

## AN ANALYSIS OF THE RESEARCH CONTRIBUTIONS OF ACCOUNTING, ORGANIZATIONS AND SOCIETY, 1976-1984

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### Abstract

This paper evaluates the research contributions of *Accounting Organizations and Society* (AOS) during the years 1976 - 1984. We begin by investigating whether AOS has achieved its research objectives as defined by its "aims and scope". We then examine two major attributes of AOS articles, the foundation disciplines they draw upon and the research methods they employ. Next we use citation analysis to determine the impact AOS's research has had upon research published in the social sciences. Finally, we identify those AOS articles which have exerted the greatest impact on the social sciences.

The "aims and scope" of the journal, *Accounting Organizations and Society* (AOS), were for it to be an "international journal devoted to the behavioural, organizational and social aspects of accounting" (AOS, Aims and Scope, Vol. 1, No.1). This paper begins by investigating AOS's research contributions during the years 1976 - 1984 in light of its "aims and scope". We then examine two major attributes of AOS articles, the foundation disciplines they draw upon and the research methods they employ. Next, we use citation analysis to determine the impact AOS has had upon the social sciences. Finally, we identify those AOS articles which have exerted the greatest impact on the social sciences.

### AOS'S RESEARCH CONTRIBUTIONS IN LIGHT OF ITS "AIMS AND SCOPE"

AOS can be considered a research outlet *complement* to other accounting research journals if

a research outlet for additional international, behavioural and organizational and social topics was needed c. 1976, the year of AOS's initiation. Alternatively, AOS can be considered a research outlet *substitute* to these other accounting journals if demand for an additional outlet for this type of research did not exist c. 1976.

As noted by Dyckman & Zeff (1984), the two major outlets for academic accounting research in 1976 were *The Accounting Review* (TAR) and the *Journal of Accounting Research* (JAR). Thus, we decided to compare the research published in AOS with similar research published in TAR and JAR both pre- and post-1976. This analysis will enable us to investigate whether AOS has lived up to its "aims and scope", and to examine whether the journal has acted as a complement to or a substitute for similar research published in the other journals.

For the purposes of this study, we consider AOS to be a complementary outlet for a particular type of research if the total amount of re-

search published in the area between 1976 and 1984 increased above its pre-1976 growth rate. Alternatively, we consider AOS to be a substitute outlet for a particular type of research if the total amount of research published in the area between 1976 and 1984 did not increase above its pre-1976 growth rate.

Vasarhelyi & Berk (1984) developed a database which contains the classification of main articles in AOS, JAR and TAR along various attribute dimensions. These attributes include whether the article dealt with international issues (defined as non-U.S.), behavioural issues and/or organizational and social issues. The attributes classified in the database also include the foundation discipline upon which the article was based and the research methodology it

employed.<sup>1</sup> As Vasarhelyi & Berk classified all main articles published after 1962, the pre-1976 time period for the purposes of this study is 1963–1975.

#### *International research*

Figure 1 depicts the percentage of articles dealing with non-U.S. (i.e. international) topics which were published in AOS, JAR and TAR during seven subperiods between 1963 and 1984.<sup>2</sup> The figure shows that JAR published proportionally more international articles than TAR through the late 1970s, and that both journals have recently published (1982–1984 subperiod) approximately the same percentage of international articles.

Consistent with its "aims and scope", AOS has,

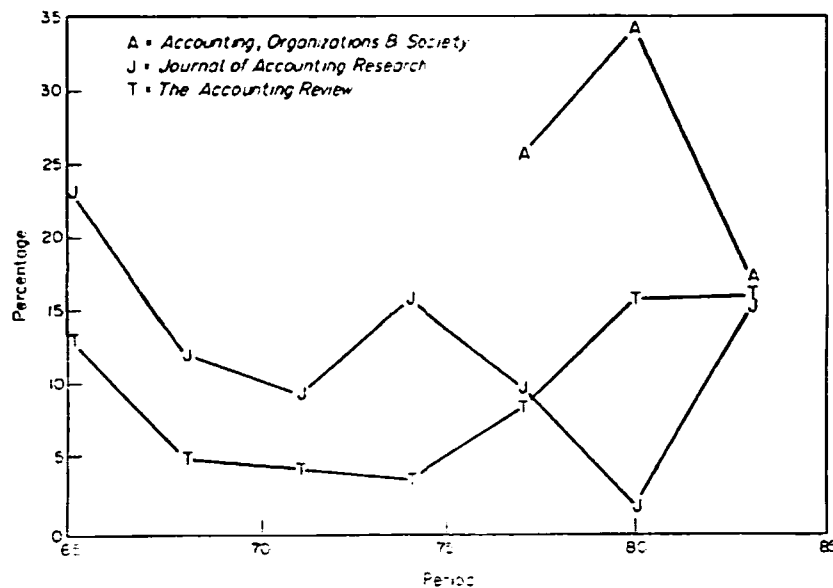


Fig. 1. Percentage of non-U.S. articles

<sup>1</sup> For a discussion of the Vasarhelyi & Berk database, see Vasarhelyi & Berk (1984) or Brown *et al.* (1986).

<sup>2</sup> The seven subperiods are: 1963–1966, 1967–1969, 1970–1972, 1973–1975, 1976–1978, 1979–1981 and 1982–1984. The percentages in Fig. 1 were calculated by dividing the number of articles classified as non-U.S. by the sum of all articles classified as either U.S. or non-U.S. Articles dealing with issues which were both U.S. and non-U.S., or articles dealing with issues that could not be classified as either U.S. or non-U.S., were excluded from the calculation.

on average, published a substantial amount of international research (25.7%); more than twice as much (percentage wise) as TAR and JAR combined have averaged over the comparable period (1976–1984).<sup>3</sup> On average, JAR and TAR combined have published more international research between 1976 and 1984 than between 1967 and 1976, and, since AOS has published a substantial amount of additional international research, it appears that AOS has acted as a complementary outlet for articles devoted to international issues.

#### *Behavioural research*

The proportion of articles devoted to accounting research in the behavioural area in each of the three journals is shown in Fig. 2.<sup>4</sup> Consistent with the analysis of Dyckman & Zeff (1984), who discussed JAR's increased emphasis on behavioural accounting research (BAR) beginning in the 1960s, this figure reveals that the proportion of papers devoted to BAR appearing in TAR and JAR rose steadily from the mid 1960s to 1975. Moreover, the percentage of papers published in TAR and JAR in the BAR area has risen steadily between 1976 and 1984, at about the same rate of increase as between 1963 and 1975.<sup>5</sup>

Consistent with its "aims and scope", AOS has published a substantial amount of BAR papers (49.0%), more than twice as many percentage wise as were published by TAR and JAR combined during the 1976–1984 period (23.6%). Thus, AOS appears to have been consistent with its "aims and scope" in the area of behavioural ac-

counting research, and to have acted as a complementary outlet for research published in this area.

#### *Organizational and social research*

Figure 3 depicts the proportion of research that each of the three journals has devoted to organizational and social issues.<sup>6</sup> The figure indicates that TAR and JAR have published a small, but rather steady percentage of articles devoted to these areas. In contrast, AOS has published a substantial number of articles in these areas (28.7%), nearly six times as many (percentage wise) as either TAR or JAR during the 1976–1984 period (4.8%). Thus, similar to its impact on international and behavioural research, AOS appears to have been consistent with its "aims and scope", and to have provided a complementary outlet for organizational and social research.

#### SALIENT ATTRIBUTES OF AOS ARTICLES: FOUNDATION DISCIPLINE AND RESEARCH METHOD

Scholarly works are grounded in particular disciplines of study. For example, ideas for accounting articles may originate from research conducted in accounting, psychology, management, economics and law. Scholarly works also utilize particular research methods such as analytical, empirical, archival or opinion-survey techniques.

Much can be learned about the focus of a journal by examining the foundation discipline and

<sup>3</sup> The percentage of international articles published by TAR and JAR combined during each of the seven subperiods was 14.0% (1963–1966), 6.9% (1967–1969), 6.0% (1970–1972), 7.0% (1973–1975), 9.6% (1976–1978), 9.0% (1979–1981), and 18.4% (1982–1984). The percentage of international articles published by AOS during the three subperiods of its existence were 25.6% (1976–1978), 34.3% (1979–1981) and 17.1% (1982–1984).

<sup>4</sup> Articles classified as behavioural include research in human information processing (e.g. judgement inference, lens, Bayesian revision, and cognitive studies) and other behavioural (e.g. decision making) attributes. Percentages in Fig. 2 were calculated by dividing the number of articles classified as behavioural in each period by the total papers published by the individual journal during that period.

<sup>5</sup> The percentage of behavioural articles published by TAR and JAR combined during each of the seven subperiod was: 2.6% (1963–1966), 6.8% (1967–1969), 15.3% (1970–1972), 19.1% (1973–1975), 22.8% (1976–1978), 23.6% (1979–1981) and 27.7% (1982–1984).

<sup>6</sup> Organizational and social research includes research in forms of organization, organization theories, human resource accounting, social accounting and environmental issues.

Society (X)

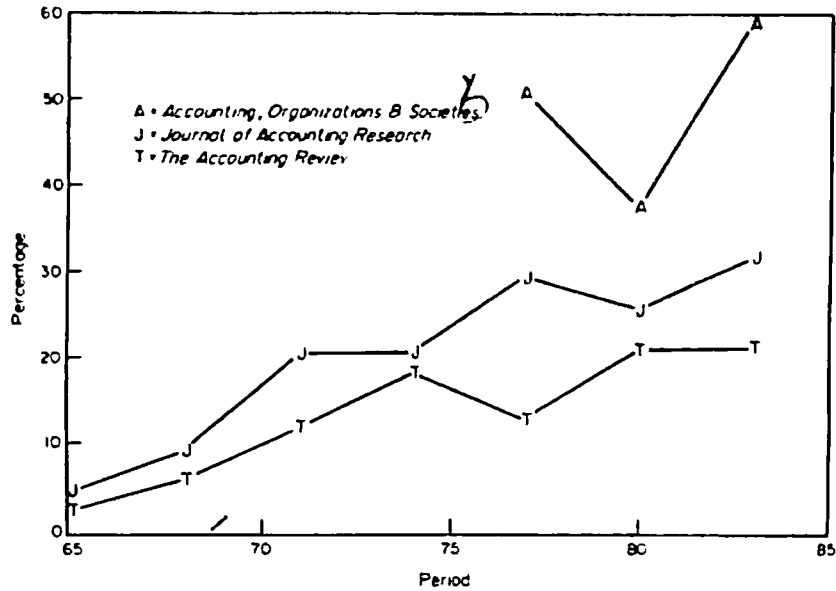


Fig. 2. Percentage of behavioral articles.

A

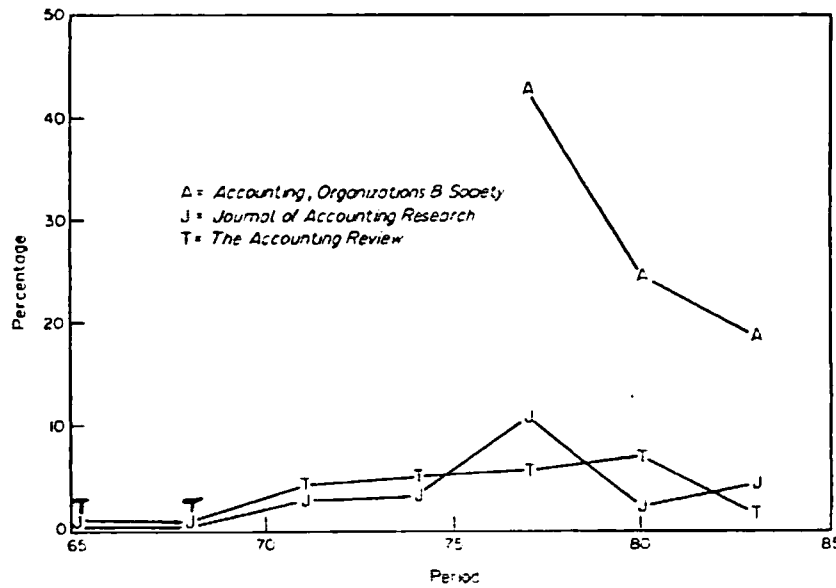


Fig. 3. Percentage of organizational articles

the research methods of its articles. Moreover, by comparing these attributes of a journal's articles to those of other journals' articles, one can learn much about the intellectual positioning of

the journal. In this section, we examine the distribution of AOS articles by foundation discipline and research method, and compare these distributions to those of articles published in

TAR and JAR. In the process, we provide a commentary on the focus and intellectual positioning of the Journal.

#### Foundation discipline

Vasarhelyi & Berk (1984) have classified articles published in AOS, JAR and TAR into the following foundation disciplines: accounting, economics and finance, engineering and communication, law, management, mathematics/decision science/game theory, psychology, sociology, statistics and a mixture of the above (i.e. drawn from a variety of foundation disciplines).

Table 1 presents the distribution of articles by foundation discipline, classified by journal: AOS, JAR or TAR. Similar to JAR and TAR, the primary foundation discipline for AOS articles is accounting (i.e. 31.55% for AOS as compared to 41.06% and 31.50% for JAR and TAR respectively). Thus, the three accounting journals appear to have developed their ideas primarily from those presented in earlier accounting articles.

The second most important foundation discipline for AOS papers is psychology (21.24%). In contrast, psychology as a foundation discipline for JAR and TAR papers is third (14.51%) and fourth (10.44%), respectively. Alternatively, TAR and JAR's focus on economics and finance issues is evidenced by being the second most important foundation discipline for both (19.47% and 23.15% respectively).

The third most common foundation discipline for AOS papers is a combination of various paradigms (i.e. 18.45% of AOS papers draw upon multiple foundation disciplines). In contrast, JAR and TAR seldom use a multi-disciplinary approach (5.66% and 5.31% respectively). Instead, psychology and mathematics/decision sciences/game theory are the third most prevalent foundation disciplines for JAR and TAR respectively.

The fourth most common foundation discipline for AOS papers is management (13.59%). In contrast, it is rare for JAR and TAR to base their research on this paradigm (0.88% and 0.76% respectively). Mathematics/decision sciences/game theory and psychology are the fourth most common foundation disciplines for JAR and TAR articles respectively.

Finally, the fifth most prevalent foundation discipline for AOS articles is sociology/political science (6.80%). In contrast, this paradigm ranks seventh and eighth for JAR and TAR (1.24% and 3.42% respectively). The fifth (sixth) most popular foundation discipline for TAR (JAR) is statistics, a paradigm which never underlies AOS articles.

In sum, AOS draws its research primarily from accounting, psychology, multiple-disciplinary, management and sociology/political science. JAR and TAR base their research primarily upon accounting, economics and finance, mathema-

TABLE 1. Distribution of articles by foundation discipline\*

Foundation discipline	Journal		
	AOS	JAR	TAR
Accounting	31.55	41.06	31.50
Psychology	25.24	14.51	10.44
Multiple	18.45	5.66	5.31
Management	13.59	0.88	0.76
Sociology, political science	6.80	1.24	3.42
Economics and finance	2.43	19.47	23.15
Maths, decision science, game theory	0.97	10.27	10.82
Engineering, communication	0.97	1.06	1.90
Statistics	0.00	5.31	7.21
Law	0.00	0.53	5.50
Total	100.00	100.00	100.00

\*Articles published between 1976 and 1983. All numbers in percentages. Totals may not add due to rounding.

tics/decision sciences/game theory, psychology and statistics. AOS seldom draws upon economics and finance, mathematics/decision science/game theory, and engineering/communication, and never bases its research on statistics or law. JAR and TAR occasionally use a multi-disciplinary approach, and rarely draw upon management, sociology/political science and engineering/communication research.<sup>7</sup>

#### Research method

Table 2 presents the distribution of articles published in AOS, JAR and TAR according to the research methodology they employ. The primary research method utilized by AOS articles is analytical-internal logic (40.78%). This research method is also the predominant one for TAR papers (59.20%), and is the second most prevalent methodology for JAR articles (32.57%).

Opinion-survey is the second most common research methodology employed by AOS papers (19.42%). In contrast, this procedure is seldom used by JAR and TAR articles (3.54% and 4.55%

respectively). The single most prevalent research method employed by JAR (second by TAR) is archival-primary, a methodology which includes large machine-readable databases (e.g. COMPUSTAT, CRSP) as well as data compiled by others in non-magnetic form (e.g. 10-K reports).

The third most common research method used by AOS articles is empirical-lab (18.45%). Although this method is also the third most common technique employed for JAR and TAR articles, the percentage of JAR papers using this approach (18.05%) is much closer to that of AOS than it is to the percentage of TAR papers utilizing this method (8.35%).

In sum, AOS utilizes the empirical-survey technique much more than JAR or TAR, and it relies much less on the archival-primary research method than do these other journals. AOS also makes heavier use of the archival-secondary, empirical-field and empirical-case methods than either JAR or TAR, and lighter use of the analytical-simulation method than do these other journals.<sup>8</sup>

TABLE 2. Distribution of articles by research method\*

Research method	Journal		
	AOS	JAR	TAR
Analytical — internal logic	40.78	32.57	59.20
Opinion — survey	19.42	3.54	4.55
Empirical — lab	18.45	18.05	8.35
Archival — primary	7.28	35.22	16.70
Archival — secondary	5.34	2.83	4.17
Empirical — field	4.37	1.95	2.47
Empirical — case	3.88	1.42	1.33
Analytical — simulation	0.49	4.42	3.23
Total	100.00	100.00	100.00

\*Articles published between 1976 and 1984. All numbers in percentages. Totals may not add due to rounding.

<sup>7</sup> One noteworthy difference between JAR and TAR articles is that TAR's articles are much more likely to be law-based than are JAR's (5.50% v 0.53%).

<sup>8</sup> Archival-secondary consists primarily of literature reviews. It looks at issues generally by comparing other studies. Analytical-internal logic includes analytical papers as well as individual opinion type of research (e.g. the early *a priori* papers). Analytical-simulation involves computer-based simulation papers with random numbers. Empirical case examines a particular issue by carefully observing a field situation but not interfering with it. Empirical field examines a particular issue through a field situation where there is interference and a control group. Empirical-laboratory uses a simulated environment with variable manipulation. (Also includes questionnaires containing a hypothetical case.) Opinion-survey uses a questionnaire and/or an interview approach asking for opinions or facts about certain issues.

## AOS'S IMPACT ON THE SOCIAL SCIENCES

We compared AOS's focus and its intellectual positioning with JAR and TAR by examining the distribution of AOS's articles by foundation discipline and research method vis a vis these two journals. We will now further examine AOS's intellectual positional and also evaluate the consequences of the Journal by determining its impact on the social sciences.

The method we employ for ascertaining AOS's influence (impact) on the social sciences is citation analysis. Citation analysis has a long history in the social sciences. Although the technique has its limitations, it generally is agreed that the method can be used to ascertain the impact (influence) of journals, articles, and even individuals.<sup>9</sup> Until recently, the technique has been used sparingly in the accounting discipline. Citation analysis was introduced to the accounting literature by McRae (1974), who used the technique to define an accounting information network. Little work was done in accounting research using citation analysis during the next ten years. [For a notable exception, see Hofstedt, (1976).] In the past two years, however, five papers have been published which utilized the technique to evaluate accounting research: Dyckman & Zeff (1984), Smith & Krogstad (1984), Brown & Gardner (1985 (a,b)) and Gamble & O'Doherty (1985).<sup>10</sup>

In this article, we use the *Social Science Citation Index* (SSCI) for the 1976-1984 time period to determine which journals cited AOS articles, and how many times each AOS article was cited by each journal. In Table 3 we present

a distribution of citations to AOS articles by the social sciences for the nine years 1976-1984, and for the three equal three-year periods: 1976-1978, 1979-1981 and 1982-1984. After retaining the individual citations by AOS, JAR and TAR, to AOS articles, we grouped the remaining citing journals by subject category, as defined by the 1984 version of the SSCI. Consistent with the findings of Brown & Gardner (1985b), the table reveals that AOS is similar to other accounting journals in that it is the primary<sup>X</sup> citer of its own articles (56.3% for the nine year period).<sup>11</sup> Not unexpectedly, TAR and JAR are the next most prevalent users of AOS articles (11.1% and 8.4% for the two journals respectively). Business journals are the next most important user of AOS articles (6.1%). The foremost citing business journals are *Academy of Management Journal*, *California Management Review* and *Journal of Management Studies*. Management journals<sup>12</sup> and business/finance journals are the next most important users of AOS articles (6.1% and 5.0% respectively). The foremost citing journals in management are *Decision Sciences*, *Management Science*, *MIS Quarterly* and *Omega-International Journal of Management Science*, while the foremost citing journals in business/finance (which includes AOS, JAR and TAR) are *Abacus* and *Journal of Accounting and Public Policy*. The two other subject areas which account for more than 1% of citations to AOS articles are psychology and social science-interdisciplinary (2.1% and 1.3% respectively). AOS has been cited by numerous psychology journals, including *Personnel Psychology*, *Journal of Applied*

<sup>9</sup> For a discussion of the limitations of the technique and its applications to the social sciences, see Garfield (1979) or Brown & Gardner (1985a).

<sup>10</sup> Dyckman & Zeff (1984) used the technique to determine the influence of JAR over its first twenty years. Smith & Krogstad (1984) examined those journals, monographs and authors cited most frequently by *Auditing A Journal of Practice and Theory*. Brown & Gardner (1985a) applied the technique to measure the impact of four accounting journals and to identify their most influential papers on accounting research. Brown & Gardner (1985b) employed citation analysis to assess the research contributions of accounting faculties and doctoral programs. Gamble & O'Doherty (1985) presented the results of two studies: (1) a survey of the awareness and use of citation analysis by accounting department chairmen and their faculties, and (2) a ranking of accounting departments using citation analysis.

<sup>11</sup> The percentages all pertain to the entire nine year period.

<sup>12</sup> Most (the) of the journals in this category used to belong in the now defunct SSCI subject category: operations research and management science.

*Psychology, Behavioral Science and Professional Psychology*. The primary citing social science-interdisciplinary journal is *Human Relations*.

Table 3 also reveals the following regarding the stability of citations to AOS articles published during the three subperiods: 1976–1978, 1979–1981 and 1981–1984. AOS's citations to articles published during these three time periods are nearly constant. Similarly, TAR's and JAR's citations to AOS's 1976–1978 articles are approximately the same as their citations to AOS's 1981–1984 articles. In contrast, JAR and the management journals cite AOS's 1979–1981 articles more than its other articles, while TAR and the business journals cite AOS's 1979–1981 articles less than its other articles. Other trends include: (1) AOS's most recent articles (1982–1984) have had a greater impact on business and finance journals than did its earlier articles, (2) AOS's earliest articles (1976–1978) have exerted a greater impact on the psychology liter-

ature than did its later articles, and (3) AOS's impact on the social sciences-interdisciplinary literature has grown over time.

#### AOS ARTICLES EXERTING THE GREATEST IMPACT ON THE SOCIAL SCIENCES

The database we developed (based on the SSCI) to investigate AOS's impact on the social sciences in the last section can be used to identify those particular articles which have exerted the greatest impact on the social sciences. Moreover, by identifying which subject categories have cited each article, we can ascertain precisely those branches of the social sciences which have been impacted by each article.<sup>13</sup>

When using citation analysis to rank articles, two choices must be made. First, we must decide whether or not to adjust for the fact that citation frequency is positively related to the number of

TABLE 3. Distribution of citations to AOS articles\*

Cited by†	Year of Publication			
	1976–1984	1976–1978	1979–1981	1982–1984
<i>Accounting Organizations and Society</i>	56.3	56.6	56.3	54.7
<i>The Accounting Review</i>	11.1	12.4	7.4	14.1
<i>Journal of Accounting Research</i>	8.4	7.7	10.8	6.3
Business	6.1	6.9	4.5	6.3
Management	5.0	3.6	8.5	3.1
Business, finance	4.6	4.4	4.0	7.8
Psychology	2.1	2.7	1.1	1.6
Social science — interdisciplinary	1.3	0.8	1.7	3.1
Public administration	0.8	0.5	1.7	0.0
Economics	0.5	0.8	0.0	0.0
Political science	0.3	0.3	0.6	0.0
Language and linguistics	0.3	0.3	0.6	0.0
Health policy	0.3	0.5	0.0	0.0
Communications	0.2	0.0	0.6	0.0
Unclassified‡	2.5	2.5	2.3	3.1
Total	100.00	100.00	100.00	100.00

\*All numbers in percentages

†With the exception of the first three sources of citation, the others are classified by subject category as defined by the 1984 volume of the *Social Science Citation Index* classification system

‡Citations by journals which are not classified by subject category in the 1984 or 1980 volumes of the SSCI

<sup>13</sup> The subject categories are presented in Table 3 and appear in abbreviated form as the columns of Tables 4 and 5



years that the article has been available for citation (i.e. for the purposes of this study, 1984 minus the year of the article's publication). Second, we must decide whether or not to eliminate journal self-citations, as it has been argued that an article's influence is best measured by its impact on research published in *other* journals (Garfield, 1977).

Regarding the first issue, we believe that it is necessary to adjust for the article's age. By making the simplifying assumption that the number of citations per year to an article is, on average, a constant, we formulate our rankings based on the article's per year citation frequency (i.e. total cites to the article through 1984 divided by the quantity, 1984 minus year of publication).<sup>14</sup> Regarding the second issue, we believe that it is instructive to rank articles in two ways: by including and excluding journal self-citations. Thus, we present article rankings based on cites per year, along with citation distributions by subject category, *including* citations by AOS in Table 4, and *excluding* citations by AOS in Table 5.

Six of the articles are common to both Tables 4 and 5: Libby & Lewis (1977), Burchell *et al.* (1980), Tinker *et al.* (1982), Libby & Lewis (1982), Hedberg & Jonsson (1978) and Prakash & Rappaport (1977). Several of these articles are in the human information processing area, suggesting that this topic is of considerable interest to AOS and the rest of the social sciences. Four articles (individual in Table 4) do not appear in Table 5: Birnberg *et al.* (1983), Waterhouse & Tiessen (1978), Otley (1980) and Flamholtz (1983).<sup>15</sup> These articles are all in the managerial area (broadly defined), suggesting that AOS draws more upon managerial issues than the other social sciences research outlets.<sup>16</sup> Two ar-

ticles included in Table 5 do not appear in Table 4: Uecker & Kinney (1977) and Solomon *et al.* (1982). Both of these papers are in the auditing area, suggesting that this topic is of more interest to other journals, namely TAR and JAR, than it is to AOS.<sup>17</sup>

## SUMMARY

This paper analyzed the research contributions of AOS during the nine year period 1976-1984 in four different ways. We began by examining whether AOS has achieved its research objectives as defined by its "aims and scope". AOS's stated purpose was to be an "international journal devoted to the behavioural, organizational and social aspects of accounting" (AOS, Aims and Scope, Vol. 1, No. 1). AOS can be considered to have achieved its objectives if it published more research in the international, behavioural, organizational and social aspects of accounting than did TAR and JAR, the two journals which were the primary outlets for accounting research c. 1976. AOS can be considered to be a complement outlet for similar research published in other accounting journals (e.g. TAR and JAR) if the total amount of research published between 1976 and 1984 increased above its pre-1976 growth rate. Our analysis revealed that AOS achieved the objectives delineated in its "aims and scope", and has acted as a complement outlet for research involving international, behavioural, organizational and social aspects of accounting.

We then provided a commentary on AOS's focus and intellectual positioning by examining the foundation discipline and research methods

<sup>14</sup> Price (1963) maintains that although the probability that article *X* cites article *Y* is *negatively* related to the age of article *Y*, science grows (i.e. the number of *X*'s available to cite a given *Y*) at a rate approximately equal to that of the decay in the probability of citation function. More specifically, he argues that "roughly speaking, any paper once it is published will have a constant chance of being used at all subsequent dates" (p. 81).

<sup>15</sup> Three other articles (Spicer & Ballew, 1983; Tiessen & Waterhouse, 1983; Hayes, 1983) are amongst the ten articles not delineated in Table 5.

<sup>16</sup> This finding partially validates the Table 1 results that show management to be a more important foundation discipline for AOS's research than it is for TAR's or JAR's research.

<sup>17</sup> AOS has cited Uecker & Kinney (1977) only once, and it has never cited Solomon *et al.* (1982).

Handwritten notes: "Birnberg et al. (1983)" with a circled 'X' next to it.

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TABLE 4. Most often cited AOS articles per year (citations by AOS included)

Rank*	Article	AOS	Journal/subject category citing†													Cites	
			TAR	JAR	Bus	Man	Bus/Fin	Psyc	SS-Int	Pub	Eco	Poly	LL	HP	Com	Unc	year
1	Libby & Lewis (1977)	14	12	8	2	3	1									2	6.00
2	Birnberg <i>et al.</i> (1983)	3			2												5.00
3	Burchell <i>et al.</i> (1980)	14	1			1	2									1	4.75
4	Tinker <i>et al.</i> (1982)	3			1	1	2		2								4.50
5	Libby & Lewis (1982)	3	3	2													4.00
6	Hedberg & Jonsson (1978)	15			3		2	1								2	3.83
7	Waterhouse & Tjessen (1978)	17	2			1	1									1	3.67
8	Otley (1980)	10		1	1								1				3.25
9	Prakash & Rappaport (1977)	13	4	1	1					1						1	3.00
	Flambholtz (1983)	2			1												3.00
	Spicer & Ballew (1983)	2	1														3.00
	Tjessen & Waterhouse (1983)	2	1														3.00
	Hayes (1983)	3															

\*Ranks are based on citations per year, defined as total citations divided by (1984 — year of publication).

†Journal/subject categories are abbreviated. Exact names are found in Table 3.

TABLE 5. Most often cited AOS articles per year (citations by AOS excluded)

Rank*	Article	TAR	JAR	Bus	Man	Journal/subject category citing†									Cites		
						Bus/Fin	Psyc	SS-Int	Pub	Eco	Poly	LL	HP	Com	Unc	year	
1	Libby & Lewis (1977)	12	8	2	②	③	①									2	4.00
2	Tinker <i>et al.</i> (1982)			1	1	2		2									3.00
3	Libby & Lewis (1982)	3	2														2.50
4	Birnberg <i>et al.</i> (1983)			2													<del>2.00</del> 2.00
5	Uecker & Kinney (1977)	5	5										1				1.57
6	Solomon <i>et al.</i> (1982)	1	1					1									1.50
7	Hedberg & Jonsson (1978)			3		2	1									2	1.33
8	Burchell <i>et al.</i> (1980)	1			1	2										1	1.25
9	Prakash & Rappaport (1977)	4	1	1						1						1	1.14
10	Ten articles tied																1.00

\*Ranks are based on citations per year, defined as total citations divided by (1984 — year of publication).

†Journal/subject categories are abbreviated. Exact names are found in Table 3.

13 ⊗ 1 X

⊗ 2.00

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of its articles, and comparing these attributes of AOS to those of TAR and JAR. Regarding foundation discipline, we found that although the three journals are similar in that they draw heavily from ideas presented in earlier accounting articles, there are distinct differences between AOS and the other journals. More specifically, AOS draws substantially more of its research from psychology, multiple-disciplinary, management and sociology/political science, and substantially less from economics and finance, and mathematics/decision science/game theory than do TAR and JAR. Regarding research method, we found that the three journals are similar in that each journal's primary research methodology is analytical-internal logic. However, AOS is more likely to utilize opinion-survey techniques than TAR and JAR, and it is less likely to use ready made data bases (i.e. archival-primary) than do these other journals.

Next, we used the *Social Science Citation Index* to ascertain all citations by the social sci-

ences to AOS articles during the nine year period, 1976-1984. The purpose of this undertaking was to learn more about AOS's intellectual positioning and to ascertain AOS's impact on the social sciences as measured by citation. Not surprisingly we found that AOS primarily impacted AOS, TAR and JAR. However, we determined that the journal has also had a non-trivial impact on the business, management, business/finance, psychology and social science-interdisciplinary literatures. Finally, we identified AOS's most influential (i.e. most highly cited) papers on the social sciences. We learned that several of AOS's human information processing papers (Libby & Lewis, 1977, 1982); Prakash & Rapaport, 1977) impacted both AOS and the rest of the social sciences; that AOS is more interested in managerial issues (broadly defined) than the rest of the social services journals; and that other journals (e.g. TAR and JAR) are more impacted by AOS's auditing research that AOS apparently is.

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