

Productivity in “Top-Ten” Academic Accounting Journals by Researchers at Canadian Universities*

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ABSTRACT

We examine the research productivity of academic accountants at Canadian universities for the 11-year period 1990–2000. Our analysis is based on the “top-ten” ranked refereed journals in accounting, auditing, and taxation, as documented by Brown and Huefner (1994). We first provide an overview of the importance of publishing in highly ranked accounting journals for individual academics, departments, and business faculties. We then provide details of the proportion of articles published in each of these journals by academics from Canadian universities; the type of research published in each journal (auditing, financial accounting, managerial accounting, and taxation); and details of editorial board service. Our results indicate that even at the most productive Canadian university (in terms of “top-ten” publications), faculty members publish (on average) approximately one article every seven years. Six Canadian universities have faculty members with, on average, more than one article in “top-ten” journals every 10 years. We also provide results of analyses that rank each Canadian university, after controlling for the relative quality of each journal, using impact factors published by the *Social Science Citation Index*. In addition, statistics are provided with regard to the 15 most productive researchers, in terms of “top-ten” publications, in the 11-year period. Finally, in conjunction with the 25th anniversary of the Canadian Academic Accounting Association, we examine the productivity of academic accountants at Canadian universities over the past 25 years by combining our results with those reported by Richardson and Williams (1990).

Keywords Research productivity; Tenure; Top-ten publications; Ranking

N.B. Le condensé française de l'article qui suit commence à la page 72.

Prior research suggests that there has been an increased emphasis on research performed by accounting faculty over the past 25 years in promotion and tenure decisions, with less emphasis on teaching and service. In addition, surveys of deans and accounting department heads in the United States indicate an emphasis on publications in peer-reviewed academic journals, with less weight on publications in practitioner and education journals

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(Street and Baril, 1994). In this study, we provide evidence of the success of researchers at Canadian universities with regard to the publication of research in highly ranked accounting journals. Our focus on highly ranked accounting journals reflects prior research indicating increased credit for publications in “higher-quality” journals for faculty vying for promotion (Brown and Huefner, 1994; Read, Rama, and Raghunandan, 1998). Similarly, prior research indicates the increased importance of publishing in such journals for funding of accounting departments (Whittington, 1997) and ranking of business faculties (Beamish, 2000). Given the greater emphasis on such publications at many universities, we believe that it is important to examine the ability of accounting researchers at Canadian universities to publish in these journals.

Our research provides an indication of the strengths of Canadian accounting departments/faculties and of the success of individual researchers at Canadian universities in publishing in accounting journals ranked as “most prestigious or significant” in a survey conducted by Brown and Huefner (1994). As the competition for top accounting faculty intensifies, our analysis may assist accounting faculty and doctoral students interested in pursuing academic accounting careers at Canadian universities in determining which accounting departments are consistently the most productive in terms of publications in “top-ten” journals. The study also allows an assessment of the reasonableness of the emphasis put on top-tier publications, taking into account the historical success that Canadian academics have had in publishing in these journals.

Specifically, we examine the productivity of academic accountants at Canadian universities, with a focus on articles published in “top-ten” journals in financial accounting, management accounting, auditing, and taxation for the 11-year period from 1990 to 2000 (Brown and Huefner, 1994). We report the results based on Canadian university affiliation, cross-tabulated by the journal in which the article appeared. Statistics are provided with regard to the gross and per capita productivity at Canadian universities, and by individual researchers. We also provide comparative results for the 25-year period by university affiliation and individual, by combining our results with those reported by Richardson and Williams (1990).¹

Our results indicate that faculty at 25 Canadian universities published in the selected journals over the period 1990–2000, and a total of 6 universities had at least 10 such publications. (Consistent with prior research, each publication is weighted by the number of authors, so that a publication with two authors at different universities would be allocated as 0.5 of a publication for each individual and his or her university (Richardson and Williams, 1990; Borokhovich, Bricker, Brunarski, and Simkins, 1995).) However, at the *median* university in our sample, faculty members publish, on average, approximately one or two articles in a “top-ten” journal in their careers (that is, one “weighted” article every 37 years or one co-authored article every 19 years). A multivariate analysis is also used to help explain

1. Richardson and Williams (1990) collected and analyzed data similar to ours for the 1976–89 period for 7 of the 10 journals in our sample. To complete the comparative sample, we collected and analyzed data for the full 25-year period for the 3 journals that were not previously analyzed by Richardson and Williams (1990) (see the methodology section of this paper for a list of the journals analyzed).

cross-sectional differences in annual productivity by university. The results indicate that universities with a PhD program typically experience higher productivity in "top-ten" journals. Also, when the editor of *Contemporary Accounting Research (CAR)* is at a given university, we observe significantly higher productivity for that university, relative to other universities. On average, faculty at French-language universities have fewer publications in our sample of journals, which may reflect the fact that only one of the journals includes articles in French. Finally, larger accounting faculties and those with a higher percentage of PhDs from U.S. universities have significantly more publications in "top-ten" journals.

The publication outlet most frequented by Canadian accounting academics shifted during the 1990s from *CAR* to *Accounting, Organizations and Society (AOS)*. *CAR* had an average of 6.5 publications per year by Canadian authors in the period 1990–95 (2.5 for *AOS*) versus an average of 2.2 publications per year in the period 1998–2000 (3.1 for *AOS*). In addition, accounting academics at Canadian universities have not had much success in publishing in the two "top-ten" tax journals (*Journal of the American Tax Association* and *National Tax Journal*) or the *Journal of Accounting and Public Policy*. In total, 45.4 percent of the publications by Canadians in "top-ten" journals are in financial accounting, 27.5 percent in auditing, 13.9 percent in managerial accounting, and 7.5 percent in taxation (with 5.7 percent in the "other" category). We also provide a list of the most productive researchers at Canadian universities for the period studied and a comparison with Richardson and Williams (1990) with regard to their analysis of the 1975–89 period.

The paper is organized as follows. The next two sections provide a summary of prior research, followed by a discussion of our methodology, including sample selection and scoring procedures. Details of our results are then presented for the 1990–2000 period in total, by university affiliation and by individual. We also provide a discussion of comparative results for the 25-year period since the inception of the Canadian Academic Accounting Association (CAAA). The subsequent section presents a discussion of the results, together with limitations and areas of future research. The final section summarizes our conclusions.

PRIOR RESEARCH

Studies of the perceptions of journal quality and productivity in such journals can influence the advancement of accounting faculty and funding of their research programs. Similarly, productivity in highly ranked accounting journals by accounting academics can affect the funding of schools of business and accounting departments. We first review studies of journal quality and the research productivity of accounting academics, and then review the impact on individual academics (such as promotion and tenure) and related implications for departments and business faculties.

Journal Quality

Research into the relative quality of different accounting research publication outlets includes both citation analysis and opinion surveys. Citation analysis is based on the premise that the number of citations received by an article or journal provides an objective measure of its quality or influence. Brown (1996) performs an analysis of influential articles and individuals using citation analysis. He uses the *Accounting Research Directory*

(*ARD*) as his source for citations, and notes that seven accounting journals are included in the *ARD*. Each of these seven is also included in our sample of “top-ten” refereed journals.² Borokhovich et al. (1995) examine finance research productivity and influence. They measure the influence of articles by use of the *Social Science Citation Index (SSCI)*, which measures journal influence.³ In Canada, Erkut (2001) uses citation analysis to compare the research impact of Canadian business schools for the period 1990–99. Critics of citation analysis argue that many citations received are negative, rather than positive, and that citations are biased in favour of certain popular authors who enjoy a “halo effect” (for further discussion, see Brown and Huefner, 1994 and Erkut, 2001).

Opinion surveys tend to avoid many of the criticisms of citation analysis, but may suffer from response bias and sample representation bias. Brown and Huefner (1994) rank the familiarity and perceived quality of 44 journals in accounting by using a survey of senior faculty at the “best 40 MBA programs”. They find that 10 refereed journals obtained a rating of prestigious or significant from more than 50 percent of respondents.⁴ Hull and Wright (1990) also used a survey to indicate the “value” of a single-authored article in each of 79 journals/publications. Their ranking included journals from finance and other areas of business related to accounting (for example, the *Journal of Finance* was ranked third and the *Journal of Financial and Quantitative Analysis* was ranked fifth). There is a high degree of correspondence between the rankings of journal quality by Brown and Huefner (1994) and Hull and Wright (1990).⁵

Most studies of research productivity take into account both the number and quality of articles published, as discussed below. We take a similar approach by limiting our analysis to journals perceived to be prestigious/significant (Brown and Huefner, 1994). We also provide an estimate of the impact of the articles published, calculated in a manner similar to that of Borokhovich et al. (1995).

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2. The two tax journals included in our sample are not included in the Brown (1996) list of accounting journals. The only accounting journal included in our sample that is not included in the *ARD* citation list is the *Journal of Accounting and Public Policy*. The list of “citing” journals (used by the *ARD* to determine citations) is further restricted to only five accounting journals — see Brown (1996) for details.
 3. The *SSCI* factors change over time to reflect the changing influence of the individual journals. The methodology used by Borokhovich et al. (1995) for measuring article influence does not take into account differences in influence among individual articles, as measured by citations. However, the authors note that if this effect is randomly distributed, no systematic bias is expected to be introduced. A related issue is that the *SSCI* impact factors may be considered biased in that they are self-referential (i.e., only citations of journals already in the *SSCI* are counted). This compounds the extent of closure of highly ranked journals in a discipline.
 4. These 10 journals are used for our study. These journals are listed and discussed further in the methodology section below.
 5. Of the “top-ten” journals ranked by Brown and Huefner (1994), all but one was in the top 20 of the Hull and Wright (1990) survey. The exception, *CAR*, was not included in the Hull and Wright (1990) survey, presumably because of its relative newness at the date their survey was conducted.

Productivity Studies

Research into the research productivity of Canadian accounting researchers has been limited. Richardson and Williams (1990) performed an analysis of 10 refereed publications covering the 1976–89 period. Their findings indicate that Canadian academic accounting research is highly concentrated, with a small group of active researchers having a significant percentage of publications. During the 1976–89 period, two universities stood out as dominating publication activity: the University of Toronto and the University of British Columbia (UBC). They also found an increasing trend in the number of publications per year during that period, but concluded that this increase reflects an “increasing number of academics; their average productivity [did] not change significantly over this period” (Richardson and Williams, 1990: 291). Overall, for their sample of journals, Richardson and Williams found that the most frequent contributors “published, on average, one article every two or three years; the average for all tenure-track accounting faculty in Canada [being] approximately one article every 22 years” (Richardson and Williams, 1990: 293).

More recently, there has been a trend toward the use of a more restrictive interpretation of what constitutes “knowledge creation” in business schools. The *Financial Times* (*FT*) has published a list of major business journals, focusing only on the “major journals in each area” plus a few selected practitioner journals (Beamish, 2000). The *FT* list generally included, until recently, only the top three journals from each area, based on a survey of what business schools consider to be the leading journals in the area. On this basis, before 2002, only the *Journal of Accounting and Economics*, *The Accounting Review*, and the *Journal of Accounting Research* were included on the *FT* list (*Accounting, Organizations and Society* was added to the list in 2002). Beamish (2000) examines which universities have the most Canadian-based articles in *FT* listed journals in 10 different areas. For accounting, UBC and the University of Waterloo were found to be the “top contributors” for the 1997–99 period.

In contrast, Bédard and Dodds (1994) used a questionnaire to provide a broader evaluation of “intellectual contribution productivity” including basic scholarship, applied scholarship, and instructional development. Canadian accounting professors who responded to their survey had, on average, eight publications in the five-year period from 1988 to 1992, including 2.4 refereed journal articles and 1.6 “professional journal” articles, where such publications were not weighted by the number of authors contributing to each article (Bédard and Dodds, 1994: 95).

Research Output and the Impact on Promotion/Tenure

Studies into the importance of research for accounting faculty provide evidence that the relative importance of research (versus teaching and service) has been increasing over the past 25 years. Schultz, Meade, and Khurana (1989) show that the importance ascribed to research in promotion and tenure decisions increased in the 1970s and 1980s, and that the trend was expected to continue into the 1990s. For example, their survey of deans at U.S. doctoral-granting institutions indicated that research productivity accounts for 59 percent of a faculty member’s “market value”, as compared with 28 percent for teaching, 10 percent for service, and 3 percent for other endeavours. Similarly, Street, Baril, and Benke

(1993) found that at the most research-intensive U.S. universities (i.e., “Research I” institutions) the relative importance assigned to research, teaching, and service activities was 61, 31, and 8 percent, respectively. At less research-intensive universities, the allocations for research and teaching by deans were more evenly balanced, with service never exceeding an allocation of 14 percent (18 percent) in the promotion to associate (full) professor decision. Similar results are reported by Bédard and Dodds (1994: 101), who conducted a Canadian survey ranking the importance of research, teaching, and service at 58, 32, and 9 percent, respectively, regarding promotion to associate professor (60, 28, and 12 percent for promotion to full professor).⁶ Bédard and Dodds (1994) also note that the perceived significance of publishing in highly ranked accounting journals is important at both English and French Canadian universities. For example, at the Université Laval, the five most important “articles, publications and presentations” in terms of the tenure decision are the top five journals from the Brown and Huefner (1994) list of journal quality.⁷

Other research into publication requirements for accounting faculty promotion in the United States suggests that research is the most important determinant of promotion and that “it is imperative that [accounting faculty] concentrate more on research during the early years of their careers. Excellence in teaching and outstanding service may not be sufficient to ensure their initial promotion” (Englebrecht, Iyer, and Patterson, 1994: 61). Overall publication productivity appears to have increased somewhat during the late 1980s (ibid.). Similarly, in the 1987–94 period for U.S. universities, productivity tended to increase (Read et al., 1998).⁸ More specifically, Read et al. (1998) found that in the 1991–94 period, approximately 66 percent of faculty who were promoted from assistant to associate professor at U.S. accounting doctoral institutions had at least one publication in “top-nine” journals, with a mean of 3.0 (1.7) for private (public) universities (somewhat lower numbers were noted at non-doctoral institutions).⁹ In addition, Read et al. (1998) found a significant difference (at the 0.001 level) in the publication productivity of faculty promoted at doctoral-granting institutions versus non-doctoral-granting institutions.

In Canada, pressure at the faculty level appears to be increasingly related to publishing in journals that appear on the *FT* list of top journals (Beamish, 2000). *FT* provides worldwide

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6. Although Bédard and Dodds (1994: 101) indicate a high relative importance regarding research, they do not find that that emphasis on research has increased over time at Canadian universities.
 7. Similar levels of importance were noted at Université Laval and Université du Québec à Montréal (UQAM) (Bédard and Dodds, 1994: 102). Of comparable (but somewhat lower average importance) at Université Laval and UQAM were CAAA monographs (of which only one was produced during the 1990s), CMA monographs (which are no longer produced), and CGA monographs (of which approximately 10 were produced in the 1990s, none of which was authored by professors from Quebec-based universities).
 8. Read et al. (1998) suggest that research productivity in top-nine journals declined somewhat at doctoral institutions (p -value 0.116) but that it increased at institutions with a master’s program in accounting and at those without a master’s program in accounting (p -values of 0.0005 and 0.087, respectively).
 9. Read et al. (1998) based their testing of productivity in top journals on the same 10 journals that we use; however, they exclude the *National Tax Journal* because it is not listed in the *Accounting Literature Index*.

ranking of MBA programs and a key criterion for ranking purposes is research, based primarily on publication in journals on the *FT* list. Because there are currently only a few accounting journals on the *FT* list, this results in institutional pressure on academics to publish in these "top" journals. For example, the University of Calgary publishes a "Research Round Up" where it highlights "Refereed Articles in *Financial Times* List" (all other refereed publications are presented in the section entitled "Other Refereed Articles").

Research productivity has also been evaluated on a much more formal basis in the United Kingdom since the introduction of the "Research Assessment Exercise" (RAE) in 1985–86 (Ball, 1997). The RAE produces quality ratings of university departments and uses it as the basis for the allocation of much of the available government research funds. In short, each subject area (e.g., "accountancy") is allocated a predetermined portion of the total research funds available, and the "sum each university then receives is determined by the number of active researchers and the grades awarded" by a panel of evaluators based on quality ratings of research being carried out (Ball, 1997: 281–2). Research assessment exercises were carried out in the United Kingdom in 1986, 1989, 1992, 1996, and 2001. The process and results of the RAE are described by Taylor and Izadi (1996), Ball (1997), and Whittington (1997). We look at some of the other effects of an emphasis on research output, and the RAE, below, including the effects on accounting departments and business faculties.

Other Effects of an Emphasis on Research Quality/Journal Rankings

Overemphasis on productivity in highly ranked journals has been criticized as resulting in an "elitist" effect, giving publications in such journals a disproportionate influence on promotion and tenure decisions. Academic freedom may well be compromised to the extent that many of the "top" journals ignore legitimate areas of research such as behavioural accounting, accounting history, and research critical of the mainstream. As Lee (1995: 253) notes:

Promotion and tenure decisions can be significantly influenced by senior faculty perceptions of journal quality and ranking. The explicit presence in the literature of research rankings can form or reinforce these perceptions. In turn, this can cause junior faculty to pursue particular research programs on the basis of what is publishable in journals perceived by senior faculty to be of high quality, rather than out of personal interest, competence or social need.

However, prior research suggests that, despite such limitations, productivity in highly ranked accounting journals is important to promotion and tenure decisions, as discussed above.

The importance given to publishing in top journals may also result in pressure on accounting departments and business faculties. In the United Kingdom, as discussed above, the RAE is used to rank the quality of research published by accounting academics in departments or faculties, and then to apply this information for funding purposes (Ball, 1997). This emphasis on research quality has led to "twice as many academics" believing that the RAE has had a negative effect on their jobs (Brinn, Jones, and Pendlebury, 2001).

At the departmental level, “the RAE may have direct job-related benefits, with good RAE ratings leading to increased research funding, improved staff-student ratios and decreased teaching” (Brinn et al., 2001: 334). However, the effort to improve rankings has resulted in overt competition among universities for top academics (and pessimism on the part of other academics regarding their promotion prospects).

Surveyed accounting academics in the United Kingdom are generally of the opinion that the RAE has “had a positive impact on the quality and quantity of research at both the departmental and individual level” (Brinn et al., 2001: 339). Consistent with the North American focus on top journal outlets, surveyed academics in the United Kingdom are of the opinion that “top” UK and U.S. research journals were considered to have “the most importance of publication outlets in the RAE exercise” (Brinn et al., 2001: 343), with “other research journals” a distant third in importance.

Research output has an impact not only on promotion and tenure, but also on monetary compensation. For example, Hautes Études Commerciales (HEC) describes on its Web site its policy of promoting research. In general, it gives a priority to published research papers, and it has a point system that can be converted into compensation (e.g., \$900 per point) or to reduce academics’ teaching load. Points for published journal articles are as follows:¹⁰

- Category A: 7 points (journals ranked among the top 15 percent)
- Category B: 3 points (journals ranked between 16 and 50 percent)
- Category C: 2 points (journals ranked between 51 and 100 percent)
- Category D: 1 point (journals that could not be ranked in A, B, or C)

Similarly, the University of Calgary has introduced an internal research grant program that provides \$5,000 to authors for each article that they publish in journals included on the *FT* list.

In a U.S. context, Demski and Zimmerman (2000) note that, although “most academics publish very little”, one should not ignore the consumption of research “which is essential to the long-run health of the university”, and the complementarity of teaching and research. Evidence with regard to the synergy of research and teaching includes that of Bell, Frecka, and Solomon (1993), which formally tests whether there is a significant interrelationship between accounting research and teaching, and, if there is, whether it is positive or negative. They found that publication in top-ranked accounting journals (such as *The Accounting Review* and the *Journal of Accounting Research*) has a consistently positive association with teaching effectiveness (Bell et al., 1993). Therefore, publication in major research journals may also have an indirect effect on promotion and tenure, to the extent that it is associated with teaching effectiveness.

10. The HEC ranking is based on an internal assessment of the quality of the journals, taking into account the *SSCI* impact factors published in the *Social Science Citation Reports*. All of the accounting journals ranked as “A” on the HEC list (seven journals) are also included in our “top-ten” list (the three other journals on our list are ranked as “B” on the HEC list).

Overall, research productivity as measured by publications in top-ranked accounting journals can influence the advancement of accounting faculty, funding of their research programs, and the funding/ranking of accounting departments and faculties. The effects of such ranking can be positive or negative. With this in mind, we now examine publication in such journals in the Canadian context.

METHODOLOGY

Our analysis is based Brown and Huefner's (1994) list of the "top-ten" refereed journals in accounting, auditing, and taxation. We focus our analysis on the period 1990–2000 for several reasons. Much of the infrastructure supporting the academic accounting environment in Canada was established in the late 1970s and 1980s, including the CAAA in 1976 and the Canadian Certified General Accountants' Research Foundation in 1979 (Richardson and Williams, 1990). However, further developments took place in the late 1980s and 1990s, including an increased number of PhDs in accounting graduating from Canadian doctoral programs (Bédard and Dodds, 1994: 79). Research support has also continued to grow with the establishment of research funding programs by organizations such as Deloitte and Touche in the late 1990s (CAAA, 1999). In addition, Richardson and Williams (1990) performed an analysis of research productivity in a similar list of journals for the 1976–89 period, which allows us to combine our results and provide an analysis for the 25-year period since the introduction of the CAAA.

Sample

As discussed above, the journals selected for inclusion in our analysis are based on the ranking of journal quality performed by Brown and Huefner (1994).¹¹ This limits our sample to the "top-ten" peer-reviewed academic accounting journals. We use a journal-ranking screen to keep the analyses manageable and to make our analyses comparable with prior research (Richardson and Williams, 1990). This comparability allows us to provide a longitudinal perspective. Brown and Huefner's ranking has also been used in a recent publication that examines the productivity of researchers awarded tenure at American universities (Read et al., 1998). The journals selected for analysis provide outlets in the areas traditionally covered by accounting departments within business schools (i.e., financial accounting, management accounting, auditing, and taxation). The journals (and their abbreviations) are:

1. *The Accounting Review (AR)*
2. *Journal of Accounting Research (JAR)*
3. *Journal of Accounting and Economics (JAE)*
4. *Contemporary Accounting Research (CAR)*

11. Only these 10 journals had a ranking above the mid-point of Brown and Huefner's (1994: 240) scale for journal quality (i.e., over 50 percent of respondents ranking the journals as either "most prestigious or significant").

5. *Accounting, Organizations and Society (AOS)*
6. *Auditing: A Journal of Practice and Theory (AJPT)*
7. *Journal of the American Taxation Association (JATA)*
8. *National Tax Journal (NTJ)*
9. *Journal of Accounting and Public Policy (JAPP)*
10. *Journal of Accounting, Auditing and Finance (JAAF)*

For comparative purposes, 7 of the 10 journals were also included in the analysis performed by Richardson and Williams (1990). The three included by Richardson and Williams, but not in our paper, are *Abacus*, *International Journal of Accounting*, and *Accounting Historians Journal*. Brown and Huefner (1994) ranked these journals 15th, 25th, and 32nd, respectively. Overall, our sample includes more of the traditional accounting-related areas of audit and taxation, and fewer articles related to accounting history and international accounting.¹²

We acknowledge the subjectivity involved in using journals obtained from a survey of journal quality. Also, as discussed above, many of the highest-ranked journals may largely ignore legitimate areas of research such as behavioural accounting, accounting history, and research critical of the mainstream. However, past literature indicates that highly ranked accounting journals have an influence on promotion and tenure decisions, compensation, and program funding, so it is important to document how often faculty from Canadian universities actually publish in such journals. If such publications continue to be rare, then promotion and tenure committees should be encouraged to take a broad view of productivity. Faculty at some universities may well continue to have “unrealistic expectations of the level of productivity required for promotion and tenure” (Richardson and Williams, 1990: 293). Similarly, publications in highly ranked journals affect the ranking of business schools and lead to institutional pressure to publish in such journals. Deans and other university administrators may be unaware of the rarity of publication in “top-ten” journals by Canadian researchers.

Scoring Procedures

Articles are counted as Canadian and included in our sample if at least one of the authors is affiliated with a Canadian university.¹³ Each article is weighted according to the number of co-authors, and the data are recorded by author and university affiliation. The sample excludes articles by authors who are now resident in Canada but who published sample-period articles while at a non-Canadian university. Because academics are mobile, the data

12. In 1999, no other financial accounting, management accounting, or auditing journal was included in the *SSCI*, although the *SSCI* did include one other tax journal on the Brown and Huefner (1994) list — the *Journal of Taxation*, which ranked 13th in Brown and Huefner (1994).

13. A few articles listed one author with two university affiliations (one Canadian and one non-Canadian). The Canadian university was credited with the publication.

set may also include differences with regard to where the research was performed and the university affiliation as listed at the time of publication. Such biases are unlikely to be systematic (Richardson and Williams, 1990).

Our focus is on peer-reviewed articles and, therefore, we have excluded from our analysis discussant comments, book and software reviews, letters to the editor, invited submissions, non-refereed articles, and similar publications.¹⁴

RESULTS

Overview 1990–2000

We first provide an overview of the publishing activities of Canadian accounting academics in "top-ten" journals as a group in Table 1, panel A. In absolute terms, the number of publications per year over the past 11 years has been decreasing since 1990 (see Table 1, panel B). For example, the number of publications averaged (per year) 15.3 in 1990–95 and 11.7 in 1996–2000. The most significant change took place in *CAR* where, on average, 6.5 Canadian publications appeared in 1990–95 compared with 2.8 in 1996–2000. This decrease was offset somewhat by increased publishing in *AOS* (2.5 compared with 3.0) and the *NTJ* (0.25 compared with 0.75). In contrast, the number of publications per year was relatively consistent, decreasing from 16.6 in 1983–89 to 15.3 in 1990–94.¹⁵

The publication outlets used most often by accounting academics at Canadian universities continued to be *CAR* and *AOS* through the 1990s. However, by the end of the decade, *AOS* appeared to have supplanted *CAR* as the most likely research outlet for authors from Canadian universities (*CAR* had an average of 2.2 publications per year in 1998–2000 compared with 3.1 for *AOS*). Whether this change was due to a change in editorial philosophy or some other factor is unknown (we explore the issue further in our discussion of Table 2 below). In contrast, accounting academics at Canadian universities have not had much success in publishing in the top tax-related journals (*JATA* and *NTJ*) or the *JAPP*. The low success in tax may reflect the fact that relatively few Canadian accounting researchers specialize in taxation, and those who do may not perform research suitable for the U.S.-based *JATA* or *NTJ*.

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14. We specifically exclude the *CAR Special Education Research Issue* (1994) from our analysis, because "the editorial board of *CAR* was not involved in reviewing the papers" in the issue (see the introduction to the issue). We also exclude the Carnaghan, Flower-Gyepesi, and Gibbins (1994) profile of *CAR* research. Our discussions with a previous editor of *CAR* indicate that these articles were not subject to the regular "blind" review process, in contrast to other articles in *CAR*. In addition, *NTJ* did not provide university affiliations for authors in its conference issues for 1976–81; therefore, these articles are excluded in the 25-year summary statistics.
15. *CAR* did not begin to publish until 1984, which means the 1976–82 period is not directly comparable. If we exclude *CAR* from the analysis, the average number of publications has been fairly consistent over time (8.1, 8.4, 8.7, and 8.9, respectively, starting with the 1976–82 period).

TABLE 1
Publishing activities of Canadian-based academics in the selected journals

Panel A: Summary of Canadian-authored papers for the selected journals												
	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	Avg.
<i>The Accounting Review</i>												
Number of Canadian articles*	1.00	1.50	0.75	2.00	3.67	0.00	0.50	1.83	1.00	1.00	0.83	1.28
Percentage of Canadian articles	2.00	3.26	1.60	3.64	10.78	0.00	1.79	6.79	4.17	4.55	4.39	3.70
<i>Journal of Accounting Research</i>												
Number of Canadian articles	1.33	0.00	0.00	0.00	2.33	0.33	1.00	0.33	0.00	1.00	0.00	0.58
Percentage of Canadian articles	5.80	0.00	0.00	0.00	14.58	1.67	4.00	1.39	0.00	3.45	0.00	2.60
<i>Journal of Accounting and Economics</i>												
Number of Canadian articles	0.50	1.00	0.50	1.00	1.50	0.00	0.00	0.00	0.50	1.33	0.00	0.58
Percentage of Canadian articles	1.92	7.14	2.63	7.69	5.00	0.00	0.00	0.00	3.85	3.70	0.00	2.59
<i>Contemporary Accounting Research</i>												
Number of Canadian articles	7.00	9.33	3.67	6.00	9.83	3.33	4.67	3.00	1.00	2.50	3.00	4.85
Percentage of Canadian articles	19.44	37.33	15.28	23.08	28.10	15.15	21.21	13.64	5.56	10.42	13.04	19.25
<i>Accounting, Organizations and Society</i>												
Number of Canadian articles	3.50	2.00	2.83	3.00	1.08	2.75	2.50	3.33	2.50	4.00	2.83	2.76
Percentage of Canadian articles	10.94	5.56	7.26	8.57	3.19	9.17	6.94	8.55	6.94	11.76	8.10	7.86
<i>Auditing: A Journal of Practice and Theory</i>												
Number of Canadian articles	3.50	0.00	3.00	0.50	1.67	0.50	2.50	0.50	0.00	1.00	0.50	1.24
Percentage of Canadian articles	14.58	0.00	15.00	2.00	7.25	2.08	10.42	3.57	0.00	4.55	2.38	5.84
<i>Journal of American Taxation Association</i>												
Number of Canadian articles	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.09
Percentage of Canadian articles	0.00	0.00	0.00	0.00	0.00	0.00	7.14	0.00	0.00	0.00	0.00	0.62
<i>National Tax Journal</i>												
Number of Canadian articles	0.00	0.00	0.00	1.50	0.00	0.00	2.25	0.00	0.50	0.00	1.00	0.48
Percentage of Canadian articles	0.00	0.00	0.00	3.85	0.00	0.00	5.49	0.00	1.11	0.00	1.56	1.07

(The table is continued on the next page.)

TABLE 1 (Continued)

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	Avg.
<i>Journal of Accounting and Public Policy</i>												
Number of Canadian articles	0.00	0.00	1.00	0.00	0.33	0.00	0.50	1.00	0.00	1.75	0.00	0.42
Percentage of Canadian articles	0.00	0.00	6.67	0.00	2.08	0.00	3.57	6.67	0.00	12.50	0.00	2.81
<i>Journal of Accounting, Auditing and Finance</i>												
Number of Canadian articles	2.17	0.00	2.33	1.25	0.00	2.00	0.00	2.00	1.50	2.50	1.50	1.39
Percentage of Canadian articles	9.42	0.00	8.64	5.43	0.00	6.25	0.00	11.11	8.33	13.89	7.89	5.93
Panel B: Summary of Canadian-authored papers for the selected journals from 1976 to 2000 [†]												
	Average 1976-82			Average 1983-89			Average 1990-95			Average 1996-2000		
<i>The Accounting Review</i>												
Number of Canadian articles	2.57			1.24			1.49			1.03		
Percentage of Canadian articles [‡]	3.46			2.34			3.42			4.31		
<i>Journal of Accounting Research</i>												
Number of Canadian articles	1.79			1.75			0.67			0.47		
Percentage of Canadian articles	5.30			4.54			3.48			1.81		
<i>Journal of Accounting and Economics</i>												
Number of Canadian articles	0.13			0.43			0.75			0.37		
Percentage of Canadian articles	1.25			3.76			3.49			1.58		
<i>Contemporary Accounting Research</i>												
Number of Canadian articles	N/A			8.27			6.53			2.83		
Percentage of Canadian articles	N/A			34.36			23.31			13.00		
<i>Accounting, Organizations and Society</i>												
Number of Canadian articles	1.83			2.02			2.53			3.03		
Percentage of Canadian articles	7.67			6.87			7.36			8.43		
<i>Auditing: A Journal of Practice and Theory</i>												
Number of Canadian articles	0.00			0.43			1.53			0.90		
Percentage of Canadian articles	0.00			3.66			6.59			4.74		

(The table is continued on the next page.)



TABLE 1 (Continued)

	Average 1976-82	Average 1983-89	Average 1990-95	Average 1996-2000
<i>Journal of American Taxation Association</i>				
Number of Canadian articles	0.00	0.00	0.00	0.20
Percentage of Canadian articles	0.00	0.00	0.00	1.32
<i>National Tax Journal</i>				
Number of Canadian articles	1.00	1.83	0.25	0.75
Percentage of Canadian articles	2.52	3.57	0.60	1.57
<i>Journal of Accounting and Public Policy</i>				
Number of Canadian articles	0.50	0.29	0.22	0.65
Percentage of Canadian articles	5.00	1.90	1.53	4.28
<i>Journal of Accounting, Auditing and Finance</i>				
Number of Canadian articles	0.32	0.36	1.29	1.50
Percentage of Canadian articles	1.67	1.75	4.91	7.58
Average number of Canadian articles per year, all 10 journals (9 journals for 1976-82)	8.14	16.62	15.26	11.73

Notes:

* The number of articles weighted by the proportion of Canadian authorship.

† With the exception of *JATA*, *NTJ*, and *JAAF*, the productivity for 1976-82 and 1982-89 is from Richardson and Williams (1990: Table 1). *CAR* began publishing in 1984. *JAE*, *AJPT*, *JATA*, *JAPP*, and *JAAF* began publishing during the 1976-82 period, with averages calculated on the basis of the number of years of operation of each journal.

‡ The percentage of Canadian articles for each period is calculated as the average of each individual year's percentage of Canadian articles, using Richardson and Williams (1990: Table 1) for 1976-82 and 1983-89.

Canadian University Representatives on Editorial Boards

Table 2 provides an indication of editorial board service. Editorial board service has been linked to the ability to publish in top accounting journals such as *AR* (Lee, 1995). Editorial board service for representatives from Canadian universities increased somewhat at 6 of 10 journals in our sample, and was stable in 3 of the other journals based on a comparison of the 1990–95 and 1996–2000 periods (see Table 2). Only *AR* showed a large decrease in editorial board service in the late 1990s (representatives from Canadian universities accounted for only an average of 1 percent of the editorial board at *AR* in the late 1990s compared with 5 percent in the early 1990s). Editorial board service ranged from 2 to 9 percent at each of the "top-ten" journals in 2000; the exception was *CAR*, with 46 percent of its editorial board representatives located at Canadian universities.

The percentage of articles published in *CAR* by academics at Canadian universities does not appear to be significantly affected by *CAR*'s editorial board makeup. For example, although the average editorial board representation at *CAR* from Canadian universities dropped only slightly during the 1990s (from 50 percent in 1990–95 to 48 percent in 1996–2000), the percentage of articles authored by representatives of Canadian universities dropped from 23.3 to 13.0 percent over the same periods (Table 1, panel B). To explore this issue further, we examined whether the percentage of ad hoc reviewers from Canadian universities at *CAR* has changed over time. Our analysis indicates that Canadian-based ad hoc reviewers at *CAR* decreased from an annual average of 28.9 percent in the 1990–93 period to an annual average of 11.8 percent in the 1997–2000 period (reaching a low of 7.4 percent in 2000).¹⁶ The emphasis on use of reviewers from non-Canadian universities at *CAR* reflects the individual choices of editors and associate editors, and the trend in the 1990s was decidedly toward non-Canadian-based reviewers. This may partly explain the downward trend in Canadian content at *CAR* during the 1990s.

Publications by University Affiliation

We next examine productivity by university affiliation, again weighted by the number of co-authors (see Table 3).¹⁷ During the 1990–2000 period, faculty at 25 universities had articles published in the selected journals (compared with 23 universities in 1976–89). This compares with 40 universities listed in the *Accounting Faculty Directory*, as compiled by Hasselback (1997). Only 6 universities had more than 10 publications in the 1990–2000 period, led by the universities of Alberta (24.8), Waterloo (16.4), and Calgary (15.8).

16. It appears that the majority of reviews at *CAR* are performed by ad hoc reviewers, rather than by the editorial board. For example, there are 218 "Ad Hoc Reviewers 2000" listed in *CAR* (2001: 197–201). Of these 218, 16 are from Canadian-based universities.

17. Weighting the publications by the number of co-authors is particularly important in evaluating institutional productivity. Otherwise, a publication with four co-authors from the same university (one of our sample items) would count as four publications for the university in a "top-ten" journal, rather than just one. In performing our analysis by individual researcher, we also provide some unweighted statistical information (e.g., see Table 7).

TABLE 2
Proportion of Canadians on editorial boards, by journal

	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	Avg. 1990- 95	Avg. 1996- 2000
<i>The Accounting Review</i>	0.06	0.06	0.03	0.06	0.04	0.05	0.03	0.00	0.00	0.02	0.02	0.05	0.01
<i>Journal of Accounting Research</i>	0.09	0.09	0.06	0.03	0.03	0.03	0.06	0.06	0.06	0.06	0.06	0.06	0.06
<i>Journal of Accounting and Economics</i>	0.04	0.04	0.04	0.04	0.04	0.03	0.04	0.08	0.08	0.08	0.04	0.04	0.06
<i>Contemporary Accounting Research</i>	0.50	0.53	0.51	0.51	0.46	0.50	0.51	0.51	0.48	0.46	0.46	0.50	0.48
<i>Accounting, Organizations and Society</i>	0.05	0.05	0.05	0.08	0.10	0.09	0.07	0.07	0.08	0.07	0.07	0.07	0.07
<i>Auditing: A Journal of Practice and Theory</i>	0.06	0.06	0.03	0.03	0.05	0.05	0.05	0.03	0.09	0.09	0.09	0.05	0.07
<i>Journal of American Taxation Association</i>	0.00	0.00	0.00	0.00	0.00	0.05	0.05	0.05	0.00	0.00	0.05	0.01	0.03
<i>National Tax Journal</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.06	0.06	0.06	0.05	0.05	0.00	0.06
<i>Journal of Accounting and Public Policy</i>	0.04	0.02	0.02	0.02	0.00	0.00	0.02	0.02	0.03	0.03	0.03	0.02	0.03
<i>Journal of Accounting, Auditing and Finance</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.09	0.09	0.06	0.06	0.00	0.06

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TABLE 3
Productivity by university and journal weighted by number of authors

	AR	JAR	JAE	CAR	AOS	AJPT	JATA	NTJ	JAPP	JAAF	Total 1990- 2000	Total 1976-89*
University of Alberta	3.42	2.00	1.00	8.00	6.50	1.00			0.33	2.50	24.75	13.65
University of Waterloo	3.00	0.67	0.50	8.17		3.00		0.25		0.83	16.42	8.99
University of Calgary		0.33	1.00	3.00	9.67	1.33			0.50		15.83	1.33
University of Toronto	1.00			4.33		3.00		2.00	0.50	2.83	13.67	30.81
Simon Fraser University		0.50	0.50	8.17		2.50		1.00			12.67	2.50
University of British Columbia	2.00	0.83	3.33	3.17	1.33	0.83			0.75	1.00	12.50	32.91
McMaster University	2.83	0.33		2.33						1.42	7.67	15.49
University of Saskatchewan		1.00		3.83	2.00						6.83	2.00
Queen's University		0.33		1.67	4.50						6.50	7.00
Wilfrid Laurier University	0.50			2.00	1.00	0.50			0.50	0.50	5.00	0.00
Université Laval				3.00	1.00	1.00					5.00	1.00
Concordia University					0.67					2.67	3.33	1.00
York University				1.33	2.00						3.33	5.16
Carleton University				1.00				1.50			3.33	5.00
Université du Québec à Montréal				1.00					0.50		2.67	0.00
University of Manitoba	1.00				0.50					0.83	2.33	2.50
Brock University				1.00					1.00		2.00	2.50
Hautes Études Commerciales				0.50					0.50	0.50	1.50	0.00
Saint Mary's University						0.50	1.00				1.50	1.00
University of Windsor		0.33		0.83							1.17	0.50
McGill University	0.33									0.50	0.83	9.16
University of Regina					0.50						0.50	0.00
University of Victoria								0.50			0.50	1.33
Lethbridge University					0.33						0.33	0.50
University of Ottawa					0.33						0.33	0.50
Dalhousie											0.00	4.00
University of Western Ontario											0.00	3.00

Note:

* The productivity for 1976-89 is from Richardson and Williams (1990) for AR, JAR, JAE, CAR, AOS, AJPT, and JAPP, and is then adjusted to reflect each university's productivity in JATA, NTJ, and JAAF.

The University of Toronto, Simon Fraser University, and UBC also had more than 10 publications during the period. Rounding out the top 10 universities in terms of publications are McMaster, Saskatchewan, Queen's, and Wilfrid Laurier and Laval (tied for 10th spot).

Table 3 also provides an indication of which journals are published in most often by the faculty of the various universities. It is interesting that authors located at the top 6 universities had publications, on average, in more than 6 of the 10 top publication outlets during the 1990–2000 period. This indicates that these universities had widespread success in publishing their research in “top-ten” journals. Similarly, each of the 10 highest-ranked universities had publications in 3 or more outlets, while only 4 of the remaining universities had publications in 3 of the “top-ten” journals. Finally, 4 universities had more than 5 publications at 1 outlet during the period under review — namely, Alberta (*CAR*, *AOS*), Calgary (*AOS*), Simon Fraser (*CAR*), and Waterloo (*CAR*).

Results by Type of Publication

Table 4 provides a summary of the distribution of articles by type of publication. Panel A shows the types of publications by authors from Canadian universities in each of the “top-ten” journals, providing a (broad) indication of where one might wish to direct his or her research within the sampled journals. *AR*, *CAR*, and *JAAF* include articles in each of the four main categories (auditing, management accounting, financial accounting, and taxation), although financial accounting tends to dominate for each of these journals.¹⁸ Financial accounting articles also represent at least 50 percent of the sample articles at *JAE* and *JAR*. *AOS* has a plurality of papers in management accounting, whereas *JAPP* has its articles split across taxation, financial accounting, and management accounting. *AJPT* and *JATA/NTJ* articles are 100 percent related to auditing and taxation, respectively.

Panel B of Table 4 shows the distribution of articles by university, which gives an indication of the strengths of each university in terms of “top-ten” publications. Each of the top 6 universities has articles across all four main categories. The University of Alberta has the most articles in “top-ten” journals in auditing (7.4) and financial accounting (12.9), while Calgary is slightly ahead in terms of management accounting articles (3.2). The University of Toronto has the most tax-related articles (5.0). Overall, 18 of 25 universities have professors with articles in more than one category.

18. Our allocation by type of research is subjective, but we strive for consistency in allocation. One author allocated each article, and the second reviewed approximately one-third of the articles to determine if he was in agreement with the original allocation. Inter-rater reliability was 96 percent. Auditing articles include audit quality, auditor choice, and experimental audit. Financial accounting articles include accounting policy choice, capital markets, disclosure, analyst and management earnings forecasts, and valuation theory. Management accounting articles include agency theory, budgeting, incentive plans, structuration theory, activity-based costing, and ethnographic research. Taxation articles include tax planning and tax policy. Other articles include methodology, multidisciplinary issues, and education.

TABLE 4

Distribution of publications by type of publication and by university

Panel A: Distribution of publications by type of publication (percent)

	Auditing	Management accounting	Financial accounting	Taxation	Other
<i>The Accounting Review</i>	19.53	23.65	46.16	10.66	0.00
<i>Journal of Accounting Research</i>	40.00	0.00	60.00	0.00	0.00
<i>Journal of Accounting and Economics</i>	31.60	0.00	60.50	7.90	0.00
<i>Contemporary Accounting Research</i>	25.31	7.18	51.89	7.50	8.12
<i>Accounting, Organizations and Society</i>	9.33	46.42	34.36	0.00	9.89
<i>Auditing: A Journal of Practice and Theory</i>	100.00	0.00	0.00	0.00	0.00
<i>Journal of American Taxation Association</i>	0.00	0.00	0.00	100.00	0.00
<i>National Tax Journal</i>	0.00	0.00	0.00	100.00	0.00
<i>Journal of Accounting and Public Policy</i>	27.29	0.00	29.04	43.67	0.00
<i>Journal of Accounting, Auditing and Finance</i>	10.94	3.28	70.49	6.56	8.73
Overall article distribution by type of publication	27.50	13.93	45.36	7.50	5.71

(The table is continued on the next page.)

Productivity per Capita

Another measure of productivity in "top-ten" journals is the per capita output of researchers at the various universities. The results presented in Table 5 indicate that although the top 10 universities in terms of productivity remain largely unchanged, the ranking changes when examined on a per capita basis. For example, accounting faculty at the University of Alberta have the highest ranking on a per capita basis. Their score of 0.145 indicates that, on average, each faculty member had 0.145 publications in a "top-ten" journal per year. UBC was ranked second in both the 1990–2000 and 1976–89 periods, while the University of Toronto ranked first in 1976–89.¹⁹ Within the top 5 universities on a per capita basis, Alberta, Calgary, and Simon Fraser University also improved their per capita rankings in the 1990s. In terms of other changes in the top 10 universities in the 1990–2000 period (as compared with 1976–89), McGill, Victoria, and York moved out of the top 10, while Calgary, Simon Fraser, and Wilfrid Laurier moved into the top 10.

Publications by Individual Researcher

Although university affiliation has importance, individual efforts are critical in the research process. In terms of publications by individual researchers, 142 authors are represented in our sample (compared with 119 for 1976–89, per Richardson and Williams,

19. Most journals do not indicate whether the author was from the accounting department (as opposed to, say, finance or economics). Our per capita analysis may slightly overstate the average annual productivity, because publications by nonaccounting faculty in "top-ten" accounting journals are also included.

TABLE 4 (Continued)

Panel B: Distribution of publications by university weighted by number of authors

	Auditing	Management accounting	Financial accounting	Taxation	Other
University of Alberta	7.42	2.92	12.92	0.50	1.00
University of Waterloo	6.17	0.50	5.17	3.25	1.33
University of Calgary	2.17	3.17	8.50	0.50	1.50
University of Toronto	4.50	1.00	3.17	5.00	0.00
Simon Fraser University	7.00	1.00	3.17	1.00	0.50
University of British Columbia	4.17	1.33	5.17	0.50	1.33
McMaster University	1.75	0.50	4.42	0.00	1.00
University of Saskatchewan	2.00	3.00	1.83	0.00	0.00
Queen's University	0.00	2.50	3.00	0.00	1.00
Wilfrid Laurier University	1.50	1.00	2.00	0.50	0.00
Université Laval	2.00	1.00	2.00	0.00	0.00
Concordia University	0.00	0.00	2.33	0.00	1.00
York University	0.00	1.33	2.00	0.00	0.00
Carleton University	1.00	0.00	0.50	1.50	0.00
Université du Québec à Montréal	0.67	0.00	2.00	0.00	0.00
University of Manitoba	0.00	1.00	1.33	0.00	0.00
Brock University	0.00	1.00	0.00	1.00	0.00
Hautes Études Commerciales	0.00	0.00	1.50	0.00	0.00
Saint Mary's University	0.50	0.00	0.00	1.00	0.00
University of Windsor	0.00	0.00	1.17	0.00	0.00
McGill University	0.00	0.00	0.83	0.00	0.00
University of Regina	0.00	0.50	0.00	0.00	0.00
University of Victoria	0.00	0.00	0.00	0.50	0.00
Lethbridge University	0.00	0.00	0.33	0.00	0.00
University of Ottawa	0.00	0.00	0.33	0.00	0.00
Total	<u>40.83</u>	<u>21.75</u>	<u>63.67</u>	<u>15.25</u>	<u>8.67</u>

1990). This represents just over 50 percent of the tenure-track accounting faculty at the 25 universities represented in our list of publications in Tables 3 and 5, and just over 40 percent of all tenure-track accounting faculty in Canada (per Hasselback, 1997). Of the 142 researchers represented, 86 (or 60.6 percent) appeared only once in a "top-ten" journal publication during the period. These results are consistent with the findings of Demski and Zimmerman (2000) regarding the publication frequency for 1989 accounting PhDs during the 1990s.

The top 15 researchers, in terms of the weighted number of publications during the 1990–2000 period are presented in Table 6.²⁰ We also provide an unweighted listing, by individual, in Table 7. Most of these researchers had publications in more than one of the

20. Tables 6 and 7 include the top 15 researchers, including those tied for 15th place (a total of 16 researchers in Table 6 and 18 researchers in Table 7).

TABLE 5

Annual productivity per capita by university for the selected journals*

	1990–2000	1976–89 [†]
University of Alberta	0.145	0.077
University of British Columbia	0.142	0.172
University of Calgary	0.131	0.019
Simon Fraser University	0.128	0.036
McMaster University	0.127	0.138
University of Toronto	0.104	0.227
University of Waterloo	0.071	0.085 [‡]
Queen's University	0.059	0.083
Carleton University	0.055	0.090
Wilfrid Laurier University	0.045	0.000
University of Saskatchewan	0.044	0.009
Université Laval	0.035	0.008
Hautes Études Commerciales	0.027	0.000
University of Manitoba	0.024	0.020
Brock University	0.020	0.020
York University	0.017	0.074
Concordia University	0.014	0.005
Saint Mary's University	0.014	0.010
McGill University	0.013	0.109
University of Victoria	0.011	0.101 [‡]
University of Windsor	0.011	0.004
University of Regina	0.009	0.000
Lethbridge University	0.006	0.010
Université du Québec à Montréal	0.005	0.000
University of Ottawa	0.003	0.071
Dalhousie	0.000	0.028
University of Western Ontario	0.000	0.027

Notes:

- * The number of articles weighted by the proportion of Canadian authorship, number of tenure-track faculty, and number of years. The number of tenure-track faculty is based on the average number of assistant, associate, and full professors in Hasselback (1992, 1997). Because Hasselback (1992) did not provide information for HEC, UQAM, and York Atkinson in 1992, faculty numbers in Hasselback (1997) are used for these universities.
- † The per capita productivity for 1976–89 is calculated on the basis of Richardson and Williams (1990) for *AR*, *JAR*, *JAE*, *CAR*, *AOS*, *AJPT*, and *JAPP*, and is then adjusted to reflect each university's productivity in *JATA*, *NTJ*, and *JAAF*.
- ‡ These universities did not have accounting departments in 1976, therefore their per capita calculations are based on the estimates implicit in Richardson and Williams (1990: Table 5).

TABLE 6

Productivity by faculty and journal with total number of publications weighted by number of authors

	Total	AR	JAR	JAE	CAR	AOS	AJPT	JATA	NTJ	JAPP	JAAF
Neu, D.	6.17				0.50	5.67					
Feltham, G. A.	5.50	1.00	0.50	1.67	1.83						0.50
Salterio, S.	3.50	0.50			1.50	1.50					
Scott, T.	3.00	1.00			1.50	0.50					
Shih, M.	3.00	1.00			2.00						
Beaulieu, P.	2.83				1.00	1.83					
Simunic, D.	2.83		0.33	0.83	0.83		0.83				
Zhang, P.	2.83	0.50			1.33		0.50				0.50
Shehata, M.	2.75	1.50	0.33		0.67					0.25	
Clarkson, P.	2.67			0.50	2.17						
Gibbins, M.	2.67		0.83		0.33	0.50	1.00				
Lindsay, M.	2.50				1.00	1.50					
Richardson, A. J.	2.17		0.33		0.83	1.00					
Richardson, G.	2.17		0.33		1.83						
Kennedy, D.	2.08				1.50				0.25		0.33
MacIntosh, N.	2.08					2.08					

“top-ten” journals, although many had one journal accounting for the majority of their publications. As expected, there is considerable overlap between the researchers with the most “top-ten” articles (weighted by number of authors) and the list in Table 7 (not weighted by number of authors). In terms of the unweighted number of articles published, the researchers in Table 7 accounted for approximately 36 percent of all Canadian publications in “top-ten” journals during the 1990–2000 period.

Journal Quality Impact Factors

The foregoing analysis did not distinguish between the relative perceived quality of individual journals included in our sample. Our previous tables control somewhat for journal quality, because we limit our analysis to journals perceived to be prestigious/significant. Nevertheless, there are perceived quality differences within the “top-ten” list and we examine whether the ranking of productivity of Canadian universities is affected when we control for quality within our sample. Consistent with Borokhovich et al. (1995), we use the *SSCI* impact factors published in the *Social Science Citation Reports*. Each impact factor is calculated as the average number of citations received by the articles that were published in the journal during the previous two years.²¹

21. For example, the impact factor for a journal in 1999 is obtained by dividing the number of citations to papers published in the journal in 1997 and 1998 by the number of publications in that journal in those two years. We use the average impact factor for the 1990–99 period for each journal.

TABLE 7

Productivity by faculty and journal based on total number of publications (not weighted by number of authors)

	Total	AR	JAR	JAE	CAR	AOS	AJPT	JATA	NTJ	JAPP	JAAF
Feltham, G. A.	12	2	1	4	4						1
Neu, D.	9				1	8					
Richardson, G.	7		1		6						
Simunic, D.	7		1	2	2		2				
Clarkson, P.	6			1	5						
Shehata, M.	6	2	1		2					1	
Cooper, D.	5					5					
Gibbins, M.	5		2		1	1	1				
MacIntosh, N.	5					5					
Salterio, S.	5	1			2	2					
Zhang, P.	5	1			2		1				1
Beaulieu, P.	4				1	3					
Davidson, R.	4		1		2		1				
Jamal, K.	4				2	2					
Kao, J.	4				4						
Kennedy, D.	4				2				1		1
Richardson, A. J.	4		1		2	1					
Scott, T.	4	1			2	1					

The *SSCI* impact factors are consistent with three categories of journal. The top category includes *JAE* (impact factor of 1.170), *AR* (0.868), and *JAR* (0.835). The second category includes *AOS* (0.597) and *NTJ* (0.519). The third category is composed of *AJPT* (0.259) and *JAPP* (0.204). The impact factor is not calculated by *SSCI* for the other three journals in our sample (i.e., *CAR*, *JATA*, and *JAAF*).²² As a proxy for the impact factors of the missing journals, we use the average impact factor value for journals in the corresponding range/category in Brown and Huefner (1994).²³

Table 8 presents the annual number of publications per university, weighted by the number of authors and journal quality impact factors. For comparison, the results of Table 3 are reproduced (that is, rankings unweighted by impact factors). The introduction of the impact factors changes slightly the ranking previously documented. For example, UBC's ranking changes from sixth to third (tied with Calgary), when impact factors are taken into

22. The impact factor of *JAPP* is available in 6 of the 10 years.

23. For *CAR*, because it is ranked 4th by Brown and Huefner (1994), we take the average of the impact factor of *AOS* and *NTJ* (i.e., the journals in the second *SSCI* category). For *JATA* and *JAAF*, we take the average of *AJPT* and *JAPP* (i.e., the journals in the third *SSCI* category) because they are ranked 7th and 10th in the Brown and Huefner (1994) survey. This gives an impact factor of 0.558 for *CAR* and 0.231 for *JATA* and *JAAF*.

TABLE 8

Productivity per university weighted by quality (impact factor) of the selected journals

	Weighted by impact factors	Not weighted by impact factors
University of Alberta	15.05	24.75
University of Waterloo	9.40	16.42
University of British Columbia	9.34	12.50
University of Calgary	9.34	15.83
Simon Fraser University	6.72	12.67
University of Toronto	5.85	13.67
McMaster University	4.52	7.67
University of Saskatchewan	4.17	6.83
Queen's University	3.90	6.50
Université Laval	2.53	5.00
Wilfrid Laurier University	2.50	5.00
York University	1.94	3.33
Carleton University	1.45	3.00
University of Manitoba	1.36	2.33
Concordia University	1.01	3.33
Université du Québec à Montréal	0.93	2.67
Brock University	0.76	2.00
University of Windsor	0.74	1.17
Hautes Études Commerciales	0.50	1.50
McGill University	0.41	0.83
Saint Mary's University	0.36	1.50
University of Regina	0.30	0.50
University of Victoria	0.26	0.50
Lethbridge University	0.20	0.33
University of Ottawa	0.20	0.33

account. Several other universities are also ranked higher when we incorporate the impact factors.²⁴

Multivariate Analysis

To further examine factors affecting the annual productivity by academic accountants at Canadian universities in 1990–2000, we perform a multivariate analysis. Research productivity proxies are regressed against selected independent variables, as outlined below:

24. As a robustness test, we use an alternative method to generate the missing impact factors. This method consists of dividing the 10 journals into 3 categories based on the ranking of the survey in Brown and Huefner (1994). The categories are: (1) *AR*, *JAR*, and *JAE*; (2) *CAR*, *AOS*, and *AJPT*; and (3) *JATA*, *NTJ*, *JAPP*, and *JAAF*. We then calculate the average impact factors of all the journals in each category (when available) and apply this value as the impact factor for all journals in each category. Our results are similar for both approaches.

$$Prod_{it} = \alpha_0 + \alpha_1 PhDProg_{it} + \alpha_2 Lang_i + \alpha_3 Ed-CAR_{it} + \alpha_4 LSize_i + \alpha_5 Tenure_i + \alpha_6 PhD-US_i + \varepsilon_i$$

where

$Prod_{it}$ = productivity of university i in year t (we analyze both the number of weighted articles per year per university — that is, with each article weighted by the number of authors — and the unweighted number of articles per year per university);

$PhDProg_{it}$ = 1 when university i has a PhD program in accounting in year t , and 0 otherwise;

$Lang_i$ = 1 for predominantly French-language university i , and 0 otherwise;

$Ed-CAR_{it}$ = 1 for years in which the editor of *CAR* was located at a specific university i in year t , and 0 otherwise;

$LSize_i$ = the log of the total number of faculty members in accounting at university i ;²⁵

$Tenure_i$ = the number of associate and full professors over the total number of faculty members in accounting at university i ;

$PhD-US_i$ = the proportion of accounting faculty with PhDs obtained from U.S. universities at university i ; and

ε_i = the error term.

PhDProg is expected to be positively related to productivity in "top-ten" journals, because the presence of a PhD program indicates a focus on accounting-related research activities at the university (Read et al., 1998). *Lang* is expected to be negatively related to annual productivity, because the journals selected in our sample focus on the publication of articles in English only.²⁶ The sign of *Ed-CAR* is expected to be positive, because the editor is likely to be selected from a university actively involved in accounting research.²⁷

25. The *LSize*, *Tenure*, and *PhD-US* variables are calculated using Hasselback (1992, 1997). Specifically, we calculate each variable for both 1992 and 1997, and then use the average for our analyses.

26. *CAR* is the only journal in our sample that considers articles written in French.

27. Another explanation, also leading to a positive coefficient expectation, is based on institutional domination in the publication of accounting research (Lee, 1995). To discriminate between these two possibilities, we examined the annual productivity of "CAR-based universities" (i.e., when the editor of *CAR* was located there). Assuming "institutional domination", we would expect to observe a larger number of publications in *CAR* during the period in which the university maintained the journal, and perhaps for a few years thereafter. However, we did not detect any such tendency. Furthermore, the annual productivity of the university in other journals also seems similar to its productivity in the period before the university supplied the editor of *CAR*. Overall, we believe the more likely explanation is that *CAR* editors are selected from universities that are more active in research.

The sign of *LSize* is expected to be positive, because research synergies and/or economies of scale may obtain as the number of faculty members increases (Borokhovich et al., 1995). We have no prediction regarding the sign of *Tenure*, because it could be argued that faculty are more focused on research in top journals early in their careers in order to obtain tenure and promotion (Lee, 1995), or it could be argued that only the most productive faculty are promoted, making them more likely to have such articles. Finally, because 8 of the 10 journals in our sample are located in the United States, it may be that those with a PhD from a U.S. university have an advantage in terms of being published in these journals. We control for this by including the *PhD-US* variable in our regressions, where the sign is expected to be positive.

Results of the regression are presented in Table 9. Columns B and C present the results based on the weighted number of articles per year as the dependent variable. Columns D and E present the results with the unweighted number of publications as the dependent variable. The results are similar in both regressions, although the significance levels are slightly stronger when the weighted number of articles is used as the dependent variable. Specifically, *PhDProg* is significant at the 0.001 level, consistent with the expectation that universities with an accounting PhD program are generally more successful in terms of publications in "top-ten" accounting journals. *Lang* is negative and significant at the 0.001 level, indicating that faculty members working at French-language universities publish, on average, significantly fewer articles in the selected journals. *Ed-CAR* is positive and significant at the 0.001 level, indicating that faculty members working concurrently at the same university as the editor of *CAR* publish significantly more articles per year in "top-ten" journals (as compared with faculty at other universities). In addition, the results for *LSize* and *PhD-US* are consistent with expectations, indicating that larger accounting departments have significantly more articles in "top-ten" journals (on average) and that as the proportion of accounting faculty members with PhDs from U.S. universities increases, so does the productivity in "top-ten" accounting journals. The adjusted R^2 of the models ranges from 25 to 30 percent.

25-Year Analysis of Individual Productivity in Selected Journals

In Table 10, we provide details of the highest levels of individual productivity for four subperiods for the journals analyzed in this paper and by Richardson and Williams (1990).²⁸ We reproduce the details of the 1976–82 and 1983–89 subperiods from Richardson and Williams in panels A and B, and the details of the 1990–95 and 1996–2000 subperiods in panels C and D. The table highlights the level of change of those ranked in the top 10 over time. It is interesting that two researchers appear in the top-10 list for individual productivity in three of four periods: Gerald Feltham (UBC) and Michael Gibbins (Alberta).

28. Note that the journals covered by Richardson and Williams (1990) and those covered in this paper differ somewhat. Both include the following 7 journals in their analyses: *AR*, *JAR*, *JAE*, *CAR*, *AOS*, *AJPT*, and *JAPP*. However, Richardson and Williams also include *Abacus*, *Accounting Historians Journal*, and the *International Journal of Accounting*, whereas we include *JATA*, *NTJ*, and *JAAF*. The results presented in Table 10, panels A and B are those originally presented in Richardson and Williams (1990: Table 6).

DISCUSSION, LIMITATIONS, AND AREAS OF FUTURE RESEARCH

Prior research indicates that publications in "top-ten" journals have an influence on the promotion and tenure decisions of accounting faculty, funding of research programs, and ranking of business schools. Therefore, it is informative to document how often faculty from Canadian universities actually publish in these journals. Such publications continue to be rare — the *average* for all tenure-track accounting faculty in Canada being approximately one article every 25 years (compared with one article every 22 years for the journals

TABLE 9

Multivariate analysis of annual productivity of Canadian universities

Regression: $Prod_{it} = \alpha_0 + \alpha_1 PhDProg_{it} + \alpha_2 Lang_i + \alpha_3 Ed-CAR_{it} + \alpha_4 LSize_i + \alpha_5 Tenure_{it} + \alpha_6 PhD-US_i + \varepsilon_i$

Independent variables	(A) Sign	Regression using number of articles weighted by number of authors		Regression using number of articles not weighted by number of authors	
		(B) Coefficient	(C) <i>t</i> -statistic	(D) Coefficient	(E) <i>t</i> -statistic
<i>PhDProg</i>	+	0.52	3.75*	0.99	4.76*
<i>Lang</i>	–	–0.53	–3.31*	–0.81	–3.40*
<i>Ed-CAR</i>	+	1.13	4.47*	2.01	5.33*
<i>LSize</i>	+	0.32	3.45*	0.30	2.19†
<i>Tenure</i>	?	0.47	1.40	0.75	1.48
<i>PhD-US</i>	+	0.69	2.42†	0.75	1.76‡
<i>Intercept</i>	?	–1.01	–2.31†	–0.25	–0.39
Number of observations			275		275
Adjusted <i>R</i> ²			0.255		0.295

Notes:

* Significant at the 0.001 level.

† Significant at the 0.05 level.

‡ Significant at the 0.10 level.

$Prod_{it}$ = productivity of university *i* in "top-ten" accounting journals in year *t* (using the weighted articles per year per university for the first regression and the unweighted number of publications per university for the second regression);

$PhDProg_{it}$ = 1 when university *i* has a PhD program in accounting in year *t*, and 0 otherwise;

$Lang_i$ = 1 for predominantly French-language university *i*, and 0 otherwise;

$Ed-CAR_{it}$ = 1 for years in which the editor of *CAR* was located at a specific university *i* in year *t*, and 0 otherwise;

$LSize_i$ = the log of the total number of faculty members in accounting at university *i*;

$Tenure_{it}$ = the number of associate and full professors over the total number of faculty members in accounting at university *i*;

$PhD-US_i$ = the proportion of PhDs obtained from U.S. universities in accounting at university *i*; and

ε_i = the error term.

in the 1976–89 period sampled by Richardson and Williams (1990: 293)). Since the mean article has just under two co-authors, this implies one co-authored article every 13.5 years on average in the 1990–2000 period. Anecdotal evidence suggests that some universities continue to apply unrealistic expectations regarding the level of productivity in highly ranked accounting journals in their promotion and tenure decisions. These committees should be encouraged to take a broad view of productivity during their deliberations.

TABLE 10

Highest levels of individual productivity weighted by number of authors for four subperiods for the selected journals*

(A) Publications 1976–82		(B) Publications 1983–89	
Name	Number of articles	Name	Number of articles
Falk, H.	4.00	Smieliauskas, W.	6.83
Belkaoui, A.	3.33	Richardson, A. J.	4.00
Murphy, G.	3.00	Menzeffricke, U.	3.50
Hayes, D.	2.83	Hughes, J.	3.50
Gibbins, M.	2.75	Mattessich, R.	3.00
Basu, S.	2.50	Thornton, D.	3.00
Abel-Magid, M.	2.00	Boritz, J. E.	2.83
Scott, W.	2.00	Feltham, G. A.	2.50
Var, T.	2.00	Gibbins, M.	2.50
Amernic, J.	1.83	Richardson, G.	2.41
(C) Publications 1990–95		(D) Publications 1996–2000	
Name	Number of articles	Name	Number of articles
Neu, D.	4.00	Salterio, S.	2.50
Feltham, G. A.	3.50	Zhang, P.	2.50
Gibbins, M.	2.67	Neu, D.	2.17
Simunic, D.	2.33	Feltham, G. A.	2.00
Richardson, A. J.	2.17	Klassen, K.	2.00
Bédard, J.	2.00	Shih, M.	2.00
Lindsay, M.	2.00	McConomy, B.	1.50
Scott, T.	2.00	Nigrini, M.	1.50
Smieliauskas, W.	2.00	Shehata, M.	1.42
Beaulieu, P.	1.83	Clarkson, P.	1.33
Kennedy, D.	1.83		

Note:

* Both Richardson and Williams (1990) and this paper include the following seven journals in their analyses: *AR*, *JAR*, *JAE*, *CAR*, *AOS*, *AJPT*, and *JAPP*. Richardson and Williams (1990) also include *Abacus*, *Accounting Historians Journal*, and the *International Journal of Accounting*, whereas this paper includes *JATA*, *NTJ*, and *JAAF*.

Similarly, several Canadian universities are becoming focused on an even more exclusive list of journals, the *FT* list. During the period of our analysis (i.e., ending in 2000) only three accounting journals were included on the *FT* list: *AR*, *JAR*, and *JAE*. These three journals accounted for only 17.8 percent of the articles included in our analysis for 1990–2000. Therefore, a focus on these three journals is particularly restrictive in assessing the productivity of Canadian accounting academics. The *FT* list has recently been expanded to include *AOS*. Because *AOS* became the publication outlet used most often by Canadian accounting academics during the second half of the 1990s, the importance of *AOS* may be further strengthened in the Canadian context. In short, 20 percent of the "top-ten" publications from 1990–2000 were in *AOS*, more than *AR*, *JAR*, and *JAE* combined.

Our results should be considered together with the following limitations. First, publication in "top-ten" accounting journals does not provide a full indication of the research productivity of academic accountants. Articles in other peer-reviewed journals (including nonaccounting journals), practitioner journals, monographs, and cases are also indicators of productivity. Many "top-ten" journals rarely publish behavioural research, articles related to critical theory, or accounting history papers, regardless of their quality. Also, other journals beyond the "top ten" summarized in this paper publish high-quality research. In addition, we did not read all of the articles or otherwise attempt to rate their individual quality; rather, we based our analysis on the number of articles published in the "top-ten" accounting journals. Furthermore, research published in "top-ten" accounting journals does not necessarily have a direct impact on accounting practice: publications in practitioner journals may have a more immediate effect on practice. Finally, the *SSCI* has been criticized as being unrepresentative of the influence of articles and journals. Although we confine our use of the *SSCI* to Table 8, the results therein should be considered in conjunction with the limitations of the *SSCI*.

In terms of areas of future research, the following questions should be considered: What is the impact of articles in top accounting journals on practice (in comparison with articles in lesser-ranked journals and practitioner journals)? What is the importance of research networks in the publication process? What role does demographics, including the aging professoriate, play in research productivity? How does the productivity of accounting academics vary at various stages of their career (e.g., before tenure and after promotion to associate or full professor)?

CONCLUSION

This study examines the productivity of accounting academics at Canadian institutions over the last 25 years, with an emphasis on the last decade. We limit the analysis to the refereed journals identified by Brown and Huefner (1994) as the most prestigious. Overall, 25 Canadian universities have faculty members with publications in the selected journals in the 1990–2000 period. However, only the University of Alberta obtained an average of two publications per year (in terms of articles weighted by the number of authors) and only six universities have, on average, at least one publication per year (Alberta, Waterloo, Calgary, Toronto, Simon Fraser, and UBC). The 25 universities produced a median of 3.33 publications in the selected journals in the 1990–2000 period.

The dominant outlets for our sample for Canadian academic accountants' publications are *CAR* and *AOS*, with *CAR* (*AOS*) becoming less (more) important in the 1990s in terms of the number of publications by authors from Canadian universities. When we control for the size of the accounting departments to obtain a "per capita" measure of annual productivity, the results are somewhat surprising: no Canadian universities have published, on average, more than one article per faculty member every six years in the selected journals. We also examine the productivity of individual researchers. Only one Canadian-based researcher has maintained an average of at least one ("unweighted") publication per year (see Table 7). In addition, the 18 researchers listed in Table 7 obtained approximately 36 percent of the total number of publications by researchers at Canadian universities in the selected journals. The average for all tenure-track accounting faculty in Canada was approximately one "top-ten" article every 25 years (or, when not weighted by the number of co-authors, one article every 13.5 years).

The current market forces and incentive structures at many Canadian universities make it difficult for Canadian accounting academics to avoid "playing the game" of attempting to publish in highly ranked accounting journals. For example, at the faculty level, if no Canadian universities are ranked on the *FT* list of top MBA programs, the prestige of Canadian business schools will suffer. Also, given that professors are increasingly being recruited at the international level, it would also become even more difficult to recruit the best candidates. Overall, the perceived importance of attracting top students, recruiting excellent professors, and maintaining the market value of individual faculty members may contribute to an increased focus on highly ranked journal publication outlets over time.

CONDENSÉ

Les auteurs s'intéressent à la productivité des professeurs de comptabilité dans les universités canadiennes en matière de recherche, pour la période de onze ans s'échelonnant de 1990 à 2000. Leur étude nous renseigne sur le succès avec lequel les chercheurs des universités canadiennes parviennent à publier leurs travaux dans les revues de comptabilité classées parmi « les plus prestigieuses ou importantes » dans un sondage effectué par Brown et Huefner (1994). L'étude devrait permettre d'évaluer le bien-fondé de l'importance accordée à la publication de travaux dans des revues de calibre supérieur dans des domaines comme celui des décisions touchant la promotion et l'octroi de la permanence, en tenant compte du succès avec lequel les professeurs canadiens ont publié dans ces revues jusqu'à maintenant.

Les auteurs ciblent plus particulièrement les revues de comptabilité classées parmi les plus importantes, en raison des résultats de travaux précédents révélant que les professeurs qui rivalisent pour l'obtention de promotions obtiennent davantage de crédit pour avoir publié dans des revues de « qualité supérieure » (Brown et Huefner, 1994 ; Read, Rama et Raghunandan, 1998) et de l'importance que revêtent ces organes de publication pour le financement des départements de comptabilité (Whittington, 1997) et le classement des facultés d'administration (Beamish, 2000). Des sondages effectués auprès des doyens et des directeurs de département de comptabilité d'universités des États-Unis indiquent qu'ils privilégient les revues universitaires dont le contenu est évalué par des pairs et

accordent moins d'importance aux revues à caractère pratique ou pédagogique (Street et Baril, 1994). Compte tenu de la préférence accordée à ces publications dans maintes universités, les auteurs jugent essentiel d'analyser l'accès à ces organes de diffusion dont bénéficient les chercheurs en comptabilité qui œuvrent dans les universités canadiennes.

L'analyse des auteurs repose sur la classification des revues selon leur qualité, réalisée par Brown et Huefner (1994). Les dix revues sélectionnées publient les travaux touchant les domaines qui intéressent habituellement les départements de comptabilité des écoles de gestion (vérification, comptabilité générale, comptabilité de management et fiscalité). Les revues retenues par les auteurs sont les suivantes : *The Accounting Review (AR)*, *Journal of Accounting Research (JAR)*, *Journal of Accounting and Economics (JAE)*, *Recherche comptable contemporaine (CAR)*, *Accounting, Organizations and Society (AOS)*, *Auditing: A Journal of Practice and Theory (AJPT)*, *Journal of the American Taxation Association (JATA)*, *National Tax Journal (NTJ)*, *Journal of Accounting and Public Policy (JAPP)* et *Journal of Accounting, Auditing and Finance (JAAF)*. Chaque article est pondéré selon le nombre de coauteurs, et les données sont consignées selon l'auteur et l'affiliation universitaire.

Le tableau 1 donne un aperçu des publications des professeurs de comptabilité d'universités canadiennes dans les revues sélectionnées. En termes absolus, les résultats indiquent un déclin dans le nombre des articles publiés depuis 1990, notamment par suite d'une diminution appréciable des articles de source canadienne dans la revue *CAR*. Les professeurs de comptabilité d'universités canadiennes préfèrent *CAR* et *AOS* comme organe de diffusion et, à la fin de la décennie, la popularité d'*AOS* auprès des professeurs semble avoir pris les devants sur celle de *CAR*. En revanche, les professeurs de comptabilité d'universités canadiennes n'ont pas beaucoup publié dans les revues de fiscalité les plus importantes (*Journal of the American Tax Association* et *National Tax Journal*) ou dans la revue *Journal of Accounting and Public Policy*. Dans le cas des revues de fiscalité, il est possible que relativement peu de chercheurs canadiens en comptabilité se spécialisent dans ce domaine et que les travaux de ceux qui le font ne conviennent pas au marché des revues *JATA* et *NTJ* publiées aux États-Unis.

Le tableau 2 indique la participation des chercheurs d'universités canadiennes aux travaux des comités de rédaction des revues de l'échantillon. Cette participation a quelque peu augmenté dans six des dix revues de l'échantillon et est demeurée stable dans trois autres revues de l'échantillon, entre la période 1990–1995 et la période 1996–2000. Seule *The Accounting Review* affiche une diminution marquée de la participation des chercheurs d'universités canadiennes aux travaux du comité de rédaction, à la fin des années 90. En 2000, la participation des chercheurs d'universités canadiennes aux travaux des comités de rédaction des « dix grandes » revues se situait entre 2 % et 9 %, sauf pour *CAR* dont 46 % des membres du comité de rédaction proviennent d'universités canadiennes. Les auteurs ont également constaté une importante diminution du recours ponctuel à des réviseurs d'universités canadiennes chez *CAR* au cours de la période échantillon.

Le tableau 3 indique la productivité selon l'affiliation universitaire, encore une fois pondérée par le nombre de coauteurs. Six universités seulement accumulent plus de dix publications au cours de la période 1990–2000, avec en tête les universités de l'Alberta

(24,8), de Waterloo (16,4) et de Calgary (15,8). Les chercheurs affiliés aux six premières universités publient en moyenne dans plus de six des dix organes de diffusion au cours de la période 1990–2000. Le tableau 4 donne un aperçu de la distribution des articles selon le domaine d'intérêt. La portion A du tableau indique les sujets sur lesquels portent les travaux des chercheurs d'universités canadiennes dans chacune des « dix grandes » revues, ce qui nous renseigne globalement sur les domaines de recherche que l'on tend à privilégier dans les revues de l'échantillon. La portion B du tableau indique la distribution des articles selon les universités, ce qui donne une idée des forces de chaque université telles qu'en témoignent les « dix grandes » revues. Les six premières universités publient toutes dans les quatre principaux domaines d'intérêt.

Les auteurs examinent ensuite, au tableau 5, la productivité individuelle des chercheurs des différentes universités. Les résultats qu'ils obtiennent indiquent que, bien que les dix universités les plus productives restent à peu près les mêmes dans l'ensemble, le classement change lorsque la productivité est abordée dans une perspective individuelle. L'indice de 0,145 pour l'Université de l'Alberta signifie que chaque professeur publie en moyenne 0,145 article par année dans l'une des « dix grandes » revues.

En ce qui a trait aux publications individuelles, 142 auteurs sont représentés dans l'échantillon, soit 50 pour cent des professeurs occupant des postes conduisant à la permanence dans les 25 universités qui figurent dans la liste des publications par université du tableau 3, et un peu plus de 40 pour cent de l'ensemble des professeurs de comptabilité candidats à la permanence au Canada, selon Hasselback (1997). Parmi ces 142 chercheurs, 86 (ou 60,6 %) ne publient qu'une fois dans l'une des « dix grandes » revues au cours de la période considérée. Le tableau 6 contient la liste des 15 chercheurs qui publient le plus dans les « dix grandes » revues, selon le nombre pondéré d'articles publiés au cours de la période échantillon. Le tableau 7 présente l'énumération sans pondération. La vaste majorité de ces chercheurs publient dans plusieurs des dix principaux organes de diffusion, bien qu'un bon nombre d'entre eux privilégient l'un de ces organes. Le tableau 10 associe les résultats obtenus par les auteurs aux résultats compilés par Richardson et Williams (1990) pour produire une analyse individuelle des professeurs pour la période de 25 ans qui s'est écoulée entre la création de l'Association canadienne des professeurs de comptabilité, en 1976, et l'année 2000.

Pour discriminer les revues de l'échantillon selon leur qualité, les auteurs utilisent les facteurs d'incidence *SSCI* publiés dans les *Social Science Citation Reports*. Le facteur d'incidence correspond au nombre moyen de cas dans lesquels les articles publiés dans une revue ont été cités au cours des deux années précédentes. Le tableau 8 présente le nombre d'articles publiés annuellement par chaque université, pondéré par le nombre d'auteurs et le facteur d'incidence (indicateur de qualité). L'application des facteurs d'incidence modifie légèrement le classement antérieurement documenté. Par exemple, le classement change pour l'Université de Colombie-Britannique qui quitte le sixième rang et vient disputer le troisième rang à l'Université de Calgary lorsqu'on applique les facteurs d'incidence.

Au tableau 9, les auteurs procèdent à la régression du nombre d'articles publiés annuellement (avec et sans pondération) selon l'université pour évaluer les facteurs

associés à la productivité en matière de recherche. Ils contrôlent plus précisément l'existence d'un programme de troisième cycle, la langue d'enseignement qui prédomine à l'université (français ou anglais), la présence du rédacteur en chef de *CAR* à l'université, le nombre de professeurs, la proportion de professeurs permanents et la proportion de professeurs titulaires d'un diplôme de troisième cycle décerné par une université des États-Unis. Les résultats donnent à penser que toutes ces variables, à l'exception de la proportion de professeurs permanents, influent sur la productivité annuelle des facultés de comptabilité des universités canadiennes.

Ainsi donc, les résultats de l'étude indiquent que, bien que les professeurs d'universités canadiennes soient publiés dans les revues sélectionnées, ils le sont rarement — la *moyenne* de l'ensemble des professeurs de comptabilité qui occupent des postes conduisant à la permanence au Canada étant d'environ un article tous les 25 ans (contre un article tous les 22 ans dans le cas des revues échantillonnées par Richardson et Williams pour la période 1976–1989 [Richardson et Williams, 1990, p. 293]). L'article moyen étant rédigé par un peu moins de deux coauteurs, cela suppose la publication d'un article coécrit tous les 13,5 ans *en moyenne*, pour la période 1990–2000. Selon les faits rapportés, certaines universités continuent d'entretenir des attentes irréalistes en ce qui a trait à la fréquence de publication dans les revues de comptabilité classées parmi les plus importantes lorsqu'elles prennent des décisions de promotion et d'octroi de la permanence des professeurs. Dans leurs délibérations, elles auraient intérêt à envisager la productivité des professeurs dans une perspective plus large.

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