

*Behavioral Research In Accounting*  
Volume 13, 2001  
Printed in USA

# **A Descriptive Analysis of the Content and Contributors of *Behavioral Research In Accounting* 1989-1998**

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## **ABSTRACT**

This paper provides a description of the topical content and research methods used in *BRIA* during its first ten years using a modified Birnberg and Shields (1989) taxonomy of the "schools" of behavioral research, leading to an analysis of the impact of *BRIA* on the accounting literature. The authors and their schools of affiliation and degree are then examined. Next, cites used in *BRIA* are analyzed, and the most-cited authors, articles, and journals are indicated. The journals cited in *BRIA* are also ranked, both by total citation count over the ten-year period, and using a modal citation age in *BRIA* of four years, to show a change in the citation pattern in *BRIA*. In addition, we examine the extent to which *BRIA* is cited in four leading accounting journals, i.e., *The Accounting Review*; *Contemporary Accounting Research*; *Accounting, Organizations and Society*; and *Auditing: A Journal of Practice & Theory*. Finally, findings and conclusions of the study are discussed.

## **INTRODUCTION**

*Behavioral Research In Accounting (BRIA)* was established as an experiment by the Accounting, Behavior and Organizations (ABO) Section of the American Accounting Association (AAA) in 1989, based upon the perceived need for a quality research journal dedicated solely to behavioral accounting. At the time, there were several accounting journal outlets for behavioral research (e.g., *The Accounting Review [TAR]*, *Journal of Accounting Research [JAR]*, and *Accounting, Organizations and Society [AOS]*). With the exception of AOS, however, behavioral research was not their main focus. The leadership of the ABO section believed that there was sufficient quality behavioral research being done to support a solely behavioral journal, dedicated to original research on accounting and its relationships with individuals and organizations.

The purpose of this paper is to examine the content of, methods

used by, and contributors to *BRIA* from 1989 to 1998, as well as a citations analyses. After a journal is established, an analysis of its content and citations provides a useful basis for understanding the direction that the journal has taken, for evaluating where it currently stands, and how it has contributed to the literature.

There are many reasons to perform an analysis of the contents and methods used in an academic journal, particularly for authors and researchers in the behavioral area. First, trends in research within academic fields change over time. Gerry Salamon at the 1999 AAA New Faculty Consortium noted that research is an activity resulting in legitimate, consequential belief revision. Consequential belief revision occurs through the evolution of thought within an academic field. Periodic analyses of the content and methods in published papers within a field provide researchers with an efficient means of identifying such trends. Second, identifying those who have made significant contributions to their field also provides useful information to behavioral researchers. Our study identifies the most prolific authors in *BRIA* over its first ten years. Third, evaluating citations in published articles provides insight into a scholar's revealed influences with respect to a published study. Examining the citations in *BRIA* over its first decade objectively identifies the revealed influences on the evolving behavioral accounting research (BAR) literature. We provide a list of the most-cited authors, articles, books, and journals. Examining the most-cited authors, like identifying the most-prolific authors in *BRIA*, provides BAR researchers with a list of influential scholars to look at in understanding developments in *BRIA*, as well as the design and implementation of studies in *BRIA*. The identification of the most-cited articles, books, and journals provides scholars who wish to be informed consumers of BAR with a set of influential sources of information which form the basis of an evolving body of knowledge in accounting research. Finally, it is also useful to evaluate where a journal currently stands to better appreciate and understand what the journal has been able to achieve over the years.

The next section of the paper presents the methods used in gathering data to analyze the first ten years of *BRIA*. The third section provides summary descriptions and discussion of the results of the analysis of the content, methods, authors, and citation data for all of the articles in *BRIA* during this period, and examines the progress *BRIA* has made and its contributions to the accounting literature. The last section summarizes the findings and conclusions of the paper.

## METHOD

It is not uncommon for journals to examine their content at various points in time, to look at trends in the topical content and research methods, and to recognize contributors (e.g., individuals, doctoral programs, or accounting departments) to the field of study. Many journals

have done so. Dyckman and Zeff (1984) were commissioned to review the first two decades of the *Journal of Accounting Research*. Heck and Bremser (1986) summarized the authors and institutional contributors to *The Accounting Review* during its first six decades. Brown et al. (1987) analyzed the research contributions of *Accounting, Organizations and Society* from 1976 to 1984. Smith and Krogstad (1984, 1988, 1991) examined the impact of *Auditing: A Journal of Practice & Theory* over its first ten years. Brown (1996) identified influential articles and individuals in seven leading accounting journals from 1976 to 1992.

To that end, this paper categorizes the contents, research methods, and the contributors for the first ten years of *BRIA*. To examine the content and methods used, a modified version of Birnberg and Shields' (1989) taxonomy of the "schools" of BAR is used to categorize each of the 134 main articles published in the first ten volumes and four supplemental volumes of *BRIA*. For the content analyses, commentaries and replies to those commentaries are not included, since to do so would inflate the count and possibly bias the results. The articles are also categorized by research method applied and types of subjects used. In addition, an analysis of contributors to *BRIA* is made, first, by examining the authors of the papers published in *BRIA*, and second by examining the citations included in those articles.

Because *BRIA* is not currently included in the *Social Sciences Citation Index*<sup>1</sup> (SSCI) by the Institute for Scientific Information, three databases were created manually: the database for the content analysis, an article database including information about each article published, and a citation database including information on each citation (excluding professional pronouncements). The article database includes article titles for 160 articles. In this database, commentaries are included, but replies to commentaries are not because commentaries typically provide substantive content, but the replies are designed to clarify points made in the article. Including replies would also give authors double credit for one article. The article database includes all authors' names, each author's school of affiliation at the time of the publication and currently, and the schools of degree where the authors received their doctorate. The citation database includes the article or book title, journal (if applicable), year of publication, and first three authors' names for 5,299 citations.<sup>2</sup>

The Birnberg and Shields' (1989) taxonomy of BAR, which is used as a framework for this study, includes the following classifications (or schools): managerial control, accounting information processing,

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<sup>1</sup> The accounting journals included in the *Social Science Citation Index* are *Accounting, Organizations and Society*; *The Accounting Review*; *Auditing: A Journal of Practice & Theory*; *International Tax and Public Finance*; *Journal of Accounting and Economics*; *Journal of Accounting Research*; *Journal of Real Estate Taxation*; *Journal of Taxation*; and the *National Tax Journal*.

<sup>2</sup> The SSCI provides only the first author's name.

accounting information system (AIS) design, auditing process research, and organizational sociology.

The first research area identified, managerial control systems, addresses questions initially raised by Argyris (1952) and reinforced by Hofstede (1967) concerning participation, leadership style, and the role of feedback. While the overriding question on the design of the control system and its implications for the workers and the organization has been very stable, Birnberg and Shields (1989) indicate that there has been considerable change in the research methods used to examine them and the specific issues addressed.

The second research area, accounting information processing, includes studies in which researchers attempt to examine the entire decision model or the decision process of the various classes of users. The focus of the research shifts "from the effects of varying the inputs to studying the entire decision-making process" (Birnberg and Shields, 1989, 47).

The AIS design category includes research with a broader focus than the accounting information processing school. It concentrates on research generalizable to all aspects of a firm's information systems activities. Birnberg and Shields (1989) suggest that if the focus of the research is on a specific change within the AIS, then the study should be classified in the accounting information processing school. However, if the focus is the generalization of the issue to system design, then it should be included in the AIS design school.

The auditing research area includes research on internal and external auditors, with a central focus on the nature of the expertise possessed by auditors. Birnberg and Shields (1989) affirm Joyce and Libby's (1982) classification of auditing literature as encompassing three distinct research paradigms: policy-capturing studies, probabilistic-judgment studies, and pre-decisional behavior studies. For classification in this area, the fact that auditors are used as subjects is not sufficient. Studies must have a focus on auditing as a separate and special profession.

The research issues in the organizational sociology area address a broad range of questions, including examining the influence of the environment on an organization's accounting system, the forces that cause an accounting information system to change over time, the role that accounting plays in the political realm of an organization, and how individuals use available accounting information in making sense of their organizational experience.

Besides these classifications, five additional classifications of research were created in order to classify all 134 noncommentary articles published in *BRIA* over its first ten years. These additional categories are: historical/classification/future research, BAR research design, career paths of accountants, ethics, and other. As the category title suggests, studies whose purpose is to provide a historical record of the evolution of BAR, classify various schools or concentrations of

BAR, or provide insight and motivation for future research are included in the historical/classification/future research category. Studies whose primary contribution is to aid in the design of future BAR studies are classified as BAR research design studies. Topics of BAR research design papers include discussions on how to improve the quality of BAR via selection of subjects, within- vs. between-subjects designs, and measurement issues. *BRIA* also has included papers focusing on career paths of accountants, which include topics such as turnover of accountants, job satisfaction, and mentoring. In addition, *BRIA* began publishing papers on ethical issues as a result of the Second ABO Conference in 1996, whose theme was "Ethics in Accounting." Studies not fitting into any of the previous categories were included in the "other" category. These studies include a diversity of topics including stress of academics, subject welfare, reviews of monographs, and bargaining.

## RESULTS AND DISCUSSION

The results of the study are organized in three sections. The first section summarizes the content breakdown of articles published in *BRIA* from 1989 to 1998, the methods employed in each classification, the types of subjects used in the experimental design and survey/questionnaire/interview-type studies, and an evaluation of the journal's impact on the accounting literature. The second section ranks the most prolific authors in *BRIA* during this period, the schools with which they are currently affiliated, and the school of degree of these authors. The last section presents the results of the citation analysis, including both an analysis of citations in *BRIA* during these years and an analysis of citations of *BRIA* in four relevant research journals.

### Content of Published Papers

#### Content Analysis

Table 1 summarizes the content analysis breakdown of the 134 articles published in *BRIA* for 1989–1998. The largest number of studies are in the three core areas of accounting information processing (36), auditing (21), and managerial control (16). After the initial three years, the articles published on a yearly basis in these core areas are fairly consistent, with occasional jumps in the quantity of articles published from the supplements, indicating a strong trend toward publishing in these three areas. A large number of articles have been published in the historical/categorical/future research area (20), though many of these articles arise from supplemental issues of *BRIA*. Ethics articles began in 1996 with an ABO research conference on ethics resulting in a supplement on that topic. Interest continued in the subsequent two years, with an article on ethics in the supplement in 1997 and in the regular 1998 issue. Since *BRIA* was established, there has been little interest in publishing articles in the organizational sociology area,

**TABLE 1**  
**Classification of Articles Using a Modified Birnberg and Shields (1989) Taxonomy**

**Birnberg and Shields (1989) Schools of BAR**

	Accounting Information Processing		AIS Design		Organizational Sociology		Career Paths of Accountants		BAR Research Design		Historical/Categorical/Future Research		Total	
	Managerial Control	Accounting Information Processing	AIS Design	Auditing	Sociology	Accountants	Research Design	Historical/Categorical/Future Research	Ethics	Other Articles	Ethics	Other Articles	Ethics	Other Articles
1989	0	1	0	0	0	0	0	2	5	0	0	0	0	8
1990	1	1	0	0	0	2	1	1	0	0	3	0	0	8
1991	0	2	0	2	1	1	2	0	0	0	0	0	0	8
1992	2	4	0	2	0	1	0	0	0	0	0	0	0	9
1993	3	2	0	3	1	0	1	1	1	0	0	0	0	11
1994 <sup>a</sup>	1	7	1	6	0	0	1	1	4	0	0	0	0	20
1995	2	4	0	0	1	0	0	0	0	0	0	0	0	7
1996 <sup>a</sup>	3	4	0	3	1	1	0	0	1	8	2	1	1	23
1997 <sup>a</sup>	3	7	0	4	0	1	1	1	1	1	1	1	1	19
1998 <sup>a</sup>	1	4	0	1	0	2	0	0	8	1	4	1	4	21
<b>Total</b>	<b>16</b>	<b>36</b>	<b>1</b>	<b>21</b>	<b>4</b>	<b>8</b>	<b>8</b>	<b>20</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>134</b>

<sup>a</sup> Includes the Supplement.

which has gone more to AOS (Covaleski et al. 1996) and almost no interest in publishing articles in the AIS design area. In the case of the AIS design area, the interest in publishing articles likely has been affected by the American Accounting Association having a separate section for information systems with its own journal (*Journal of Information Systems*). In the career paths of accountants and the BAR research design areas, the trend has been for an article or two to be published occasionally. While there have been regular publications in the career-paths-of-accountants area in recent years, there have been almost none in the BAR research design area, as interest has declined or such papers have moved to other journals.

### **Research Methods Used**

Table 2 provides a breakdown of the methods used for each classification of research. The predominant method used is the (laboratory) experiment. There have been fewer studies using other methods, i.e., survey/questionnaire/interview or theoretical/nonempirical. The research methods used outside the core three areas described above has tended to be other than the experiment. In the historical/categorical/future research area, the only method that has been used is theoretical/nonempirical, while the survey/questionnaire/interview method has predominated among articles on ethics and the career paths of accountants. Research methods for BAR research design articles have varied, with most of them using the theoretical/nonempirical method, and a number of studies using the survey/questionnaire/interview method.

In looking at Tables 1 and 2, over the first ten years of *BRIA* most articles used experimental methods (68 of 134), and the majority of articles have been in the accounting information processing, auditing, and managerial control core areas. There appears to be a strong preference for empirical studies in core areas of research in *BRIA*, though articles with other methods were published. There have been a large number (20) of theoretical/nonempirical articles published in the historical/categorical/future research area, but the number is deceptive because they occurred in only a couple of *BRIA* issues. The theoretical/nonempirical articles occurred mainly in the initial issuance of the journal and in supplements issued in 1994 and 1998. The second most popular research method, the survey/questionnaire/interview, is spread broadly over almost all of the categories of research, including the three core areas, though only about half as many survey-based studies have been published in *BRIA* as compared to those using experimental methods.

### **Type of Subjects Used**

Among the 68 experiment articles and the 30 survey/questionnaire/interview design articles, not surprisingly the most popular subjects were CPAs and accounting professionals (Table 3). The average sample size for experimental design studies was 100, while the

TABLE 2  
Methods Employed in Articles

	Birnberg and Shields (1989) Schools of BAR										Total Articles	
	Managerial Control	Accounting Information Processing	AIS Design	Auditing	Sociology	Organizational Accountants	Career Paths of Research Design	BAR	Historical/ Categorical/ Future Research	Ethics		Other
Equipment Survey/ Questionnaire/ Interview	10	33	0	19	0	0	0	1	0	2	3	68
Case Study	0	0	0	0	2	7	3	0	0	6	3	30
Theoretical/ Nonempirical	1	1	1	0	1	1	4	2	20	2	3	34
Total	16	36	1	21	4	8	8	20	20	10	10	134

TABLE 3  
Subject Types Used in Experimental Designs and Survey/Questionnaire/Interview Designs

	Nonaccountant Professionals			Accounting Professionals/ CPAs		Graduate Students		Undergraduate Students		Average Sample Size	
	Bankers	Academics	CPAs	Graduate Students	Undergraduate Students	Unknown	Sample Size				
Experiments <sup>a</sup>	9	3	0	32	11	3	100 <sup>c</sup>				
Survey/ Questionnaire/ Interview <sup>b</sup>	4	0	2	21	0	1	185 <sup>d</sup>				

<sup>a</sup> Note that there were seven experimental studies where the subjects were in two categories: two studies that used both accounting professionals and graduate students; two studies that used both accounting professionals and undergraduate students, two studies that used both nonaccounting professionals (police officers and financial analysts) and graduate students, and one study that used both graduate students and undergraduate students.

<sup>b</sup> Note there were three survey/questionnaire/interview studies where the subjects were in two categories: two studies that used both accounting professionals and academics; and one study that used both accounting professionals and undergraduate students.

<sup>c</sup> The sample size for experiments published in *BRIA* has a range from 312 to 12 subjects with a median sample size of 76 subjects.

<sup>d</sup> The sample size for survey/questionnaire/interview studies published in *BRIA* has a range from 777 to 16 subjects with a median sample size of 133 subjects.



average sample size for a study using the survey/questionnaire/interview research design was much larger, as would be expected, at 185.

### ***Evaluation of Journal's Impact***

Studies that have examined the impact of accounting journals will be used as a basis for appreciating *BRIA*'s influence on the accounting literature. Hull and Wright's (1990) article in *Accounting Horizons* came out a year after *BRIA* began to be published. As a result, *BRIA* was not included in the list of journals Hull and Wright (1990) used to survey accounting faculty. Subsequently, two journal evaluation studies were published in 1994. One of the purposes of the 1994 articles was to assess newer accounting journals, and they did include *BRIA* in the list of journals evaluated by accounting faculty. Brown and Huefner's (1994) study examined the opinions about accounting journals among associate and full professors at the top 40 M.B.A. programs. Their first analysis was "familiarity with the journals." *BRIA* ranked 25th among 44 journals, with 55 percent of the respondents familiar with *BRIA*. This percentage varied greatly by area of respondent, with 91 percent of the auditing professors indicating that they were familiar with *BRIA*, but only 34 percent of the tax professors doing so. In addition, the authors looked at familiarity with the 19 new journals published after 1980. *BRIA* came out quite well, rating tenth among them. The publications rated ahead of *BRIA* were in existence for several more years, except for one, the *Journal of Management Accounting Research*, which started the same year as *BRIA* and was rated ninth.

In addition to familiarity, Brown and Huefner (1994) also examined journal quality. The overall quality rating of *BRIA* was 29th out of 43, similar to the overall familiarity rating. Among the 19 accounting journals started after 1980, *BRIA* rated seventh. The journals rated higher than it were several years older, except the *Journal of Management Accounting Research*, which started the same year and was rated sixth. In addition, *BRIA* was rated 17th out of 43 using two different measures of quality.

In the second study, Smith's (1994) sample included both department heads and accounting faculty. Overall, *BRIA* was ranked 11th out of 93 journals. Department heads ranked *BRIA* sixth out of the 93, while faculty members ranked it as 21st.

These results indicate that *BRIA*'s reputation increased significantly from 1989 to 1994. Among those familiar with and knowledgeable of *BRIA*, it is thought of very highly as a premier journal. Because of its specialized nature, there were a large number of faculty members who were not familiar with *BRIA*. The segmentation of the American Accounting Association into special interest sections might cause accounting faculty members to become more specialized in their research domains and less knowledgeable outside of them. Notwithstanding this effect, *BRIA* has emerged as a top research journal among behavioral accounting researchers.

### Contribution Authors

Our next step in studying the development of *BRIA* was an analysis of authorship of the articles published in *BRIA*. These are researchers who had a significant impact establishing the research reputation of *BRIA*. In addition, the universities with which the authors are currently associated and their schools of degree are also examined.

### Authors

Table 4 provides a listing of those who have authored or co-authored at least three articles in *BRIA*'s first ten volumes. There were 219 authors in *BRIA* during this period. A total of 160 articles were analyzed, including main articles and commentaries on articles, but not replies to the commentaries.<sup>3</sup> The ranking in Table 4 sorts authors by total authorships, with ties being sorted by alphabetic order among the authorships. Philip Reckers and Arnold Wright were the most prolific authors in *BRIA* during the first decade. Relatively few authors have published in *BRIA* multiple times. While not all prominent researchers are represented, the authors in Table 4 have played an important role in establishing *BRIA*'s quality research reputation over its first ten years.

### Schools of Affiliation

The current schools of affiliation of authors in *BRIA* are indicated in Table 5 for all schools with at least four authorships. Current affiliation is shown rather than affiliation at the time of publication as a better indicator of the current status of research. While authors have limited

<sup>3</sup> No attempt was made to adjust for co-authorships (see Heck et al. 1990; Sriram and Gopalakrishnan 1994), primarily due to evidence that co-authors tend to receive full credit for a publication (Nathan et al. 1998).

**TABLE 4**  
**Authors of at Least Three Articles in *BRIA* (1989–1998)**

<u>Author Name</u>	<u>Total Authorships</u>
Reckers, Philip M.	6
Wright, Arnold M.	5
Birnberg, Jacob G.	4
Kaplan, Steven E.	4
Shaub, Michael K.	4
Blinc, Dennis M.	3
Cohen, Jeffrey R.	3
Ghosh, Dipankar	3
Gregson, Terry	3
Ho, Joanna L.	3
Murray, Dennis	3
Pant, Laurie W.	3
Schultz, Joseph J.	3
Sharp, David	3
Whitecotton, S. M.	3

**TABLE 5**  
**Current School of Affiliation of Authors**  
 (minimum of four)

<b>School of Affiliation</b>	<b>Number of Different Authors</b>	<b>Number of Different Articles</b>	<b>Total Authorships for School<sup>a</sup></b>
Arizona State University	6	10	15
Boston College	4	9	10
University of Pittsburgh	4	7	9
University of New South Wales	7	5	8
University of Oklahoma	6	7	8
Northeastern University	5	4	6
University of Hawaii	3	3	5
Indiana University	4	5	5
University of Melbourne	4	2	5
Michigan State University	4	4	5
The University of Texas at Austin	5	5	5
Washington State University	4	4	5
Brigham Young University	2	3	4
Bryant College	3	2	4
University of Minnesota	4	3	4
University of North Alabama	1	4	4
University of South Carolina	3	4	4
Suffolk University	2	4	4
Texas A&M University	4	3	4
University of Washington	3	3	4

Note the schools are listed by total authorships. Where there are ties the schools are listed in alphabetical order.

<sup>a</sup> Total authorships is the number of authors of *BRIA* articles who are currently affiliated with the same school. For example, if two individuals affiliated with the same school coauthor one article, this would account for two total authorships for the affiliated school.

productive lives and tend not to repeat in journals, academic institutions can develop a tradition that encourages continued publication in particular journals. Out of 19 universities, Arizona State University, Boston College, University of Pittsburgh, University of New South Wales, and University of Oklahoma had the most total authorships in *BRIA* during this period. The schools listed in Table 5 also have a number of different authors publishing in *BRIA* across a variety of papers.

### **Schools of Degree**

Another interesting perspective in examining *BRIA*'s contributors is gained by looking at the author's doctoral-degree-granting institution (Table 6). The list of 24 doctoral programs shows institutions with a minimum of four authorships in *BRIA* ranked by the number of authorships, and provides an indication of those schools that are producing behavioral researchers and impacting the literature. It should not be surprising that the larger doctoral programs (e.g., University of Illinois and The University of Texas at Austin) top the list with 17 authorships. The number of different authors and articles from each doctoral school are also presented. The rankings among these schools do not appear to be driven by one or two prolific researchers, but by a number of authors, indicating the strength of the programs in producing behavioral researchers.

The schools that are represented in both Tables 5 and 6, listed alphabetically, are Arizona State University, Indiana University, Michigan State University, University of Minnesota, University of New South Wales, University of Oklahoma, University of Pittsburgh, Texas A&M University, and The University of Texas at Austin. The presence of these schools on both lists indicates that they have both a strong behavioral doctoral program and an accounting faculty that publishes in the behavioral area.

### **Citation Analysis**

The premise of citation analysis is that the number of citations received by authors, articles, and journals is an objective measure of their influence on the literature (Smith and Krogstad 1988). A citation database was created that includes all citations in all articles (including commentaries and replies to the commentaries) published in *BRIA* and its supplements over its first ten years of publication. The database includes 5,299 citations.

### **Most-Cited Authors**

A list of the most-cited authors in *BRIA* is shown in Table 7. Authors who had been cited more than 20 times are included, resulting in 38 authors.<sup>4</sup> Not surprising given the behavioral focus of the journal, the

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<sup>4</sup> The cut-off of 20 was arbitrary, but allowed for reasonably sized list. The full list is available from the authors.

**TABLE 6**  
**School of Doctoral Degree of *BRIA* Authors**  
**(minimum of four)**

<b>School of Degree</b>	<b>Number of Different Authors</b>	<b>Number of Different Articles</b>	<b>Total of School Authorships<sup>a</sup></b>
University of Illinois	9	13	17
The University of Texas at Austin	11	10	17
The Ohio State University	9	9	11
Arizona State University	7	10	10
University of Minnesota	7	9	10
University of Wisconsin	7	10	10
University of Massachusetts	4	8	9
University of Southern California	5	6	8
University of Arkansas	3	7	7
University of Colorado	5	7	7
Pennsylvania State University	4	5	6
University of Pittsburgh	5	6	6
Texas A&M University	5	5	6
Texas Tech University	3	6	6
Indiana University	5	5	5
University of New South Wales	5	4	5
Boston University	2	4	4
University of Florida	4	3	4
Florida State University	3	4	4
Georgia State University	4	4	4
University of Michigan	4	4	4
Michigan State University	4	4	4
University of Oklahoma	2	4	4
University of Tennessee	4	4	4

Note the schools are listed by total authorships. Where there are ties the schools are listed in alphabetical order.

<sup>a</sup> Total authorships is the number of authors of *BRIA* articles who received their doctoral degree from the same school. For example, if two individuals who earned their doctoral degree from the same school co-authored one article, this would account for two total authorships for the school of degree.

two most-cited authors are Robert Libby and Robert Ashton. Other frequently cited authors also indicate the strong behavioral focus of articles published in *BRIA*, including many of the most respected behavioral researchers in accounting. A strong focus on ethics in recent years is shown by the high ranking of Larry Ponomon in total citations.

**TABLE 7**  
**Authors Cited more than 20 Times in *BRIA* Articles**  
**(1989–1998)**

<u>Author</u>	<u>Total Citations</u>	<u>Author</u>	<u>Total Citations</u>
Libby, R.	100	Kida, T.	29
Ashton, R.	85	Solomon, I.	29
Ponemon, L. A.	50	Hopwood, A. G.	28
Kahneman, D. <sup>a</sup>	45	Lewis, B. L.	28
Harrell, A. M.	44	Messier, W. F.	27
Aranya, N.	41	Brownell, P.	26
Birnberg, J. G.	39	Kaplan, S. E.	26
Bonner, S. E.	38	Shields, M. D.	26
Ferris, K. R.	37	Swieringa, R. J.	26
Reckers, P. M.	37	Waller, W. S.	26
Tversky, A. <sup>a</sup>	37	Bedard, J. C.	24
Einhorn, H. J. <sup>a</sup>	35	Amernic, J. H.	23
Gibbins, M.	35	Bamber, E. M.	23
Biggs, S. F.	34	Chow, C. W.	22
Hogarth, R. M. <sup>a</sup>	33	Merchant, K. A.	22
Rest, J. R. <sup>a</sup>	33	Trotman, K. T.	22
Wright, A.	33	Cohen, J.	21
Mock, T. J.	31	Dirsmith, M.	21
Ashton, A.	30	Finn, D. W.	21

<sup>a</sup>Denotes nonaccountant researcher.

### **Most-Cited Articles**

Table 8 provides a list of the most-cited *BRIA* articles. A minimum of six cites is necessary to be included in Table 8. The table shows 43 articles, the name of the journal, year of publication, and the names of the first three authors. In cases where the articles have the same number of citations, the articles are listed in alphabetical order of the first author.

The three most-cited articles were Sarah Bonner's "Experience Effects in Auditing: the Role of Task-Specific Knowledge" (11), Alison Ashton's "Experience and Error Frequency Knowledge as Potential Determinants of Audit Expertise" (10), and Robert Ashton's "Pressure and Performance in Accounting Decision Settings: Paradoxical Effects of Incentives, Feedback and Justification" (10). Given the predominance of audit research in *BRIA*, the area of the most-cited articles is predictable. Four of the top five articles deal with auditor's decision-making processes, particularly the effects of experience, while the sixth one deals with auditor's ethical reasoning. It is interesting to note that ten of the top 18 articles listed in Table 8 are less than a decade old, which may indicate how quickly the literature is evolving.

**TABLE 8**  
**Articles Cited more than Five Times in *BRIA***

Number of Citations	Article Title	Journal	Year of Publication	Author(s)
11	Experience Effects in Auditing: The Role of Task-Specific Knowledge	TAR	1990	Bonner, S.
10	Experience and Error Frequency Knowledge as Potential Determinants of Audit Expertise	TAR	1991	Ashton, A.
10	Pressure and Performance in Accounting Decision Settings: Paradoxical Effects of Incentives, Feedback and Justification	JAR	1990	Ashton, R.
10	Coefficient Alpha and the Internal Structure of Tests	<i>Psychometrika</i>	1951	Cronbach, I.
9	Availability and the Generation of Hypotheses in Analytical Review	JAR	1985	Libby, R.
9	Ethical Reasoning and Selection-Socialization in Accounting	AOS	1992	Ponemon, L. A.
8	Accountants' Job Satisfaction: A Path Analysis	AOS	1982	Aranya, N.; Lachman, R.; Amernic, J.
8	Behavioral Assumptions of Management Accounting	TAR	1966	Caplan, E. H.
8	Ethical Judgments in Accounting: A Cognitive-Developmental Perspective	<i>CPIA</i>	1990	Ponemon, L. A.
7	An Examination of the Effects of Experience and Task Complexity on Audit Judgments	TAR	1987	Abdolmohammadi, M.; Wright, A.
7	A Reexamination of Accountants' Organizational-Professional Conflict	TAR	1984	Aranya, N.; Ferris, K.
7	An Experimental Study of Internal Control Judgments	JAR	1974	Ashton, R.
7	Pattern Recognition, Hypotheses Generation, and Auditor Performance in an Analytical Task	TAR	1991	Bedard, J. C.; Biggs, S.
7	The Measurement of Organizational and Professional Commitment: An Examination of the Psychometric Properties of Two Commonly Used Instruments	<i>BRIA</i>	1991	Bline, D. M.; Duchon, D.; Meixner, W. F.
7	Determinants of Auditor Expertise	JAR	1990	Bonner, S.; Lewis, B.

(Continued on next page)

TABLE 8 (Continued)

Number of Citations	Article Title	Journal	Year of Publication	Author(s)
7	Organizational-Professional Conflict and the Job Satisfaction and Turnover Intentions of Internal Auditors	<i>Auditing</i>	1986	Harrell, A.; Chewning, E.; Taylor, M.
7	A Model of Auditors' Ethical Decision Processes	<i>Auditing</i>	1992	Lampe, J. C.; Finn, D. W.
7	Auditor Independence Judgements: A Cognitive Developmental Model and Experimental Evidence	<i>CAR</i>	1990	Ponemon, L. A.; Gabhart, D. R.
6	The Auditor's Going-Concern Decision: Interaction of Task Variables and the Sequential Processing Evidence	<i>TAR</i>	1992	Asare, S. K.
6	Sequential Belief Revision in Auditing	<i>TAR</i>	1988	Ashton, A.; Ashton, R.
6	Cognitive Changes Induced by Accounting Changes: Experimental Evidence on the Functional Fixation Hypothesis	<i>JAR</i>	1976	Ashton, R.
6	Agency Research in Managerial Accounting: A Survey	<i>JAL</i>	1982	Baiman, S.
6	Budgeting and Employee Behavior	<i>Journal of Business</i>	1982	Becker, S. W.; Green, D.
6	Budgetary Systems and the Control of Functionally Differentiated Organizational Activities	<i>JAR</i>	1985	Brownell, P.; McInnes, M.
6	Expertise and Auditors' Judgments of Conjunctive Events	<i>JAR</i>	1986	Frederick, D.; Libby, R.
6	Propositions about the Psychology of Professional Judgment in Public Accounting	<i>JAR</i>	1984	Gibbins, M.
6	Appropriateness of Accounting Data in Performance Evaluation: An Empirical Examination of Environmental Uncertainty as an Intervening Variable	<i>AOS</i>	1984	Govindarajan, V.
6	Order Effects in Belief Updating: The Belief-Adjustment Model	<i>Cognitive Psychology</i>	1993	Hogarth, R. M.; Einhorn, H. J.
6	Performance Evaluation and Directed Job Effort: Model Development and Analysis in a CPA Firm Setting	<i>JAR</i>	1979	Jiambalvo, J.
6	Experimental Evidence on the Effects of Accountability on Auditor Judgments	<i>Auditing</i>	1991	Johnson, V. E.; Kaplan, S. E.
6	Are Auditors' Judgments Sufficiently Regressive	<i>JAR</i>	1981	Joyce, E. J.; Biddle, G. C.

(Continued on next page)



TABLE 8 (Continued)

Number of Citations	Article Title	Journal	Year of Publication	Author(s)
6	Debiasing Audit Judgment with Accountability: A Framework and Experimental Results	JAR	1993	Kennedy, J.
6	An Investigation into Auditor's Continuity and Related Qualification Judgments	JAR	1980	Kida, T.
6	Experience and the Ability to Explain Audit Findings	JAR	1990	Libby, R.; Frederick, D.
6	Expert Measurement and Mechanical Combination in Control Reliance Decisions	TAR	1989	Libby, R.; Libby, P.
6	Determinants of Judgment Performance in Accounting Settings: Ability, Knowledge, Motivation and Environment	AOS	1993	Libby, R.; Luft, J.
6	Accounting Ratios and the Prediction of Failure: Some Behavioral Evidence	JAR	1975	Libby, R.
6	Pressure: A Methodological Consideration for Behavioral Research in Auditing	Auditing	1992	Lord, A. T.
6	Professionalism, Organizational Commitment and Job Satisfaction in an Accounting Organization	AOS	1983	Norris, D. R.; Niebuhr, R. E.
6	Organizational Commitment, Job Satisfaction, and Turnover among Psychiatric Technicians	JAP	1974	Porter, L. W.; Steers, R. M.; Mowday, R. T.
6	Role Conflict and Ambiguity in Complex Organizations	ASG	1970	Rizzo, R. J.; House, R. J.; Lirtzman, S. I.
6	Judgment under Uncertainty: Heuristics and Biases	Science	1974	Tversky, A.; Kahneman, D.
6	A Lens Study of the Prediction of Corporate Failure by Bank Loan Officers	JAR	1980	Zimmer, I.

  

Legend of Journals:	
AOS = Accounting, Organizations and Society	CPIA = Critical Perspectives in Accounting
ASG = Administrative Sciences Quarterly	JAL = Journal of Accounting Literature
Auditing = Auditing: A Journal of Practice & Theory	JAP = Journal of Applied Psychology
BRIA = Behavioral Research in Accounting	JAR = Journal of Accounting Research
CAR = Contemporary Accounting Research	TAR = The Accounting Review

### **Most-Cited Journals**

Table 9 provides a ranking of the top 25 journals cited in *BRIA* from 1989 to 1998. Two methods of citation count are used. The first one is total citation count over the ten-year period, and is shown in the right-hand column of Table 9. Using the total citation count method of analysis, the five most-cited journals in *BRIA* in its first ten years are: *TAR*, *JAR*, *AOS*, *Auditing: A Journal of Practice & Theory (Auditing)*, and *BRIA* itself, with the top three journals being cited more than twice as many times as all other journals. While the top five journals are accounting journals, among the next 20 most-cited journals only four are from the accounting area, i.e., *Contemporary Accounting Research*, *Journal of Accounting Literature*, *Journal of Accounting and Economics*, and *Accounting Horizons*. This cross-fertilization of rankings is not unusual in a field such as *BAR* that is linked closely to the social sciences (e.g., psychology, sociology, management) (Tahai and Meyer 1999). The primary cause of this phenomenon is that *BAR* is essentially an application of, and evolved from, basic research in social sciences.

One problem that occurs in evaluating citations is a lack of distinction between old cites and newer cites. The total citation count method biases journal evaluations toward the older journals and does not recognize the contribution to the accounting literature of newer journals. To overcome this bias, the analysis of citations can be truncated at the mode of distribution of the citations (Tahai and Rigsby 1998; Tahai and Meyer 1999), which for *BRIA* is four years. The two columns on the left in Table 9 are based on citations from only the last four years of *BRIA* in the analysis.

Including only the last four years of citations creates some important changes in the top five cited journals in *BRIA*. While *TAR* is still the most-cited journal, *JAR* drops from second to fifth place, and *AOS*, *Auditing*, and *BRIA* all move up a rank. Note also that the gap in the number of cites between the top three journals and those immediately below it has been materially reduced. The fact that *TAR*, *JAR*, and *AOS* have been in existence for many more years is dampened. In addition, among the next 20 journals, 9 of them are now accounting journals, i.e., *Contemporary Accounting Research*, *Accounting Horizons*, *Journal of Accounting Literature*, *Journal of Management Accounting Research*, *Research on Accounting Ethics*, *Judgment and Decision Making Research in Accounting and Auditing*, *Journal of Accounting and Economics*, *Accounting, Auditing & Accountability Journal*, and the *Journal of Accounting and Public Policy*. Table 9 shows that the accounting research discipline is developing its own research literature and is evolving an independent knowledge structure. The more recent citations analysis shows the impact of psychology, sociology, and management journals is less, both in quantity listed and on the relative placement within the rankings.

**TABLE 9**  
**Ranking of Journals by Most Citations of Modal Truncation (Top 25) and**  
**by Total Citations in *BRIA* (1989–1998)**

Journal	Citations of Modal		Total	
	Truncation	(Rank) <sup>a</sup>	Citations	(Rank) <sup>b</sup>
<i>The Accounting Review</i>	101	(1)	473	(1)
<i>Accounting, Organizations and Society</i>	88	(2)	378	(3)
<i>Auditing: A Journal of Practice &amp; Theory</i>	85	(3)	181	(4)
<i>Behavioral Research in Accounting</i>	82	(4)	104	(5)
<i>Journal of Accounting Research</i>	54	(5)	402	(2)
<i>Organizational Behavior and Human Decision Processes</i>	34	(6)	87	(9)
<i>Contemporary Accounting Research</i>	29	(7)	55	(13)
<i>Journal of Business Ethics</i>	19	(8)	39	(16)
<i>Accounting Horizons</i>	18	(9)	28	(20)
<i>Journal of Accounting Literature</i>	16	(10)	47	(14)
<i>Journal of Management Accounting Research</i>	14	(11)	20	(29)
<i>Academy of Management Journal</i>	13	(12)	70	(11)
<i>Journal of Applied Psychology</i>	12	(13)	99	(6)
<i>Psychological Bulletin</i>	11	(14 t)	94	(7)
<i>Research on Accounting Ethics</i>	11	(14 t)	11	(54 t)
<i>Judgment and Decision Making Research in Accounting and Auditing</i>	9	(16)	9	(64 t)
<i>Journal of Accounting and Economics</i>	8	(17)	34	(17 t)
<i>Academy of Management Review</i>	7	(18 t)	44	(15)
<i>Business Ethics Quarterly</i>	7	(18 t)	7	(76 t)
<i>Accounting, Auditing &amp; Accountability Journal</i>	6	(20 t)	9	(64 t)
<i>American Sociological Review</i>	6	(20 t)	15	(40)
<i>Games and Economic Behavior</i>	6	(20 t)	6	(82 t)
<i>Journal of Accounting and Public Policy</i>	6	(20 t)	14	(44)
<i>Management Science</i>	6	(20 t)	34	(17 t)
<i>Wall Street Journal</i>	6	(20 t)	10	(57 t)

<sup>a</sup> Modal truncation refers to the age of the citations examined. The process involves first examining the age distribution of the citations and then limiting the analysis of the citations to those equal to and younger than the mode of the distribution. Tahai and Rigsby (1998) shows that ranking accounting journals of modal vintage provides a useful methodology that filters the effect of related and supporting social science journals from which many of the theories used in accounting research have evolved. Tahai and Meyer (1999) used the same methodology with identical results to rank management journals.

<sup>b</sup> Rankings based on total citations include all citations in *BRIA* from 1989–1998 without regard as to their age. Examining total citations tends to bias an analysis of journal influence in favor of older journals and journals in supporting social science fields from which much of the accounting behavioral research is based (Tahai and Meyer 1999).

### Citation of *BRIA*

Finally, we examine the extent to which *BRIA* is cited in other leading accounting journals. *AOS*, *JAR*, and *TAR* were chosen because they are generally considered among the top research journals in accounting and are heavily cited in *BRIA*. We also included *Auditing* because it is well regarded and heavily cited in *BRIA*. These four journals are also competitors for *BRIA* articles, since all four journals publish behavioral papers.

Table 10 indicates the number of times *BRIA* was cited in these four journals from 1989 to 1998. Cites of *BRIA* articles begin in 1992 and have occurred regularly in *AOS* and *Auditing*, suggesting that they are

**TABLE 10**  
***BRIA* Articles Cited in *Accounting, Organizations and Society*; *Journal of Accounting Research*; *The Accounting Review*; and *Auditing: A Journal of Practice & Theory***  
**1989-1998**

Year	Number of <i>BRIA</i> Articles Cited in				Total
	<i>AOS</i>	<i>JAR</i>	<i>TAR</i>	<i>Auditing</i>	
1998	3	0	1	2	6
1997	4	7	2	8	21
1996	6	0	0	8	14
1995	10	0	0	5	15
1994	1	1	1	3	6
1993	1	0	0	2	3
1992	1	0	0	1	2
1991	0	0	0	0	0
1990	0	0	0	0	0
1989	0	0	0	0	0
Total	<u>26</u>	<u>8</u>	<u>4</u>	<u>29</u>	<u>67<sup>a</sup></u>

<sup>a</sup> Number of unique articles cited: 43 articles (32 percent of the total articles published in *BRIA*).

### ***BRIA* Articles Cited more than Twice**

Author(s)	Volume	Number of Times Cited
Pincus, K.	1991	5
Harsha, P., Knapp, M.	1990	4
Reckers, P., Schultz, J.	1993	4
Anderson, B., Maletta, M.	1994	3
Gregson, T.	1990	3
Gregson, T.	1992	3
Murray, D.	1990	3

the closest substitutes for *BRIA*. Citations in *JAR* and *TAR* is less frequent and regular, though the number of references in the last two years is comparable to those in *Auditing* and *AOS*. A total of 67 cites to *BRIA* are made, referencing 43 unique articles published in *BRIA* from among 134 main articles. This represents 32 percent of the total articles published in *BRIA* over these years. Seven articles in *BRIA* were cited three or more times as shown in Table 10, and an additional eight articles were cited twice. Though comparative figures are not available for other journals, such a large percentage of citations in the top four accounting journals suggests that *BRIA* has had a material effect on the development of accounting knowledge in spite of its relative youth.

Though citations of *BRIA*'s articles covered almost every BAR classification used in Table 1 (only the AIS design category was not represented), there was a concentration of citations in the accounting information processing and the auditing areas of BAR. One-third (19 of 57) of the articles published in either the accounting information processing or the auditing areas of BAR have been cited by *AOS*, *TAR*, *JAR*, and *Auditing*. Three of the articles from the auditing area were cited at least four times (Pincus 1991; Reckers and Schultz 1993; Anderson and Maletta 1994). Though only eight BAR research design articles have been published in *BRIA*, five (63 percent) of these have been cited in *AOS*, *TAR*, *JAR*, and *Auditing*, two of which were cited at least twice (Harsha and Knapp 1990; Blin et al. 1991). Four of the eight studies in the career paths of accountants category were cited in the top accounting journals, and three of these were cited at least twice (Gregson 1990; Rebele and Michaels 1990; Gregson 1992).

While most of the studies cited employed an experimental method (18), the papers in the theoretical/nonempirical category proportionately were more cited (41 percent). The implication suggest that *BRIA* has been a valuable resource for behavioral researchers beyond being a venue for quality applications of behavioral theory to accounting—the journal has been valuable in designing behavioral studies and understanding behavioral issues, which were then applied to studies published in these four journals.

### **Most-Cited Books**

Table 11 provides a list of the most-cited books in *BRIA*, with a minimum of six citations. Monographs such as *Judgment and Decision Making Research in Accounting and Auditing* were not included as books, but as journals. The rationale for this was that their contents, the individual chapters, were cited as articles. As a result, such monographs were included as journals.

The major topical areas for books appear to be the decision-making process in accounting, the moral judgmental process, and statistical methodology. While the analysis of cites of books goes from 1989 to 1998, the most recent cite of a book is from 1987. In addition, there

**TABLE 11**  
**Citations of Books in BRIA Articles**  
 (minimum of six)

<b>Number of Citations</b>	<b>Article Title</b>	<b>Year of Publication</b>	<b>Author(s)</b>
11	Accounting and Human Information Processing: Theory and Application	1981	Libby, R.
11	Moral Development: Advances in Research and Theory	1986	Rest, J. R.
8	Budget Control and Cost Behavior	1960	Stedry, A. C.
7	Human Information Processing in Accounting	1982	Ashton, R.
7	Psychometric Theory	1978	Nunnally, J. C.
7	Accounting and Human Behavior	1976	Hopwood, A. G.
6	Development in Judging Moral Issues	1979	Rest, J. R.
6	Multivariate Data Analysis with Readings	1987	Hair, J. F.; Anderson, R. E.; Tatham, R. L.
6	Positive Accounting Theory	1986	Watts, R.; Zimmerman, J. L.
6	The Philosophy of Auditing	1961	Mautz, R. K.; Sharaf, H. A.
6	Understanding Attitudes and Predicting Social Behavior	1980	Ajzen, I.; Fishbein, M.

are only 11 books cited more than six times during this period, which is a fairly low number. Both factors indicate a lack of good books in behavioral accounting research.

### SUMMARY

There has been significant growth of research and interest in behavioral accounting since the 1980s (Bamber 1993). A distinguishing feature of BAR is its involvement with the behavioral sciences, and its resulting methods, accounting specialties, and research issues (Birnberg and Shields 1989). The ABO section of the AAA established *BRIA* out of this growth and a perceived need for an accounting research journal devoted solely to behavioral research. The purpose was to create a premier research journal in the behavioral area to serve the accounting profession and, more broadly, society by increasing awareness of BAR and providing a means by which more people can become knowledgeable of behavioral and organizational constructs and their implications for accounting (Lord 1989). As part of this process, *BRIA* is dedicated to publishing original research related to BAR and contributing to the further development of the field. The ABO section's efforts developed not just into a new journal, but also into an annual research conference out of which periodic supplements have been issued.

*BRIA* has played an important role in developing interest in BAR and in contributing to the development and maturing of the field. Its three core areas of interest have been accounting information processing, auditing, and managerial control, in descending order of importance, and these studies have generally used the experimental method. As a result of the quality of authors and articles, *BRIA* was ranked 11th out of 93 journals in 1994, and sixth by department heads (Smith 1994), and has become well known and respected among behavioral researchers. Because of its reputation, *BRIA* has become influential in establishing and spreading behavioral knowledge and implications in the accounting area, and in the maturing of the field and made many important contributions to the literature. Forty-three articles, or 32 percent, of the papers published in *BRIA* have been cited in either *TAR*, *JAR*, *AOS*, or *Auditing*, suggesting that it has had a material effect on the development of behavioral accounting knowledge in spite of its relative youth. In addition, while most of the studies cited use experimental methods, on a proportionate basis more theoretical/nonempirical papers were cited, suggesting the journal's value in designing and understanding behavioral accounting research, and supporting the journal's goal in increasing our interest and knowledge of behavioral implications in accounting.

Finally, we will look into the future and attempt to predict what the next decade may be like for *BRIA* using the trends found in the past. While such predictions are speculation, they may give (young)

readers some sense of history and the future to help them in positioning their research strategies. First, research published in *BRIA* is likely to continue to be dominated by the three core areas—accounting information processing, auditing, and managerial control—and to use the experimental method. Other areas of BAR research are likely to be mixed in with these core areas, e.g., ethics and career path of accountants, as well as other empirical methods, e.g., the questionnaire and survey. Second, the biggest variety of areas of research published and methods used is likely to be in the supplement based upon the annual research conference. As a result, responses to changes in the BAR research environment in both topic areas and methods are more likely to show up there first. In addition, while empirical articles predominate both the regular issue of *BRIA* and the supplement, nonempirical articles discussing the development of particular areas of BAR have been included in the supplement in recent years and this trend likely will continue and should be encouraged. Third and finally, most cites in *BRIA* are likely to continue to come from *TAR*, *JAR*, *AOS*, and *Auditing*, and these are journals where *BRIA* will be cited. They are the main journals with which *BRIA* competes for behavioral articles, and that competition is likely to continue and even intensify in the future. The fractionalization of the accounting profession and the proliferation of accounting journals (Brown and Huefner 1994; Zeff 1996) is not going to go away, and should provide specialized journals a differential advantage. The future looks very bright for *BRIA*.



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