

Analysis of Citation Frequencies to  
*Auditing: A Journal of Practice & Theory: 1985 – 2005\**

by

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**INTRODUCTION**

In 2005, *Auditing: A Journal of Practice & Theory (AJPT)* marked its 25<sup>th</sup> year of publication. Throughout its 25-year history, Gerald Smith and Jack Krogstad have offered several commentaries on *AJPT's* development, content, and impact on the literature. Smith and Krogstad (1984, 1988, 1991) initially classified the 162 main articles and notes appearing in *AJPT* through 1990 and analyzed the 3,551 citations referenced in these articles. These early studies provided insight as to the content and methodologies found in *AJPT* articles and identified the literature that its authors were citing.

Since 1985, *AJPT* has been included in the Social Sciences Citation Index (*SSCI*). Inclusion in the *SSCI* database enabled Smith and Krogstad (1991) and Krogstad and Smith (2003) to report *AJPT's* impact on the literature by analyzing what items published in *AJPT* were being referenced by the broader literature. The present study extends these prior analyses for the 2001-2005 period, adding 2,201 new citations. The additional citations constitute a 71 percent increase to the 3,102 citations in the prior 2000 database. Continuing assessment of *AJPT's* evolving scholarly impact and standing provides important monitoring information to Auditing Section members as well as relevant input to potential authors seeking visibility, impact and recognition for their research, to libraries, and to tenure and promotion committees. Moreover, the frequency with which articles

are cited is useful to auditing educators and provides much-deserved recognition to authors who have made valuable contributions to the practice and theory of auditing. Certainly, the reaching of this quarter-century milestone offers a unique opportunity to assess the success of the Auditing Section's journal.

The next section describes the method and the underlying citation database. The third section presents the results including various breakdowns and metrics pertaining to the citations as well as recognition of the most frequently cited articles and authors. The final section provides broad conclusions.

## **METHOD**

Citation analysis is a well-established method based on the underlying premise that the number of citations received by journals, articles, and authors is an objective measure of their influence on the literature. While numerous studies from many fields have used this methodology, of particular relevance to the present study are studies that have employed citation analysis to chart the progress and assess the stature of discipline-specific journals (e.g., see Brown et al. 1987; Cote et al. 1991; Ball et al. 1992; Gupta 1997; Borokhouiah et al. 1999; Meyer and Rigsby 2001; Samuels and Steinbart 2002; and Meyer et al. 2005).

Citation analysis, however, is not without its limitations. Citation frequency may be affected by a number of factors other than a publication's influence. For example, some citations may be negative references, perfunctory self-citations, or superficial references to review articles. Citation rates also can be influenced by such factors as the reputation or popularity of authors, the controversial nature

of the topic, and a journal's circulation and coverage by indexing and abstracting services. Finally, two additional limitations are especially noteworthy in this study. The first is the unavoidable time lag that exists between publication of an article and its subsequent citing by the literature. This biases citation frequencies against recently published articles. The second is the limited number of discipline-specific journals included in the *SSCI*. While we largely overcome the latter limitation by manually adding citations to *AJPT* from ten additional accounting journals (see Table 1, Panel B), the limitations enumerated above should be kept in mind when interpreting the results of this study.

From its inception in the summer of 1981, 60 issues of *AJPT* have been published through 2005. These 60 issues contain 577 main articles and notes in regular issues and main papers and discussant comments in *AJPT* supplements (hereafter subsumed in the term "articles"). This study analyzes 5,303 citations to these 577 articles for the period 1985 through 2005. More specifically, the citation database includes (1) 1,643 citations to *AJPT* from both the accounting journals (except *AJPT*) and other journals in the *SSCI* (see Table 1, Panel A), (2) 2,267 citations from ten additional widely recognized accounting journals not in the *SSCI* (see Table 1, Panel B) and (3) 1,393 citations to *AJPT* articles by other *AJPT* articles (see Table 1, Panel A). *Abacus* was removed from the *SSCI* in 1992 with only three *AJPT* citations to that time and the *Journal of Accountancy* was removed from the database in 1994, having not cited *AJPT*. The *Journal of Accounting and Public Policy* was removed in 1997 with 51 citations to *AJPT* up to that date. Citations were added manually to the database from *Abacus* and

the *Journal of Accounting and Public Policy* for the years not included in the *SSCI*. On the other hand, *Contemporary Accounting Research* and *Review of Accounting Studies* have been added to the *SSCI* since 2000.

While some of the most respected accounting journals are included in the *SSCI*, data analyses based only on citations to *AJPT* articles from these seven journals would underreport the contribution of *AJPT*, its articles and authors, to the accounting literature. Adding citations manually from ten other highly ranked accounting journals with strong affinity to auditing content achieves a more representative database for analysis. Although selection of journals for inclusion is a subjective process, 15 of the 17 accounting journals included in this analysis are among the 20 most highly ranked accounting journals (Brown and Huefner 1994; Johnson et al. 2002; Ballas and Theoharakis 2003; Hasselback et al. 2003; Glover et al. 2006). The other two journals, namely *Journal of Forensic Accounting* and *International Journal of Auditing* were selected as representative of emerging areas within the broad auditing discipline.

As is common practice in citation analysis (e.g., see Alexander and Mabry 1994; Cote et al. 1991; Gupta 1997), authors' self-citations are included in the database. Similarly, inclusion in the database of self-citations by *AJPT* articles to other articles in the journal is consistent with the purpose of this study of examining the influence of the journal. *AJPT* articles are an important part of the accounting literature that is impacted by previously published *AJPT* articles.

## RESULTS

### Frequency of Citations

Table 2 provides a more detailed breakdown of citation frequency. Given the expected time delay noted earlier, a substantial portion of the articles that have not been cited were published recently. Whether including self-citations (101 non-cited articles) or excluding self-citations (130 non-cited articles), slightly over 38 percent of the non-cited articles were published in the most recent five years. Additionally, non-cited discussant comments published prior to 2001 account for 41 percent (37 percent) of non-cited articles if self-citations are included (excluded). Although discussant comments are more narrowly focused than other articles, they are referenced as separate items in the *SSCI* and, accordingly, are included in our database. Table 3 reports the average number of citations per article.

Figure 1 provides a longitudinal perspective by year of the number of citations. The general upward trend in yearly citations is readily apparent. The contribution of two segments of the database to the annual total citations (top line) also is observable. The bottom trend line charts the number of annual citations to *AJPT* articles by other journals. The distance between the bottom and top trend lines depicts the annual distribution of the 1,393 self-citations in *AJPT*. Of the total 5,303 citations 633 (12 percent) are to journal supplements by other journals and 242 (5 percent) are to supplements by other *AJPT* articles (i.e., self citations).

Finally, Table 4 reports the 20 most cited issues of *AJPT*. One can infer a significant spread in quality even among the top 20 issues. Moreover, it is noteworthy that three supplements are among the 20 most cited issues.

### **Journals Citing *AJPT***

Table 5 shows an increasing trend in the number of journals citing *AJPT* by year. Table 6 lists the journals citing *AJPT* ten or more times. Although the bulk of the citations come from mainstream accounting/auditing journals, an interesting mix of outlets appears in the lower half of the list. Figure 2 depicts the relative influence of *AJPT* on the respective literature streams outside the accounting/auditing literature. When a journal's content cuts across more than one subject grouping, the journal was classified based on its dominant focus. It should be noted that inclusion of citations in *Behavioral Research in Accounting* accounts for 77 percent of the citations in the "Behavioral/Psychology" grouping.

### **Most-Cited Articles and Authors**

Table 7 lists the ten most cited *AJPT* articles. Although representing less than 2 percent of the total 577 published articles, these articles account for nearly 12 percent of the 5,303 total citations. The striking feature of this core literature is its close tie to audit practice. Most of these articles deal with aspects of the audit process, addressing such topics as "audit methods," "audit risks and planning," "error/fraud characteristics," and "audit reporting." The second column in Table 7 shows the average citation rate per year for each article. This measure puts articles with various publication dates on a more equitable comparative basis.

Table 8 lists the 15 authors that are cited most frequently. Total citations by author include both sole authorships and co-authorships. Since the *SSCI* only indicates first authors, the 577 articles were manually examined to identify other authors. The second column indicates the number of articles authored or co-authored that have been cited at least once, and thus contribute to each author's total citations.

## **CONCLUSIONS**

A positive assessment of *AJPT's* scholarly impact and growing stature emerges from this citation analysis which spans the period 1985-2005. *AJPT's* contents are being cited more frequently by a growing number of journals. While these trends are consistent with wider recognition of the high quality of *AJPT* articles and authors, at least two other factors contribute to these positive trends.

First, the number of published articles increased primarily due to the emergence of *AJPT* supplements beginning in 1989. The upward impact on citation frequencies is readily apparent in Table 4 where three supplement issues are identified among the 20 most cited journal issues.

Second, the proliferation of new accounting journals creates more opportunities for referencing *AJPT* content. Table 1 shows inception dates for accounting journals whose citations to *AJPT* are included in our database. As can be seen, five journals whose citations to *AJPT* are included in our database were started during the period of this study.

Finally, the analysis of specific articles having the most impact on the literature indicates a strong continuing allegiance to the themes of auditing

practice. In this respect, *AJPT* appears to have remained true to its original purpose of bridging practice and theory.

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**TABLE 1**

**Accounting Journals Included in Database**

<b>Panel A: Journals Included in SSCI/Web of Science</b>	<b>Year of Inception</b>
Auditing - A Journal of Practice and Theory	1981
Accounting Review	1926
Accounting, Organizations and Society	1976
Contemporary Accounting Research*	1984
Journal of Accounting and Economics	1979
Journal of Accounting Research	1963
Review of Accounting Studies*	1996

<b>Panel B: Journals Added Manually</b>	<b>Year of Inception</b>
Abacus	1965
Accounting Horizons	1987
Advances in Accounting	1984
Behavioral Research in Accounting	1989
European Accounting Review	1989
International Journal of Auditing**	1997
Journal of Accounting and Public Policy	1982
Journal of Accounting Auditing and Finance	1977
Journal of Accounting Literature	1982
Journal of Forensic Accounting**	2000

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\* added to *SSCI* subsequent to the Krogstad and Smith (2003) compilation of the 1985-2000 database

\*\* indicates manual additions to the database subsequent to the Krogstad and Smith (2003) 1985-2000 database

**TABLE 2**  
**Frequency of Citations to *AJPT* Articles (1985-2005)**

	Excluding Self-Citations		Including Self-Citations	
	Number of Articles	Percentage of Total Articles	Number of Articles	Percentage of Total Articles
Articles cited 1 time	94	16.3	76	13.2
Articles cited 2 times	44	7.6	49	8.5
Articles cited 3 times	42	7.3	35	6.1
Articles cited 4 times	32	5.5	31	5.4
Articles cited 5 times	27	4.7	23	4.0
Articles cited 6 times	23	4.0	28	4.9
Articles cited 7 times	14	2.4	22	3.8
Articles cited 8 times	16	2.8	19	3.3
Articles cited 9 times	13	2.3	12	2.1
Articles cited 10 times or more	142	24.6	181	31.4
Articles not cited	130	22.5	101	17.5
Total	577	100.0	577	100.0

Self-citations are references by an *AJPT* article to another *AJPT* article.

**TABLE 3**  
**Average Number of Citations Per *AJPT* Article**

	<u>Excluding Self-Citations</u>	<u>Including Self-Citations</u>
Total Number of Citations	3910	5303
Total Number of Articles	577	577
Average Number of citations per article	6.78	9.19
Number of Articles Never Cited	130	101
Average Number citations per article (excluding those not cited)	8.75	11.14

**TABLE 4**  
**The 20 Most Cited Issues of *AJPT***

<b>Excluding Self Citations</b>			<b>Including Self Citations</b>		
<b>Issue</b>			<b>Issue</b>		
	<b>No. of Citations</b>			<b>No. of Citations</b>	
1. 1986 Fall	188		1. 1986 Fall	263	
2. 1987 Spring	169		2. 1987 Spring	236	
3. 1991 Supplement	166		3. 1991 Supplement	201	
4. 1987 Fall	148		4. 1987 Fall	191	
5. 1989 Fall	130		5. 1989 Fall	161	
6. 1994 Spring	122		6. 1984 Spring	159	
7. 1986 Spring	110		7. 1993 Supplement	157	
8. 1992 Fall	108		8. 1994 Spring	154	
9. 1991 Spring	106		9. 1991 Spring	150	
10. 1984 Spring	105		10. 1992 Fall	149	
11. 1993 Supplement	103		11. 1983 Spring	143	
12. 1983 Spring	98		12. 1985 Fall	138	
13. 1990 Spring	97		13. 1986 Spring	136	
14. 1992 Spring	96		14. 1990 Spring	130	
15. 1985 Fall	94		15. 1995 Fall	122	
16. 1995 Fall	93		16. 1985 Spring	119	
17. 1985 Spring	84		17. 1989 Supplement	119	
18. 1989 Supplement	82		18. 1994 Fall	118	
19. 1984 Fall	81		19. 1992 Spring	117	
20. 1996 Spring	79		20. 1990 Fall	112	
Total Citations			Total Citations		
	2259			3075	

**TABLE 5**  
**Number of Other Journals**  
**Citing *AJPT* by Year**

<b>Year</b>	<b>Number of Journals</b>
1985	7
1986	9
1987	9
1988	19
1989	12
1990	18
1991	24
1992	18
1993	24
1994	25
1995	25
1996	27
1997	32
1998	28
1999	34
2000	32
2001	36
2002	35
2003	40
2004	28
2005	30

**TABLE 6**  
**Journals Citing *AJPT* Ten or More Times (1985-2005)**

<b>Journal</b>	<b>Number of Citations</b>	<b>Percent of Total Citations</b>
Auditing - A Journal of Practice and Theory	1393	26.3
Accounting Review	416	7.8
International Journal of Auditing	372	7.0
Contemporary Accounting Research	345	6.5
Behavioral Research in Accounting	297	5.6
Journal of Accounting Literature	288	5.4
Advances in Accounting	266	5.0
Journal of Accounting Research	206	3.9
Accounting Horizons	201	3.8
Accounting, Organizations and Society	194	3.7
Journal of Accounting and Public Policy	151	2.8
Journal of Accounting Auditing and Finance	147	2.8
Journal of Information Systems	111	2.1
European Accounting Review	97	1.8
Journal of Forensic Accounting	96	1.8
Journal of Business Ethics	93	1.8
Decision Sciences	66	1.2
Abacus	48	0.9
Journal of Accounting and Economics	44	0.8
Expert Systems With Applications	31	0.6
Journal of Behavioral Decision Making	23	0.4
Betriebswirtschaftliche Forschung Und Praxis	20	0.4
Organizational Behavior and Human Decision Processes	20	0.4
European Journal of Operational Research	16	0.3
Business Ethics Quarterly	13	0.2
Information Systems Control Journal	13	0.2
Management Science	13	0.2
Corporate Governance - an International Review	10	0.2
Psychological Reports	10	0.2
Total	<u>5000</u>	<u>94.3</u>

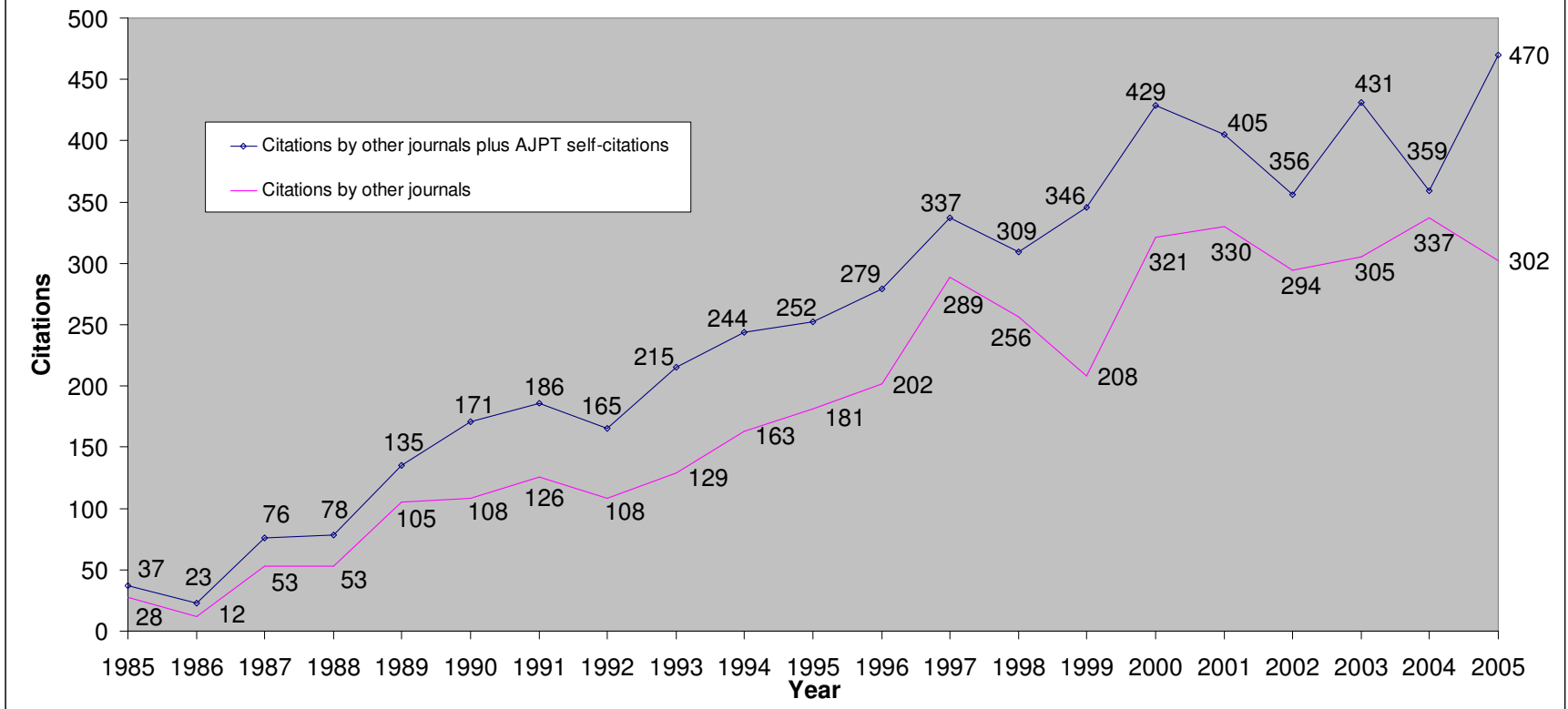
**TABLE 7**  
**Most-Cited Articles in *AJPT* (1985-2005)**

	<b>Number of Citations</b>	<b>Average Citations Per Year</b>
Kreutzfeldt, R. W., W. A. Wallace, "Error Characteristics in Audit Populations: Their Profile and Relationship to Environmental Factors" (Fall 1986)	100	5.3
Palmrose, Z-V., "Litigation and Independent Auditors: The Role of Business Failures and Management Fraud" (Spring 1987)	90	5.0
Loebbecke, J. K., M. M. Eining, J. J. Willingham, "Auditors' Experience with Material Irregularities: Frequency, Nature, and Detectability" (Fall 1989)	72	4.5
Mock, T. J., A. Wright, "An Exploratory Study of Auditors' Evidential Planning Judgments" (Fall 1993)	57	4.8
DeFond, M. L., "The Association Between Changes in Client Firm Agency Costs and Auditor Switching" (Spring 1992)	56	4.3
Pany, K., Reckers, P. M. J., "Within- Vs. Between-Subjects Experimental Designs: A Study of Demand Effects" (Fall 1987)	54	3.0
McKeown, J. C., J. F. Mutchler, W. Hopwood, "Towards an Explanation of Auditor Failure to Modify the Audit Opinions of Bankrupt Companies" (Supplement 1991)	52	3.7
Koonce, L., "A Cognitive Characterization of Audit Analytical Review" (Supplement 1993)	50	4.2
Simunic, D. A., M. T. Stein, "The Impact of Litigation Risk on Audit Pricing: A Review of the Economics and the Evidence" (Supplement 1996)	49	5.4
Elliott, R. K., "Unique Audit Methods: Peat Marwick International" (Spring 1983)	47	2.1
Total	627	

**TABLE 8**  
**Most-Cited Authors of *AJPT* Articles (1985-2005)**

<u>Author</u>	<u>Number of Citations</u>	<u>Number of Articles Cited</u>
Reckers, PMJ	186	10
Messier, WF, Jr	170	9
Loebbecke, JK	168	6
Wright, A	163	12
Kaplan, SE	149	12
Mutchler, JF	148	4
Pany, K	138	7
Biggs, SF	138	7
Willingham, JJ	131	6
Wallace, WA	131	5
Mock, TJ	129	10
Bedard, JC	124	8
Kinney, WR, Jr	123	8
Kreutzfeldt, RW	116	2
Palmrose, Z	112	3
Total	<u>2126</u>	

**FIGURE 1**  
**Annual Number of Citations to *AJPT***



**FIGURE 2**  
**Number of Citations to *AJPT* by Subject Area (1985-2005)**

