

An Analysis of the Authorship of International Accounting Research in U.S. Journals and AOS: 1980 through 1996

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Key Words: International accounting research; Journals; Academic institutions; Authors; Academic rank; Methodology

***Abstract:** We analyze the international accounting research published in 30 U.S. academic journals and Accounting Organizations and Society (AOS) from 1980 to 1996 to provide strategies for those interested in pursuing academic careers in international accounting. We focus on the relationship between the most prolific authors and their academic environment. Our findings show that the set of authors and schools of the most prolific authors in international accounting in the U.S. are not the same as the set of the most prolific authors and schools of AOS. Neither the international accounting authors nor their academic affiliations were dominated by U.S. or U.K. academic institutions. The authors in international accounting were promoted within and between schools and many were full professors with professorships. The dominant research methods used and topics researched in AOS were different from those of U.S. journals. Young faculty should develop their career objective and align their employment and publication goals accordingly because they have a broad selection of mentors, universities and journals for which to target their research. Aligning research interests with academic environment choices should maximize an international accounting faculty's publication productivity and academic rank.*

The objective of this study is to analyze the relationship between international accounting research and authors within their academic environment from 1980 to 1996. We examine the most prolific international accounting authors, their journals of publication, school affiliation, academic rank and publication content in U.S. journals and *Accounting Organizations and Society (AOS)* from 1980 to 1996. Publication content focuses on methodology. Based on authors' publication records, we provide evidence on the output and persistence in output of international accounting researchers and on whether they obtained promotion between 1980 and 1996 at an academic institution. A comparison is made between the authorship of U.S. academic accounting journals with *AOS*, to identify similarities and differences in author behavior in

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achieving promotions or positions at quality academic institutions.¹ These results should be of interest to U.S. and non-U.S. academicians wanting to develop a strategy to ensure maximum benefits (quality publications,² promotion or affiliation with a quality academic institution) from their research efforts. Pierce and Garven (1995) conclude that a hit-and-miss approach to developing an author's research record is extremely risky.

Extant accounting literature contends that research is more heavily weighted in the tenure decision than teaching or service (see Cargile and Bublitz, 1986; Schultz et al., 1989; Boyer, 1990; Stone, 1996). Others conclude that research dominates salary increase decisions (see Benjamin and Brenner, 1974; Cargile and Bublitz, 1986; Hull and Wright, 1990). Administrators are encouraged to reward research because it is the single most important factor used when evaluating doctoral programs (Benjamin and Brenner, 1974; Hasselback and Reinstein, 1995). In British universities, promotion and tenure decisions are also heavily influenced by research output (Nobes 1985; Brinn et al., 1996). U.K. universities receive funding based on the Research Assessment Exercise's evaluation of the quality of its faculty's research publications. Universities' or colleges' quality perceptions are also based on the research record of the faculty. Thus, a comprehensive study on the research and academic rank and promotion of international authors is needed so that potential faculty members can align their international research interests with prospective employers' promotion and/or tenure requirements. Schools can also assess their own expectations regarding international accounting faculty. Results from this study offer suggestions about which universities recognize international accounting research as quality publications, and which journals are likely to publish international accounting research.

The findings of this study show that some of the most prolific international accounting authors are at 'the highest ranking schools' (Doyle and Arthur, 1995; Hasselback and Reinstein, 1995) and that their publications are in the most 'prestigious' (Brown and Huefner, 1994) academic accounting journals. Many prolific international accounting authors have been promoted and the most prolific authors of *AOS* tend to have professorships. The prolific authors in U.S. journals are not the same faculty as in U.K. journals and are usually not from the same academic institutions. The trend shows that much of U.S. international studies use survey descriptive methods whereas *AOS* studies use mostly field study and normative research methods. Results suggest that the prolific writers in U.S. and U.K. journals get promoted and/or tenured.

The remainder of this manuscript is structured as follows. The following section presents the literature review and how this study differs from previous studies. This leads to the methodology, including the database and academic environmental variables studied. Then the findings are presented on the more prolific authors in U.S. journals and *AOS*. Finally, conclusions are presented with suggestions for future research.

LITERATURE REVIEW

Prior studies have analyzed the authorship of articles to identify the impact of their publications on contemporary accounting research (Brown and Gardner, 1985; Heck and Bremser, 1986; Bricker, 1988). For example, Brown and Gardner (1985) used

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