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## Qualitative research analysis of "Review of Accounting Studies" Journal: scientometric, citation and collaboration analysis

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## Qualitative research analysis of "*Review of Accounting Studies*" Journal: scientometric, citation and collaboration analysis

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### *Abstract*

**Background:** The objective of this study is to evaluate the research performance using scientometric related indicators i.e., quantity, quality, citations, and international collaboration of the "*Review of Accounting Studies*" Journal.

**Purpose:** this journal provides an outlet for significant academic research in accounting, including theoretical, empirical, and experimental work. This journal indexed with many leading citation indexes (Social Science Citation Index, SCOPUS, WoS, etc.) and top-ranked in the management journal ranking agencies in the globe i.e., ABS & ABDC. This top-ranked journal acceptance rate is very minimal due to high standards for publishing research articles.

**Methods:** the qualitative research analysis carried out during the study period (1996 – 2018) based on Elsevier's Scopus

**Results:** The Journal has one executive editor, ten members of the editors, and forty-one members on the editorial board. 41 editorial members from 23 leading universities in America. The study found that 564 documents were cited (16,907 cites), 81 documents were not cited and averaged to citation per paper (CPP) is 26.21 in percent. Other than business, management, and accounting 24 major subjects cited in *Review of Accounting Studies* journal publications. Five authors recorded an impact on the average of 36.29 citations per publication. Eight authors have registered over a 5.18 average in the h-index calculation. Seven authors published research articles with international collaboration above the group average of 26.92. The study reveals though the author h-index is high, it requires the International collaboration of authorship to receive more score in TC and CPP. The total Citation score is higher for the articles published with international collaborations.

**Conclusion:** an international collaboration of authorship gives a wider range of reachability of authors (h-Index) and their academic content, which will get higher citation scores (TC and ACP). This study contributes to identify the quality publication with top-ranked Journals in the accounting domain.

**keywords:** scientometric analysis, Review of Accounting Studies, citation, collaboration, qualitative research

### **Introduction**

A "*Review of Accounting Studies*" is a quarterly peer-reviewed academic journal. It was established in the year 1996 and published by Springer Science<sup>11</sup>. In this study, the scientometric method has been used to get an overview, identify the corresponding challenges (Zhong...[et al.], 2019)<sup>12</sup> of the *Review of Accounting Studies* in the last 22 years. Based on the statistical data about Publications and citations, the scientometric related indicators (Fu, H., & Ho, Y. (2015)<sup>4</sup> are used to measure the qualitative research performance of the "*Review of Accounting Studies*" Journal.

## **Distinctive Characteristics of the Journal**

“*Review of Accounting Studies* provides an outlet for significant academic research in accounting, including theoretical, empirical, and experimental work. The journal is committed to the principle that distinctive scholarship is rigorous”<sup>9</sup>. This journal indexed with many leading citation indexes (Social Science Citation Index, SCOPUS, WoS, etc.) and top-ranked in the leading journal ranking agencies in the globe, i.e., Chartered Association of Business Schools (ABS) and Australian Business Dean’s Council (ABDC). These ranking agencies evaluate the quality of journals in which the business and management domain. The ABS rating the journals as 4\*, 4, 3, 2 & 1 (<https://chartereddabs.org/wp-content/uploads/2018/03/AJG2018-Methodology.pdf>) and ABDC ranking as A\*, A, B & C (<https://abdc.edu.au/research/abdc-journal-list/>). According to the chartered association of business schools (ABS), the *RAS* rated as 4, and in Australian business dean’s councils, the journal ranked in A\* category. The *RAS* journal acceptance of the research articles rate is very minimum. Because it is maintaining a high standard to scrutinize the research articles to publish. Based on the 2017 journal report, the journal impact factor: 1.588; 5 years IF 2.458; Source Normalized Impact per Paper (SNIP): 1.866; SCImago Journal Rank (SJR): 2.757; h-index: 58; h5-Index: 42. The *RAS* research articles have 2,02,141 downloads, and the overall author satisfaction rate is 67 percent.

## **Objectives**

The objectives of the present study are to analyze the qualitative research output of *RAS* from 1996-2018 based on published outputs as described in the Scopus database. This study aims to focus on: (i) to examine and analyze the productivity, average citation per paper and highly cited paper (>50); (ii) to explore the geographical distribution of the editorial board (iii) to examine the Document type of cited literature (iv) to find out the most productive and Influential author i.e., Total Publications, Total citations, Citation Per Paper, h-index, and International collaboration; (v) to identify the top ten highly cited research articles (vi) to determine the Highest contributing institutes and Productive country; and (vii) evaluate the productive index, authorship pattern and Richness factor.

## **Scope and Methodology**

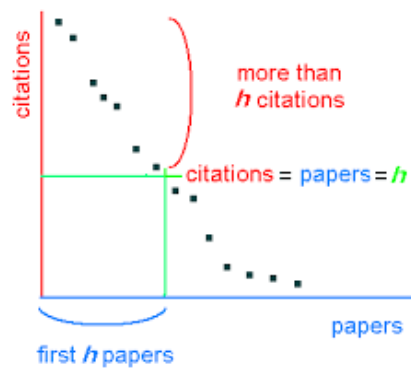
The present study collected the data from the Scopus database; a total of 645 publications were identified during the study period. The data were analyzed and formulated using MS Excel.

For analyzing the data, the following scientific indicators have been used

***The formula for Average Citation per paper***

$$ACPP = \frac{\text{Citations}}{\text{No. of Publications}}$$

### **For h-index**



### **Productivity Index (PI)**

Productivity Index applied to the number of authors contribution in three levels, i.e., occasional producer, intermediate producers, and larger producers.

- a)  $PI = 0$  (Producing only 1 article each) > Occasional producers
- b)  $0 < PI < 1$  (Producing 2 to 9 articles) > Intermediate producers
- c)  $PI \geq 1$  (Producing 10 or more articles) > Larger producers

### **Richness Factor**

The formula stated below;

$$RF_{\text{Paper}} = \frac{\text{Cit}_{\text{paper}}}{\text{Tot}_{\text{author}} * \text{AoP}}$$

$\text{Cit}_{\text{paper}}$  = No of Citations of a Paper

$\text{Tot}_{\text{author}}$  = Total No of Authors of a Paper

$\text{AoP}$  = Age of a Paper

### **Analysis and Interpretation**

#### **Editorial Team**

Exploring the geographical distribution of the editorial board of this journal, i.e., managing editor, editors, and editorial board members. Paul Fischer from the University of Pennsylvania, who is the executive editor of this journal. Currently, the Journal has one executive editor, ten members of the editors, and forty-one members in the editorial board. The editorial board members are from six different countries in the world. The study reveals that the maximum number of editorial board members from the United States of America and members belong to most of the top-ranking universities in the world. The representation from the United States of America itself, 41 editorial members from 23 leading universities in America.

## Distribution of Publication

Year	Publications	Cited Papers	Uncited papers	Total Citations	Average Citation per paper	> 50 citations
2018	54	19	35	34	0.63	0
2017	50	41	9	138	2.76	0
2016	34	31	3	146	4.29	0
2015	49	46	3	411	8.39	0
2014	48	45	3	616	12.83	2
2013	40	37	3	583	14.58	1
2012	37	35	2	676	18.27	1
2011	34	32	2	660	19.41	3
2010	34	29	5	1011	29.74	7
2009	25	23	2	677	27.08	4
2008	25	22	3	749	29.96	3
2007	26	21	5	1040	40.00	6
2006	25	23	2	1260	50.40	8
2005	21	21	0	1268	60.38	5
2004	24	23	1	1219	50.79	6
2003	26	23	3	1486	57.15	9
2002	17	17	0	1442	84.82	6
2001	17	17	0	745	43.82	5
2000	14	14	0	418	29.86	3
1999	9	9	0	564	62.67	4
1998	18	18	0	1128	62.67	7
1997	7	7	0	323	46.14	3
1996	11	11	0	313	28.45	2
<b>Total</b>	<b>645</b>	<b>564</b>	<b>81</b>	<b>16907</b>	<b>26.21</b>	<b>85</b>

Table 1

*Review of Accounting Studies* journal published 645 publications during the study period of 1996 - 2018. In 645, 564 documents were cited, and 81 documents were not cited. Overall, 564 research papers were cited in 16907 times and averaged to citation per paper (CPP) is 26.21 in percent. The study identified that the maximum number of articles published in the year 2018 (54 publications) and 2017 (50 publications) with 104 articles and received less Average Citation per paper (0.63) comparatively highly cited articles published in the years 1999 (9) and 1997 (7) (ACCP 46.14 and 62.67). There were 85 research articles cited more than 50 times. Among these most productive years of highly cited articles in the years 2003 and 2006 with 17 articles. The reason could be the information explosion, ICT developments, and increased capacity of citing e-content.

Based on the citation report, the study possible to speculate that 87% of research publications have reached the subject of management and accounting researchers.

### Document type of cited literature

*Review of Accounting Studies* published theoretical, empirical, and experimental work in the form of an original research article, discussions, editorial, and erratum. The *Review of Accounting Studies* will not be published conference paper and Book Reviews.

Document Type	No. of Publications	%	Cited in the form of	No of citations	%
Article	560	86.82	Article	8811	85.98
Discussion	70	10.85	Review	466	4.55
Editorial	10	1.55	Conference Paper	415	4.05
Erratum	5	0.78	Early View	234	2.28
			Book Chapters	167	1.63
			Books	80	0.78
			Note	66	0.64
			Editorial	6	0.06
			Letter	1	0.01
			Short Survey	2	0.02
<b>Total</b>	<b>645</b>	<b>100</b>		<b>10248</b>	<b>100</b>

Table 2

Table 2 emphasis the category-wise classification of cited literature in the journal “*Review of Accounting Studies*.”

Different bibliographical forms cited the "*Review of Accounting studies*" publications as 8811 citations in the journal articles category, and 466 citations are the second highest in the category of review; followed by conference paper 415 citations; early view 234 citations; book chapters 167 citations, in book 80 citations and so on.

This study inferred that all type of research documents cites a *Review of Accounting Studies* publications. Among all, articles contribute more than 85.97% of the total citations.

Other than business, management, and accounting, there are 24 major subjects cited in *Review of Accounting Studies* journal publications. The top-cited subjects are social sciences, decision sciences, computer sciences, and engineering subjects. The study observes the *Review of Accounting Studies* publications reaches non-business, management, and accounting subjects. i.e., Mathematics, Environmental Science, Agricultural and Biological Sciences, Earth and Planetary Sciences, Biochemistry, Genetics, and Molecular Biology, Medicine, etc.

### Profile of top 10 productive authors (most productive and Influential author)

Name of the Author	Affiliation	Country	TP	TC	CPP	HI	IC	%IC
Barth, M.E.	Graduate School of Business, Stanford University, Stanford	USA	11	654	<b>59.45</b>	<b>6</b>	4	<b>36.36</b>
Reichelstein, S.	Haas School of Business, University	USA	11	368	33.45	7	0	0.00

	of California, Berkeley								
Myers, L.A.	University of Tennessee, Knoxville	USA	10	314	31.40	<b>6</b>	5	<b>50.00</b>	
Richardson, S.	London Business School, London	UK	9	744	<b>82.67</b>	<b>7</b>	3	<b>33.33</b>	
Beaver, W.H.	Graduate School of Business, Stanford University, Stanford	USA	9	648	<b>72.00</b>	<b>8</b>	1	11.11	
Mohanram, P.	Columbia Business School, New York	USA	9	488	<b>54.22</b>	<b>7</b>	1	11.11	
Dutta, S.	Haas School of Business, University of California, Berkeley	USA	9	311	34.56	<b>6</b>	2	22.22	
Rajan, M.V.	Graduate School of Business, Stanford University, Stanford	USA	7	48	6.86	3	0	0.00	
Shevlin, T.	University of California	USA	7	166	23.71	4	0	0.00	
Aboody, D.	Anderson School of Management, UCLA, Los Angeles	USA	6	142	23.67	4	1	16.67	
Amir, E.	London Business School, London	UK	6	69	11.50	4	5	<b>83.33</b>	
Arya, A.	Fisher College of Business, Ohio State University, Columbus	USA	6	170	28.33	5	0	0.00	
Christensen, T.E.	Marriott School of Management, Brigham Young University	USA	6	47	7.83	3	0	0.00	
Ertimur, Y.	Leeds School of Business, University of Colorado	USA	6	162	27.00	4	2	<b>33.33</b>	
Landsman, W.R.	Kenan-Flagler Business School, University of North Carolina	USA	6	193	32.17	3	4	<b>66.67</b>	
Livnat, J.	Stern School of Business Administration, New York University	USA	6	311	51.83	6	4	<b>66.67</b>	
<b>Total</b>			<b>124</b>	<b>4835</b>	<b>36.29</b>	<b>5.18</b>	<b>32</b>	<b>26.92</b>	

*TP: Total Publications TC: Total citations CPP: Citation Per Paper IC: International collaboration*  
Table 3

The above table describes the most productive authors in the *Review of Accounting Studies* in respect of citation per paper, h-index, and international collaboration.

- In top productive authors, their research productivity varied from 6 to 11.
- **Citation per paper:** The most productive authors usually provide a large number of citations. Five authors recorded an impact on the average of 36.29 citation per publication: Richardson, S. from Stanford University with an average of 82.67; Beaver, W.H. from Stanford University

with an average of 72.00; Barth, M.E from Stanford University with an average of 59.45; Mohanram, P. from Columbia Business School with an average of 54.22 and Livnat, J. from New York University with an average of 51.83.

- **H-Index:** related to all authors, eight authors have registered over 5.18 average in the h-index calculation: Beaver, W.H. (8); Reichelstein, S., Richardson, S. and Mohanram, P. (7); Barth, M.E., Myers, L.A. Dutta, S. and Livnat, J. (6).
- **International collaboration:** In all, seven authors published the research articles with international collaboration above the group average of 26.92: Amir, E. collaborated with 5 other country authors in 6 publications (83.33); Landsman, W.R. and Livnat, J. collaborated with 4 other country authors in 6 publications (66.67); Myers, L.A. collaborated with 5 other country authors in 10 publications (50.00); Barth, M.E. collaborated with 4 other country authors in 11 publications (36.36); Richardson, S. and Ertimur, Y. collaborated with three other country authors in 9 publications (33.33).

#### Productive Authors Vs. International Collaboration of Authorship

Name of the Author	Affiliation	Country	TP	TC	CPP	HI	IC	%IC
<b>Barth, M.E.</b>	<b>Graduate School of Business, Stanford University, Stanford</b>	<b>USA</b>	<b>11</b>	<b>654</b>	<b>59.45</b>	<b>6</b>	<b>4</b>	<b>36.36</b>
Reichelstein, S.	Haas School of Business, University of California, Berkeley	USA	11	368	33.45	7	0	0

Table 4

Table 4 indicates the most productive authors of RAS with respect to TC and CPP. It reveals the author's h-index is high. It requires the International collaboration of authorship to receive more score in TC and CPP.

#### Total Citation Vs. International Collaboration of Authorship

Name of the Author	Affiliation	Country	TP	TC	CPP	HI	IC	%IC
1. Beaver, W.H.	Graduate School of Business, Stanford University, Stanford	USA	9	648	72	8	1	11.11
2. Reichelstein, S.	Haas School of Business, University of California, Berkeley	USA	11	368	33.45	7	0	0
3. Mohanram, P.	Columbia Business School, New York	USA	9	488	54.22	7	1	11.11
<b>4. Richardson, S.</b>	<b>London Business School, London</b>	<b>UK</b>	<b>9</b>	<b>744</b>	<b>82.67</b>	<b>7</b>	<b>3</b>	<b>33.33</b>

Table 5

It is found from table 5 that the Total Citation score is higher for the articles published with international collaborations i.e., Author 4 has 3 international collaboration, published 9 articles with TC of 82.67



whereas authors 1 and 3 have only 1 international collaboration. Hence their TC score is less than the author 4. Likewise, author 2 does not have not even one international collaboration with a higher number of articles published in the given table received very less TC score compare to all other authors. Hence it is found that the International collaboration of authorship gives a wider range of reachability of our academic content and gets higher citation scores.

### Total Citation and CCP Vs. International Collaboration of Authorship

Name of the Author	Institution	Country	TP	TC	CPP	HI	IC	%IC
1. Reichelstein, S.	Haas School of Business, University of California, Berkeley	USA	11	368	33.45	7	0	0
<b>2. Richardson, S.</b>	<b>London Business School, London</b>	<b>UK</b>	<b>9</b>	<b>744</b>	<b>82.67</b>	<b>7</b>	<b>3</b>	<b>33.33</b>

Table 6

The above table 6 shows the authors from a different country having equal h-index of 7, though the author 1 has a higher number of publications (11) than the author 2 (9), the TC is higher for author 2 than the author 1. Hence, the study reveals that the authors and his content visibility rise if they adopt the International Collaboration of Authorship.

### Citation Per Paper Vs. International Collaboration of Authorship

Name of the Author	Affiliation	Country	TP	TC	CPP	HI	IC	%IC
1. Reichelstein, S.	Haas School of Business, University of California, Berkeley	USA	11	368	33.45	7	0	0
2. Dutta, S.	Haas School of Business, University of California, Berkeley	USA	9	311	34.56	6	2	22.22
<b>3. Rajan, M.V.</b>	<b>Graduate School of Business, Stanford University, Stanford</b>	<b>USA</b>	<b>7</b>	<b>48</b>	<b>6.86</b>	<b>3</b>	<b>0</b>	<b>0</b>
4. Shevlin, T.	University of California	USA	7	166	23.71	4	0	0

Table 7

Table 7 explains that the authors from the same institution and individual authors have been taken to analyze the relationship between the international collaboration and the CCP score, The Author 1, published 11 papers; his CCP score is 33.45. Whereas the Author 2 published 9 research articles received 34.56 CCP score, which is higher than the author 1. The same way the individual authorship also reflects the less CCP score those who do not have international author collaborations. Hence it is found that the international collaboration of authorship is playing a vital role in getting more citations per paper.

## Highly Cited Papers

The following table lists the top ten highly cited papers

Authors	Affiliation	Title of the paper	No. of Citations
Skinner D.J., Sloan R.G.	University of Michigan Business School, United States	Earnings surprises, growth expectations, and stock returns or don't let an earnings torpedo sink your portfolio	540
Hillegeist S.A., Keating E.K., Cram D.P., Lundstedt K.G.	Kellogg School of Management, Northwestern University, United States Kennedy School of Government, Harvard University, United States. College of Business and Economics, California State University, United States VaRisk, Inc., 116 Lyon St., San Francisco, United States	Assessing the probability of bankruptcy	404
Richardson S.	Wharton School, University of Pennsylvania, Philadelphia, United States	Over-investment of free cash flow	360
Ohlson J.A., Juettner-Nauroth B.E.	W. P. Carey School of Business, Arizona State University, United States Johannes Gutenberg-University, Germany	Expected EPS and EPS growth as determinants of value	335
Dechow P.M., Richardson S.A., Tuna I.	University of Michigan Business School, United States. Wharton School, University of Pennsylvania, United States	Why are earnings kinky? An examination of the earnings management explanation	285
Gode D., Mohanram P.	Stern School of Business, New York University, United States. Graduate School of Business, Columbia University, United States	Inferring the cost of capital using the Ohlson-Juettner model	275
Teoh S.H., Wong T.J., Rao G.R.	University of Michigan Business School United States. Hong Kong University of Science and Technology, Hong Kong Colonial Management Associates	Are accruals during initial public offerings opportunistic?	271
Kothari S.P., Laguerre T.E., Leone A.J.	Sloan School of Management, Massachusetts Institute of Technology, United States Analysis Group, Simon Graduate School of Business Administration, University of Rochester, United States	Capitalization versus expensing: Evidence on the uncertainty of future earnings from capital expenditures versus R&D outlays	263
Hung M., Subramanyam K.R.	Marshall School of Business, University of Southern California, Los Angeles, United States	Financial statement effects of adopting international accounting standards: The case of Germany	249
Barth M.E., Clement M.B., Foster G., Kasznik R.	Graduate School of Business, Stanford University, United States College of Business Administration, the University of Texas at Austin, United States	Brand values and capital market valuation	226

Table 8

Table 8 interpreted the top ten highly cited articles in the *Review of Accounting Studies*. The research article titled "Earnings surprises, growth expectations, and stock returns or don't let an earnings torpedo sink your portfolio" authored by Skinner D.J., Sloan R.G." from University of Michigan Business School, the United States with the highest citation of 540 which was published in the year 2002. The

article titled "Assessing the probability of bankruptcy authored by Hillegeist S.A., Keating E.K., Cram D.P., and Lundstedt K.G." is the second highly cited paper with 404 citations which published in the year 2004.

Out of 645, 564 research papers were cited. A total of 40 publications have been cited more than 100 times. In the recent ten years' window, 430 research papers were published. Out of 430, 21 publications cited more than 50 times. The study observed that the article titled "The information content of mandatory risk factor disclosures in corporate filings" published in the year 2014, which were received 73 citations in the last five years' window. In all, the study suggests that *Review of Accounting Studies* publications impact is high with the accounting domain.

### Highest contributing Institute and Productive Country

INSTITUTE	TP	COUNTRY	TP
Stanford University	48	United States	383
New York University	35	Canada	46
University of California, Berkeley	34	United Kingdom	45
UC Berkeley Haas School of Business	31	Hong Kong	39
Leonard N. Stern School of Business	31	China	30
Columbia University in the City of New York	29	Singapore	30
The University of Texas at Austin	28	Israel	17
Ohio State University	23	Australia	14
University of Pennsylvania	23	France	14
London Business School	20	Germany	9
The University of Georgia	20	Netherlands	9

Table 8

The above tables present the top 10 highly contributed institutions to *Review of Accounting Studies* journal. The study observed that 1502 authors contributed to the *Review of Accounting Studies* journal during the study period. Authors from Stanford University were the most productive institute with a maximum of 48 publications and second-highest prolific authors from New York University with 35 publications. In all, authors from 1319 institutes contributed 645 research publications during the study period of 1997 – 2018.

### Productive Country

The study investigated the geographical distribution of contribution to the *Review of Accounting Studies*. Each author was given one count for one entry. The above table presents the top 10 contributed countries for a *Review of Accounting Studies*. The United States of America was the most productive country with 383 publications, and the second-highest productive country is Canada with 46 and United Kingdom with 45 publications. The study observed that, out of 645 publications, 383 publications from the United States. Other country publications are very minimal compared with the United States of America. The study reveals that the American authors' quality research productivity is high.

### Productivity Index (PI)

Lotka's law is a method of testing the discipline of the publication of scientific literature. In this regard, the Productivity Index applied to identify the level of production of the "Review of Accounting Studies" journal. It helps to identify the number of authors contribution to three levels, i.e., occasional producer, intermediate producers, and larger producers. The table below shows the productivity level of the authors according to classified groups

Productive Index	PI = 0 (1 article)	0 < PI < 1 (2 – 9 Article)	PI > = 1 (10 or more)	Total
No of Authors	698	261	3	962
% of Authors	72.55	27.13	.32	100
Level	Occasional	Intermediate	Larger	

Table 9

Taking into account the contributions of individual authors, 945 authors have written 645 articles. The study observed that 72.55% of authors had the role of the author's in the occasional producer (PI = 0), while the most significant producers with more than ten published papers .32% (PI > = 1) were the lowest of the group.

### Authorship Pattern

Particulars	No of Authors						Total
	Single	Two	Three	Four	Five	Six	
No of Publications	168	174	236	63	3	1	645
% (NP/TP)	26.04	26.97	36.58	9.76	0.46	0.15	100
Authorship (NP*NA)	168	348	708	252	15	6	1,492
%	11.22	23.25	47.29	16.83	1.00	0.40	100.00
						Mean	2.31

NP: Publications; TP: Total Publications; NY: No. of Years; NA: Authors

Table 10

The study observed that 1492 authors had contributed research articles individually and collaboratively, which reveals that an average number of authors per paper is 2.04 and 6 is the maximum number of authors in one paper. Out of 645 research papers, 168 (26.04%) papers were written by in the category of a single author and 73.97% of papers written by more than one author. The study observed that a maximum number of papers contributed by three authors (36.58%) and the second-highest in the category of double author contribution. The study inferred that the role of research articles written by a single author is substantial.

### Richness Factor

Richness factor was measured for only cited papers with the help of the formula suggested by Tamizhchelvan, M., and Gopalakrishnan, S (2018) used in this study. The formula stated below;

$$RF_{\text{Paper}} = \text{Cit}_{\text{paper}} / \text{Tot}_{\text{author}} * A\text{oP}$$

$\text{Cit}_{\text{paper}}$  = No of Citations of a Paper

$\text{Tot}_{\text{author}}$  = Total No of Authors of a Paper

AoP = Age of a Paper

the highly-cited paper was taken to the sample data of the research paper richness factor (RF) calculation shown in table 11.

Authors	Title of the Paper	Cit	Tot	AoP	year of Publication	RF Index	Richness of Paper
Skinner D.J.,	Earnings surprises, growth expectations, and stock returns or don't let an earnings torpedo sink your portfolio	540	2	16	2002	16.88	Second
Sloan R.G.	Assessing the probability of bankruptcy	404	4	14	2004	7.21	Sixth
Hillegeist S.A.,	Over-investment of free cash flow	360	1	12	2006	30.00	First
Keating E.K.,	Expected EPS and EPS growth as determinants of value	335	2	13	2005	12.88	Third
Cram D.P.,	Why are earnings kinky? An examination of the earnings management explanation	285	3	15	2003	6.33	Seventh
Lundstedt K.G.	Inferring the cost of capital using the Ohlson-Juettner model	275	2	15	2003	9.17	Fifth
Richardson S.	Are accruals during initial public offerings opportunistic?	271	3	20	1998	4.52	Ninth
Ohlson J.A.,	Capitalization versus expensing: Evidence on the uncertainty of future earnings from capital expenditures versus R&D outlays	263	3	16	2002	5.48	Eighth
Juettner-Nauroth B.E.	Financial statement effects of adopting international accounting standards: The case of Germany	249	2	11	2007	11.32	Fourth
Dechow P.M., Richardson S.A.,	Brand values and capital market valuation	226	4	20	1998	2.83	Tenth

Table 11

RF Index Range	Papers	%
0.00 - 0.49	160	28.37
0.50 - 0.99	132	23.40
1.00 - 1.49	96	17.02
1.50 - 1.99	56	9.93
2.00 - 2.49	32	5.67
2.50 - 2.99	18	3.19
3.00 - 3.49	11	1.95
3.50 - 3.99	12	2.13
4.00 and above	47	8.33
<b>Total</b>	<b>564</b>	<b>100.00</b>

Table 12

The richness factor calculated in nine different ranges. Out of 564 cited research papers, 225 of publications has more than one richness factor. Nearly 47 publications had their richness factor more than four. In the richness factor index, 160 publications are in the range between .00 to 0.49. Similarly, 132 publications are in the range between 0.50 and 0.99. It can be inferred that 225 publications have a high relevance among 564 cited publications of *Review of Accounting Studies*.

## **Findings and Conclusions**

This paper analyzed the “*Review of Accounting Studies*” journal research output from 1996 – 2018. The *Review of Accounting Studies* publications impact is high with the accounting domain. The study concludes based on the following findings.

- *Editorial Board*: the study finds the maximum number of editorial board members from the United States of America itself, 41 editorial members from 23 leading universities in America. The representing universities are globally top-ranked institutions.
- International Collaboration receives more Citations and CPP.
- *Types*: acceptance of research articles rate is very minimum. Because the journals maintain a high standard to scrutinize the research articles to publish, the *Review of Accounting Studies* will not be published conference papers and Book Reviews.
- *Citations*: journal articles highly cite a *Review of Accounting Studies* publications. Based on the citation report, the publications reach non-business, management, and accounting subjects. Other than Business and Management, top-cited subjects are social sciences, decision sciences, computer sciences, and engineering subjects. 564 research papers were cited. 40 publications have been cited more than 100 times. In recent 10 years, 21 publications cited more than 50 times.
- *Productive Institute and Country*: Stanford University was the most productive institute with a maximum of 48 publications and second-highest productive authors from New York University with 35 publications.
- The study finds out of 645 publications, 383 publications published by the United States of America, and the second-highest productive country is Canada with 46 and United Kingdom with 45 publications.
- *Productive Index*: 72.55% of authors had the role of the author's in the occasional producer (PI = 0)

- *Authorship Pattern*: maximum research articles contributed by more than two authors collaboration with other institutes/country. The study speculated that the role of research articles written by a single author is very low.
- *Richness Factor*: the study inferred that 225 publications have a high relevance among 564 cited publications of *Review of Accounting Studies*.

Based on different scientific indicators i.e., ACPP, IC, h-index, PI, AP, RF is a higher recent article than older articles. The publication growth rate and citations shows the quality and impact of the *Review of Accounting Studies*. An international collaboration of authorship gives a broader range of reachability of authors (h-Index) and their academic content, which will get higher citation scores (TC and ACPP). The results guide future direction of quality publication with top-ranked journals in accounting domain.

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