

High-Impact Articles Appearing in *Auditing: A Journal of Practice & Theory—An Extension*

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In the Spring 2003 issue of *Auditing: A Journal of Practice & Theory (AJPT)*, we analyze 3,102 citations to the 465 articles published in *AJPT* from its inception through 2000. Our citation database includes citations to the contents of *AJPT* from the 15 highest-ranked accounting journals (see Brown and Huefner 1994, 236–237) that are likely to cite auditing literature. One purpose of our study is to identify the most widely cited articles appearing in *AJPT*. Accordingly, Table 4 in that study lists the 29 articles cited 24 or more times. These articles are noted to represent only 6 percent of the total 465 published articles, yet account for 30 percent of the 3,102 total citations.

While Table 4 brings appropriate recognition to *AJPT* articles making the most significant impact on the literature, any cutoff is arbitrary and many other articles are likewise noteworthy. Accordingly, the following Table 1 extends our Table 4 by recognizing an additional 69 of the most frequently cited articles. This additional 15 percent of the total 465 published articles accounts for another 35 percent of the 3,102 total citations.

TABLE 1
Additional High-Impact Articles in *AJPT*

	Number of Citations	Average Citations per Year
Daroca, F. P., and W. W. Holder. "The Use of Analytical Procedures in Review and Audit Engagements" (Spring 1985)	23	1.5
Lampe, J. C., and D. W. Finn. "A Model of Auditors' Ethical Decision Processes" (Supplement 1992)	23	2.9
Lord, A. T. "Pressure: A Methodological Consideration for Behavioral Research in Auditing" (Fall 1992)	23	2.9
McKeown, J. C., J. F. Mutchler, and W. Hopwood. "Towards an Explanation of Auditor Failure to Modify the Audit Opinions of Bankrupt Companies" (Supplement 1991)	23	2.6
Willingham, J. J., and W. F. Wright. "Financial Statement Errors and Internal Control Judgments" (Fall 1985)	23	1.5
Bedard, J. C. "An Archival Investigation of Audit Program Planning" (Fall 1989)	22	2.0
Farmer, T. A., L. E. Rittenberg, and G. M. Trompeter. "An Investigation of the Impact of Economic and Organizational Factors on Auditor Independence" (Fall 1987)	22	1.7
Kinney, W. R., Jr. "Achieved Audit Risk and the Audit Outcome Space" (Supplement 1989)	22	2.0
Turpen, R. A. "Differential Pricing on Auditors' Initial Engagements: Further Evidence" (Spring 1990)	22	2.2
Bamber, E. M., L. S. Bamber, and M. Schoderbek. "Audit Structure and Other Determinants of Audit Report Lag: An Empirical Analysis" (Spring 1993)	21	3.0
Biggs, S. F., and J. J. Wild. "A Note on the Practice of Analytical Review" (Spring 1984)	21	1.3
Chen, K. C. W., and B. K. Church. "Default on Debt Obligations and Issuance of Going-Concern Opinions" (Fall 1992)	21	2.6
Choo, F. "Job Stress, Job Performance, and Auditor Personality Characteristics" (Spring 1986)	20	1.4
Hansen, J. V., and W. F. Messier, Jr. "A Preliminary Investigation of EDP-XPERT" (Fall 1986)	20	1.4
Newman, P., and J. Noel. "Error Rates, Detection Rates, and Payoff Functions in Auditing" (Supplement 1989)	20	1.8
Smith, D. B. "Auditor 'Subject to' Opinions, Disclaimers and Auditor Changes" (Fall 1986)	20	1.4
Daniel, S. J. "Some Empirical Evidence about the Assessment of Audit Risk in Practice" (Spring 1988)	19	1.6
Graham, L. E., Jr., J. Damens, and G. V. Ness. "Developing Risk Advisor sm : An Expert System for Risk Identification" (Spring 1991)	19	2.1
Loebbecke, J. K., and P. J. Steinbart. "An Investigation of the Use of Preliminary Analytical Review to Provide Substantive Audit Evidence" (Spring 1987)	19	1.5
Kelley, T., and L. Margheim. "The Impact of Time Budget Pressure, Personality and Leadership Variables on Dysfunctional Auditor Behavior" (Spring 1990)	18	1.8
Lightner, S. M., S. J. Adams, and K. M. Lightner. "The Influence of Situational, Ethical and Expectancy Theory Variables on Accountants' Underreporting Behavior" (Fall 1982)	18	1.0
Rasch, R. H., and A. Harrell. "The Impact of Personal Characteristics on the Turnover Behavior of Accounting Professionals" (Spring 1990)	18	1.8
Wilson, T. E., Jr., and R. A. Grimlund. "An Examination of the Importance of an Auditor's Reputation" (Spring 1990)	18	1.8

(continued on page 21)

High-Impact Articles

(continued from page 20)

TABLE 1 (continued)
Additional High-Impact Articles in *AJPT*

	Number of Citations	Average Citations per Year
Chow, C. W., A. H. McNamee, and R. D. Plumlee. "Practitioners' Perceptions of Audit Step Difficulty and Criticalness: Implications for Audit Research" (Spring 1987)	17	1.3
Kaplan, S. E., and P. M. J. Reckers. "An Empirical Examination of Auditors' Initial Planning Processes" (Fall 1984)	17	1.1
Messier, W. F., Jr., and W. C. Quilliam. "The Effect of Accountability on Judgment: Development of Hypotheses for Auditing" (Supplement 1992)	17	2.1
Icerman, R. C., and W. A. Hillison. "Disposition of Audit-Detected Errors: Some Evidence on Evaluative Materiality" (Spring 1991)	16	1.8
Jennings, M. M., D. C. Kneer, and P. M. J. Reckers. "A Reexamination of the Concept of Materiality: Views of Auditors, Users, and Officers of the Court" (Spring 1987)	16	1.2
Sherman, H. D. "Data Envelopment Analysis as a New Managerial Audit Methodology: Test Methodology" (Fall 1984)	16	1.0
Brown, C. E., and I. Solomon. "Auditor Configural Information Processing in Control Risk Assessment" (Fall 1990)	15	1.5
Firth, M. "An Analysis of Audit Fees and Their Determination in New Zealand" (Spring 1985)	15	1.0
Grobstein, M., and P. W. Craig. "A Risk Analysis Approach to Auditing" (Spring 1984)	15	0.9
Huss, H. F., and F. A. Jacobs. "Risk Containment: Exploring Auditor Decisions in the Engagement Process" (Fall 1991)	15	1.7
Levitan, A. S., and J. A. Knoblett. "Indicators of Exceptions to the Going Concern Assumption" (Fall 1985)	15	1.0
Margheim, L., and K. Pany. "Quality Control, Premature Signoff, and Underreporting of Time: Some Empirical Findings" (Spring 1986)	15	1.1
Mutchler, J. F. "Empirical Evidence regarding the Auditor's Going-Concern Opinion Decision" (Fall 1986)	15	1.1
Rebele, J. E., J. A. Heintz, and G. E. Briden. "Independent Auditor Sensitivity to Evidence Reliability" (Fall 1988)	15	1.3
Shafer, G., and R. P. Srivastava. "The Bayesian and Belief-Function Formalisms: A General Perspective for Auditing" (Supplement 1990)	15	1.5
Bernardi, R. A. "Fraud Detection: The Effect of Client Integrity and Competence and Auditor Cognitive Style" (Supplement 1994)	14	2.3
Chow, C. W., and S. J. Rice. "Qualified Audit Opinions and Share Prices: An Investigation" (Winter 1982)	14	0.8
Eichenseher, J. W., M. Hagigi, and D. Shields. "Market Reaction to Auditor Changes by OTC Companies" (Fall 1989)	14	1.3
Jiambalvo, J., and N. Wilner. "Auditor Evaluation of Contingent Claims" (Fall 1985)	14	0.9
Johnson, D. A., K. Pany, and R. A. White. "Audit Reports and the Loan Decision: Actions and Perceptions" (Spring 1983)	14	0.8
Kaplan, S. E. "An Examination of the Effects of Environment and Explicit Internal Control Evaluation and Planned Audit Hours" (Fall 1985)	14	0.9
Messier, W. F., Jr., and R. M. Tubbs. "Recency Effects in Belief Revision: The Impact of Audit Experience and the Review Process" (Spring 1994)	14	2.3
Newton, J. D., and R. H. Ashton. "The Association between Audit Technology and Audit Delay" (Supplement 1989)	14	1.3
Pincus, K. V. "Auditor Individual Differences and Fairness of Presentation Judgments" (Fall 1990)	14	1.4
Simunic, D. A., and M. T. Stein. "The Impact of Litigation Risk on Audit Pricing: A Review of the Economics and the Evidence" (Supplement 1996)	14	3.5
Anderson, J. C., S. E. Kaplan, and P. M. J. Reckers. "The Effects of Output Interference on Analytical Procedures Judgments" (Fall 1992)	13	1.6
Anderson, U., and R. A. Young. "Internal Audit Planning in an Interactive Environment" (Fall 1988)	13	1.1
Fellingham, J. C., D. P. Newman, and E. R. Patterson. "Sampling Information in Strategic Audit Settings" (Spring 1989)	13	1.2

(continued on page 22)

High-Impact Articles

(continued from page 21)

TABLE 1 (continued)
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	Number of Citations	Average Citations per Year
Frederick, D. M., V. B. Heiman-Hoffman, and R. Libby. "The Structure of Auditors' Knowledge of Financial Statement Errors" (Spring 1994)	13	2.2
Holder, W. W. "Analytical Review Procedures in Planning the Audit: An Application Study" (Spring 1983)	13	0.8
Kachelmeier, S. J. "A Laboratory Market Investigation of the Demand for Strategic Auditing" (Supplement 1991)	13	1.4
Kinney, W. R., Jr. "A Note on Compounding Probabilities in Auditing" (Spring 1983)	13	0.8
McConnell, D. K. "Auditor Changes and Related Disagreements" (Spring 1984)	13	0.8
Mutchler, J. F., and D. D. Williams. "The Relationship between Audit Technology, Client Risk Profiles, and the Going-Concern Opinion Decision" (Fall 1990)	13	1.3
Carcello, J. V., D. R. Hermanson, and H. F. Huss. "Temporal Changes in Bankruptcy-Related Reporting" (Fall 1995)	12	2.4
Amer, T., K. Hackenbrack, and M. Nelson. "Between-Auditor Differences in the Interpretation of Probability Phrases" (Spring 1994)	11	1.8
Boritz, J. E., and A. K. P. Wensley. "Structuring the Assessment of Audit Evidence—An Expert Systems Approach" (Supplement 1990)	11	1.1
Dopuch, N., R. R. King, and D. E. Wallin. "The Use of Experimental Markets in Auditing Research: Some Initial Findings" (Supplement 1989)	11	1.0
———. "Another Perspective on the Use of Deception in Auditing Experiments" (Fall 1992)	11	1.4
Haskins, M. E., and D. D. Williams. "A Contingent Model of Intra-Big Eight Auditor Changes" (Fall 1990)	11	1.1
Kaplan, S. E., C. Moeckel, and J. D. Williams. "Auditors' Hypothesis Plausibility Assessments in an Analytical Review Setting" (Fall 1992)	11	1.4
Kinney, W. R., Jr., and R. D. Martin. "Does Auditing Reduce Bias in Financial Reporting? A Review of Audit-Related Adjustment Studies" (Spring 1994)	11	1.8
O'Keefe, T. B., R. D. King, and K. M. Gaver. "Audit Fees, Industry Specialization, and Compliance with GAAS Reporting Standards" (Fall 1994)	11	1.8
Pany, K., and P. M. J. Reckers. "Non-Audit Services and Auditor Independence: A Continuing Problem" (Spring 1984)	11	0.7
Raghunandan, K., and D. V. Rama. "Audit Reports for Companies in Financial Distress: Before and after SAS No. 59" (Spring 1995)	11	2.2
Trompeter, G. M. "The Effect of Partner Compensation Schemes and Generally Accepted Accounting Principles on Audit Partner Judgment" (Fall 1994)	11	1.8
Total	1,099	