



Ranking accounting journals using dissertation citation analysis: A research note

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A B S T R A C T

Prior literature on accounting journal rankings has provided different journal lists depending on the type of examination (citations- vs. survey-based) and the choice of journals covered. A recent study by Bonner, Hesford, Van der Stede, and Young (2006) [Bonner, S., Hesford, A., Van der Stede, W. A., & Young, M. S. (2006). The most influential journals in academic accounting. *Accounting, Organizations and Society*, 31(7), 663–685] documents disproportionately more citations in the financial accounting area, suggesting a financial accounting bias in the accounting literature. We use citations from accounting dissertations completed during 1999–2003 to provide a ranking of accounting journals. The database allows us to assess the research interests of new accounting scholars and the literature sources they draw from. Another innovation is our ranking of accounting journals based on specialty areas (auditing, financial, managerial, tax, systems, and other) and research methods (archival, experimental, modeling, survey, and other). To mitigate the financial accounting bias documented by Bonner et al. (2006), we derive a ranking metric by scaling (normalizing) the journal citations by the number of dissertations within each specialty area and research method. Overall, the top journals are, *JAR*, *AOS*, *TAR*, and *JAE*. We also provide evidence that top journal rankings do vary by specialty area as well as by research methods.

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Introduction

Publishing research in high-quality journals is an integral part of academic life. Therefore, researchers often refer to journal rankings when making decisions to submit and publish their research. Moreover, personnel decisions such as tenure, promotion, hiring, and merit allocations also correlate with the quality of research, which in turn, relates to where the faculty members publish their research.

In addition, faculty members who teach research seminars in accounting doctoral programs often refer to journal rankings when setting their reading lists.

Studies of journal rankings in accounting research have a long history. A recent study by Bonner et al. (2006) provides an up-to-date perspective on this subject. Bonner et al. (2006) summarize all major studies as of 2004 and offer several useful observations and analyses. First, they document that *The Accounting Review* (*TAR*), *Journal of Accounting and Economics* (*JAE*), *Accounting, Organizations, and Society* (*AOS*) and *Contemporary Accounting Research* (*CAR*) are consistently ranked as the top five accounting journals over at least the last two decades. Second, by examining the distribution of published articles from 1984 to 2003 with respect to various accounting areas, the authors find that financial

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accounting (managerial accounting) articles appear in disproportionately larger (smaller) numbers in these five journals except for AOS. Moreover, systems and tax articles appear less frequently during the same 20-year period in the five journals while auditing articles appear rather evenly in the five journals except in *JAE*, which publishes fewer auditing articles. Bonner et al. (2006) findings suggest that caution is in order when using journal rankings to gauge research performance by accounting faculty because of differences in each journal's 'theme', which may most affect faculty who are in a specialty other than financial accounting. Hence, it may not be appropriate to use results from accounting ranking studies "as is" without qualifications. While Bonner et al. (2006) discussion is insightful, they do not offer a ranking of accounting journals that accounts for the financial accounting bias.

The objective of this paper is to provide an alternative accounting journal ranking by analyzing citations in accounting doctoral dissertations. We provide a general ranking as well as rankings by specialty areas and by research methods. Our study extends the literature in several aspects. First, our dissertation citation study represents a new approach to the journal ranking literature. This approach follows the conventional wisdom that citations are useful to gauge the quality of journals (Garfield, 1972). We argue that dissertations are major accomplishments by new doctorate holders. Doctoral dissertations are supervised by doctoral committees consisting of experts who may be from other departments and/or universities. Thus, dissertations represent significant research completed by new accounting scholars within a rigorous environment. Citations in these dissertations are foundations of new accounting scholars' research. Therefore, citations in the accounting dissertations represent the influence of accounting journals on the work of these new scholars. Second, because of the difficulties involved in coding citation data, citation-based studies in the accounting literature mainly use citations in a limited number of journals selected by the respective authors, thereby creating a potential bias towards the selected journals. For example, if a study counts citations only in *TAR*, *JAR*, and *JAE*, it is not surprising that the counts will favor these three journals. Our dissertation citation approach mitigates this self-citation bias by not specifying a predetermined set of accounting journals in the sampling process. Third, extending Bonner et al. (2006), we produce accounting journal rankings for different specialty areas. In addition, we also adjust for the dissertation specialty areas to mitigate the financial accounting bias. Last, we also present journal rankings by research methods (archival, experimental, modeling, survey, and other). Since research methods cut across different specialty areas, they provide further evidence that journal rankings can vary by research methods as well.

Literature review

Bonner et al. (2006) provide a comprehensive literature review in accounting journal ranking studies up to 2004. Therefore, our literature review of journal ranking studies

primarily focuses on the literature that was not included in Bonner et al. (2006) or that appeared during and after 2004.

Brown (2003) examines publication outlets of 223 heavily downloaded papers in the Social Science Research Network (SSRN). He derives journal rankings from a subset of these 223 papers that are subsequently published in 1999–2001. Brown (2003) reports that the top five journals are *JAE*, *TAR*, *JAR*, *Journal of Finance*, and *Journal of Financial Economics*. To mitigate the financial accounting bias, he provides a separate ranking of financial accounting vs. non-financial accounting journals based on the authors' reported teaching/research interests in Hasselback's Accounting Faculty Directory. However, the resulting top five ranked journals among his non-financial accounting category are still primarily journals that published disproportionately more financial accounting articles. While Brown's approach is new and interesting, its use of SSRN papers introduces a self-selection bias because whether authors upload their papers to SSRN is a self-selection behavior. Therefore, the approach does not effectively mitigate the financial accounting bias, among other possible biases.

Herron and Hall (2004) conducted a comprehensive survey on the perceptions of journal rankings in accounting. They contacted 3806 tenure-track accounting faculty listed in Hasselback's 2003 Accounting Faculty Directory and received a 16% response rate. Besides updating previous survey studies, Herron and Hall (2004) also asked respondents if they could publish their research in a particular journal with a reasonable effort. In addition, Herron and Hall (2004) recognized the phenomenon of under-representation in several accounting specialties and they used a weighting scheme to mitigate the raw response rates to control for the disproportionately high-response rate from financial accounting researchers. By eliminating the non-accounting journals in their list, the top five accounting journals they derived were *JAR*, *JAE*, *TAR*, *National Tax Journal (NTJ)*, and *CAR*. Also, Herron and Hall (2004) presented journal rankings by specialty areas.

Reinstein and Calderon (2006) asked 295 department chairs (273 US, 7 Canadian, and 15 non-North American) in the American Accounting Association's (AAA) Accounting Leadership Program on the use of accounting journal lists for promotion, tenure, and performance evaluations. Of the 145 respondents (49.2% response rate), only 19 (13%) reported having such journal ranking lists. Among these 19, the top five journals are *TAR*, *JAR*, *JAE*, *CAR*, and *Journal of the American Taxation Association (JATA)*.

Lowensohn and Samelson (2006) surveyed 2464 AAA section members regarding journal rankings in various specialty areas as well as their opinions on whether a journal is one of the top-three accounting journals. Using inputs from 517 respondents (21% usable response), they identified the top-five journals as *TAR*, *AOS*, *JATA*, *Behavioral Research in Accounting (BRIA)*, and *JAR*. As expected, their results also indicated that AAA members have different perceptions of top accounting journals with respect to various specialty areas.

Beattie and Goodacre (2006) ranked journals based on the Research and Assessment Exercise (RAE) data in the

Table 1
Recent journal ranking studies in accounting.

Study	Data/research method	Major findings
Chan and Liano (2008)	Use citations in AOS, CAR, JAE, JAR, and TAR during 2000–2004 to rank journals Include only cited articles that have at least five citations	The top five accounting journals are JAR, JAE, TAR, AOS, and CAR Also ranked accounting programs and influential articles
Herron and Hall (2004)	Survey tenure-track faculty regarding their perceptions of journal ranking and publishing feasibility Use a weighting scheme to adjust the survey results and hence, they compensate under-represented group of survey respondents	The top five accounting journals are JAR, JAE, TAR, NTJ (<i>National Tax Journal</i>), and CAR ^a Also reported top journals in various accounting areas
Reinstein and Calderon (2006)	Conduct investigations at accounting department levels to ascertain the journal ranking departments actually used in promotion, tenure, and performance evaluations	Only 13% (19 out of 145 departments) of the accounting departments have a list of accounting journals The top 5 journals: TAR, JAR, JAE, CAR, and JATA (<i>Journal of American Taxation Association</i>)
Beattie and Goodacre (2006)	Use UK universities' Research and Assessment Exercise (RAE) submitted data on accounting journal publications in 2001 to rank journals Include non-accounting journals	The top five accounting journals are: JAR, ABR (<i>Accounting and Business Research</i>), AOS, JBFA (<i>Journal of Business Finance and Accounting</i>), and AHJ (<i>Accounting Historians Journal</i>)
Lowensohn and Samelson (2006)	Conduct survey using AAA section membership to identify top academic journals	The top five accounting journals are: TAR, AOS, JATA, BRIA, and JAR Also examine top journals in behavioral, tax, managerial, government and non-profit, and systems specialty areas
Brown (2003)	Use the number and percent frequency of articles a journal publishes that are heavily downloaded from the Social Science Research Network (SSRN) as the ranking criteria Include finance journals	The top five journals are JAE, JAR, <i>Journal of Finance</i> , TAR, and the <i>Journal of Financial Economics</i>

^a Finance, management, and MIS journals are also ranked. We only list the accounting journals.

UK in 2001. The RAE is a peer-reviewed process that asks all UK universities to report their faculty's published research over a 5-year period to respective business discipline committees. The goal of this process is to assess the research performance of each university. Beattie and Goodacre (2006) use the accounting area data to derive journal ranking. Their top five accounting journals are JAR, *Accounting and Business Research* (ABR), AOS, *Journal of Business Finance and Accounting* (JBFA), and *Accounting Historians Journal* (AHJ).

Chan and Liano (2009) use a threshold citation approach to rank journals. They examine influential accounting journals, institutions and articles cited in AOS, CAR, JAE, JAR, and TAR during 2000–2004 to rank journals. Unlike other citation studies, Chan and Liano (2009) include only articles that are cited at least five times. The top five accounting journals in Chan and Liano (2009) are JAR, JAE, TAR, AOS, and CAR. Chan and Liano (2009), however, do not adjust for over-representation of citations in the financial accounting area and do not offer journal rankings in different specialty areas.

Table 1 presents a summary of this recent literature. Both Herron and Hall (2004) and Reinstein and Calderon (2006) have a tax journal replacing AOS in their top five lists; however, Herron and Hall (2004) suggest NTJ while Reinstein and Calderon (2006) rank JATA as the top tax journal in their top five lists. Lowensohn and Samelson (2006) report that BRIA and JATA replace JAE and CAR in the top five journal list. Herron and Hall (2004), and Lowensohn and Samelson (2006) provide survey results regarding journal rankings in the specialty areas. Chan and Liano (2008) have the same top five journals as in the prior literature using a different citation analysis but they do not offer journal rankings in different accounting specialties. On the other hand, Beattie and

Goodacre (2006) use a totally different approach and have a strictly UK-focus. The top five accounting journals in Beattie and Goodacre (2006) are different from the prior literature.

With the exception of Brown (2003) and Chan and Liano (2009), the recent literature is based on either surveys or subjective peer-reviews. Our study complements these studies by analyzing citations in recent accounting dissertations. We offer a general ranking as well as by specialty area and research method. Citations obtained in our study originate from an extensive set of accounting journals, and we classify dissertations into different research areas based on their content.

Data

We use citations in recent accounting dissertations to develop accounting journal rankings. These dissertations are obtained from ProQuest's Dissertations and Theses databases provided by UMI. ProQuest classifies dissertations by subject area. This study uses only dissertations classified by ProQuest as accounting. To make data collection manageable and allow time for dissertation authors to publish their work derived from dissertations, we include all accounting dissertations from January 1999 through December 2003. Dissertations dated within this period are freely downloadable. Dissertations completed after 2003 are expensive to download.⁴ At the time of our data collection, there were 437 dissertations in accounting within our sampling period. This initial sample is further filtered with the following selection criteria to arrive at a final sample of 247 dissertations:

⁴ The cost is \$37 per dissertation.

Full text (not only the abstract) must be available for each dissertation because this study needs to process the reference list;

We include only Ph.D. or DBA level dissertations; and
The author must appear in *Hasselback's Accounting Faculty Directory* 2004–2005 or 2006–2007.⁵

The final sample of 247 dissertations represents 84 US universities (64 public and 20 private), and 6 foreign universities that contribute 11 dissertations to the sample of 247.

We use a software utility to electronically convert the reference sections of these dissertations from the portable document format (pdf) into text files. Conversion errors are manually checked and corrected. To compile data for this study, we write a computer program to read these text files. Each referenced article is represented as a record consisting of the first author's last name, publication year, starting page number and the journal name. The computer program maintains a list of 122 journals covered in prior accounting journal ranking studies as summarized in Bonner et al. (2006) (i.e., Nobes, 1986; Hull & Wright, 1990; Schroeder, Payne, & Harris, 1988; Hall and Ross, 1991; Brown & Huefner, 1994; Smith, 1994; Jolly, Schroeder, & Spear, 1995; Brinn, Jones, & Pendleburg, 1996; Ballas & Theoharakis, 2003). The program determines if the journal name of each record can be successfully matched to a journal on this list. The 247 dissertations generate 6386 successfully matched accounting journal citations.

Next, we classify the dissertations by specialty areas and dissertation research methods. The specialty areas are auditing, financial, managerial, systems and tax.⁶ Dissertations not in the above five specialty areas are classified as 'other'. The research methods are archival, experimental, modeling, and survey/field.⁷ Again, there are a few dissertations with unique research methods that we classify as 'other'.⁸ Two of the coauthors did the classifications. For the majority of the sample, the classification was clear. For seven dissertations where the two coauthors disagreed on the classification, a third coauthor offered his judgment to resolve those cases.

To compare across different universities, we identify top 20 universities from the *Financial Times'* 2003 research-based list of top 30 global business schools.⁹ We compare dissertations granted by the top 20 universities with accounting doctoral programs vs. other universities as well as published vs. unpublished dissertations. We conduct

⁵ In a private email correspondence with Professor James R. Hasselback, author of the *Hasselback Accounting Faculty Directory*, he informed us that once an accounting doctorate holder enters the directory the individual's record remains in the directory permanently, and that all future events pertaining to that individual (e.g. leaving academia, retirement, death) are periodically updated in the Alphabetical by Individual section.

⁶ We classify dissertation areas such as international or non-profit into one of the five major areas.

⁷ Unlike an experiment, a dissertation that uses the survey or field study method collects data through mail, emails or interviews.

⁸ For example, three dissertations in the 'Other' category are written in French (Canadian), although their bibliographies are in English.

⁹ The *Financial Times'* ranking includes schools without doctoral programs as well as those that did not grant accounting doctoral degrees during our sample period.

author search on major research databases during a five-year period after the dissertation date. If an author publishes an article consistent with the dissertation topic, we consider the dissertation as published. To assess the sensitivity of our results, we provide separate journal rankings based on (1) dissertations from top-ranking/other universities, and (2) published/unpublished dissertations.

Results

Descriptive frequency

We present the frequency by specialty areas and research methods in Table 2, Panel A. Financial accounting accounts for the largest number of dissertations (136 of 247), followed by managerial accounting, a distant second with 37 dissertations. There are 28, 18, and 9 auditing, tax, and systems dissertations, respectively. With respect to research method, there are 150 archival dissertations followed by 64 experimental dissertations.

We present a cross tab of citations by specialty areas and research methods in Table 2, Panel B. As expected, financial accounting dissertations that primarily use archival research approach generate 3564 citations of the total of 3822 citations by that area. Auditing and managerial dissertations that primarily use experimental or survey methods produce 901 and 838 citations, respectively.

To gain insight into how published dissertations and top-institution dissertations may affect our findings, we present a breakdown of the number of dissertations and citations by publication outcome and institution level in Table 2, Panel C. Out of 244 dissertations, 88 (36.1%) are published.¹⁰ Top 20 programs account for 61 (25.0%) of all dissertations. Among the top 20 program, there are 41% (25/61) of the dissertations published. For the non-top programs, there are 34% (63/183) of the dissertations published. Published dissertations contribute 36.9% (2304 out of 6248) of citations and dissertations from top 20 programs contribute 22.6% (1409 out of 6248). We conduct χ^2 tests on the number of dissertations and citations to study the relationship between publication outcome and institution level. We cannot reject the null hypotheses of independence. Thus, whether a dissertation is published or not is not associated with level of the degree-granting institution.

We also examine whether the type of institution (public vs. private) can affect publication outcome. The results are in Table 2, Panel D. There are a total of 49 dissertations from private institutions and 16 (33%) of these published. On the other hand, there are 195 dissertations from public institutions and 72 (36%) of these published. The difference is not statistically significant.

Journal rankings weighted by dissertation research method

Our data consists of 6386 matched accounting citations from 247 dissertations. Because we confine our citation to

¹⁰ We exclude three dissertations in French because we do not know if they were published. This reduces the number of dissertations to 244 and the number of citations to 6248.

Table 2

Citation/dissertation count by year, specialty area, research method, and publication outcome.

Research method	Specialty area						Total
	Auditing	Financial	Managerial	Systems	Tax	Other	
<i>Panel A: Number of dissertations by specialty area and research method</i>							
Archival	3	126	6	1	11	3	150
Experimental	22	6	19	4	5	8	64
Modeling	2	4	2	2			10
Survey	1		10	2	2	5	20
Other						3	3
Total	28	136	37	9	18	19	247
<i>Panel B: Number of citations by specialty area and research method</i>							
Archival	140	3564	129	4	145	50	4032
Experimental	721	189	368	84	78	167	1607
Modeling	14	69	24	7			114
Survey	26	0	317	27	28	97	495
Other						138	138
Total	901	3822	838	122	251	452	6386
Level of institution	Publication outcome						Total
	Unpublished dissertations			Published dissertations			
<i>Panel C: Number of dissertations/Number of citations by level of doctoral-granting institution and publication outcome</i>							
Top 20 institutions	36/870			25/539			61/1409
Other institutions	120/3074			63/1765			183/4839
Total	156/3944			88/2304			244/6248
<i>Panel D: Number of dissertations/Number of citations by funding of doctoral-granting institution and publication outcome</i>							
Private institutions	33/941			16/399			49/1340
Public institutions	123/3003			72/1905			195/4908
Total	156/3944			88/2304			244/6248

χ^2 (Level of institution and publication outcome on total number of dissertations) = 0.85 ($p > 0.10$).

χ^2 (Level of institution and publication outcome on total number of citations) = 1.48 ($p > 0.10$).

χ^2 (Level of institution and publication outcome on total number of dissertations) = 0.31 ($p > 0.10$).

χ^2 (Level of institution and publication outcome on total number of citations) = 36.94 ($p < 0.01$).

* Three dissertations in French were excluded because we could not determine if they were published.

accounting journals, we have, on average, approximately 26 accounting journal citations per dissertation. If we include all citations from all journals, there are approximately 82 citations per dissertation.

Table 3 presents the results of journal ranking by dissertation research method (archival, experimental, modeling, survey, and other). We present the percentage share of citations with respect to each research method in the last row. The archival method dominates with 63.1% of citations. Experimental, modeling and survey methods have 25.2%, 1.8%, and 7.8% of total citations, respectively.

To control for the disproportionately large number of archival-based dissertations, we present total citations and citations per dissertation with respect to each research method in Table 3. Essentially, citations per dissertation are total citations to each journal in each research method divided by the number of dissertations in the same research method. By using the total citations per dissertation, we are able to mitigate the effects of uneven distribution of dissertations across various research methods. "Citations per dissertation" controls for overrepresentation of archival dissertations, and measures the impact of individual journals within each research method. Summing the total citations per dissertation metrics across all research methods (including the "other" category) creates the weighted total citations per dissertation. That is, we sum columns (4), (6), (8), (10), and (12) across different journals. Hence, the weighted total citations per disserta-

tion are the weighted average of citations per dissertation weighted by the total number of dissertations in each research method. We then use the weighted total citations per dissertation as the journal ranking metric. According to the last column in Table 3, the overall top-five accounting journals based on this metric are TAR, JAR, AOS, JAE, and BRIA (*Behavioral Research in Accounting*). It is clear that different journals have different impact on dissertation research methods. For instance, AOS does well among survey and experimental authors while JAE is the top-cited journal among archival dissertations.

Journal rankings weighted by dissertation specialty area

Table 4 presents journal rankings by research specialty area. We decompose the total citations into the five specialty areas (auditing, financial, managerial, systems, and tax) plus an "other" area. The last row shows the percentage share of citations in each specialty. The financial dissertation category accounts for 59.8% of total citations.

We present total citations per dissertation in each specialty area in Table 4, Columns (4), (6), (8), (10), (12), and (14). The total number of citations per dissertation approach is similar to that of Table 3 with the exception that we use the number of dissertations in each specialty area instead of research method in the weighting process. "Citations per dissertation" in Table 4 measures the impact of

Table 3

Citations by journal and research method.

Journal	Archival (150 dissertations)			Experimental (64 dissertations)		Modeling (10 dissertations)		Survey (20 dissertations)		Other (3 dissertations)		Wtd. total
	Total (2)	Cites	Cites per Diss. (4)	Cites	Cites per Diss. (6)	Cites	Cites per Diss. (8)	Cites	Cites per Diss. (10)	Cites	Cites per Diss. (12)	
TAR	1263	798	5.32	333	5.20	22	2.20	86	4.30	24	8.00	25.02
JAR	1281	912	6.08	275	4.30	35	3.50	41	2.05	18	6.00	21.93
AOS	360	60	0.40	166	2.59	1	0.10	91	4.55	42	14.00	21.64
JAE	1030	935	6.23	53	0.83	18	1.80	9	0.45	15	5.00	14.31
BRIA	87	2	0.01	51	0.80		0.00	25	1.25	9	3.00	5.06
JMAR	91	10	0.07	44	0.69		0.00	31	1.55	6	2.00	4.30
CAR	271	202	1.35	48	0.75	17	1.70	3	0.15	1	0.33	4.28
AUDIT	216	35	0.23	167	2.61	5	0.50	9	0.45		0.00	3.79
AH	273	196	1.31	64	1.00		0.00	12	0.60	1	0.33	3.24
MA	74	21	0.14	19	0.30		0.00	32	1.60	2	0.67	2.70
JAL	98	42	0.28	41	0.64	1	0.10	11	0.55	3	1.00	2.57
MAR	24		0.00	4	0.06	1	0.10	14	0.70	5	1.67	2.53
ABR	79	48	0.32	23	0.36		0.00	4	0.20	4	1.33	2.21
IAE	73	3	0.02	50	0.78		0.00	20	1.00		0.00	1.80
JBFA	133	116	0.77	14	0.22	1	0.10		0.00	2	0.67	1.76
JA	106	63	0.42	36	0.56		0.00	6	0.30	1	0.33	1.62
JCM	35	3	0.02	9	0.14		0.00	22	1.10	1	0.33	1.59
JAAP	139	124	0.83	12	0.19	3	0.30		0.00		0.00	1.31
CPAJ	54	23	0.15	21	0.33	2	0.20	8	0.40		0.00	1.08
RAS	64	55	0.37	3	0.05	6	0.60		0.00		0.00	1.01
NTJ	69	50	0.33	10	0.16		0.00	9	0.45		0.00	0.94
JATA	78	52	0.35	22	0.34		0.00	4	0.20		0.00	0.89
JAED	32		0.00	24	0.38		0.00	8	0.40		0.00	0.78
IA	23	5	0.03	6	0.09		0.00	12	0.60		0.00	0.73
AF	25	15	0.10	5	0.08		0.00	4	0.20	1	0.33	0.71
JIS	33	3	0.02	26	0.41	1	0.10	3	0.15		0.00	0.68
JAPP	70	67	0.45	1	0.02	1	0.10	1	0.05		0.00	0.61
AAAJ	21	11	0.07	9	0.14		0.00		0.00	1	0.33	0.55
BAR	7	2	0.01		0.00		0.00	4	0.20	1	0.33	0.55
AA	23	6	0.04	15	0.23		0.00	2	0.10		0.00	0.37
CAM	2	1	0.01		0.00		0.00		0.00	1	0.33	0.34
AY	31	26	0.17	3	0.05		0.00	2	0.10		0.00	0.32
AT	9		0.00	6	0.09		0.00	3	0.15		0.00	0.24
JIFMA	26	23	0.15	2	0.03		0.00	1	0.05		0.00	0.23
RAE	10		0.00	8	0.13		0.00	2	0.10		0.00	0.23
WCAPA	7	2	0.01	1	0.02		0.00	4	0.20		0.00	0.23
CPOA	15	8	0.05	6	0.09		0.00	1			0.00	0.20
All other journals	154	113		30		0		11		0		
Total citations	6386	4032		1607		114		495		138		
% Share		63.1%		25.2%		1.8%		7.8%		2.2%		

Table 3 presents journal rankings by dissertation research method (archival, experimental, modeling, survey, and other). The total number of citations is in column (2). We present the percentage shares of the citations corresponding to each research methods in the bottom row of this table. The archival method dominates with 63.1% of citations. Experimental, modeling, and survey methods have 25.2%, 1.8%, and 7.8% of total citations, respectively. To control for the disproportionately large number of archival-based dissertations, we present total citations per dissertation by research method. Essentially, we divide the total citations to each journal in each research method by the number of dissertations in the same research method. "Citations per dissertation" controls for overrepresentation of archival dissertations, and measures the impact of individual journals within each research method. Summing the total citations per dissertation measures across all research methods creates the weighted total citations per dissertation (sum of columns (4), (6), (8), (10), and (12)). Hence, the weighted total citations per dissertation are the weighted average of citations per dissertation weighted by the total number of dissertations in each research method. We then use the weighted total citations per dissertation in the last column as the journal ranking metric.

respective journals in each specialty area. The top-five journals in Table 4 are TAR, JAR, AOS, JAE, and Auditing.

Comparison of ranking results by research method and specialty area

There are similarities and differences in the results presented in Tables 3 and 4. To facilitate the comparison, we present the top 10 journals using both approaches in Table 5. Two results emerge. First, after mitigating the financial

accounting and archival method over-representation, we conclude that the top four journals are TAR, JAR, AOS, and JAE. The findings are robust to weighing by research methods and specialty areas. Second, while CAR is traditionally ranked in the top five, our results show that Auditing replaces CAR as one of the top-five journals when we weight by specialty area. If we weight by research method, BRIA makes it to the top five. Our new top-five journal ranking suggests that the journal rankings in the existing literature may be the result of financial accounting and archival method bias.

Table 4
Citations by journal and specialty area.

Journal	Auditing (28 dissertations)			Financial (136 dissertations)		Managerial (37 dissertations)		Systems (9 dissertations)		Tax (18 dissertations)		Other (19 dissertations)		Wtd total
	Total (2)	Cites	Cites per Diss. (4)	Cites	Cites per Diss. (6)	Cites	Cites per Diss. (8)	Cites	Cites per Diss. (10)	Cites	Cites per Diss. (12)	Cites	Cites per Diss. (14)	
TAR	1263	190	6.79	769	5.65	201	5.43	21	2.33	37	2.06	45	2.37	24.63
JAR	1281	185	6.61	915	6.73	114	3.08	15	1.67	29	1.61	23	1.21	20.90
AOS	360	72	2.57	46	0.34	161	4.35	4	0.44	6	0.33	71	3.74	11.78
JAE	1030	33	1.18	905	6.65	57	1.54		0.00	19	1.06	16	0.84	11.27
AUDIT	216	168	6.00	21	0.15	3	0.08	8	0.89	6	0.33	10	0.53	7.98
AH	273	38	1.36	195	1.43	21	0.57	1	0.11	6	0.33	12	0.63	4.43
BRIA	87	26	0.93	3	0.02	22	0.59	11	1.22	2	0.11	23	1.21	4.09
CAR	271	47	1.68	203	1.49	11	0.30		0.00	2	0.11	8	0.42	4.00
IAE	73	2	0.07	4	0.03	8	0.22	1	0.11		0.00	58	3.05	3.48
JATA	78	2	0.07	16	0.12	2	0.05		0.00	58	3.22		0.00	3.47
NTJ	69		0.00	11	0.08	0	0.00		0.00	53	2.94	5	0.26	3.29
JA	106	16	0.57	56	0.41	2	0.05	4	0.44	4	0.22	24	1.26	2.97
JIS	33	1	0.04	3	0.02	6	0.16	23	2.56		0.00		0.00	2.78
JMAR	91		0.00	1	0.01	83	2.24	1	0.11		0.00	6	0.32	2.68
MA	74	3	0.11	20	0.15	26	0.70	4	0.44		0.00	21	1.11	2.51
JAL	98	18	0.64	43	0.32	23	0.62		0.00	10	0.56	4	0.21	2.35
CPAJ	54	14	0.5	19	0.14		0.00	4	0.44		0.00	17	0.89	1.98
JCM	35		0.00	2	0.01	20	0.54	12	1.33		0.00	1	0.05	1.94
JAED	32		0.00	2	0.01	1	0.03		0.00		0.00	29	1.53	1.57
JBFA	133	10	0.36	116	0.85	2	0.05		0.00	3	0.17	2	0.11	1.54
JAAF	139	11	0.39	122	0.9	3	0.08		0.00	2	0.11	1	0.05	1.53
MAR	24		0.00	1	0.01	10	0.27	8	0.89		0.00	5	0.26	1.43
ABR	79	7	0.25	56	0.41	10	0.27	1	0.11		0.00	5	0.26	1.31
JAPP	70	9	0.32	43	0.32	16	0.43	1	0.11		0.00	1	0.05	1.23
IA	23	18	0.64		0.00	5	0.14		0.00		0.00		0.00	0.78
AF	25	5	0.18	9	0.07	5	0.14		0.00	2	0.11	4	0.21	0.7
AA	23	10	0.36	9	0.07	1	0.03		0.00	1	0.06	2	0.11	0.61
RAS	64	3	0.11	58	0.43	3	0.08		0.00		0.00		0.00	0.61
AAAJ	21	2	0.07	11	0.08		0.00		0.00		0.00	8	0.42	0.57
CPOA	15	1	0.04	5	0.04		0.00		0.00		0.00	9	0.47	0.55
AY	31	3	0.11	25	0.18		0.00		0.00	1	0.06	2	0.11	0.45
RAE	10		0.00	2	0.01		0.00		0.00		0.00	8	0.42	0.44
OCPA	15		0.00	8	0.06		0.00		0.00		0.00	7	0.37	0.43
AB	20	1	0.04	16	0.12	3	0.08		0.00		0.00		0.00	0.23
NPA	12		0.00	9	0.07		0.00		0.00	1	0.06	2	0.11	0.23
JIFMA	26		0.00	25	0.18	1	0.03		0.00		0.00		0.00	0.21
EAR	10	1	0.04	9	0.07		0.00		0.00		0.00		0.00	0.1
IJA	14		0.00	14	0.1		0.00		0.00		0.00		0.00	0.1
All other journals	108	5		50		18		3		9		23		
Total citations	6386	901		3822		838		122		251		452		
% share		14.1%		59.8%		13.1%		1.9%		3.9%		7.1%		

Table 4 presents journal rankings by dissertation specialty areas (auditing, financial, managerial, systems, tax, and other). The total number of citations is in column (2). We present the percentage shares of the citations corresponding to each specialty area in the bottom row of this table. The financial dissertations have 59.8% of all citations while auditing is a distant second with 12.1%. To control for the disproportionately large number of financial dissertations, we present total citations per dissertation by each specialty area. Essentially, we divide the total citations to each journal in each specialty area by the number of dissertations in the same specialty area. "Citations per dissertation" controls for overrepresentation of financial dissertations, and measures the impact of individual journals within each specialty area. Summing the total citations per dissertation measures across all specialty areas creates the weighted total citations per dissertation (sum of columns (4), (6), (8), (10), (12) and (14)). Hence, the weighted total citations per dissertation are the weighted average of citations per dissertation weighted by the total number of dissertations in each specialty area. We then use the weighted total citations per dissertation in the last column as the journal ranking metric.

Table 5
Overall journal ranking by citations weighted by research method and specialty area.

Rank	Weighted by research method	Weighted by specialty area
1	<i>The Accounting Review</i>	<i>The Accounting Review</i>
2	<i>Journal of Accounting Research</i>	<i>Journal of Accounting Research</i>
3	<i>Accounting Organizations and Society</i>	<i>Accounting, Organizations and Society</i>
4	<i>Journal of Accounting and Economics</i>	<i>Journal of Accounting and Economics</i>
5	<i>Behavioral Research in Accounting</i>	<i>Auditing: A Journal of Practice and Theory</i>
6	<i>Journal of Management Accounting Research</i>	<i>Accounting Horizons</i>
7	<i>Contemporary Accounting Research</i>	<i>Behavioral Research in Accounting</i>
8	<i>Auditing: A Journal of Practice and Theory</i>	<i>Contemporary Accounting Research</i>
9	<i>Accounting Horizons</i>	<i>Issues in Accounting Education</i>
10	<i>Management Accounting</i>	<i>Journal of the American Taxation Association</i>

Table 5 presents the top 10 journals based on research method (Table 3) and specialty area (Table 4) weighting.

Rankings by research method and specialty area

Table 6 presents journal rankings according to different research methods. Table 6 is based on Table 3 along the four major dissertation research methods. Both *JAR* and *TAR* appear as top-five journals in every research method.

JAE and *CAR* also show up on the top-five journal list for both archival and modeling dissertations. *AOS* is the top journal among survey dissertations and it is ranked fourth among experimental dissertations. Several other journals appear as a top-five journal in each of the research methods.

Table 6
Journal rankings by research method.

Rank	Archival	Experimental	Modeling	Survey
1	<i>Journal of Accounting and Economics</i>	<i>The Accounting Review</i>	<i>Journal of Accounting Research</i>	<i>Accounting Organizations and Society</i>
2	<i>Journal of Accounting Research</i>	<i>Journal of Accounting Research</i>	<i>The Accounting Review</i>	<i>The Accounting Review</i>
3	<i>The Accounting Review</i>	<i>Auditing: A Journal of Practice and Theory</i>	<i>Journal of Accounting and Economics</i>	<i>Journal of Accounting Research</i>
4	<i>Contemporary Accounting Research</i>	<i>Accounting Organizations and Society</i>	<i>Contemporary Accounting Research</i>	<i>Management Accounting</i>
5	<i>Accounting Horizons</i>	<i>Accounting Horizons</i>	<i>Review of Accounting Studies</i>	<i>Journal of Management Accounting Research</i>

Table 6 presents the top-five accounting journals based on archival, experimental, modeling and survey research method.

Table 7
Journal rankings by citations from each specialty area.

Rank	Present study	Herron and Hall (2004)	Lowensohn and Samelson (2006)
<i>Panel A: Auditing</i>			
1	<i>The Accounting Review</i>	<i>Journal of Accounting Research</i>	NA
2	<i>Journal of Accounting Research</i>	<i>The Accounting Review</i>	NA
3	<i>Auditing: A Journal of Practice and Theory</i>	<i>Contemporary Accounting Research</i>	NA
4	<i>Accounting, Organizations and Society</i>	<i>Auditing: A Journal of Practice and Theory</i>	NA
5	<i>Contemporary Accounting Research</i>	<i>Accounting, Organizations and Society</i>	NA
<i>Panel B: Financial</i>			
1	<i>Journal of Accounting Research</i>	<i>Journal of Accounting Research</i>	NA
2	<i>Journal of Accounting and Economics</i>	<i>Journal of Accounting and Economics</i>	NA
3	<i>The Accounting Review</i>	<i>The Accounting Review</i>	NA
4	<i>Contemporary Accounting Research</i>	<i>Contemporary Accounting Research</i>	NA
5	<i>Accounting Horizons</i>	<i>Review of Accounting Studies</i>	NA
<i>Panel C: Managerial</i>			
1	<i>The Accounting Review</i>	<i>Journal of Accounting Research</i>	<i>Journal of Management Accounting Research</i>
2	<i>Accounting, Organizations and Society</i>	<i>The Accounting Review</i>	<i>The Accounting Review</i>
3	<i>Journal of Accounting Research</i>	<i>Accounting, Organizations and Society</i>	<i>Accounting, Organizations and Society</i>
4	<i>Journal of Management Accounting Research</i>	<i>Contemporary Accounting Research (tied for 4th)</i>	<i>Journal of Accounting Research</i>
5	<i>Journal of Accounting and Economics</i>	<i>Journal of Management Accounting Research (tied for 4th)</i>	<i>Journal of Accounting and Economics</i>
<i>Panel D: Systems</i>			
1	<i>Journal of Information Systems</i>	<i>Management Science</i>	<i>Journal of Information Systems</i>
2	<i>The Accounting Review</i>	<i>Administrative Science Quarterly</i>	<i>MIS Quarterly</i>
3	<i>Journal of Accounting Research</i>	<i>Information Systems Research</i>	<i>International Journal of Accounting Information Systems</i>
4	<i>Journal of Cost Management</i>	<i>MIS Quarterly</i>	<i>Information Systems Research</i>
5	<i>Behavioral Research In Accounting</i>	<i>Accounting Organizations and Society</i>	NA
<i>Panel E: Tax</i>			
1	<i>Journal of The American Taxation Association</i>	<i>The Accounting Review</i>	<i>Journal of The American Taxation Association</i>
2	<i>National Tax Journal</i>	<i>Journal of Accounting and Economics</i>	<i>National Tax Journal</i>
3	<i>The Accounting Review</i>	<i>National Tax Journal</i>	<i>Advances in Taxation</i>
4	<i>Journal of Accounting Research</i>	<i>Journal of the American Taxation Association</i>	<i>The Accounting Review</i>
5	<i>Journal of Accounting and Economics</i>	<i>Contemporary Accounting Research</i>	<i>Journal of Accounting and Economics</i>

Based on Table 4, we present the top-five journal rankings in each of the five specialty areas here. We also include the top-five journals in the surveys by Herron and Hall (2004) and Lowensohn and Samelson (2006), where available, for comparison. To facilitate comparison, we remove non-accounting journals from Herron and Hall (2004) and Lowensohn and Samelson (2006). Except for the systems specialty, we move accounting journals up accordingly.

Table 8
Journal rankings by publication outcome and level of institution.

	Top five journals weighted by research method	Top five journals weighted by specialty area
Dissertations from Top 20 programs (N=61)	<ol style="list-style-type: none"> 1. Journal of Accounting Research 2. The Accounting Review 3. Journal of Accounting and Economics 4. Journal of Management Accounting Research 5. Contemporary Accounting Research 	<ol style="list-style-type: none"> 1. The Accounting Review 2. Journal of Accounting Research 3. Journal of Accounting and Economics 4. Accounting Horizons 5. Auditing: A Journal of Practice and Theory
Dissertations from other institutions (N=183)	<ol style="list-style-type: none"> 1. The Accounting Review 2. Journal of Accounting Research 3. Accounting, Organizations and Society 4. Journal of Accounting and Economics 5. Auditing A Journal of Practice and Theory 	<ol style="list-style-type: none"> 1. The Accounting Review 2. Journal of Accounting Research 3. Accounting Organizations and Society 4. Journal of Accounting and Economics 5. Auditing: A Journal of Practice and Theory
Published dissertations (N=88)	<ol style="list-style-type: none"> 1. The Accounting Review 2. Journal of Accounting Research 3. Accounting, Organizations and Society 4. Journal of Accounting and Economics 5. Management Accounting 	<ol style="list-style-type: none"> 1. Journal of Accounting Research 2. The Accounting Review 3. Journal of Accounting and Economics 4. Contemporary Accounting Research 5. Accounting, Organizations and Society
Unpublished dissertations (N=156)	<ol style="list-style-type: none"> 1. The Accounting Review 2. Journal of Accounting Research 3. Journal of Accounting and Economics 4. Accounting, Organizations and Society 5. Management Accounting 	<ol style="list-style-type: none"> 1. The Accounting Review 2. Journal of Accounting Research 3. Journal of Accounting and Economics 4. Accounting, Organizations and Society 5. Auditing: A Journal of Practice and Theory
Dissertations from private institutions (N=49)	<ol style="list-style-type: none"> 1. Journal of Accounting Research 2. The Accounting Review 3. Journal of Accounting and Economics 4. Management Accounting 5. Contemporary Accounting Research 	<ol style="list-style-type: none"> 1. Journal of Accounting Research 2. The Accounting Review 3. Accounting, Organizations, and Society 4. Journal of Accounting and Economics 5. Issues in Accounting Education
Dissertations from public institutions (N=195)	<ol style="list-style-type: none"> 1. The Accounting Review 2. Journal of Accounting Research 3. Journal of Accounting and Economics 4. Accounting, Organizations and Society 5. Auditing: A Journal of Practice and Theory 	<ol style="list-style-type: none"> 1. The Accounting Review 2. Journal of Accounting Research 3. Journal of Accounting and Economics 4. Accounting, Organizations and Society 5. Auditing: A Journal of Practice and Theory

We report the top five accounting journals weighted by research method and specialty area using Top 20 vs. other programs, published vs. unpublished, and private vs. public institutions.

Based on Table 4, we present the top-five journal rankings in each of the five specialty areas in Table 7. We also include the top-five journals in the surveys by Herron and Hall (2004) and Lowensohn and Samelson (2006), where available, for comparison. To facilitate comparison, we eliminate non-accounting journals from Herron and Hall (2004), and Lowensohn and Samelson (2006).¹¹ For the auditing specialty in Table 7, Panel A, our findings are the same as Herron and Hall (2004). *Auditing* replaces *JAE* as a top-five accounting journal and the remaining four journals are unchanged. For the financial specialty, both our study and Herron and Hall (2004) report the same top-four journals. Our study places *AH* as the fifth-ranked journal and Herron and Hall (2004) rank *RAS* as the fifth-ranked journal. Consistent with Bonner et al.'s (2006) findings, *AOS* is not in the top-five in the financial specialty area.

For the managerial specialty in Table 7, Panel C, all three studies offer similar findings. First, *AOS* is consistently ranked in the top-three, second in our study, and third in both Herron and Hall (2004) and Lowensohn and Samelson (2006). Second, *JMAR* emerges as a top-five journal in all

three studies. For the systems specialty shown in Panel D, there are differences among the three studies. Our findings suggest that *Journal of Information Systems*, *TAR*, *JAR*, *Journal of Cost Management*, and *BRIA* are the top-five journals. Both Herron and Hall (2004) and Lowensohn and Samelson (2006) have different findings. The results for the tax specialty ranking are in Panel E. Our results are consistent with the other two studies. Both *JATA* and *NTJ* are in the top-five and *AOS* is not in the top-five in any of the three studies.

The results in Table 7 suggest that different journal rankings apply to different specialty areas. Our specialty-specific journal rankings in auditing, financial, managerial, and tax are similar to the recent survey studies. The traditional top-five journals (*TAR*, *JAR*, *JAE*, *AOS*, and *CAR*) as presented in the literature may or may not apply to the different specialties. This is especially clear for the managerial, tax and systems specialty areas.

Journal rankings by publication outcome and level of institution

Finally, we reexamine the journal rankings using publication outcome and accounting program levels. There are six categories: Dissertations from top 20 programs vs. dissertations from other institutions; published dissertations

¹¹ For the systems specialty, we do not make such an adjustment because very few accounting journals will remain.

vs. unpublished dissertations; and dissertations from private institutions vs. dissertations from public institutions. To control for the disproportionate number of archival and financial accounting dissertations, we use the same weighting scheme as in Tables 3 and 4. For the sake of brevity, we only present the top five journals in each category in Table 8. Except for a few small variations, the top-four journals (*TAR*, *JAR*, *AOS*, and *JAE*) are very consistent. Results in Table 8 support our overall dissertation citations analyses.¹²

Summary

We conduct a citation-based journal ranking study in accounting using dissertations completed during the 1999–2003 period. Besides preserving the merit of using citations to gauge journal quality, this approach enables us to mitigate the self-citation bias driven by a disproportionate large number of financial and archival accounting dissertations. That said, since our sample consists of mainly accounting dissertations from US universities, our results should be interpreted with that caveat in mind, however.

Two major findings emerge. First, our overall top-four journals based on the weighted citations per dissertation are *TAR*, *JAR*, *AOS*, and *JAE*. The fifth-ranked journal is *BRIA* (based on research method weighting) or *Auditing* (based on research specialty weighting). *AOS* ranks above *JAE* while *BRIA/Auditing* displaces *CAR* as a top-five journal. Our ranking of accounting journals based on dissertation citations according to research method and specialty area augments recent studies in the literature based on surveys. Interestingly, there is no perfect matching between the overall top-five journals in the literature (i.e., *TAR*, *JAR*, *JAE*, *AOS*, and *CAR*) and the top-five journals in any of the five specialty areas (auditing, financial, managerial, systems and tax). Specifically, *Auditing* is a top-five journal in auditing. *AOS* and *JMAR* are top-five journals in managerial. In the tax specialty, *JATA* and *NTJ* are among the top-five journals.

Our study thus further substantiates the caution in Bonner et al. (2006) about using journal rankings wisely within our accounting discipline.

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Appendix. Abbreviated names for accounting journals

Abbreviated journal name	Full name
AB	<i>Abacus</i>
AY	<i>Accountancy</i>
ABR	<i>Accounting and Business Research</i>
AF	<i>Accounting and Finance</i>
AAAJ	<i>Accounting Auditing and Accountability Journal</i>
AH	<i>Accounting Horizons</i>
AOS	<i>Accounting Organizations and Society</i>
TAR	<i>The Accounting Review</i>
AA	<i>Advances in Accounting</i>
AT	<i>Advances in Taxation</i>
AUDIT	<i>Auditing: A Journal of Practice and Theory</i>
BRIA	<i>Behavioral Research in Accounting</i>
BAR	<i>British Accounting Review</i>
CAM	<i>CA Magazine</i>
CAR	<i>Contemporary Accounting Research</i>
CPAJ	<i>CPA Journal</i>
CPOA	<i>Critical Perspectives On Accounting</i>
EAR	<i>European Accounting Review</i>
IA	<i>Internal Auditor</i>
IJA	<i>International Journal of Accounting</i>
IAE	<i>Issues in Accounting Education</i>
JA	<i>Journal of Accountancy</i>
JAE	<i>Journal of Accounting and Economics</i>
JAPP	<i>Journal of Accounting and Public Policy</i>
JAAF	<i>Journal of Accounting Auditing and Finance</i>
JAED	<i>Journal of Accounting Education</i>
JAL	<i>Journal of Accounting Literature</i>
JAR	<i>Journal of Accounting Research</i>
JBFA	<i>Journal of Business Finance and Accounting</i>
JCM	<i>Journal of Cost Management</i>
JIS	<i>Journal of Information Systems</i>
JIFMA	<i>Journal of International Financial Management and Accounting</i>
JMAR	<i>Journal of Management Accounting Research</i>
JATA	<i>Journal of the American Taxation Association</i>
MA	<i>Management Accounting</i>
MAR	<i>Management Accounting Research</i>
NPA	<i>National Public Accountant</i>
NTJ	<i>National Tax Journal</i>
OCPA	<i>Ohio CPA</i>
RAE	<i>Research On Accounting Ethics</i>
RAS	<i>Review of Accounting Studies</i>
WCPA	<i>Woman CPA</i>

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