58%	(11/43)	13	23.64%	(13/55)	
Budgeting	20	20.41%	(20/98)	7	16.28%	(7/43)	13	23.64%	(13/55)	
Capital Budgeting	9	9.18%	(9/98)	7	16.28%	(7/43)	2	3.63%	(2/55)	
International Ctrl	3	3.06%	(3/98)	2	4.65%	(2/43)	1	1.82%	(1/55)	
Total	98	100.00%		43	100.00%		55	100.00%		

Cost Accounting

	n	% to total	
Period 1 (1989–1998)	31	29.24%	(31/106)
Period 2 (1999–2008)	13	16.25%	(13/80)
Total Period	44	23.66%	(44/186)

(continued on next page)

TABLE 1 (continued)

Total Cost Acct. Classifications		% to total cost		Period 1	%		Period 2	%	
Cost Allocation	32	72.73%	(32/44)	22	70.96%	(22/31)	10	76.92%	(10/13)
Other Cost	8	18.18%	(8/44)	5	16.13%	(5/31)	3	23.08%	(3/13)
Cost Practices	3	6.82%	(3/44)	3	9.68%	(3/31)	0	0.00%	(0/13)
Multiple Cost	1	2.27%	(1/44)	1	3.23%	(1/31)	0	0.00%	(0/13)
Total	44	100%		31	100%		13	100%	
Other Managerial	n	% to total							
Period 1 (1989–1998)	32	30.19%	(32/106)						
Period 2 (1999–2008)	12	15.00%	(12/80)						
Total Period	44	23.66%	(44/186)						
Total Other Classifications		% to total cost		Period 1	%		Period 2	%	
AIS	3	6.82%	(3/44)	3	9.37%	(3/32)	0	0.00%	(0/12)
Benchmarking	2	4.55%	(2/44)	1	3.13%	(1/32)	1	8.33%	(1/12)
Just-In-Time	5	11.36%	(5/44)	3	9.37%	(3/32)	2	16.68%	(2/12)
Research Methods	8	18.18%	(8/44)	7	21.88%	(7/32)	1	8.33%	(1/12)
Strategic Management	8	18.18%	(8/44)	4	12.50%	(4/32)	4	33.33%	(4/12)
Transfer Pricing	5	11.36%	(5/44)	4	12.50%	(4/32)	1	8.33%	(1/12)
Multiple	13	29.55%	(13/44)	10	31.25%	(10/32)	3	25.00%	(3/12)

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TABLE 1 (continued)

Panel B: Article Content Analysis by Source Discipline (Total Period)

	<u>Economics</u>	<u>History</u>	<u>POM</u>	<u>Psychology</u>	<u>Sociology</u>	<u>None</u>	
Cost	4	4	18	1	1	16	
Control	39	1	11	19	9	19	
Other	<u>3</u>	<u>6</u>	<u>10</u>	<u>3</u>	<u>5</u>	<u>17</u>	
Total	46	11	39	23	15	52	n = 186
Analytical	17	0	4	0	0	9	
Archival	9	1	6	0	3	8	
Case	1	0	9	2	1	1	
Experiment	7	0	2	14	1	3	
Field	0	0	7	2	0	3	
Framework	7	7	2	0	2	9	
Review	0	1	0	0	0	9	
Survey	5	0	6	5	7	6	
Other	<u>0</u>	<u>2</u>	<u>3</u>	<u>0</u>	<u>1</u>	<u>4</u>	
Total	46	11	39	23	15	52	n = 186

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TABLE 1 (continued)

Panel C: Article Content Analysis by Source Discipline (Period 1)

	<u>Economics</u>	<u>History</u>	<u>POM</u>	<u>Psychology</u>	<u>Sociology</u>	<u>None</u>	
Cost	3.80%	3.80%	14.15%	0.94%	0.00%	6.60%	
Control	12.26%	0.00%	8.50%	12.26%	4.72%	2.83%	
Other	1.89%	5.66%	8.49%	1.89%	2.82%	9.43%	
Total	17.92%	9.43%	31.13%	15.09%	7.54%	18.87%	n = 106
Analytical	6.60%	0.00%	3.77%	0.00%	0.00%	0.94%	
Archival	0.00%	0.94%	4.72%	0.00%	1.89%	1.89%	
Case	0.94%	0.00%	7.54%	0.94%	0.00%	0.00%	
Experiment	3.77%	0.00%	1.89%	8.50%	0.00%	0.00%	
Field	0.00%	0.00%	5.66%	1.88%	0.00%	1.89%	
Framework	4.71%	6.60%	1.89%	0.00%	1.89%	6.60%	
Review	0.00%	0.94%	0.00%	0.00%	0.00%	1.89%	
Survey	1.89%	0.00%	3.77%	3.77%	3.77%	3.77%	
Other	0.00%	0.94%	1.89%	0.00%	0.00%	1.89%	
Total	17.92%	9.43%	31.13%	15.09%	7.54%	18.87%	n = 106

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TABLE 1 (continued)

Panel D: Article Content Analysis by Source Discipline (Period 2)

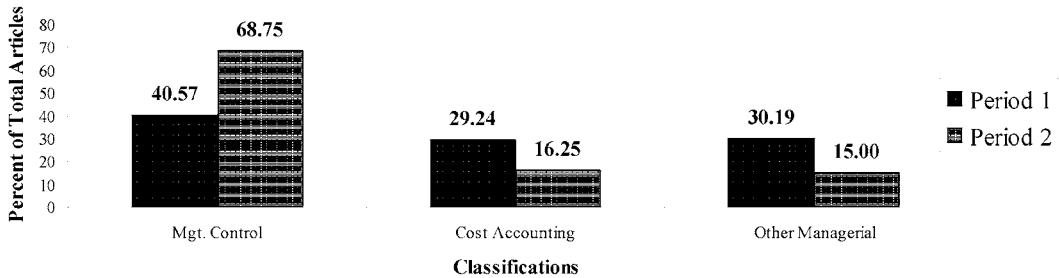
	<u>Economics</u>	<u>History</u>	<u>POM</u>	<u>Psychology</u>	<u>Sociology</u>	<u>None</u>	
Cost	0.00%	0.00%	3.75%	0.00%	1.25%	11.25%	
Control	32.50%	1.25%	2.50%	7.50%	5.00%	20.00%	
Other	1.25%	0.00%	1.25%	1.25%	2.50%	8.75%	
Total	33.75%	1.25%	7.5%	8.75%	8.75%	40.00%	n = 80
Analytical	12.50%	0.00%	0.00%	0.00%	0.00%	10.00%	
Archival	11.25%	0.00%	1.25%	0.00%	1.25%	7.50%	
Case	0.00%	0.00%	1.25%	1.25%	1.25%	1.25%	
Experiment	3.75%	0.00%	0.00%	6.25%	1.25%	3.75%	
Field	0.00%	0.00%	1.25%	0.00%	0.00%	1.25%	
Framework	2.50%	0.00%	0.00%	0.00%	0.00%	2.50%	
Review	0.00%	0.00%	0.00%	0.00%	0.00%	8.75%	
Survey	3.75%	0.00%	2.50%	1.25%	3.75%	2.50%	
Other	0.00%	1.25%	1.25%	0.00%	1.25%	2.50%	
Total	33.75%	1.25%	7.5%	8.75%	8.75%	40.00%	n = 80

- Budgeting*
- Target setting
 - Participative budgeting
 - Budget-related dysfunctional behaviors
 - Capital budgeting relates to investment and resource allocation decisions as well as opportunity, and relevant and sunk costs
 - International control investigates the impact of national culture
- (2) *COST ACCOUNTING*
- Cost allocation*
 - Overhead
 - Joint Costs
 - Cost driver analysis
 - Activity-Based Costing (ABC)
 - Capacity costs
 - Other cost accounting topics*
 - Cost variance
 - Cost information for decision-making
 - Cost practices*
 - Emergence, development or decline of cost systems over time or in specific places
 - Multiple cost*
- (3) *OTHER MANAGERIAL*
- Accounting Information Systems (AIS)*
 - Benchmarking*
 - Just-In-Time (JIT)*
 - Research methods*
 - Strategic management looks at links between organizational strategy and management control systems*
 - Transfer pricing*
 - Multiple other managerial*

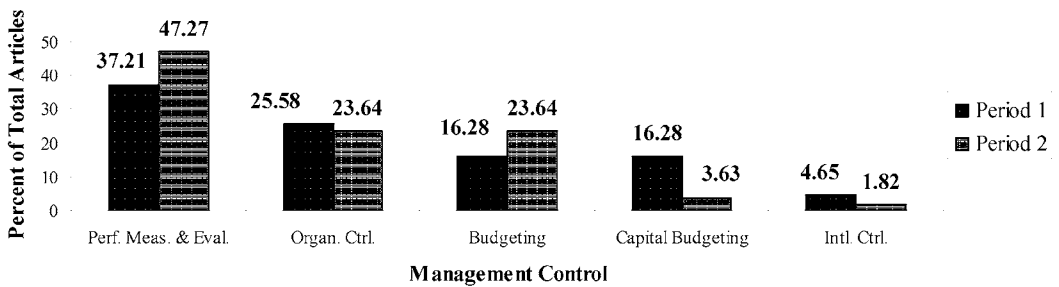
Table 1 illustrates that the most common topic in *JMAR* in the last 20 years was *Management Control* with $n = 98$ out of 186 articles (52.68 percent). Figure 1 (Panel A) shows that in the last two decades articles on *Management Control* increased from 40.57 percent in Period 1 to 68.75 percent in Period 2. Table 1 (Panel A) and Figure 1 (Panel B) show that within *Management Control*, *performance measurement*, and *evaluation* included the most articles ($n = 42$, 42.86 percent) increasing from 37.21 percent in Period 1 to 47.27 percent in Period 2. These control investigations include the study of various aspects of performance measurement and incentive system design as well as consequences for organizational behavior and performance. The area second most common within *Management Control* was *organization control* ($n = 24$, 24.49 percent) which included all other research in *Management Control* not otherwise classifiable into control-specific categories. *Organization control* held relatively stable (25.58 percent in Period 1; 23.64 percent in Period 2). Research on *budgeting* was also common within *Management Control* ($n = 20$, 20.41 percent) including target setting, participative budgeting, and budget-related dysfunctional behaviors and increased between the two periods (16.28 percent in Period 1; 23.64 percent in Period 2). Last, *Management Control* research in *JMAR* focusing on *capital*

FIGURE 1
Control, Cost, and other Managerial Classifications
Productivity between Decades (Period 1 versus Period 2) in JMAR

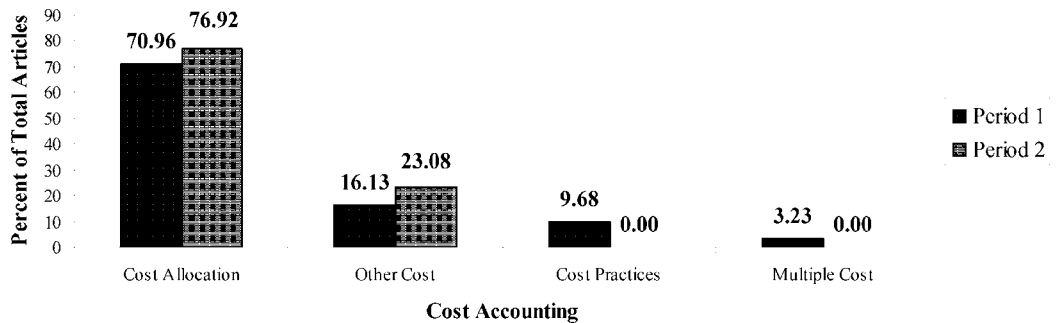
Panel A: Classification by Period



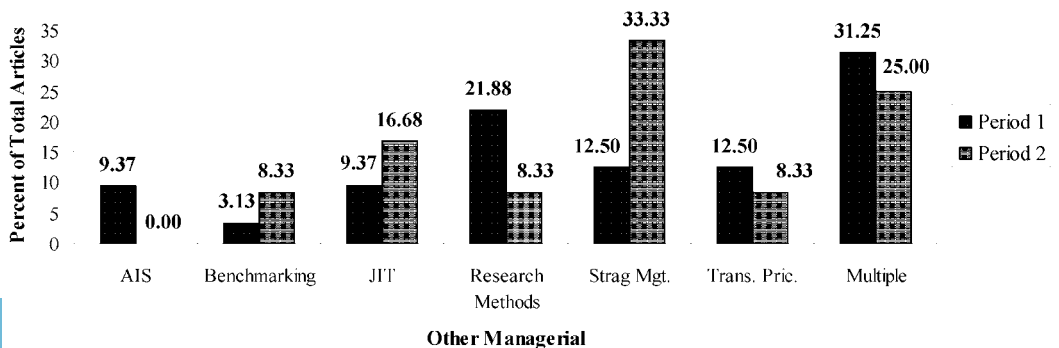
Panel B: Within Management Control by Period



Panel C: Within Cost Accounting by Period



Panel D: Within Other Managerial by Period



budgeting decreased from 16.28 percent (Period 1) to 3.63 percent (Period 2) while *international controls* remained low for both periods (4.65 percent in Period 1; 1.82 percent in Period 2).

Cost Accounting and Other Managerial were tied for second most common ($n = 44$, 23.66 percent). Figure 1 (Panel A) shows that *Cost Accounting* articles decreased from 29.24 percent in Period 1 to 16.25 percent in Period 2. *Other Managerial* also decreased from 30.19 percent in Period 1 to 15.00 percent in Period 2. Table 1 (Panel A) and Figure 1 (Panels C and D) present changes by period for *Cost Accounting* and *Other Managerial* topics respectively.

Article Content and Source Disciplines (Theory)

Following Hesford et al.'s (2007) model, we identify five source disciplines: *Economics*, *Psychology*, *Sociology*, *Production and Operations Management (POM)*, and *History*. When articles employ multiple-source disciplines, only the primary source discipline of the research is listed. *Economics* includes articles on *agency theory*, *industrial organization*, and *microeconomic theory*. *History* includes articles that examine the *emergence and development of management accounting systems and practices* at a specific time and place. *POM* includes articles focusing on *linear programming* and *process control* in manufacturing settings. *Psychology* includes *social* and *cognitive psychology* as well as *organizational behavior*. Last, *Sociology* includes *organizational theory* with an emphasis on *contingency theory*.

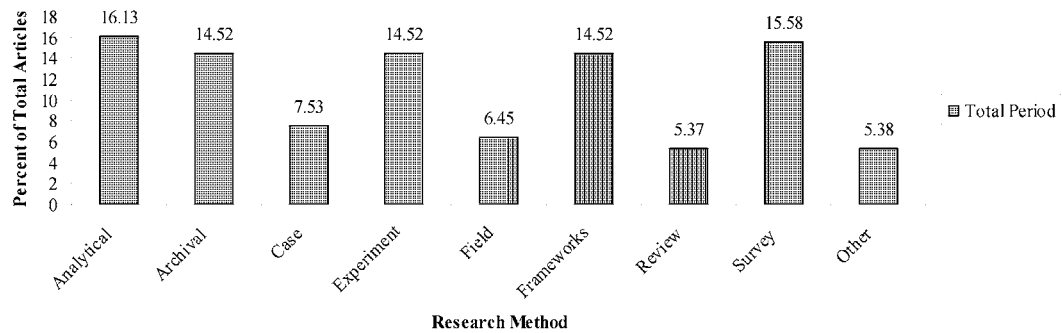
Table 1 (Panel B) shows that the most popular source discipline of *JMAR* authors from 1989 to 2008 was *Economics* ($n = 46$), followed by *POM* ($n = 39$), *Psychology* ($n = 23$), *Sociology* ($n = 15$) and *History* ($n = 11$). Fifty-two articles in *JMAR* employed no clear source discipline. Table 1 (Panels C and D) illustrates that the source discipline experiencing the greatest increase during Period 2 was *Economics* (17.92 percent in Period 1; 33.75 percent in Period 2). *Sociology* was the only other source discipline to experience an increase (7.56 percent in Period 1; 8.75 percent in Period 2). The largest decrease came from *POM* (31.13 percent in Period 1; 7.5 percent in Period 2), followed by *History* (9.43 percent in Period 1; 1.25 percent in Period 2), and *Psychology* (15.09 percent in Period 1; 8.75 percent in Period 2). Additionally, articles with no clear source discipline increased from 18.87 percent in Period 1 to 40 percent in Period 2.

Research Methods

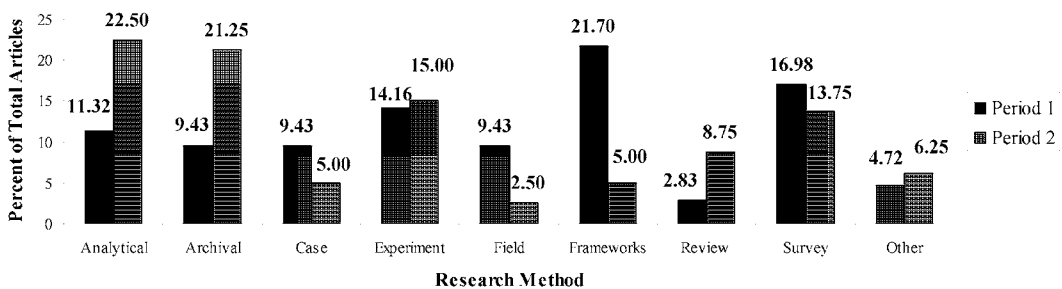
Figure 2 (Panel A) and Table 2 report summary data pertaining to the research methods used in *JMAR* between 1989 and 2008. In congruence with Hesford et al. (2007), we divide research methods into nine types: *Analytical*, *Archival*, *Case*, *Experimental*, *Field Studies*, *Conceptual Frameworks*, *Review*, *Survey*, and *Other* (including simulations). *Analytical* methods involve mathematical analysis including formal proofs, while *Archival* methods analyze data in existing databases. *Case studies* investigate management accounting issues within a single organization. *Experimental* methods, usually grounded in a source discipline, entail human subjects completing a laboratory task. *Field Studies* consists of the investigation of management accounting issues in two or more organizations. The *Conceptual Frameworks* research method involves the development of new conceptual frameworks. It combines multiple perspectives and information sources such as empirical facts, theoretical or practical observations and prior literature (often in other disciplines) supplemented with the authors' own synthesis and perspective (Hesford et al. 2007). *Review* articles provide reviews and syntheses of a prior literature. While *Surveys* are sometimes used in experimental research, we treat *Surveys* as involving the collection of questionnaires completed

FIGURE 2
Research Methods Employed in JMAR

Panel A: Research Methods



Panel B: Research Method by Period



outside the laboratory. Within *Other*, *simulations* consists of computerized modeling of behavior to generate a researchable data set.

In the past 20 years, the predominant research method published in *JMAR* was *Analytical* (n = 30; 16.13 percent) with most of those classified as *Management Control* (n = 14; 14.29 percent). The second most common research method was *Survey* (n = 29; 15.58 percent). The majority of surveys also took place within *Management Control* (n = 18; 18.37 percent). Tied for the third most published research method were *Archival*, *Experimental* and *Conceptual Frameworks* (n = 27; 14.52 percent). Table 2 reports that most *Archival* research occurred in *Management Control* (n = 22; 22.45 percent). Of the 27 *Archival* studies appearing in *JMAR* between 1989 and 2008, 22 percent have incorporated archival material available to the general public while 78 percent of studies have used data which was private. There was no discernable difference in the use of public versus private archival data across periods. *Experimental* research represented 14.52 percent (n = 27) of research, with the majority classified as *Management Control* (n = 22; 22.45 percent). Finally, *Conceptual Frameworks* represented 14.52 percent (n = 27) of *JMAR* articles and most often fell within *Other Managerial* (n = 15; 34.09 percent).

Figure 2 (Panel B) indicates the research method that experienced the greatest growth from Period 1 to 2 was *Archival* (9.43 percent in Period 1; 21.25 percent in Period 2). Figure 2 (Panel B) also discloses that other research methods showing noteworthy growth in the past ten years include *Analytical* (11.32 percent in Period 1; 22.50 percent in Period 2) and *Review* (2.83 percent in Period 1; 8.75 percent in Period 2). Table 2 presents changes

TABLE 2
Research Methods by Classifications

Research Method	Total #	Total %		Mgt. Ctrl	Total %		Cost Acct	Total %		Other	Total %	
1989–2008 (Total Period)												
Analytical	30	16.13%	(30/186)	14	14.29%	(14/98)	12	27.27%	(12/44)	4	9.09%	(4/44)
Archival	27	14.52%	(27/186)	22	22.45%	(22/98)	3	6.82%	(3/44)	2	4.55%	(2/44)
Case	14	7.53%	(14/186)	5	5.10%	(5/98)	6	13.64%	(6/44)	3	6.82%	(3/44)
Experiment	27	14.52%	(27/186)	22	22.45%	(22/98)	2	4.55%	(2/44)	3	6.82%	(3/44)
Field	12	6.45%	(11/186)	2	2.04%	(1/98)	7	15.91%	(7/44)	3	6.82%	(3/44)
Conceptual Frameworks	27	14.52%	(27/186)	10	10.20%	(10/98)	2	4.55%	(2/44)	15	34.09%	(15/44)
Review	10	5.37%	(10/186)	3	3.06%	(3/98)	1	2.27%	(1/44)	6	13.64%	(6/44)
Survey	29	15.58%	(29/186)	18	18.37%	(18/98)	4	9.09%	(4/44)	7	15.91%	(7/44)
Other	10	5.38%	(10/186)	2	2.04%	(2/98)	7	15.91%	(7/44)	1	2.27%	(1/44)
Total	186	100%		98	100%		44	100%		44	100%	
1989–1998 (Period 1)												
Analytical	12	11.32%	(12/106)	2	4.65%	(2/43)	7	22.58%	(2/43)	3	9.38%	(3/32)
Archival	10	9.43%	(10/106)	7	16.28%	(7/43)	3	9.68%	(7/43)	0	0.00%	(0/32)
Case	10	9.43%	(10/106)	1	2.33%	(1/43)	6	19.35%	(1/43)	3	9.38%	(3/32)
Experiment	15	14.16%	(15/106)	11	25.58%	(11/43)	1	3.23%	(11/43)	3	9.38%	(3/32)
Field	10	9.43%	(9/106)	2	4.65%	(1/43)	6	19.35%	(1/43)	2	6.25%	(2/32)
Conceptual Frameworks	23	21.70%	(23/106)	7	16.28%	(7/43)	2	6.45%	(7/43)	14	43.75%	(14/32)
Review	3	2.83%	(3/106)	0	0.00%	(0/43)	0	0.00%	(0/43)	3	9.38%	(3/32)
Survey	18	16.98%	(18/106)	12	27.90%	(12/43)	3	9.68%	(12/43)	3	9.09%	(3/32)
Other	5	4.72%	(5/106)	1	2.33%	(1/43)	3	9.68%	(1/43)	1	3.13%	(1/32)
Total	106	100%		43	100%		31	100%		32	100%	

(continued on next page)

TABLE 2 (continued)

Research Method	Total #	Total %		Mgt. Ctrl	Total %		Cost Acct	Total %		Other	Total %	
1999–2008 (Period 2)												
Analytical	18	22.50%	(18/80)	12	21.83%	(12/55)	5	38.46%	(5/13)	1	8.33%	(1/12)
Archival	17	21.25%	(17/80)	15	27.27%	(15/55)	0	0.00%	(0/13)	2	16.67%	(2/12)
Case	4	5.00%	(4/80)	4	7.27%	(4/55)	0	0.00%	(0/13)	0	0.00%	(0/12)
Experiment	12	15.00%	(12/80)	11	20.00%	(11/55)	1	7.69%	(1/13)	0	0.00%	(0/12)
Field	2	2.50%	(2/80)	0	0.00%	(0/55)	1	7.69%	(1/13)	1	8.33%	(1/12)
Conceptual Frameworks	4	5.00%	(4/80)	3	5.45%	(3/55)	0	0.00%	(0/13)	1	8.33%	(1/12)
Review	7	8.75%	(7/80)	3	5.45%	(3/55)	1	7.69%	(1/13)	3	25.00%	(3/12)
Survey	11	13.75%	(11/80)	6	10.91%	(6/55)	1	7.69%	(1/13)	4	33.33%	(4/12)
Other	5	6.25%	(5/80)	1	1.82%	(1/55)	4	30.78%	(4/13)	0	0.00%	(0/12)
Total	80	100%		55	100%		13	100%		12	100%	

across periods within research method. Figure 2 (Panel B) indicates the research method with the greatest decrease in use during the second period was *Conceptual Frameworks* (Period 1, 21.70 percent; Period 2, 5.00 percent). Another method showing a noteworthy decrease includes *Field Research* (9.43 percent in Period 1; 2.50 percent in Period 2).

Subjects Used

In the past 20 years, *JMAR* has published a total of 56 articles employing human subjects: 27 experimental and 29 surveys. Figure 3 (Panel A) illustrates the number, using as subjects, nonaccountant professionals, accounting professionals, graduate students and undergraduate students. It shows the most commonly used subjects in *Experiments* were undergraduates ($n = 18$). Graduate students made up the second largest subject population for *Experimental* studies ($n = 7$). *Surveys*, on the other hand, were predominately conducted with nonaccounting professionals including managers, supervisors and other non-financial personnel ($n = 15$). Accounting professionals ($n = 13$) made up the second largest subject population for surveys. Figure 3 (Panels B and C) shows the greatest increase in the experimental use of subjects came from graduate students (13.33 percent in Period 1; 41.67 percent in Period 2). Undergraduate students showed the greatest decrease in use (73.33 percent in Period 1; 58.33 percent in Period 2). For *Surveys*, nonaccountant professional subject populations increased the most in *JMAR* (44.45 percent in Period 1; 63.63 percent in Period 2). Interestingly, use of accounting professionals decreased the most (55.55 percent in Period 1; 27.27 percent in Period 2). The use of graduate students also increased for *Surveys* (0.00 percent in Period 1; 9.10 percent in Period 2). The average sample size for *JMAR Experiments* is $n = 95$.² The average sample size of *JMAR Surveys* is $n = 255$.³

Research Methods and Source Disciplines (Theory)

Table 1 (Panel B) also illustrates that the most popular research method within *Economic* theory was *Analytic* ($n = 17$ studies). Additionally, Table 1 (Panels C and D) shows the use of *Economic* theory in *Analytical* studies increased (6.60 percent in Period 1; 12.50 percent in Period 2). Table 1 (Panels C and D) reveals it was *Archival* research, however, that showed the greatest growth in the use of *Economic* theory (0.00 percent in Period 1; 11.25 percent in Period 2). *History* was used most frequently within *Conceptual Frameworks* ($n = 7$), but its use in *Conceptual Frameworks* is limited to Period 1. This probably is due to a greater number of studies providing historical perspectives after the inception of *JMAR* in 1989. *POM* theory is used most often in *Case* studies ($n = 9$), although such use also declined (7.54 percent in Period 1; 1.25 percent in Period 2).

Theories based in *Psychology* were overwhelmingly more popular in *Experimental* research ($n = 14$ of experimental studies). Such use showed a slight decrease (8.51 percent in Period 1; 6.25 percent in Period 2). Finally, theories of *Sociology* were most common in *Survey* research ($n = 7$ of survey studies). *Sociology* theory also showed slight increases in Period 2 in *Case*, *Experimental*, and *Other* research methods.

Authors

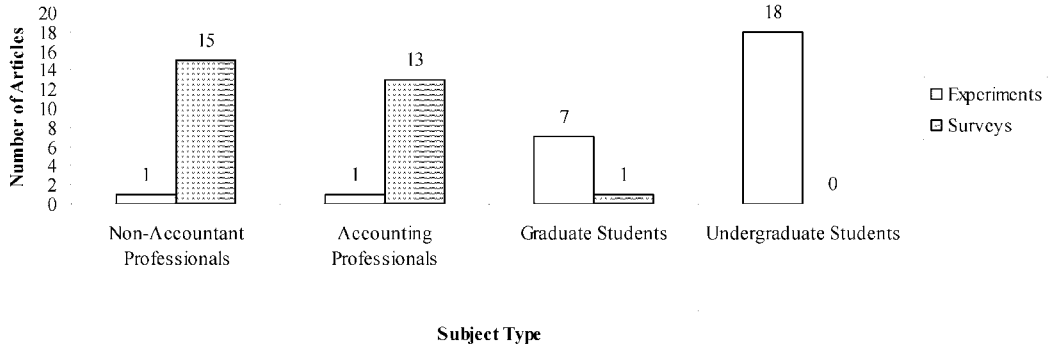
Clearly, a journal cannot exist without the concerted and continued effort of its authors. This section investigates the authors who had a significant impact on *JMAR* since its inception in 1989. Table 3 lists authors (including co-authorship) who published at least three

² Sample size for experiments published in *JMAR* range from 5 to 549 subjects with a median sample size of 75 subjects. The average sample size for Period 1 is $n = 108$ and for Period 2 it is $n = 80$.

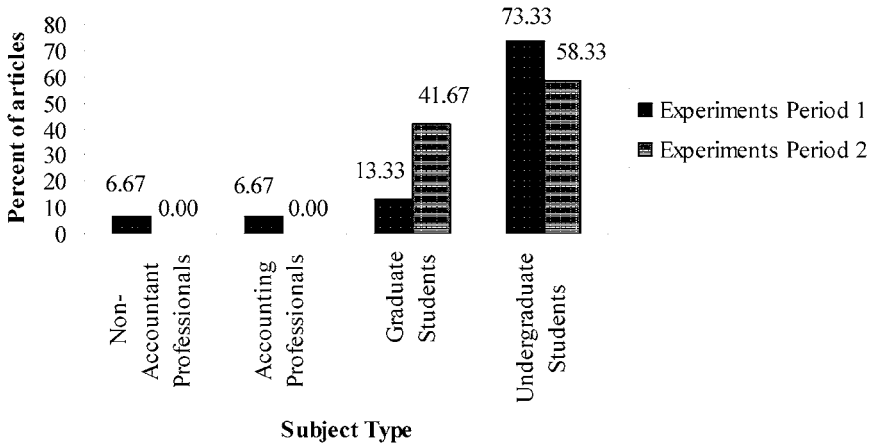
³ The average sample size for surveys in Period 1 is $n = 255$ and for Period 2 it is $n = 253$.

FIGURE 3
Subject Types in JMAR Experiments and Surveys

Panel A: Subjects Types × Research Method (Experiments versus Surveys)



Panel B: Subject Types for Experiments by Period



Panel C: Subject Types for Surveys by Period

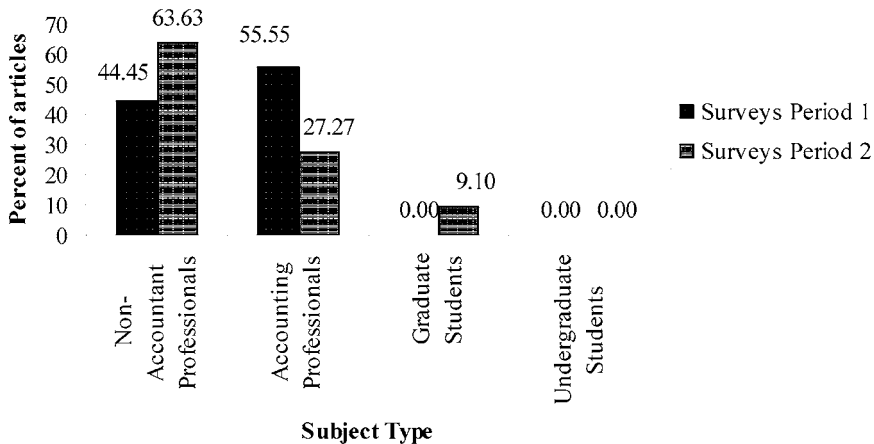


TABLE 3
Authors with at Least Three Articles in *JMAR* (1989–2008)

<u>Author Name</u>	<u>Total Authorships</u>
Shields, M.	7
Young, S. M.	7
Balakrishnan, R.	5
Banker, R.	5
Foster, G.	4
Luft, J.	4
Selto, F.	4
Chow, C.	3
Demski, J.	3
Dhavale, D.	3
Evans, J.	3
Fellingham, J.	3
Gupta, M.	3
Hansen, S.	3
Jacobs, F.	3
Killough, L.	3
Libby, T.	3
Lillis, A.	3
Schroeder, D.	3
Wier, B.	3

articles in *JMAR* in the last 20 years. A total of 373 authors appeared in *JMAR* at least once within the 186 articles analyzed from 1989 to 2008. Authors are presented by total authorship (ties are presented in alphabetical order). Tied for having the most publications in *JMAR* are Mike Shields and S. Mark Young, each with 7 articles. Ramji Balakrishnan and Rajiv Banker tied with 5 articles each for the second most prolific authorships.

Current School Affiliation of *JMAR* Authors

Current school affiliations for *JMAR* authors are presented in Table 4 for schools with at least four authorships. Meyer and Rigsby (2001) suggest current school affiliation is a better indicator of current status of research as compared to authors' affiliation at the time of publication. They propose academic institutions develop a tradition that encourages continued publication in particular journals. From 1989 to 2008, Michigan State University had the most total authorships in *JMAR* ($n = 13$), followed by The Ohio State University ($n = 12$), and the University of Southern California tied with the University of Washington ($n = 9$).

School of Doctoral Degree of *JMAR* Authors

Contributions to *JMAR* also can be analyzed by examining the doctoral granting institution from which its authors obtained their degrees. Table 5 provides a list of schools that graduated *JMAR* authors who published in the journal at least four times. The Ohio State

TABLE 4
Current School Affiliation of *JMAR* Authors
(minimum of four articles)

School of Affiliation	Number of Different Authors	Number of Different Articles	Total Authorships for School^a
Michigan State University	4	11	19
The Ohio State University	6	8	12
University of Southern California	3	7	9
University of Washington	6	7	9
Arizona State University	5	6	7
Stanford University	3	7	7
The University of Iowa	3	6	7
Temple University	2	6	6
University of Colorado	2	6	6
Indiana University	3	4	5
University of Houston	3	5	5
University of Melbourne	4	4	5
University of Pittsburgh	3	4	5
University of South Carolina	4	3	5
Auburn University	2	4	4
Dartmouth College	2	3	4
Rice University	3	4	4
Tilburg University	4	3	4
University of Florida	2	3	4
University of Kentucky	4	4	4
Manchester University	4	2	4
University New South Wales	3	3	4
University of Toledo	2	2	4
University of Toronto	3	3	4
University of Waterloo	3	4	4
University of Wisconsin	3	4	4
Virginia Tech University	2	4	4

^a Schools are listed by total authorships. With ties, schools are presented in alphabetical order. Total authorships is the number of authors of *JMAR* articles currently affiliated with the same school. As in Meyer and Rigsby (2001), if two individuals affiliated with the same school, this counts for two authorships for the affiliated school.

University topped this list with 19 authorships, followed closely by the University of Pittsburgh ($n = 17$), Harvard University and Stanford University ($n = 14$), and then Carnegie Mellon University ($n = 12$).

Schools whose faculty (Table 4) and doctoral alumni (Table 5) published in *JMAR* likely have a strong management accounting doctoral program as well as an accomplished current managerial faculty. Institutions appearing in both tables include, in alphabetical order, Arizona State University, Indiana University, Manchester University, Stanford University, The Ohio State University, University of Colorado, University of Florida, The University of Iowa, University of Melbourne, University of Pittsburgh, The University of Washington, University of Waterloo, University of Wisconsin, and Virginia Tech University.

TABLE 5
School of Doctoral Degree of *JMAR* Authors
(minimum of four articles)

<u>School of Degree</u>	<u>Number of Authors</u>	<u>Number of Different Articles</u>	<u>Total Authorships for School^a</u>
The Ohio State University	14	13	13
University of Pittsburgh	5	14	17
Harvard University	8	14	14
Stanford University	8	12	14
Carnegie Mellon University	7	12	12
The Pennsylvania State University	6	8	9
University of Washington	5	8	8
The University of Iowa	5	7	7
Texas A&M University	5	6	7
The University of Texas	7	7	7
The University of Arizona	6	4	6
University of California, Berkeley	5	6	6
University of Colorado	5	4	6
Columbia University	2	6	6
University of Illinois	6	5	6
Indiana University	5	6	6
University of Kansas	3	6	6
University of Michigan	6	6	6
Northwestern University	4	6	6
University of Wisconsin	4	5	6
Arizona State University	5	5	5
University of Chicago	3	5	5
Cornell University	2	5	5
University of Florida	5	5	5
The University of Georgia	3	5	5
University of Missouri	3	5	5
The University of Tennessee	4	5	5
University of Waterloo	3	5	5
University of London	4	3	4
Maastricht University	4	3	4
Manchester University	4	4	4
University of Melbourne	2	3	4
University of Memphis	3	4	4
University of Minnesota	4	4	4
University of Mississippi	3	3	4
University of Pennsylvania	4	4	4
University of California, Los Angeles	3	4	4
Virginia Tech University	4	4	4

^a Total authorships includes the number of authors of *JMAR* articles with earned doctoral degrees from the same school. Schools are listed in alphabetical order by total authorships.

Citation Analysis

As mentioned above, analysis of a journal's citations is an objective measure of its impact and influence on the literature (Brown and Huefner 1994; Smith and Krogstad 1984; Krogstad and Smith 2003). This study compiles a citation database of major articles appearing in *JMAR* with the above-mentioned exclusions. A total of 13,401 citations were included in the database.

Authors Cited by *JMAR* 20 or More Times

Table 6 presents a list of the authors who were cited 20 times or more in *JMAR* between 1989 and 2008. A total of 74 authors are included on this list. Robert Kaplan was cited most ($n = 301$), followed by S. Mark Young ($n = 129$), Robin Cooper ($n = 125$), Rajiv Banker ($n = 123$), Mike Shields ($n = 120$), and Dave Larcker ($n = 106$). It is interesting to note that a number of behavioral researchers appear on the list whose main research focus is not management accounting. This suggests many articles in the last 20 years of *JMAR* were multi-disciplinary and were supported by theories in psychology, sociology, and/or economics.

Journal Articles Cited by *JMAR* Five or More Times

Table 7 reports journal articles and authors cited five times or more in *JMAR* between 1989 and 2008. A total of 138 articles are included in this table which lists the number of times the article was cited in *JMAR*, article title, journal where article was published, year of publication, and author(s). Articles tied for number of citations are presented in alphabetical order. The most cited journal article in *JMAR* over the past twenty years was Robert Kaplan's, "Measuring Manufacturing Performance: A New Challenge for Managerial Accounting Research" ($n = 23$). Jake Birnberg, Mike Shields, and S. Mark Young's "The Case for Multiple Methods in Management Accounting Research" was the second most cited journal article ($n = 17$). Tied for third was "Manufacturing Overhead Cost Driver Analysis" by George Foster and Mahendra Gupta, and "Moral Hazard and Observability" by Bengt Holmstrom ($n = 16$). It is interesting to note that one of the most widely cited papers in *JMAR* relates to cost accounting (Foster and Gupta 1990) which accounted for only about 24 percent of total publications. Not as surprising was that the other widely cited articles relate to management controls, representing about 53 percent of total articles in *JMAR*.

Journals Cited Most Often by *JMAR*

A ranking of the top 25 journals most often cited by *JMAR* between 1989 and 2008 is presented in Table 8. In a count of total citations, the five most-cited journals in *JMAR* were: *Accounting, Organizations and Society* ($n = 1,013$), *The Accounting Review* ($n = 887$), *Journal of Management Accounting Research* ($n = 638$), *Journal of Accounting Research* ($n = 529$), and *Journal of Accounting and Economics* ($n = 340$). Given the multi-disciplinary nature of management accounting, it is not surprising that over half of the top 25 most-cited journals were not accounting journals but represented disciplines such as management and administrative science, psychology, strategic management, organizational behavior, finance, and economics.

Books and Book Chapters Cited Five or More Times in *JMAR*

A list of the most-cited books and book chapters in *JMAR* is presented in Table 9. A minimum of five citations is required to be included in this table. The most-cited book in

TABLE 6
Authors Cited by *JMAR* 20 or More Times

<u>Author</u>	
Kaplan, R.	301
Young, S. M.	129
Cooper, R.	125
Banker, R.	123
Shields, M.	120
Larcker, D.	106
Ittner, C.	87
Merchant, K.	83
Brownell, P.	78
Govindarajan, V.	77
Foster, G.	69
Johnson, H. T.	68
Chow, C.	65
Demski, J.	65
Datar, S.	62
Baiman, S.	54
Gupta, M.	51
Anthony, R.	50
Norton, D.	50
Milgrom, P.	47
Holmstrom, B.	46
Horngren, C.	45
Hopwood, A.	44
Simons, R.	44
Balakrishnan, R.	43
Atkinson, A.	39
Potter, G.	39
Locke, E.	38
Waller, W.	38
Otley, D. T.	37
Chenhall, R.	36
Evans, H.	36
Murphy, K.	36
Feltham, G.	35
Roberts, J.	35
Shank, J.	35
Lambert, R.	34
Zimmerman, J.	34
Hirst, M.	33
Covaleski, M.	32
Sivaramakrishnan, K.	31

(continued on next page)

TABLE 6 (continued)

<u>Author</u>	
Fisher, J.	30
Selto, F.	30
Anderson, S.	29
Birnberg, J.	29
Jensen, M.	29
Luft, J.	28
Noreen, E.	26
Scapens, R.	26
Dirsmith, M.	25
Gupta, A.	25
Hofstede, G.	25
Sunder, S.	25
Abernethy, M.	24
Antle, R.	24
Latham, G.	24
Rajan, M.	24
Vollmann, T.	24
Argyris, C.	23
Srinivasan, D.	23
Bonner, S.	22
Campbell, D.	22
Simon, H.	22
Anderson, E.	21
Bruns, W.	21
Innes, J.	21
Lukka, K.	21
Sprinkle, G.	21
Gordon, L.	20
Hambrick, D.	20
Harrison, G.	20
Hughes, J.	20
Porter, M.	20
Schroeder, R.	20

JMAR is *Relevance Lost: The Rise and Fall of Management Accounting* by H. Thomas Johnson and Robert Kaplan (1987) (n = 28). Two books, *Advanced Management Accounting* by Anthony Atkinson and Robert Kaplan and *Case Study Research: Design and Methods* by Robert Yin, tie for the second most cited book in *JMAR* (n = 15).

***JMAR* Articles Cited by Eight Other Non-Management Accounting Journals**

Another important area to evaluate when judging the impact of a journal on the academic community is the extent to which it has been cited in other leading journals outside its specific discipline. To this end, we conducted an analysis of the citations of *JMAR* by

TABLE 7
Journal Articles Cited by JMAR Five or More Times

Number of Citations	Article Title	Journal	Year of Publication	Author(s)
23	Measuring Manufacturing Performance: A New Challenge for Managerial Accounting Research	<i>TAR</i>	1983	Kaplan, R.
17	The Case for Multiple Methods in Management Accounting Research	<i>JMAR</i>	1990	Birnberg, J. Shields, M. Young, S.
16	Manufacturing Overhead Cost Driver Analysis	<i>JAE</i>	1990	Foster, G. Gupta, M.
16	Moral Hazard and Observability	<i>Bell Journal of Economics</i>	1979	Holmstrom, B.
15	Agency Research in Managerial Accounting: A Second Look	<i>AOS</i>	1990	Baiman, S.
14	Agency Research in Managerial Accounting: A Survey	<i>JAL</i>	1982	Baiman, S.
13	A Framework for Assessing Cost Management System Changes	<i>JMAR</i>	1995	Anderson, S.
13	Aggregation, Specification and Measurement Errors in Product Costing	<i>TAR</i>	1994	Datar, S. Gupta, M.
13	Linking Control Systems to Business Unit Strategy: Impact on Performance	<i>AOS</i>	1985	Govindarajan, V. Gupta, A.
13	The Balanced Scorecard-Measures that Drive Performance	<i>Harvard Business Review</i>	1992	Kaplan, R. Norton, D.
13	The Role of Accounting Data in Performance Evaluation, Budgetary Participation, and Organizational Effectiveness	<i>JAR</i>	1982	Brownell, P.
12	Participative Budgeting: The Effects of Risk Aversion and Asymmetric Information on Budgetary Slack	<i>JAR</i>	1985	Young, S.
11	Economic Incentives in Budgetary Control Systems	<i>TAR</i>	1978	Demski, J. Feltham, G.
11	Participative Budgeting: Effects of a Truth-Inducing Pay Scheme and Information Asymmetry on Slack and Performance	<i>TAR</i>	1988	Chow, S. Cooper, J. Waller, W.

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TABLE 7 (continued)

Number of Citations	Article Title	Journal	Year of Publication	Author(s)
11	Performance Measure Congruity and Diversity in Multitask Principal Agent Relationships	<i>TAR</i>	1994	Feltham, G. Xie, J.
11	The Evolution of Management Accounting	<i>TAR</i>	1984	Kaplan, R.
10	A Behavioral Model for Implementing Cost Management Systems	<i>Journal of Cost Management</i>	1989	Shields, M. Young, S.
10	An Empirical Analysis of Firms' Implementation Experiences with Activity Based Costing	<i>JMAR</i>	1995	Shields, M.
10	Assessing Empirical Research in Managerial Accounting: A Value-Based Management Perspective	<i>JAE</i>	2001	Ittner, C. Larcker, D.
10	New Manufacturing Practices and Cost Management: A Review of the Literature and Directions for Future Research	<i>JAL</i>	1991	Selto, F. Young, S.
10	Product Costing and Pricing	<i>TAR</i>	1994	Banker, R. Hughes, J.
10	The Effects of Job Standard Tightness and Compensation Scheme on Performance: An Exploration of Linkages	<i>TAR</i>	1983	Chow, C.
9	An Empirical Investigation of an Incentive Plan that Includes Non-Financial Performance Measures	<i>TAR</i>	2000	Banker, R. Potter, G.
9	Budget Use and Managerial Performance	<i>JAR</i>	1978	Otley, D.
9	Compensation and Incentives: Practice versus Theory	<i>JAF</i>	1988	Baker, D. Jensen, M. Murphy, J.
9	Cost Classification in Unit-Based and Activity-Based Manufacturing Cost Systems	<i>Journal of Cost Management</i>	1990	Cooper, R. Rajan, M.
9	Effects of Budgetary Goal Characteristics on Managerial Attitudes and Performance	<i>TAR</i>	1979	Kenis, I.
9	Mapping Management Accounting: Graphics and Guidelines for Theory-Consistent Empirical Research	<i>AOS</i>	2003	Luft, J. Shields, M.
9	Measure Costs Right: Make the Right Decisions	<i>Harvard Business Review</i>	1988	Cooper, R. Kaplan, R.

(continued on next page)

TABLE 7 (continued)

Number of Citations	Article Title	Journal	Year of Publication	Author(s)
9	Multi-task Principal Agent Analyses: Incentive Contracts, Asset Ownership and Job Design	<i>Journal of Law Economics and Organization</i>	1991	Holmstrom, B. Milgrom, P.
9	Participation in the Budgeting Process: When it Works and When it Doesn't	<i>JAL</i>	1982	Brownell, P.
9	Quality Strategy, Strategic Control Systems and Organizational Performance	<i>AOS</i>	1997	Ittner, C. Larcker, D.
9	The Benefits of Activity-Based Cost Management to the Manufacturing Industry	<i>JMAR</i>	1995	Swenson, D.
9	The Choice of Performance Measures in Annual Bonus Contracts	<i>TAR</i>	1997	Ittner, C. Larcker, D.
9	The Role of Accounting Information in the Control of Organizations: A Review of the Evidence	<i>JAL</i>	1988	Kren, L. Liao, W.
8	A Contingency Approach to Strategy Implementation at the Business-Unit Level	<i>Academy of Management Journal</i>	1988	Govindarajan, V.
8	Accounting Control Systems and Business Strategy: An Empirical Analysis	<i>AOS</i>	1987	Simons, R.
8	An Empirical Study of the Role of Accounting Data in Performance Evaluation	<i>JAR</i>	1972	Hopwood, A.
8	Compensation and Incentives: Practice versus Theory	<i>Journal of Finance</i>	1988	Baker, G. Jensen, C. Murphy, M.
8	Contracting Theory and Accounting	<i>JAE</i>	2001	Lambert, R.
8	How Firms Use Cost Data in Price Decisions	<i>Management Accounting</i>	1983	Anthony, R. Govindarajan, V. Murphy, K.
8	Implementing New Knowledge: The Case of Activity-Based Costing	<i>Accounting Horizons</i>	1994	Agyris, C. Kaplan, R.

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TABLE 7 (continued)

Number of Citations	Article Title	Journal	Year of Publication	Author(s)
8	Managerial Accounting Research: The Contributions of Organizational and Sociological Theories	<i>JMAR</i>	1996	Covaleski, M. Dirsmith, M. Samuel, S.
8	Measuring the Impact of Product Mix Heterogeneity on Manufacturing Overhead Cost	<i>TAR</i>	1995	Anderson, S.
8	Reliance on Accounting Information, Budgetary Participation, and Task Uncertainty: Tests of a Three-Way Interaction	<i>JAR</i>	1986	Brownell, P. Hirst, M.
8	Research in Management Accounting by North Americans in the 1990s	<i>JMAR</i>	1997	Shields, M.
8	The Design of the Corporate Budgeting System: Influences on Managerial Behavior and Performance	<i>TAR</i>	1981	Merchant, K.
8	The Effect of Strategy and Organizational Structure on the Adoption and Implementation of ABC	<i>AOS</i>	1997	Gosselin, M.
8	The Hidden Factory	<i>Harvard Business Review</i>	1985	Miller, J. Vollman, T.
8	The Impact of Manufacturing Flexibility on Management Controls Systems Design	<i>AOS</i>	1995	Abernethy, M. Lillis, A.
8	The Role for Empirical Research in Management Accounting	<i>AOS</i>	1986	Kaplan, R.
8	The Role of Management Control Systems in Creating Competitive Advantage: New Perspectives	<i>AOS</i>	1990	Simons, R.
7	An Empirical Analysis of Manufacturing Overhead Cost Drivers	<i>JAЕ</i>	1995	Banker, R. Potter, G. Schroeder, G.
7	Appropriateness of Accounting Data in Performance Evaluation: An Empirical Examination of Environmental Uncertainty as an Intervening Variable	<i>AOS</i>	1984	Govindarajan, V.
7	Are Nonfinancial Measures Leading Indicators of Financial Performance?	<i>JAR</i>	1998	Ittner, C. Larcker, D.

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TABLE 7 (continued)

Number of Citations	Article Title	Journal	Year of Publication	Author(s)
7	Customer-Focused Manufacturing Strategy and the Use of Operation-Based Nonfinancial Performance Measures: A Research Note	<i>AOS</i>	1997	Harrison, G. Perera, S. Poole, M.
7	Linking Quality Strategy with Management Control Systems: Empirical Evidence from Japanese Industry	<i>AOS</i>	1991	Daniel, J. Reitsberger, W.
7	Reliance on Accounting Performance Measures, Task Uncertainty, and Dysfunctional Behavior: Some Extensions	<i>JAR</i>	1983	Hirst, M.
7	Sensitivity, Precision and Linear Aggregation of Signals for Performance Evaluation	<i>JAR</i>	1989	Banker, R. Datar, S.
7	Pre-decision Information and Participative Management Control Systems	<i>JAR</i>	1983	Baiman, S. Evans, J.
7	Slack in Participative Budgeting: The Joint Effect of a Truth-Inducing Pay Scheme and Risk Preferences	<i>AOS</i>	1988	Waller, W.
7	The Costs and Benefits of Cost Allocations	<i>TAR</i>	1979	Zimmerman, J.
7	The Self-Selection and Effort Effects of Standard-Based Employee Contracts: A Framework and Some Empirical Evidence	<i>TAR</i>	1985	Chow, C. Waller, W.
7	Yesterday's Accounting Undermines Production	<i>Harvard Business Review</i>	1984	Kaplan, R.
6	A Critical Overview of the Use of Full-Cost Data for Planning and Pricing	<i>JMAR</i>	2002	Balakrishnan, R. Sivaramakrishnan, K.
6	A Framework for Classifying and Evaluating the Theoretical Contributions of Case Research in Management Accounting	<i>JMAR</i>	1995	Keating, P.
6	An Empirical Study of Cost Drivers in the US Airline Industry	<i>TAR</i>	1993	Banker, R. Johnson, H.
6	Appropriate Reinforcement Contingencies in the Budgeting Process	<i>JAR</i>	1973	Cherrington, D. Cherrington, J.

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TABLE 7 (continued)

Number of Citations	Article Title	Journal	Year of Publication	Author(s)
6	Budgetary Control and Organizational Structure	<i>JAR</i>	1975	Burns, W. Waterhouse, J.
6	Corporate Performance and Managerial Remuneration	<i>JAE</i>	1985	Murphy, K.
6	Customer Satisfaction, Productivity and Profitability: Differences between Goods and Services	<i>Marketing Science</i>	1997	Anderson, E. Fornell, C. Rust, R. Balakrishnan, R.
6	Explaining Cross-Sectional Workgroup Performance Differences in a JIT facility: A Critical Appraisal of a Field Based Study	<i>JMAR</i>	1993	Selto, F. Young, S.
6	Field Research in Management Accounting Control: A Review and Evaluation	<i>Accounting, Auditing, and Accountability</i>	1992	Ferreria, L. Merchant, K.
6	How Firms Use Cost Data in Price Decisions	<i>Management Accounting</i>	1983	Anthony, R. Govindarajan, V.
6	How Manufacturers Price Products	<i>Management Accounting</i>	1995	Shim, E. Sudit, E.
6	Influences on Departmental Budgeting: An Empirical Examination of a Contingency Model	<i>AOS</i>	1984	Merchant, K.
6	Information and Managers: A Field Study	<i>JMAR</i>	1993	Bruns, W. McKinnon, S.
6	Is Assigning Capacity Costs to Products Really Necessary	<i>Accounting Horizons</i>	1996	Balakrishnan, R. Sivaramakrishnan, K.
6	Management Control Systems Design Within its Organizational Context: Findings from Contingency-Based Research and Directions for the Future	<i>AOS</i>	2003	Chenhall, R.
6	New Directions in Management Accounting Research	<i>JMAR</i>	1997	Atkinson, A.
6	On the Design and Choice of "Modern" Management Accounting Measures	<i>JMAR</i>	1996	Hemmer, T.

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TABLE 7 (continued)

Number of Citations	Article Title	Journal	Year of Publication	Author(s)
6	On the Economics of Transfer Pricing	<i>Journal of Business</i>	1956	Hirshleifer, J.
6	On the Efficiency of Cost-Based Decision Rules for Capacity Planning	<i>TAR</i>	1997	Balachandran, K. Balakrishnan, R.
6	Participation in Budgeting, Locus of Control and Organizational Effectiveness	<i>TAR</i>	1981	Brownell, P.
6	Putting the Balanced Scorecard to Work	<i>Harvard Business Review</i>	1993	Kaplan, R. Norton, D.
6	Relevant Costs, Congestion, and Stochasticity in Production Environments	<i>JAE</i>	1998	Banker, R. Datar, S. Kekre, S.
6	Reporting Manufacturing Performance Measures to Workers: An Empirical Study	<i>JMAR</i>	1993	Banker, R. Potter, G. Schroeder, G.
6	Science, Specific Knowledge and Total Quality Management	<i>JAE</i>	1994	Jensen, M. Wruck, K.
6	The Achievability of Budget Targets in Profit Centers: A Field Study	<i>TAR</i>	1989	Manzoni, J. Merchant, K.
6	The Appropriateness of RAPM: Toward the Further Development of Theory	<i>AOS</i>	2000	Hartmann, F.
6	The Customer Profitability Implication of Customer Satisfaction	<i>Working Paper</i>	1997	Foster, G. Gupta, M.
6	The Implementation Stages of Activity-Based Costing and the Impact of Contextual and Organizational Factors	<i>JMAR</i>	1998	Krumweide, K.
6	The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Field	<i>American Sociological Review</i>	1983	DiMaggio, P. Powell, W.
6	Total Quality Management and the Choice of Information and Reward Systems	<i>JAR</i>	1995	Ittner, S. Larcker, D.

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TABLE 7 (continued)

Number of Citations	Article Title	Journal	Year of Publication	Author(s)
5	A Contingency Framework for the Design of Accounting Information	<i>AOS</i>	1976	Gordon, L. Miller, D.
5	A Field Study Examination of Budgetary Participation and Locus of Control	<i>TAR</i>	1982	Brownell, P.
5	A Survey of ABC in the UK's Largest Companies	<i>MAR</i>	1995	Innes, J. Mitchell, F.
5	ABC Systems: Measuring the Costs of Resource Usage	<i>Accounting Horizons</i>	1992	Cooper, R. Kaplan, R.
5	Aggregation and Linearity in the Provision of Intertemporal Incentives	<i>Econometrica</i>	1987	Holmstrom, B. Milgrom, P.
5	An Experiment Testing the Behavioral Equivalence of Strategically Equivalent Employment Contracts	<i>JAR</i>	1989	Baiman, S. Lewis, B.
5	Antecedents of Participative Budgeting	<i>AOS</i>	1992	Shields, J. Shields, M.
5	Are Overhead Costs Strictly Proportional to Activity? Evidence from Hospital Service Departments	<i>JAE</i>	1994	Noreen, E. Soderstrom, N.
5	Budgetary Participation, Motivation, and Managerial Performance	<i>TAR</i>	1986	Brownell, P. McInnes, M.
5	Budgetary Systems and the Control of Functionally Differentiated Organizational Activities and Managerial Behavior	<i>JAR</i>	1985	Brownell, P.
5	Budgeting and Employee Behavior	<i>Journal of Business</i>	1962	Becker, S. Green, D.
5	Budgeting and the Propensity to Create Budgetary Slack	<i>AOS</i>	1985	Merchant, K.
5	Capacity Planning and Pricing Under Uncertainty	<i>JMAR</i>	2002	Gox, R.
5	CEO Compensation: The Role of Individual Performance Evaluation	<i>JAE</i>	1996	Bushman, R. Indejikian, J. Smith, A.
5	Complementarities and Fit Strategy, Structure, and Organizational Change in Manufacturing	<i>JAE</i>	1995	Milgrom, P. Roberts, J.

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TABLE 7 (continued)

Number of Citations	Article Title	Journal	Year of Publication	Author(s)
5	Fairness as an Antecedent to Participative Budgeting	<i>JMAR</i>	1995	Lindquist, T.
5	Fairness, Ethics, and the Effect of Management Accounting on Transaction Costs	<i>JMAR</i>	1997	Luft, J.
5	Honesty in Managerial Reporting	<i>TAR</i>	1991	Evans, H. Hannan, L. Krishnan, R.
5	Innovations in Performance Measurement: Trends and Research	<i>JMAR</i>	1998	Ittner, C. Larcker, D.
5	Integrated Performance Measurement: Management Accounting	<i>JMAR</i>	1992	Dixon, J. Nanni, A. Vollman, T.
5	Measuring the Success of ABC Management and its Determinations	<i>JMAR</i>	1997	Foster, G. Swenson, D. Booth, R. Cote, R. Groot, J. Malmi, T. Roberts, T. Uliana, E. Wu, A.
5	Leadership Style, Budgetary Participation	<i>AOS</i>	1983	Brownell, P.
5	Moral Hazard in Teams	<i>Bell Journal of Economics</i>	1982	Holmstrom, B.
5	On Trying to Study Accounting in the Contexts in Which it Operates	<i>AOS</i>	1983	Hopwood, A.
5	Organizational Controls and Discretionary Program Decision Making	<i>AOS</i>	1985	Merchant, K.
5	Predicting Change in Management Accounting Systems	<i>JMAR</i>	1996	Libby, T. Waterhouse, J.
5	Rational, Rationalizing, and Reifying Uses of Accounting Data in Organizations	<i>AOS</i>	1987	Ansari, S. Euske, K.

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TABLE 7 (continued)

Number of Citations	Article Title	Journal	Year of Publication	Author(s)
5	Reliance on Accounting Information, Budgetary Participation, and Task Uncertainty: Tests of a Three-Way Interaction	<i>JAR</i>	1986	Brownell, P. Hirst, M.
5	Simultaneous Estimation of Cost Drivers	<i>TAR</i>	1993	Datar, S. Kekre, S. Mukhopadhyay, T. Srinivasan, K.
5	Strategic Cost Management: New Wine or just New Bottles?	<i>JMAR</i>	1989	Shank, J.
5	Strategy, Control Systems and Resource Sharing: Effects on Business-Unit Performance	<i>Academy of Management Journal</i>	1990	Fisher, J. Govindarajan, V.
5	The Classical Foundations of “Modern” Costing	<i>MAR</i>	1995	Christensen, J. Demski, J.
5	The Contingency Theory of Management Accounting: Achievement and Prognosis	<i>AOS</i>	1980	Hayes, D. Otley, D.
5	The Controllability Principle in Responsibility Accounting	<i>TAR</i>	1988	Antle, R. Demski, J.
5	The Effect of Different Types of Competition on the Use of Management Control	<i>JAR</i>	1972	Khandwalla, P.
5	The Effect of Participative Budgeting on Job Satisfaction and Performance: Role Ambiguity as an Intervening Variable	<i>AOS</i>	1988	Brownell, P. Chenhall, R.
5	The Effects of Monetary Incentives on Effort and Task Performance: Theories, Evidence and a Framework	<i>AOS</i>	2002	Bonner, S. Sprinkle, G.
5	The Emerging Theory of Manufacturing	<i>HBR</i>	1990	Drucker, P.
5	The Investment Opportunity Set and Corporate Financing, Dividend and Compensation Policies	<i>JFE</i>	1992	Smith C. Watts, R.
5	The Performance Measurement Manifesto	<i>HBR</i>	1991	Eccles, R.
5	The Relationship of Participation in Budget-Setting to Industrial Supervisor	<i>TAR</i>	1975	Milani, K.

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TABLE 7 (continued)

Number of Citations	Article Title	Journal	Year of Publication	Author(s)
5	The Roles of Accounting in Organizations and Society	<i>AOS</i>	1980	Burchell, S. Clubb, C. Hopwood, A. Hughes, J. Nahapiet, J.
5	The Use of Budgetary Symbols in the Political Arena: An Historically Informed Field Study	<i>AOS</i>	1998	Covaleski, M. Dirsmith, M.
5	Using Non-Financial Information to Predict Financial Performance: The Case of the US Airline Industry	<i>Journal of Accounting, Auditing and Finance</i>	1999	Behn, B. Riley, R.

TABLE 8
Journals Cited Most Often by *JMAR*
1989–2008

Journal	Total Citations	Rank
<i>Accounting , Organizations and Society</i>	1,013	1
<i>The Accounting Review</i>	887	2
<i>Journal of Management Accounting Research</i>	638	3
<i>Journal of Accounting Research</i>	529	4
<i>Journal of Accounting and Economics</i>	340	5
<i>Management Accounting</i>	265	6
<i>Harvard Business Review</i>	254	7
<i>Management Science</i>	212	8
<i>Administrative Science Quarterly</i>	190	9
<i>Academy of Management Journal</i>	169	10
<i>Journal of Cost Management</i>	158	11
<i>Journal of Applied Psychology</i>	134	12
<i>Management Accounting Research</i>	123	13
<i>Academy of Management Review</i>	112	14
<i>Contemporary Accounting Research</i>	109	15
<i>Strategic Management Journal</i>	108	16
<i>Journal of Accounting Literature</i>	101	17
<i>Organizational Behavior and Human Performance</i>	86	18
<i>Journal of Finance</i>	79	19
<i>Journal of Financial Economics</i>	76	20
<i>Econometrica</i>	73	21
<i>Psychological Bulletin</i>	73	22
<i>Accounting Horizons</i>	71	23
<i>American Economic Review</i>	64	24
<i>The Bell Journal of Economics</i>	46	25

leading non-management accounting and management journals.⁴ We chose *Accounting, Organizations and Society* (AOS), *The Accounting Review* (TAR), *Journal of Accounting Research* (JAR), *Contemporary Accounting Research* (CAR), *Journal of Accounting and Economics* (JAE), *Decision Sciences* (DS), *Academy of Management Journal* (AMJ), and *Strategic Management Journal* (SMJ), because they are considered to be leading journals in the fields of accounting and management. Their citations are available in the Social Science Citation Index (SSCI). These journals also are among the most cited in *JMAR*.

Table 10 reports the number of times that *JMAR* was cited in these eight journals from 1989 to 2008. It took four years for *JMAR* articles to be referenced in this literature, with the first two references appearing in the behaviorally based U.K. journal AOS. Since its inception in 1989, *JMAR* articles have been cited in these leading academic journals a total of 216 times. AOS (n = 106) and TAR (n = 47) authors cited *JMAR* the most since 1989. The level of citation increased about 550 percent for AOS since 1998 and 740 percent for

⁴ A citation analysis of leading psychology journals including *Psych Bulletin* and *Journal of Applied Psychology* found no references to *JMAR* articles.

TABLE 9
Books and Book Chapters Cited Five or More Times in *JMAR*

Number of Citations	Book Title	Year of Publication	Author(s)
28	Relevance Lost: The Rise and Fall of Management Accounting	1987	Johnson, H.; Kaplan, R.
15	Advanced Management Accounting	Multiple	Atkinson, A.; Kaplan, R.
15	Case Study Research: Design and Methods	Multiple	Yin, R.
13	Economics, Organization and Management	1992	Milgrom, P.; Roberts, J.
12	How Cost Accounting Systematically Distorts Product Costs (book chapter)	1987	Cooper, R.; Kaplan, R.
12	Rewarding Results: Motivating Profit Center Managers	1989	Merchant, K.
12	The Balanced Scorecard: Translating Strategy into Action	1996	Kaplan, R.; Norton, D.
12	The Design of Cost Management Systems	1991	Cooper, R.
11	Management Accounting	Multiple	Atkinson, A.; Banker, R.; Kaplan, R.; Young, S. M.
10	The Impact of Budgets on People	1952	Argyris, C.
9	Accounting and Human Behavior	1976	Hopwood, A.
9	Competitive Advantage: Creating and Sustaining Superior Performance	1985	Porter, M.
9	Psychometric Theory	Multiple	Nunnally, J.
9	Strategy and Structure: Chapters in History of the Industrial Enterprise	1962	Chandler, A.
8	Accounting for Decision Making and Control	Multiple	Zimmerman, L.
8	Cost Management for Today's Advanced Manufacturing—The CAM-I Conceptual Design	1988	Berlinger, C.; Brimson, J.
8	Decentralization: Managerial Ambiguity by Design	1979	Vancil, R.
8	Implementing ABC Management: Moving from Analysis to Action	1992	Cooper, R.; Kaplan, R.; Maisel, L.; Morrissey, E.; Oehm, R.
8	The Game of Budget Control	1967	Hofstede, G.
8	The Strategy Focused Organization	2001	Kaplan, R.; Norton, D.
7	Competitive Strategy: Techniques for Analyzing Industry and Competitors	1980	Porter, M.

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TABLE 9 (continued)

Number of Citations	Book Title	Year of Publication	Author(s)
7	Cost Accounting: A Managerial Emphasis	Multiple	Datar, S.; Foster, G.; Horngren, C.
7	Current Budgeting Practices in US Industry: The State of the Art	1987	Umpathy, S.
7	Econometric Analysis	Multiple	Greene, W.
6	Divisional Performance: Measurement and Control	1965	Solomons, D.
6	Dynamic Manufacturing: Creating the Learning Organization	1988	Clark, K.; Hayes, R.; Wheelwright, S.
6	Managerial Uses of Accounting Information	1994	Demski, J.
6	Organizations and Environment	1967	Lawrence, P., Lorach, J.
6	Organizations in Action: Social Science Bases of Administrative Theory	1967	Thompson, A.
6	Performance Measurement and Control Systems for Implementing Strategy—Text and Cases	2000	Simons, R.
6	Qualitative Data Analysis Regression Diagnostics: Identifying Influential Data and Sources	Multiple	Huberman, A.; Miles, M.; Belsley, D.; Kuh, E.; Welsch, E.
5	A Theory of Goal Setting and Task Performance	1990	Latham, G; Locke, E.; Smith, K.
5	Budget Control and Cost Behavior	1960	Stedry, A.
5	Centralization versus Decentralization in Organizing the Controller's Department	1954	Guetzlow, H.; Kozmetzky, G.; Simon, H.; Tyndall, G.
5	Experimental Incentive-Contracting Research in Management Accounting (book chapter)	1995	Lewis, B.; Young, S. M.
5	Management Accounting in the New Manufacturing Environment	1987	Brown, J.; Howell, R.; Soucy, S.; Seed, A.
5	Management Control Systems	Multiple	Anthony, R.; Bedford, N.; Dearden, J.
5	Organizational Strategy, Structure, and Process	1978	Miles, R.; Snow, C.
5	Planning and Control Systems: A Framework for Analysis	1967	Anthony, R.
5	The Discovery of Grounded Theory: Strategies for Qualitative Research	1967	Glaser, B.; Strauss, A.
5	The New Performance Challenge: Measuring Operations for World-Class Competition	1990	Dixon, A.; Nanni, J.; Vollman, T.
5	Work and Motivation	1964	Vroom, V.

TABLE 10
JMAR Articles Cited by Eight other Non-Management Accounting Journals^a
1989–2008

Number of *JMAR* Articles Cited by:

Year	<u>AOS</u>	<u>TAR</u>	<u>JAR</u>	<u>CAR</u>	<u>JAE</u>	<u>DS</u>	<u>AMJ</u>	<u>SMJ</u>	<u>Total</u>
1989	0	0	0	0	0	0	0	0	0
1990	0	0	0	0	0	0	0	0	0
1991	0	0	0	0	0	0	0	0	0
1992	2	0	0	0	0	0	0	0	2
1993	1	2	0	0	0	0	0	0	3
1994	2	1	0	0	1	0	0	0	4
1995	1	0	2	0	1	0	0	0	4
1996	1	1	0	0	0	0	0	0	2
1997	5	1	0	0	1	0	0	0	7
1998	2	0	1	0	1	0	1	0	5
1999	10	1	1	0	0	0	0	0	12
2000	10	3	1	0	0	1	0	0	15
2001	4	4	2	0	3	2	0	0	15
2002	10	3	2	2	0	0	0	1	18
2003	8	4	3	0	0	0	0	0	15
2004	8	6	0	4	0	0	0	0	18
2005	10	7	0	4	1	1	0	0	23
2006	8	5	1	0	0	0	1	0	15
2007	7	3	1	10	0	1	1	0	23
2008	<u>17</u>	<u>6</u>	<u>4</u>	<u>5</u>	<u>1</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>35</u>
Total	106	47	18	25	9	5	4	2	216

^a AOS (*Accounting, Organizations and Society*); TAR (*The Accounting Review*); JAR (*Journal of Accounting Research*); CAR (*Contemporary Accounting Research*); JAE (*Journal of Accounting and Economics*); DS (*Decision Sciences*); AMJ (*Academy of Management Journal*); SMJ (*Strategic Management Journal*).

TAR. It is important to note that in recent years *JMAR* articles have been cited in leading management journals such as *Decision Sciences* and the *Academy of Management Journal*.

Publications of Management Accounting in Eight Other Leading Non-Management Accounting Journals

An additional point of interest is the extent to which any management accounting research is published in other leading non-management accounting journals. To that end, Table 11 presents the number of total articles and the percent that are managerial in nature published in the *Journal of Accounting Literature (JAL)*, *Accounting Organizations and Society (AOS)*, *Review of Accounting Studies (RAS)*, *Contemporary Accounting Research (CAR)*, the *Journal of Accounting and Economics (JAE)*, *Behavioral Research in Accounting (BRIA)*, the *Journal of Accounting Research (JAR)*, and *The Accounting Review (TAR)* between 1989 and 2008.⁵ AOS led the group with 30 percent of its publications focused on

⁵ The 2008 edition of the *Journal of Accounting Literature (JAL)* had not published at the time of this research study.

TABLE 11
Publications of Management Accounting in Eight other Leading Non-Management Accounting Journals

Year	<i>JAL</i> ^a		<i>AOS</i>		<i>RAS</i>		<i>CAR</i>		<i>JAE</i>		<i>BRIA</i>		<i>JAR</i>		<i>TAR</i>	
	Total	<i>MAR</i> ^b	Total	<i>MAR</i>	Total	<i>MAR</i>	Total	<i>MAR</i>	Total	<i>MAR</i>	Total	<i>MAR</i>	Total	<i>MAR</i>	Total	<i>MAR</i>
1989	14	0	39	6			43	1	15	0	8	0	15	5	39	3
1990	8	1	33	17			13	2	34	4	7	2	14	1	46	4
1991	8	1	41	14			33	1	14	0	7	2	16	4	45	2
1992	5	1	40	6			31	6	9	1	9	3	13	4	44	10
1993	5	1	37	2			30	10	19	2	11	4	12	2	53	10
1994	7	1	37	8			61	0	25	1	19	3	11	0	34	5
1995	5	1	32	8			23	2	27	8	7	2	16	0	29	1
1996	4	0	38	4	13	3	17	0	27	2	12	3	14	1	28	4
1997	4	0	42	8	7	4	22	2	24	2	10	4	14	2	28	4
1998	6	1	40	5	17	3	16	2	13	2	8	1	16	2	24	0
1999	4	0	34	18	12	4	24	1	36	3	7	3	20	2	22	1
2000	6	0	38	15	14	2	22	5	30	2	11	3	16	0	19	4
2001	3	1	32	7	14	2	24	2	12	3	12	4	35	4	29	2
2002	4	1	31	13	16	0	22	2	16	1	11	3	45	5	46	8
2003	4	0	28	13	17	0	25	0	37	2	6	1	28	4	42	5
2004	5	1	34	16	17	1	28	7	15	0	8	3	25	2	46	3
2005	4	0	33	11	16	2	32	1	25	0	11	3	23	1	47	6
2006	4	0	31	8	16	2	34	2	30	3	13	3	29	3	43	8
2007	4	0	30	12	19	2	35	2	32	3	13	4	31	4	44	9
2008			41	19	18	1	31	5	40	1	14	4	37	5	43	3
Total	104	10	711	210	196	26	566	53	480	40	204	55	430	51	751	92
% <i>MAR</i>	10%		30%		13%		9%		8%		27%		12%		12%	

^a *JAL* (Journal of Accounting Literature); *AOS* (Accounting, Organizations and Society); *RAS* (Review of Accounting Studies); *CAR* (Contemporary Accounting Research); *JAE* (Journal of Accounting and Economics); *BRIA* (Behavioral Research in Accounting); *JAR* (Journal of Accounting Research); *TAR* (The Accounting Review).

^b *MAR* (Management Accounting Research).

management accounting issues, followed by *BRIA* (27 percent). Management accounting research was also published in the other journals, but to a much lesser extent.

Multi-Cultural Impact

International Authorship

Implications of differences in national culture on the effectiveness of management accounting procedures and controls is recognized in academic accounting research (Chow et al. 2001; Salter and Sharp 2001; Williams and Seaman 2001; Brody et al. 2006; Wong-on-Wing and Lui 2007; Noravesh et al. 2007). The literature finds that what works effectively in one country as a management control may not work effectively in another. *JMAR* is a U.S.-based publication but its audience is international. Thus, contributions of its authors and editors are amplified when more culturally diverse paradigms and perspectives are employed. The input of varied cultural perspectives allows a journal to present new techniques and conceptual frameworks of thought.

Table 12 presents the international authorships in *JMAR* by national region: Canada (CA), European Union (EU), Asia (A), Africa (AF), Australia/New Zealand (A/NZ), and Israel (IS). As mentioned earlier, total authorships counted the number of times an individual author published in *JMAR* (including co-authorships). Table 12 shows the greatest number of international authorships came from the European Union, whether based on current affiliation ($n = 41$) or doctoral granting institution ($n = 41$). There appears to be no clear trend regarding international authorships, although Period 2 had more international involvement than Period 1. There were spikes in international authorship, notably 1998 (44.40 percent) and more recently 2006 (62.50 percent), and 2008 (40.00 percent).

Finally, an analysis of the article content of international authors found no substantive difference from the content of total *JMAR* authors. Research on *Management Controls* seemed to represent a majority of international journal articles, with an equal distribution of the remainder between *Cost Accounting* and *Other Managerial*.

International Editorial Contributions

Table 13 presents the international composition of *JMAR*'s editorial contributions by the above-mentioned national regions. Editorial contributions included efforts of the Editor, Associate Editors, and members of the Editorial Board from 1989 to 2008. *Ad hoc* reviewers were not included in this count. The European Union again had the most editorial contributors ($n = 71$), followed by Canada ($n = 47$), Australia/New Zealand ($n = 30$), and Asia ($n = 12$). This data found a clear trend of increased international editorial contributors across periods. In Period 1, only 13.40 percent of editorial contributions were international. In Period 2, that rose to 25.50 percent. In Period 1, editorial contributions from Canadians were most frequent at 33.90 percent and fell slightly to 28.16 percent in Period 2. Contributors from the European Union were the most involved in Period 2 at 56.32 percent of total international contributions, which was up from 22.00 percent in Period 1. Representatives from Asia declined from 20.34 percent in Period 1 to no involvement in Period 2.

SUMMARY AND CONCLUSIONS

The *Journal of Management Accounting Research* has been a medium for academic management accounting research for 20 years. This research presents content and citation analysis of 186 articles published in *JMAR* over this time period. It also discusses trends in the international contributions of authors and editors of *JMAR* in the last 20 years.

Shields (1997) and Hesford et al. (2007) found, as did we, that *Economic* theory was dominant in management accounting theory. All three studies also documented that other

TABLE 12
International Composition of Authorships of *JMAR* Articles by National Region
1989–2008

Year	Current School of Affiliation								Doctoral-Granting Institution							
	CA	EU	A	AF	A/NZ	IS	Total	% Int.	CA	EU	A	AF	A/NZ	IS	Total	% Int.
1989	0	2	1	0	1	0	23	17.3%	0	1	0	0	1	0	23	8.7%
1990	0	0	0	0	0	1	11	9.0%	0	1	0	0	0	0	11	9.0%
1991	4	1	4	0	0	0	23	39.1%	3	1	3	0	0	0	23	30.4%
1992	0	2	0	0	0	0	24	8.3%	0	1	0	0	0	0	24	4.2%
1993	0	3	0	0	0	0	30	10.0%	0	2	0	0	0	0	30	6.6%
1994	0	0	0	0	0	2	21	9.5%	1	1	0	0	0	0	21	9.5%
1995	0	0	0	0	0	0	8	0.0%	0	0	0	0	0	0	8	0.0%
1996	2	2	0	0	0	1	17	29.4%	1	2	0	0	0	0	17	17.6%
1997	0	3	1	1	1	0	23	26.1%	0	3	0	1	1	0	23	21.7%
1998	2	4	0	0	2	0	18	44.4%	1	5	0	0	2	0	18	44.4%
1999	0	0	1	0	3	0	11	36.3%	0	0	0	0	4	0	11	36.3%
2000	0	0	0	0	2	0	14	14.3%	0	1	0	0	1	0	14	14.3%
2001	2	0	0	0	2	0	12	33.3%	2	0	0	1	2	0	12	41.7%
2002	0	2	0	0	0	0	16	12.5%	0	1	0	0	0	0	16	6.3%
2003	0	3	0	0	2	0	23	21.7%	0	2	0	0	2	1	23	21.7%
2004	0	7	1	0	0	0	25	32.0%	0	7	1	0	0	0	25	32.0%
2005	0	2	0	0	1	0	18	16.7%	0	2	0	0	2	0	18	22.2%
2006	0	5	0	0	0	0	8	62.5%	0	5	0	0	0	0	8	62.5%
2007	0	2	0	0	0	0	13	15.4%	1	2	0	0	0	0	13	23.1%
2008	7	3	1	0	3	0	35	40.0%	5	4	0	0	4	0	35	37.1%
Total	17	41	9	1	17	4	373	23.9%	14	41	4	2	19	1	373	21.7%

TABLE 13
International Composition of the Editorial Contributions to *JMAR* by National Region
1989–2008

	<u>Canada</u>	<u>European Union</u>	<u>Asia</u>	<u>Australia New Zealand</u>	<u>Total Contributions</u>	<u>Percent International</u>
1989	1	1	1	0	33	9.1%
1990	1	1	1	0	34	8.8%
1991	2	3	2	2	47	19.2%
1992	2	3	2	2	47	19.2%
1993	2	3	2	2	48	18.8%
1994	2	2	2	2	50	16.0%
1995	2	0	0	2	46	8.7%
1996	2	0	0	2	47	8.5%
1997	2	0	1	1	44	9.1%
1998	2	0	1	1	44	9.1%
1999	4	7	0	0	44	25.0%
2000	4	8	0	0	44	27.3%
2001	5	8	0	0	41	31.7%
2002	2	5	0	2	42	21.4%
2003	2	5	0	2	43	20.9%
2004	2	5	0	2	43	20.9%
2005	2	4	0	2	38	21.1%
2006	3	5	0	2	39	25.7%
2007	3	5	0	3	40	27.5%
2008	2	6	0	3	30	36.7%
Total	47	71	12	30	844	18.96%

social science theories often are implemented in management accounting research, namely *Psychology* and *Sociology*. This concurs with Mensah et al.'s (2004) conclusion that economics need not be the dominant underlying source discipline for all management accounting research. Hesford et al. (2007) also investigated the impact management accounting research had on non-management accounting journals. They found that among journals that were not devoted primarily to management accounting, *AOS* published the most management accounting research. This study finds the same to be true. Finally, Mensah et al. (2004) found a decrease in the rate of citations of management accounting research in accounting and nonaccounting disciplines. This study found, however, an increase in the percent of citations in non-management accounting journals, of articles published in *JMAR*.

Shields (1997) predicted that future management accounting research might come from various sources. He felt management accounting research might continue along a traditional route and extend previous work. We found this to be true for research published in *JMAR* in the 12 years since his study. As mentioned, much research has focused on management controls, especially involving principal-agent approaches to performance measurement. He also thought new theories and research might unfold in management accounting research. However, we did not find that to be the case for the majority of work published in *JMAR*. *Economic* theory continued to dominate published research and the use of *Psychology* theories decreased in the last ten years. Especially discouraging was the growth of unsupported research not grounded in any source discipline. Shields (1997) also believed issues

important to practice would direct research in management accounting, which to some extent, we find to be true. Research including *benchmarking*, *JIT*, and *strategic management* all increased in the last ten years driven by interest in U.S. manufacturing.

This research was limited by the accuracy of one of the author's classification of articles into the taxonomy of management accounting research used in the study. It was also limited by that author's identification of source discipline used in the articles. While the purpose of this research is to provide a content and citation analysis of past research, it also may influence future research. *JMAR* could potentially benefit, as Shields (1997) called for 12 years ago, by employing new theories pulled from the social sciences. More case and field research studies also would likely increase its influence on practice and also increase its audience. We believe *JMAR* should continue to embrace the steps it has taken to increase its international authorships and editorial contributions. Charting the next 20 years of *JMAR* will be a challenging and exciting task.

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