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Drivers of citations: An analysis of publications in “top” accounting journals

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ABSTRACT

Citation counts are increasingly used to assess the impact and quality of articles, journals, researchers, and research institutions. At the same time, there is an ongoing debate about their usefulness as a performance measure. To understand the actual drivers of this measure in the accounting literature, we empirically investigated which factors affect the citation rates of publications in five “top” journals of the field using a three-step regression to accommodate different theoretical perspectives on citations. Our results show that citation behavior is influenced by both article and author characteristics, suggesting that not only the universalistic but also the particularistic perspective on science is associated with citation behavior in the accounting field. Contrary to previous studies, we identify several particularistic variables as significant, relating to the visibility and position of researchers in the scientific system and to how they promote their research. In addition, the strong effects of the universalistic variables of subject area and research method point to the possibility that the use of citation counts for evaluating performance might create a bias in favor of certain types of research. Overall, our results should urge caution against the uncritical use of citation counts as an indicator of quality and a performance measure.

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1. Introduction

Citations, particularly citation counts, have been receiving increasing attention in science. Regarded as part of the formal acknowledgement process of scholarship (Cronin, 1984), citations document the origin and evolution of ideas over time, establishing property rights to knowledge (Merton, 1957; Merton, 1968). Citation counts capture how frequently a certain publication is used in subsequent research or practice and are therefore used as a measure of impact and quality (Christenson & Sigelman, 1985). The use of citation counts in this way has proliferated alongside electronic citation databases such as *Web of Science* and *Scopus*, encompassing both research-related uses, such as the bibliometric study of scientific disciplines (Bricker, 1989; Brown, 1996), and more practical purposes, such as the measurement of performance for academic tenure and promotion decisions (Reinstein, Hasselback, Riley, & Sinason, 2011). As a result, not only individual academic careers but also

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the academic status of departments, universities, journals, and even countries seem increasingly influenced by the number of citations their respective publications generate (Gendron, 2008; Merchant, 2010; Radicchi, Fortunato, & Castellano, 2008; Shadish, Tolliver, Gray, & Gupta, 1995).

For several reasons, citations are apparently attractive as an indicator of academic performance, especially as an alternative or complement to journal rankings. First, journal impact factors are criticized as an indicator for being too aggregated, since the number of citations to articles in a journal varies widely, with many articles receiving few or no citations (Baum, 2011). Measuring the number of citations of an article directly solves this problem. Second, citations appear to reflect objectively the actual productive use of an article, thus seeming to overcome the limitations of subjective evaluation. From an economic perspective, citations arguably reveal preferences in the marketplace for ideas. Finally, a focus on citations could weaken the focus on publication in “top”-ranked journals. Because articles in lower-ranked journals can attract as many citations as articles in higher-ranked journals (Smith, 2004), using citations could liberate a field from the oligopolistic power of a few journals, their editors and the related networks. In this way, citations could encourage researchers to care more about the potential users of their academic work, instead of focusing only on managing a few, powerful gatekeepers.

At the same time, however, using citations could reinforce current performance-measurement practices in academia; these have been criticized for their potential detrimental effects on the sustainability of academic accounting (Hopwood, 2005; Humphrey & Gendron, 2015). In particular, many authors have criticized the negatively reinforcing effects of “objectifying ranking hierarchies” (Humphrey & Gendron, 2015) on progress, diversity, and innovation in accounting research. These measurement practices, it has been argued, decrease the diversity of methods, domains, topics, and national contexts in the field, favoring the English language and creating regional hierarchies, with the United States on top (Hopwood, 2005; Humphrey & Gendron, 2015; Komori, 2015; Messner, 2015; Pelger & Grottko, 2015). For single researchers, the practice has been criticized for fostering a short-term, “paying-off” mentality (Gendron, 2015) and for encouraging researcher docility and compliance with dominant norms and practices. This manifests itself in the predominance of “gap-spotting research” (Alvesson & Sandberg, 2013), which is more likely to lead to a steady flow of publications, while long-term and risky research in the form of potentially “box-breaking studies” (Alvesson & Sandberg, 2014) becomes less attractive.

So, will using citations as a new or additional performance measure solve or prolong these problems? Citations may already be overly influential in today’s academic environment, and perhaps their use as an indicator of article quality is as dubious as the use of impact factors as a quality indicator for journals (Humphrey & Gendron, 2015). The use of citations could even generate new mentalities and processes in academia that lead to other, potentially worse long-term effects. To address these issues in the accounting field, reason demands an investigation of what citations actually measure, establishing a solid base of evidence that citations are a good indicator of quality and impact in the field before relying on them institutionally. The evidence is currently neither clear nor comprehensive.

The empirical observation that some publications receive much attention while others are not cited at all has long been established (Lotka, 1926; Simon, 1957), an observation more recently reiterated for publications in journals with high impact factors (Baum, 2011). The reasons why an article is cited, however, remain unclear, and given the aforementioned institutional role played by citation counts, many authors have raised concerns regarding the lack of knowledge about what drives citations in general and in particular, especially with respect to possible differences between research fields (Baldi, 1998; Cozzens, 1985; Cronin, 1984; Shadish et al., 1995). Generally, there have been two competing theoretical perspectives on citation behavior: universalistic and particularistic. From the universalistic perspective, which focuses on the characteristics of individual articles, an article is cited because of its content and presentation (Stremersch, Verniers, & Verhoef, 2007). From the particularistic perspective, which focuses on author characteristics, an article is cited because of the author’s reputation, affiliation, or other personal characteristics, such as gender and nationality (Gilbert, 1977; Moed & Garfield, 2004).

Regarding accounting, only limited evidence on the citation process and antecedents of citations exists to date. Reinstein et al. (2011) surveyed authors about the factors that influenced their decisions to cite a publication. Besides the quality of the cited work, they reported as affecting their decision factors such as the author being a friend or colleague and the article being published in a U.S. journal. Van Campenhout and Van Caneghem (2010) investigated whether articles published in the *European Accounting Review* (EAR) were cited for their objective contribution or for the characteristics of their authors, with the results suggesting that an article’s contribution is more important than its authors’ characteristics. These results are inconsistent, however, with previous findings that accounting research has distinct characteristics, such as a stronger national orientation (Brinn, Jones, & Pendlebury, 2001; Jones & Roberts, 2005; Lukka & Kasanen, 1996), a greater hierarchical nature than other major business fields (Swanson, 2004), or control by an “elite” circle of researchers (Lee, 1997; Lee, 1999). These characteristics of accounting cast doubt on the applicability of Van Campenhout and Van Caneghem’s (2010) results to a broader sample of journals, including U.S. accounting journals.

Given the limited evidence about the citation process, as discussed above, even as the perceived relevance of citations increases, this study empirically tests a comprehensive set of article and author characteristics to investigate those factors impacting the citation rates of articles published in “top” accounting journals. In doing so, we intend to assess the content validity of this measure, adopting a three-step regression to accommodate different theoretical perspectives on citations. Our sample comprises 500 articles published between 1998 and 2007 in the following five “leading” accounting journals (Bonner, Hesford, Van der Stede, & Young, 2006; Reinstein & Calderon, 2006): *Accounting, Organization and Society* (AOS), *Contemporary Accounting Research* (CAR), *Journal of Accounting and Economics* (JAE), *Journal of Accounting Research* (JAR), and

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