



PERGAMON

J. of Acc. Ed. 20 (2002) 123–130

Journal of  
**Accounting  
Education**

www.elsevier.com/locate/jaccedu

## A cross-discipline comparison of top-tier academic journal publication rates: 1997–1999

Steve Buchheit<sup>a</sup>, Denton Collins<sup>b,\*</sup>, Austin Reitenga<sup>c</sup>

<sup>a</sup>*Area of Accounting, Rawls College of Business Administration, Texas Tech University, Lubbock, TX 79409-2101, USA*

<sup>b</sup>*Department of Accountancy & Taxation, Bauer College of Business, University of Houston, 4800 Calhoun, Houston, TX 77204-6023, USA*

<sup>c</sup>*Department of Accounting, College of Business Administration, University of Texas at San Antonio, 6900 North Loop 1604 West, San Antonio, TX 78249-0632, USA*

---

### Abstract

We examine “top-tier” academic journal publications in four major business disciplines (accounting, finance, management, and marketing) during the 1997 through 1999 time period. We document cross-discipline differences with respect to the number of articles published per discipline and the types of institutions that capture these publications. Specifically, the accounting discipline has considerably fewer top-tier articles published relative to other business disciplines. In addition, a significantly higher percentage of accounting top-tier publications are written by authors with top 20 academic affiliation relative to the top-tier publications in other business disciplines. Other cross-discipline differences are also documented. © 2002 Elsevier Science Ltd. All rights reserved.

*Keywords:* Publication rates; Cross-discipline comparisons; “Top-tier” journals

---

Business schools often make cross-discipline comparisons among departments (e.g. accounting vs. finance) in order to make tenure decisions, budget allocations, research award decisions, and annual compensation adjustments. At many schools, faculty publications in “top-tier” academic journals heavily influence these decisions. We assume that top-tier publication success influences cross-discipline comparisons; therefore, inter-discipline differences in top-tier publication rates are an important issue. In other words, if unequal opportunities for top-tier publication exist, some inter-disciplinary adjustment may be necessary.

---

\* Corresponding author. Tel.: +1-713-743-4831; fax: +1-713-743-4828.

E-mail address: dcollins@uh.edu (D. Collins).

This article presents cross-discipline comparisons of top-tier publication rates. Specifically, we investigate top-tier publication rates for accounting, finance, management, and marketing during the 1997 through 1999 time period. We select this sample period in an effort to obtain recent (i.e. relevant) information over a time-frame that is long enough to reduce the effect of anomalous events. We analyze the difficulty of publishing in discipline-specific top-tier journals by considering (1) the number of available top-tier journal article slots, (2) the number of faculty vying for these slots, and (3) the type of academic institutions that typically capture these slots.<sup>1</sup>

We document several differences among the four disciplines. Specifically, the accounting discipline has substantially fewer top-tier journal article slots relative to finance (50% fewer), management (29% fewer), and marketing (18% fewer). This relative difference becomes more dramatic when co-authorship and the number of faculty potentially competing for these publication slots are considered. Given that accounting programs have increasingly focused on quality research as a condition for tenure and favorable merit review (Read, Rama, & Raghunandan, 1998), the relative difficulty of publishing in top-tier journals is an increasingly important issue. This may be especially true for non-top-20 business programs because a relatively high percentage of available top-tier publication slots in accounting are captured by top schools. Specifically, we find that faculty from top-20 accounting programs capture significantly more top-tier journal slots (50%) relative to their counterparts in finance (38%), management (30%), and marketing (36%) programs.

The next section describes our journal classification and data-gathering processes and presents our empirical results. Concluding comments are provided in the final section of the paper.

## 1. Method and results

In order to focus on top-tier publication rates, it is necessary to specify which academic journals are generally considered to be “top-tier.” We use Trieschmann, Dennis, Northcraft, and Niemi’s (2000) classification system to select the top-tier journals from the accounting, finance, management and marketing disciplines. Trieschmann et al.’s classification system was used because it is both comprehensive and current.

Trieschmann et al. (2000) classify the top three accounting journals as *The Accounting Review*, *Journal of Accounting Research*, and *Journal of Accounting and Economics*. For marketing, the top three journals are *Journal of Consumer Research*, *Journal of Marketing*, and *Journal of Marketing Research*. In the finance and management disciplines, Trieschmann et al. do not unambiguously distinguish the third and fourth highest quality journals. As such, we create two different “top-three” lists for finance and management in order to make uniform comparisons across

---

<sup>1</sup> As described in the next section, we count all published articles in top-tier journals during the 1997 through 1999 sample period and consider each article as an available journal “slot”.

متن کامل مقاله

دریافت فوری ←

**ISI**Articles

مرجع مقالات تخصصی ایران

- ✓ امکان دانلود نسخه تمام متن مقالات انگلیسی
- ✓ امکان دانلود نسخه ترجمه شده مقالات
- ✓ پذیرش سفارش ترجمه تخصصی
- ✓ امکان جستجو در آرشیو جامعی از صدها موضوع و هزاران مقاله
- ✓ امکان دانلود رایگان ۲ صفحه اول هر مقاله
- ✓ امکان پرداخت اینترنتی با کلیه کارت های عضو شتاب
- ✓ دانلود فوری مقاله پس از پرداخت آنلاین
- ✓ پشتیبانی کامل خرید با بهره مندی از سیستم هوشمند رهگیری سفارشات