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# MEASURING RESEARCH OUTPUT ACROSS BORDERS - A COMMENT

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## **MEASURING RESEARCH OUTPUT ACROSS BORDERS – A COMMENT**

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## **MEASURING RESEARCH OUTPUT ACROSS BORDERS – A COMMENT**

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### **ABSTRACT:**

This paper starts from an article published by Chan et al. in *Accounting and Business Research* in 2006 on accounting research in Europe. It develops the idea that accounting research in Europe is much more diversified than it appears, is not limited to British academics output, and relies upon very diversified vectors (journals or books) across countries. The case of France and Germany are particularly highlighted. More generally, it addresses the question of research evaluation and its consequences on academic communities.

Key-Words:

- Accounting
- Control
- Research,
- Europe

### **RESUME :**

Ce papier repart d'un article publié par Chan et al. dans *Accounting and Business Research* en 2006 sur la production de recherche en comptabilité en Europe. Il expose un point de vue selon lequel la recherche européenne en comptabilité est en fait très diversifiée, ne se limite pas à la production de chercheurs britanniques et passe par des vecteurs (livres ou revues) très diversifiés selon les pays. Les cas de la France et de l'Allemagne sont particulièrement mis en perspective. De façon plus générale, l'article pose également la question de l'évaluation de la recherche et de ses conséquences sur les communautés académiques.

Mots-clés :

- Comptabilité
- Contrôle
- Recherche
- Europe

JEL classification : I23, M4

# Measuring research output across borders – a comment

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Working paper – Essec Research Center

## 1. Introduction

A paper published in this journal last year (Chan et al, 2006) attempted to rank research output across Europe through the metric of published articles in refereed journals. One of its findings was that, for the period 1991-2002, 24 of the top 25 researchers in Europe was British. The methodology was to count articles in academic journals, and had been developed from a US study. It seemed to us that such an intuitively unlikely finding would lead one to speculate that the methodology could not be transferred across borders. We had a number of other reactions also. We are concerned that such league tables are potentially misleading, they can and do pervert patterns of research, and they are open to abuse. However, while not approving of league tables, it seemed to us important not to let Chan et al's methodology go unchallenged and to explore how, if league tables cannot be avoided, one would attempt to measure research output amongst accounting academics across Europe, and if that was possible. This paper sets out to explore those questions.

As Power (1997) points out, we live in a society that is increasingly obsessed with documenting performance. He notes (1997:115)

Accordingly performance measurement gravitates towards outputs and the systems for producing them; it is around these measures that a certain style of management control can be exercised, unencumbered by the contingencies of how such outputs might relate to desired outcomes. In other words, the difficult connection between service activities and outcomes can be ignored in favour of the (more auditable) intermediate outputs of the activities ... the distinction between outputs and outcomes and the tendency for 'performance' audit to drift towards outputs is a crucial issue.

In the specific field of academic research, the desire to evaluate research outcomes – the quality and impact of the research – encounters the difficulty of conducting an audit and leads to a measurement of the research outputs – publications – as offering a more objective and more easily auditable approach. However, by limiting assessment to publications and not the research itself, the approach has moved away from its purpose, and by limiting the type of publications, the method moves to an even smaller sub-set.

The fact that research is measured indirectly inevitably causes researchers to direct their attention first to outputs and second to those outputs that the audit system

favours. The accounting literature is abundant in the area of identifying how management direct their attention to activities that the management accounting system reports on, and neglecting areas which escape being measured.

To take the British case, the Research Assessment Exercise (RAE) conducted by an agency of the UK government has direct consequences on the funding received by universities. The consequence of this has been to force researchers to publish their research in certain journals and this may well have forced them to use certain research methodologies or research in certain areas that are not necessarily of interest to them. In the United Kingdom, the extent to which an academic's output meets RAE criteria has become a significant issue in recruitment. Humphrey et al (1995:141) observed: 'In recent years, research selectivity exercises have played an increasingly influential role in defining the meaning of life in British university accounting departments.' They note (149) '

...the debate is increasingly dominated by questions about how to maximise individual ratings, to secure the flow of money promised from such ratings or to check whether such flows have occurred. There is little discussion as to whether the process of research selectivity has increased, or merely protected, research quality.

However much one may feel that the obsession with performance tables is undesirable, and has negative consequences, it is, nonetheless, a reality of the time in which we live. If we want to limit the damage done, then one way to do this is to lend our efforts to refining and improving the way performance is measured. As Tomlin (1998:204) puts it:

... league tables hold a morbid fascination. Therefore, rather than engage in a debate over whether in principle they are valid or not, it may be more helpful to try to devise a table that avoids the worst of the inherent pitfalls, and to take note of those that cannot be avoided.

## 2. European accounting research

The question is whether it is possible to measure research across Europe and in a way that is comparable. We will immediately note that we are wary of addressing the whole of Europe in as far as we believe that the nature of research and the way in which it is presented to the world is potentially culture-specific and also one needs to be able to read material in different languages. We therefore believe it is more prudent to focus our comments to France and the UK, where we have studied, taught and researched, and where one of us is a native speaker for each language concerned, and note for comparison some of Wagenhofer's (2006) insights on Germany, Austria and Switzerland, rather than extending to other European countries.

Clearly a major culture-specific issue is language, which constrains the ability to measure research from outside and also has an influence on how research is broadcast. As Carmona et al (1999:473) discuss, that English 'continues the tradition of Latin in the Medieval Age, and French during the Renaissance, as quasi-universal languages'. There are very many more accounting research journals in English than in other European languages. This means that the 'market' for research of the non-

Anglophone researcher is significantly different from that of the Anglophone. The Anglophone researcher has a relatively large market which s/he can access in their own language (very few Anglophone researchers are published in other languages, if French and German are taken as examples), whereas the non-Anglophone researcher in effect faces two markets: the market in their own language, which is probably fairly constrained in terms of the number of journals, and the Anglophone market, where access is limited to people who have the advanced language skills necessary, or who are able to have their material translated in order to submit to journals in English. In both cases they are unlikely to be able to use language as nuanced as they would like.

A related issue is the availability of data that is likely to be interesting to journals. Lukka & Kasanen (1996:775) find 'that accounting still is a rather local discipline by nature: both empirical evidence and authors are significantly clustered along country lines'. Their study explored the extent to which accounting researchers relied on local data and circumstances. They consider that papers with international applicability are a major goal of researchers and presumably of journal editors and reviewers. If that is true, it might lead to 'international' journals rejecting material that related to economic or social situations that did not exist outside a narrow framework, or of researchers not submitting material because they considered their study was too locally focused to be accepted. Lukka & Kasanen (1996:764) found that in 77% of the cases they studied, the author, the data and the journal came from the same country.

Chan et al (2006) is based entirely upon output as evidenced by journal articles, and there are many other studies of the same kind, developed from an American model. The place of the journal in academic life is, however, another cultural variable. While the journal article is the clear focus for American researchers, and much is being done to focus European researchers on that medium, historically many countries did not have the same priorities. An issue that has to be considered is the extent to which other forms of output, such as published theses, books and research reports have been assessed in different national contexts. If trying to construct a performance measurement system that was valid across several countries, the weight put on these different outputs would need to be factored in.

Editors freely admit that they induce authors to cite as many publications in their journal as possible in order to raise their impact factor and referees are prone to judge more favourably papers that approvingly cite their own work and tend to reject papers threatening their previous work (Frey and Osterloh, 2006). So, pretending to measure the research output of an area as diverse and large as Europe through a limited list of publications that only refer to a portion of it (English-speaking, British and American academic tradition) is courageous.

It is all the more ambitious and innovative as many works have already described the history of accounting and discussed the differences between countries. For example, Boyns, Edwards and Nikitin (1997) develop some very interesting points on the genesis of cost calculations in France and Britain before 1880. They illustrate the impact of the institutional context on these evolutions. More generally, the way concepts have emerged and spread in this domain has always followed very diverse paths. Key thinkers, who ended up influencing the whole discipline, came from all parts of the world (Colasse, 2005).

Related to this is the vexed issue of what constitutes ‘research’. The advantage of the article-based approach used by Chan et al (2006) is that the methodology defines what is research – it is anything published in a research journal. That is, however, somewhat circular and, as we discuss above, omits research published in other media that would be considered equivalent in different countries. A definition of research is necessary to construct a cross-border performance model. It is, of course, an issue that exercises the minds of journal editors in particular and the academic community in general. Apart from anything else, there are people that think it can be defined by methodology, although we do not support that view. As a working definition, we would suggest that research is the process of identifying a question and then seeking evidence that will lead to some answer to that question, in the context of a scientific discipline.

In the following three sections we will present a discussion of research outputs in a national context in France and the UK and compare this with German-speaking countries. We will then suggest how a European performance measurement system might be created and compare our conclusions with the approach taken by Chen et al (2006).

### 3. France

Several works have focused recently on the productivity, publications targets and institutions of origins of French researchers in accounting, control and audit. Charreaux and Schatt (2005) published the most detailed productivity analysis so far on this question. They analyze the production of French academics in the major research journals and identify the most influential persons and institutions. They show the growing productivity of this discipline in France and demonstrate the strong correlation of the presence in international journals with the presence on the French research scene (journals, books and others). They also highlight the new pre-eminent position acquired by a journal *Comptabilité Contrôle Audit* created only ten years ago.

Another paper published recently (Chtioui, Soulerot, 2006) in this leading journal provides a very extensive survey covering ten years (1995-2004) of its publications. It gives an interesting view on the structure of knowledge of French research in these domains. The 191 articles published in this review over this period were analyzed in detail. All the references (7.231 in total) cited in these papers were entered in a database that led to different types of processing.

It appears that the three most cited documents are books, nine out of the top ten are also books, which remains true for nineteen out of the top thirty. Beyond the fact that books seem to have a much heavier weight than in the UK for example, it is interesting to note that two out these top thirty documents are doctoral theses, which in France often end up being published as books.

In terms of journal articles (3,873 references out of the 7,231 listed), this survey shows that more than one quarter comes from four journals: *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting and Economics*, and *Accounting, Organizations and Society*

(Insert Table 1 about here)

The place of French journals should be noted too: this ranking reflects what can be observed in other countries, but the three major French journals - *Comptabilité Contrôle Audit*, *Revue Française de Comptabilité*, *Revue Française de Gestion* – still represent 11% of the total number of references. This is another evidence of the linguistic asymmetry that may affect most Anglo-Saxon authors, they ignore these journals as they do not speak French, whereas the reverse is not true, most French speaking academics read in English.

The authors of this survey go one step beyond and use their database to connect these references to the three disciplines: Accounting, Control and Audit. They identify three clear subgroups with little overlap, the major exception being the Jensen and Meckling (1976) paper. This analysis gives a more precise view on the respective weight of articles and books.

(insert Table 2 about here)

Compared to American and British contexts, the importance of books, mostly in French, as a key vector for publication of new research is striking. In this respect, Chtioui and Soulerot explain the difference between accounting and control by the fact that technical elements of accounting are developed in many manuals for faculty and students that do not really expose a truly academic content. The quasi absence of French speaking authors in Audit is explained by the novelty of this academic field.

The characteristics of research highlighted in the paper cited above are confirmed by another work which did not focus on productivity and citations but on communication and publication strategies of French researchers (Chekkar & Grillet, 2005). Based on a questionnaire survey, this work shows that French academic journals and books both retain an important role today in their strategies to diffuse knowledge.

In other words, trying to capture the production of accounting research in France only through English-speaking academic journals leads necessarily to bypassing a significant portion of a reality which may well remain different for a while.

(Insert Table 3 about here)

#### 4. United Kingdom

Accounting has been taught in British universities for many years. The British Accounting Association traces its roots back to 1947 and the London School of Economics appointed a professor of accounting in 1948. However, often accounting was taught as an option within economics courses, and the academics had a first degree and an accounting qualification but no higher degrees or research qualifications. It was only in the 1970s that there was a significant growth in the discipline, when universities started to respond to a demand for management education as well as specialist degrees in accounting. This fuelled a demand for teaching staff and many people with the same accounting professional profile went into the universities. They had no research training, and indeed the sort of articles published in those days (even in *The Accounting Review*) were often normative or analytical. Academics would often be content with publishing an occasional article in



a professional journal, but there was also some interest in doing research that was sponsored by the professional accounting bodies.

In the 1980s the profile of the accounting academic started to change, and where at the beginning of the decade authorship of a textbook, a few articles in *Accountancy* (a professional journal) and maybe one or two in *Accounting and Business Research* would represent a decade's output from a well-rounded accounting professor, by the end of the decade the textbook had fallen from what grace it had, as well as the article in the professional journal (curiously their readers did not want accounting material any more). The focus was the journal article, after the American model, with some significance still attached to research reports and chapters contributed to specialist books.

By the 1990s, the profile of accounting faculty was changing. Beattie & Goodacre (2004:19) note that between 1991 and 1999 the proportion of teachers with a PhD had risen from 16% to 30%, and the proportion of those with a professional qualification had fallen from 81% to 58%. In the 1990s accounting research in the UK was also transformed, as touched upon above, as a result of the government's Research Assessment Exercise, the first of which had been done in 1986. This had its origins in the way in which British universities are funded. British universities draw the bulk of their resources from central government (they also charge fees which are more significant at higher degree level and for non-EU students, but are still a relatively minor part of income). The government grant is primarily aimed at paying for students to be taught at undergraduate level, and funding research. The Conservative government, under Mrs Thatcher (a former minister of education), decided that it wanted some objective evaluation of the research output of universities so that the research grant could be directed to the institutions with the highest quality outputs.

Each RAE in essence involves universities in submitting details of the significant publications of their academics, divided by discipline. These submissions are then evaluated by a specialist panel of academics who award a grading by subject area. Without going into detail, the 2008 RAE establishes criteria for assessing research, which has five categories (RAE, 2006:19). The lowest is 'unclassified' – material that fails to meet the definition of research. Level 1\* is work that will make a limited contribution to knowledge, theory, policy or practice. Level 4\* is work that will make a significant or substantial contribution and is likely to become a primary point of reference in its field. Research itself is defined (RAE, 2006:60) as 'original investigation undertaken in order to gain knowledge and understanding'.

Brinn et al (2001:334) comment that the exercise is a key mechanism for funding, but add: 'The RAE results also have enormous reputational impact and the pressure to maintain or improve performance in many institutions is a dominant feature (often the dominant feature) of educational planning.'

The 2008 Research Assessment Exercise, being carried out in the UK at the time of writing, does not assign greater significance to journal articles. It says there is "an underpinning principle of the RAE that all forms of research output will be assessed on a fair and equal basis. Sub-panels will neither rank outputs, nor regard any particular form of output as of greater or lesser quality *per se*." (paragraph 32, RAE 2006). However, this is not the perception of academic researchers. Paisey & Paisey

(2005:413) observe: ‘One consequence of the RAE process is that it has privileged publications in refereed journals over other types of research.’ They also note that there has been a large increase in the number of articles that are co-authored, and (Paisey & Paisey, 2006:415) ‘The more senior levels of staff publish more frequently ... which is not surprising given that their research productivity probably caused them to be promoted in the first place.’

Brinn et al (2001:343) report on a survey of UK academics carried out in 1997. Respondents were asked to rank research outputs and gave the highest ranking to top UK research journals (4.8), top US research journals (4.7), other research journals (3.9), research-oriented books (3.6) and research-oriented book chapters (3.2). The authors said:

Our respondents heavily discounted the importance of other research publications. A sever dichotomy exists between the five research-oriented outlets and the other ten outputs. Refereed conference proceedings scored only 2.2. This may be because these are comparatively rare in the accounting discipline. Nor was dissemination by academics to non-research audiences (i.e. teaching books or professional journals) valued for the RAE exercise.

Beattie and Goodacre (2004:20) analysed the research outputs reported in the *British Accounting Review Research Register* for 2000, which consisted of publications in 1998 and 1999. They produced the following table:

Publication media	No of items	Per cent
Book (non-textbook)	100	4.6
Book chapter	301	13.8
Editor of book	36	1.7
Text book	58	2.7
Textbook instructors’ manual	11	0.5
Research report for professional body	49	2.2
Research report for other bodies	28	1.3
Proceedings	90	4.1
Editorial note	9	0.4
<i>Total non-serial</i>	<i>682</i>	<i>31.3</i>
Professional journal & newspapers	355	16.3
Academic journal	1141	52.4
Total	2178	100

If one accepts the RAE assessment that articles in professional journals are not counted as research, then it appears that articles in academic journals are the single most important research output, for UK academics, although chapters in books and research books (18.4% of the Beattie and Goodacre sample) are also significant.

## 5. German-speaking countries

In this section we report the analysis of Wagenhofer (2006) which discusses management accounting research only, but offers some insights into the research context. Wagenhofer’s study ‘describes the German research publication environment

and provides a taxonomy of all management accounting articles published by authors affiliated with institutions in German-speaking countries.’

Wagenhofer (2006:2) notes that

The leading academic journals are general business administration (Betriebswirtschaft) journals. They publish in all fields, including accounting, although they exhibit different preferences for work in certain fields or with certain methods. The journals are the result of a long-standing tradition of a generalist view of German business administration research.

He adds (p4) that ‘unlike other fields such as economics, which moved to English-language publication years ago, the leading German business journals are German-language journals’.

Wagenhofer (2006:3) in discussing the publication outputs says:

Another characteristic is that books play a more important role than in many other countries. One reason is the requirement that dissertation and habilitation theses are commonly written in the form of monographs and usually published as books ... Books have been highly regarded in the academic market and, therefore, many authors are motivated to write or edit books.

Wagenhofer does, however, limit his own study of outputs to articles ‘published in the leading German journals and in international accounting journals between 1998 and 2004, by authors that are affiliated with institutions located in a German-speaking country.’ His sample consist of management accounting research articles ‘published in the six business administration journals that are commonly viewed as the leading academic journals in German-speaking countries’ of which four were German and one each from Austria and Switzerland.

He compared outputs in these journals with those in nine ‘leading international accounting journals’: *Accounting, Organizations and Society, Contemporary Accounting Research, European Accounting Review, Journal of Accounting and Economics, Journal of Accounting Research, Journal of Management Accounting Research, Management Accounting Research, Review of Accounting Studies* and *The Accounting Review*.

His results are summarised in Table 4

(insert Table 4 about here)

Wagenhofer also analysed the research methods in the articles, and these are summarised in Table 5

(insert Table 5 about here)

Wagenhofer remarks (p11)

In some countries, such as the United Kingdom, disconnects have been identified between academia and practice in management accounting. This is at least in part due to the greater rigour of the research, which makes it hard for practitioners to understand and use and therefore reduces the likelihood that it will directly inform practice. This has been less of a problem in German-speaking countries, perhaps because of the prominence of normative and conceptual research and case-studies, as well as the development of cost accounting software in close connection with academia. With increasing internationalisation of research, however, publication of normative and conceptual articles may decline in the leading German research journals, which would make them vulnerable to the same criticism.

## 6. Conclusions

Our objective has been to try to provide a picture of accounting research in some European countries, drawn from the published literature. Evidently, since we are relying on existing studies, the insights provided are not as directly comparable as we should have preferred. The evidence in the UK from the *British Accounting Review Research Register* shows that journal articles are the dominant publication output. There is no comparable register in France or the German-speaking countries. However, the evidence available suggest that books are far more significant outputs in France and particularly Germany than they are in the UK. One aspect of this is that it remains a tradition in Germany and France for doctoral theses to be published in book form, whereas in the UK, the aim is to publish two or more journal articles drawn from the thesis.

Another issue here may also be the availability of accounting journals. Wagenhofer identifies six journals in German, Chtioui & Soulerot (2006) identify only three French journals, whereas Chan et al (2006) base their research on 19 English-language journals (selected from a starting list of 40). The choice of journals to which to submit articles is much wider for Anglophone researchers than for German- or French-speaking counter-parts. Presumably there are fewer journals because there is less demand and greater demand for books, however, it could be that the small number of journals has pushed authors towards books.

It is easy to see the attraction of measuring research output in terms of journal articles: the publication decision is made by peers, the amount of work necessary to research a topic and write an article is probably much less than for a book, and the 'market' for papers is well-organised and easy of access. By comparison book publishing decisions are usually taken by publishers, not peer groups of researchers (even if the publisher may call for comment from peers). The market is far from perfect and probably discriminates against junior researchers, since the publisher's decision (in our experience) is typically influenced by the reputation and standing of the author as much as the subject. It is difficult to evaluate the quality of the research in books in the absence of peer-review.

However, one possible method for avoiding that would be the use of citations as a measure of peer esteem and impact, rather than publications. Although we are aware that there is some evidence of biases in this area, for example that journal editors' articles may be cited more frequently, and that authors feel obliged to cite articles that

are frequently cited elsewhere. That in turn leads to the idea that that any evaluation should use several different metrics to try to compensate for, or make obvious at least, in-built biases

It is clear also that, as Lukka & Kasanen (1996:775) suggest, the overwhelming majority of accounting research is published in the author's native language. Wagenhofer's evidence from management accounting research supports this idea. This would suggest that any international ranking of outputs would have either to limit itself to academics in countries with a common language and a common set of publication outputs, or would have to factor in publications in the native language of each of the countries surveyed.

The starting point of this paper was the publication of Chan et al (2006) which claimed to provide 'a ranking of accounting research output in the European region'. The first point we would make is that amongst international accounting researchers it is reasonably accepted that cross-cultural research requires either a research team drawn from different cultures related to the areas surveyed, or at least members who have had in depth experience of the issues addressed (accounting research in Europe here). The risk of not doing so is that the research could be fundamentally flawed because it misses essential points by using a research template based on one culture that fails to recognise that another culture has different characteristics. It would seem axiomatic to us that if you set out to research across 'the European region', your research team needs people with access to different European traditions or your research needs to be cross-checked with them.

In the case of Chan et al, they point out (in a footnote): 'due to our language ability, we have no choice but to focus on only English language journals. We recognise the significant body of good-quality accounting research published in German, French and Spanish language journals, but non-English language journals are beyond our research.' (p5). We would suggest that a study of the literature shows that most accounting research appears in the researcher's native language, and that by concentrating only on English language journals, the Chan et al study has a systematic bias against all non-Anglophone research. This would seem to be supported, for example, by their table of the top 25 researchers by output 1991-2002 (Chan et al 2006:12) which includes only one researcher from outside the United Kingdom.

The authors' explanation of their choice of journals for this research says they started with Hasselback et al (2003) selection of 40 journals, then modified this by excluding some journals that have a finance orientation and adding another Australian journal, two British journals and *The European Accounting Review*. Their final sample is ten US journals, one Canadian, two Australian, five British and *The European Accounting Review*<sup>1</sup>. They report (p10) that they also ran their study excluding the North American journals and comment that 'the rankings are similar'. This would suggest

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<sup>1</sup> Chan et al claim (2006:6) eight journals from the European/Australia region, of which five are from the UK, two from Australia and one from Denmark. We presume that the 'Danish' journal is *The European Accounting Review* – Anne Loft, who was based at the Copenhagen Business School at this time, was one of the editors throughout the period), so this may be why Chan et al refer to the journal as Danish. This does, however, seem odd in that Anne Loft is British, the journal was not edited solely by her (see Loft, Jorissen and Walton 2003), it is owned by the European Accounting Association (official address Brussels), and is published for them in the UK.

further evidence to us that it is the language of the journal that is the key issue. In our view, Chan et al have succeeded possibly in measuring the output of researchers based in British and Irish institutions, but not at all that of accounting researchers in the rest of Europe.

Overall we would reiterate, with Power, that such tables capture outputs but not outcomes, so they are not necessarily any indication of research quality, but rather quantity. However, if a European comparison is to be made, it needs to be based on language groups, and should ideally use more than one measurement approach.

Journal	Number of citations
Accounting Review	285
Journal of Accounting Research	255
Journal of Accounting and Economics	249
Accounting, Organizations and Society	232
Comptabilité Contrôle Audit	158
Revue Française de Comptabilité	144
Revue Française de Gestion	126
Accounting and Business Research	81
Journal of Business Finance and Accounting	74
Harvard Business Review	73
European Accounting Review	71
Administrative Science Quarterly	60
Contemporary Accounting Research	57
Accounting Horizons	56
Auditing: a Journal of Practice and Theory	55
Journal of Financial Economics	52
Journal of Management Accounting Research	52

Table 1  
 Journals cited in articles published in *Comptabilité, Contrôle, Audit* 1995-2004  
 Source: Chtioui & Soulerot, 2006

Accounting			Control			Audit		
Document	Type	Number of citations	Document	Type	Number of citations	Document	Type	Number of citations
Watts & Zimmerman (1986)	Book	12	Bouquin (1993)	Book	22	Jensen & Meckling (1976)	JFE	7
Colasse (1993)	Book	11	Bouquin (1986)	Book	19	DeAngelo (1981)	JAE	6
Jensen & Meckling (1976)	JFE	9	Johnson & Kaplan (1987)	Book	18	Gonthier	Thesis	4
Watts & Zimmerman (1978)	AR	9	Anthony (1988)	Book	15	Ouchi (1980)	ASQ	3
Watts & Zimmerman (1990)	AR	7	Lorino (1989)	Book	13	Watts & Zimmerman (1983)	JLE	3
Lemarchand (1993)	Book	7	Lorino (1995)	Book	12	Houghton (1983)	ABR	3
Healy (1985)	JAE	7	Crozier & Friedberg (1977)	Book	11	Williamson (1985)	Book	3
Jones (1991)	JAR	7	Gervais (1988)	Book	11	Holt & Moizer (1990)	ABR	3
Bowen et al. (1981)	JAE	7	Lorino (1997)	Book	9	Libby (1979)	JAR	3
DeAngelo et al. (1994)	JAE	6	Anthony (1965)	Book	0	Lee & Stone (1995)	JBFA	3

Table 2  
Ten most cited research publications in Accounting, Control and Audit  
Source: Chtioui & Soulerot, 2006



Utility of publications	Mean Score
French academic journals	3,69
Anglo-Saxon academic journals	3,40
Professional journals	2,60
Working papers	2,49
Collective books	2,75
Teaching books	2,55

Table 3  
Scores of utility of communications and publications  
Source: Chekkar & Grillet (2005)

Articles in German journals	221	92.1%
Articles in international journals	19	7.9%
Total	240	100.0%

Table 4  
Management accounting articles published in German and International Journals,  
1998-2004  
Source: derived from Wagenhofer (2006:5)

Journals:	German		International	
	No	%	No	%
Analytic	97	44	12	63
Empirical	31	14	5	26
Normative/conceptual	93	42	2	11
Total	221	100	19	100

Table 5  
Theories and Research Methods in German management accounting articles  
Source: summarised from Wagenhofer (2006:9)

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