

# On the relationship between citations and appearances on “top 25” download lists in the International Journal of Accounting Information Systems

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## Abstract

Citations from existing sources like the Social Science Citation Index (SSCI) have long been used to evaluate impact and importance of research. However, in addition to SSCI becoming digital, additional citation sources have been developed, such as SCOPUS and Google Scholar. Further, information now is available regarding papers that are among the most frequently downloaded, providing a new potential measure of impact and importance. This paper analyzes the use of digital and web citations, and newly available digital download information in the form of “top 25” most downloaded paper lists for the International Journal of Accounting Information Systems.

This paper finds that any of the number of three types of “downloads” (abstract, paper and denied accesses) are highly correlated with each other. Further, in an analysis of the International Journal of Accounting Information Systems papers in “top 25” downloads, this paper finds that the number of citations and the number of times that a paper is in a “top 25” of downloaded papers are statistically significantly correlated. Finally, this paper finds that the set of “top 25” downloaded papers has a disproportionate number of citations.

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## 1. Introduction

Research paper importance, usage or interest is often equated with citations (e.g., [Garfield and Welljam-Dorof 1992](#)). Historically, citation analysis required obtaining book versions of the Social Science Citation Index (SSCI). This meant trudging across campus to the library to try and establish citations.

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However, the world of publishing and citations has become digital. Recently SSCI information became available in digital format on the Internet, as the “ISI Web of Knowledge.” As a result, information about citations is easily and relatively universally available. In addition, many journals are now available in digital format on the Internet. This availability has made it possible for digital citations from other citation sources, e.g., SCOPUS. Further, research papers are increasingly available on the Internet. Individuals and publishers post digital versions of papers to the Internet so that others may have easy access to them. That has opened up the possibility that citations could be gathered from papers available on the web with the introduction of Google Scholar Beta.

The movement to a digital environment has also opened new opportunities to assess paper usage and importance. In particular, information about the extent to which a paper is downloaded can be gathered. The number of downloads or the appearance of a paper among a set of top 25 most downloaded papers can provide another measure of importance, usage or interest.

As a result, ease of access to citation information has increased and we have new information about paper downloads that can be gathered and used to evaluate the use and importance of the paper. Unfortunately, it is not clear how different versions of these citations sources and downloads relate to each other. For example, what is the relationship between the number of citations gathered by SSCI, SCOPUS and Google Scholar, or what is the relationship between the number of citations of any of those sources and download information? Further, are there more or less citations associated with top 25 downloaded papers?

### *1.1. Downloads and citations*

Both download and citation information provide measures of interest, use or importance of a particular research paper. In a digital environment, downloading is a step that typically precedes citation. Researchers download a paper. Then the paper would be examined and then possibly partially or fully read. If the paper is important to their research and used to facilitate the research paper, then the downloaded paper would be cited.

Downloading takes time and effort, and potentially resources, to pay for the digital downloads. As a result, downloading a paper suggests that the downloader has an “interest” in the paper. That interest may have been established for any of a number of reasons. For example, the downloader may have thought the title was interesting, or known some previous research by the particular author that was of interest. In addition, that interest may have been established because other researchers cited the paper. However, while downloading a paper may provide a measure of interest, downloading does not necessarily mean that a paper was used or read or cited in support of other research or argumentation.

On the other hand, citation analysis is more likely to indicate actual use of the research by other researchers. Citations indicate that an author or authors found the paper important in establishing precedence, an argument, a methodology or other sets of concerns that were used in their paper. Citations are limited, nonetheless, by the time lag in their assessment—a paper citation does not appear until a manuscript has cleared the review process (often 2–3years in accounting) and been published.

The purpose of this study is to explore these emerging issues of digital citation and article downloading in the context of accounting information systems. At the most basic level, this means investigating issues such as “what is a download?” This paper also investigates some characteristics of download information, such as “recentness affects,” concerned with when the papers appear on “top 25” most downloaded paper list relative to their publication date. In addition, this paper analyzes the relationship between the number of times a paper appears on a

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