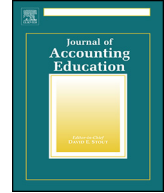




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Main article

Citation-based accounting education publication rankings [☆]



Mark Metcalf ^a, Kevin Stocks ^b, Scott L. Summers ^c,
David A. Wood ^{d,*}

^a Brigham Young University, 391 N 500 E, Provo, UT 84606, USA

^b Brigham Young University, 524 TNRB, Provo, UT 84602, USA

^c Brigham Young University, 516 TNRB, Provo, UT 84602, USA

^d Brigham Young University, 529 TNRB, Provo, UT 84602, USA

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ABSTRACT

We extend prior accounting education research by ranking accounting education publications based on citation counts. We collect publications in two accounting education specialty journals, *Issues in Accounting Education* and *Journal of Accounting Education*, and 11 other high-quality journals included in the Summers and Wood (2015a) database. We aggregate rankings by institution and by individuals for both traditional publications (including “instructional-resource” papers that are not case-based) and cased-based publications. We also provide citation-based benchmarking data for accounting education scholarship. We present our results in time windows of the most recent 6 years (i.e., 2008–2013, inclusive), 12 years (i.e., 2002–2013, inclusive), and since 1990 to show changes in citation-based rankings over time. These rankings allow institutions and individuals who specialize and excel in accounting education publications to track and to receive recognition for their performance.

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* Corresponding author. Tel.: +1 801 422 8642; fax: +1 801 422 0621.

E-mail address: davidwood@byu.edu (D.A. Wood).

1. Introduction

Accounting education publications are a significant area of inquiry for many scholars within the accounting discipline. Although important, prior research shows that aggregate rankings of accounting publications, for both individual and institutions, do not adequately show the importance of education publications (Holderness, Myers, Summers, & Wood, 2014; Pickerd, Stephens, Summers, & Wood, 2011). This lack of recognition may hurt scholars who focus on accounting education research because decisions for tenure, promotion, merit raises, awards, and grants are influenced by publication productivity and impact metrics (Summers & Wood, 2015b). Thus, providing data on the quality, influence, and impact of accounting education publications is important for evaluating the performance of both faculties and individuals.

This paper extends prior accounting education ranking research by creating institution and individual rankings based on the citations of accounting education publications in the two leading accounting education journals and 11 other high quality journals in the last 6 years, 12 years, and since 1990. We also offer citation benchmarking statistics for accounting education publications. This is critical because accounting publications (in general) garner fewer citations than other business disciplines (Wood, 2015), and as we show later in this paper, accounting education publications have fewer citations than other areas of accounting. Without appropriate benchmarks for accounting education publications, individuals who publish in this area would appear to be significantly underperforming compared to their accounting colleagues who publish in non-education areas even though they may be producing some of the most cited education-based publications in accounting.

Prior research has shown that citations are a reasonable, albeit imperfect, measure of the quality of publications.¹ Citation-based rankings are important because the quantity (count) of publications produced does not always correlate highly with the influence (citation) of publications produced (Myers, Snow, Summers, & Wood, 2015). Furthermore, citations are becoming increasingly important in their own right for promotion, tenure, and the granting of awards (Mingers & Xu, 2010; Moed, 2009; Radicchi & Castellano, 2012; Reinstein, Hasselback, Riley, & Sinason, 2011).

To develop our rankings, we use the Summers and Wood (2015a) database, which captures all education publications in two highly regarded accounting education journals and 11 general-interest journals. This database captures accounting publications from 1990 to 2013. We then use Google Scholar to capture the number of citations per publication. We provide various views of these data in terms of rankings, including ranking institutions and individuals. Finally, we provide citation-based benchmarking data for accounting education publications.

The manuscript proceeds as follows. We first discuss previous literature. We then discuss the method used and present results showing institutional rankings, individual rankings, and citation patterns. This is followed by a conclusion section. We note that we also include an appendix describing an online resource that contains additional data that are not presented in the study.

2. Literature review

A significant amount of prior research uses citations to measure and rank influence and impact of journals, individuals, institutions, and faculties. More recently within accounting, Myers et al. (2015) used citation analysis to assess influence and impact among universities, but not individuals. Nuttall, Snow, Summers, and Wood (2015) applied the technique to ranking individuals with different publishing interests and who use different research methodologies. In the case of both Myers et al. (2015) and Nuttall et al. (2015), they did not examine accounting education-related publications. This

¹ We note that there are those in the academic community with a negative view of citations. We do not argue that they are a perfect measure of quality, but that they are a reasonable proxy of quality. Prior research generally finds that citations are a reasonable proxy for quality (e.g., see Baldi, 1998; Cole & Cole, 1967; Diamond, 1986; Moravcsik & Murugesan, 1975; Virgo, 1977; Wang, 2014), although it is not without limitations (e.g., see Brown & Gardner, 1985; Margolis, 1967; May, 1967; Merton, 1968; Moravcsik & Murugesan, 1975). Researchers have investigated the nature and validity of these concerns and most of these studies agree that citations reflect quality and relevant work (Baldi, 1998; Mingers & Xu, 2010; Stewart, 1983; Stremersch, Verniers, & Verhoef, 2007; Wang, 2014). For additional discussion about concerns and cautions with using citations for evaluation purposes we refer the reader to Reinstein et al. (2011).

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