

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

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This study utilizes citation analysis to explore the scholarly impact and stature of *Auditing: A Journal of Practice & Theory* and to identify widely cited articles and authors published therein. The database, covering the period from 1985 through 2005, contains 5,303 citations to the 577 main articles, notes, and discussant comments published in regular issues and supplements of *AJPT*. A positive assessment of *AJPT*'s growing impact and stature is supported by upward trends from 1985 to 2005 both in the number of annual citations as well as in the number of journals citing *AJPT*'s contents. Moreover, the most widely cited articles and authors generally exhibit a strong affinity with audit practice. Finally, the results of the study provide important monitoring information to Auditing Section members, relevant input to potential authors, and muchdeserved recognition to authors making valuable contributions to the practice and theory of auditing.