

Networks of accounting research: A citation-based structural and network analysis

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Received 12 January 2007; revised 26 March 2008; accepted 28 March 2008

Abstract

This study measures journal influence using the principles of knowledge capital and social networks. The structural index measure is used to evaluate knowledge capital flows in a network of 22 accounting research journals over the years 2000–2006. The influence measure is a function of both the *quantity* and *quality* of citations resulting in journal influence rankings that reflect each journal's contribution to the broad context of accounting research. Findings show that although some journals are highly cited, they may be less influential in the accounting research community. Publishing research of high value is one key to increasing the influence of a journal in the network. Furthermore, the analysis of a well-defined journal network provides a view of the distinct contribution of individual journals. The network analysis diagram provides a visual perspective of journal relationships, emphasizes the strength of relational ties and suggests that influential journals may take on different roles. The contribution of other disciplines to the top-five influential accounting research journals is also presented.

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Keywords: Citation analysis; Accounting journals; Structural indexing; Journal influence; Network analysis

1. Introduction

Journals form the basis of a knowledge network that communicates scholarly research and advances a discipline. The creation of the accounting research network began with *The Accounting Review* as the leading North American journal from 1926 until 1963 when the *Journal of Accounting Research* debuted. In the U.K., *Accounting Research* (1948–1958) was a major research outlet later joined by three additional non-U.S. research journals—*Abacus*, *Journal of Business Finance and Accounting*, and *Accounting and Business Research* (see Appendix A). Seven more accounting research journals were established in the 1970s, nine in the 1980s, and two in the 1990s. In addition to research journals, numerous other accounting publications have appeared. Cabell lists more than 130 accounting-related publishing opportunities (see Cabell, 2001–2002) including news periodicals and applied professional publications with at least 77 classified as research-oriented (Zeff, 1996).

Within the larger collection of accounting-related and research-oriented publications, a smaller network of scientific journals serves as the major forum for accounting research (Campbell et al., 1983; Brown and Huefner, 1994).

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The objective of these journals is to disseminate original scholarly research or “discovery” research that utilizes a scientific basis. Accounting academics are often evaluated on their research productivity and the publication of discovery research is an important measure of scholarly performance. Because research productivity may impact promotion and tenure (Kirkpatrick and Locke, 1992), compensation (Gomez-Mejia and Balkin, 1992) and departmental or business school rankings (Saftner, 1988; Schultz et al., 1989; Hasselback and Reinstein, 1995; Read et al., 1998; Everett et al., 2003), the publication outlet (i.e., journal) is a major focal point. University departments may specify a list of “quality” journals in which faculty/researchers are encouraged to publish (Richardson and Williams, 1990; Whittington, 1997; Van Fleet et al., 2000; Mylonopoulos and Theoharakis, 2001; Mathieu and McConomy, 2003). Consequently, the factors comprising journal quality continue to be a source of scrutiny and debate among faculty, researchers, and university administrators.

Numerous accounting studies attempt to measure journal quality using peer-ranking (Benjamin and Brenner, 1974; Howard and Nikolai, 1983; Hull and Wright, 1990; Brown and Huefner, 1994; Ballas and Theoharakis, 2003; Lowe and Locke, 2005, 2006) and citation methodologies (McRae, 1974; Dyckman and Zeff, 1984; Brown and Gardner, 1985; Smith and Krogstad, 1988; Milne, 2001). Although self-serving and predisposition biases may be inherent in perception rankings (Morris, Cudd, and Crain, 1990; Todorov and Glanzel, 1988), and scope limitations (e.g., Dyckman and Zeff, 1984; Brown and Gardner, 1985) with issues of negative referencing (Croom, 1970) and halo effects (May, 1967) often plague the results of citation analyses, survey and citation analysis remain legitimate methods for journal evaluation. In fact, recent accounting journal studies use the perception approach to identify quality journals using a global survey of academics (Ballas and Theoharakis, 2003) and a sample of Australasian and British academics (Lowe and Locke, 2006). However, citation analyses have not been used to support the current rankings and increase the confidence placed in explicitly naming the ‘top’ accounting journals. When the two methodologies provide similar evidence despite their limitations, this ‘triangulation’ adds to our confidence in identifying influential journals across a broad and varied mix of accounting research.

In contrast to past citation analyses in accounting, the present study calculates the relative influence of accounting journals in a specific research journal network using structural influence indexing (Salancik, 1986) as the methodological approach. The influence measure reflects the extent to which a journal is utilized within a specified network for the knowledge capital it contains. An additional contribution of this study is in presenting how influence indexing may be used to evaluate the unique contribution of some accounting journals. For example, a journal of limited scope (e.g., taxation) that tends to publish behavior-based research may hold greater influence among a network of journals with similar methodological preferences, and lesser influence within a broad journal network. On the one hand, the contribution of the journal is highlighted and on the other it is relatively obscure. Furthermore, when the influence index is applied to a network of journals that span disciplines (e.g., accounting, social science, economics) patterns of knowledge flows are revealed as well as the extent to which accounting research influences or is influenced by other disciplines.

The underlying premise in applying the indexing method to the research journal context is that researchers identify and build upon the best research and a journal is influential to the degree it contributes to current and subsequent research. In essence, this study evaluates the perspective of the primary consumers of accounting research, active researchers. Through examining the network of bibliographic citations, the intellectual linkages among authors, journals, and fields are revealed. The structural influence metric traces the flows of researchers’ intellectual assets and provides an estimate of journal influence from the researchers’ viewpoint. Influence indexing has been successfully applied to a network of marketing journals (Baumgartner and Pieters, 2003). The unique contribution of this method includes a weighting scheme that evaluates both direct and indirect linkages among journals with the elimination of self-citations in the analysis. Consequently, journal influence is a function of both the quantity and quality of cites received, and the elimination of self-cites in the analysis may reduce the extent of journal bias.¹

Results in this study show that the number of citations a journal receives from other network journals or the number of articles a journal publishes may not be indicative of higher journal status. Journals publishing fewer manuscripts of greater quality (i.e., contribution) may be more influential in the network than journals publishing many articles. Furthermore, specialized accounting journals such as the *Journal of Management Accounting Research* and the

¹ Journal bias includes the “halo effect” (May, 1967), defined as the use of citations to legitimize papers, as well as obligatory or perfunctory citations.

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