
Increasing globalisation in accounting publications

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Abstract: The globalisation movement has greatly affected accounting practice but also academic accounting. Authors at the US universities have historically been major contributors to accounting academic research. An increasing percentage of contributors now come from other countries, such as Canada, the UK, Australia, New Zealand and others. This study examines representation of the US and non-US universities in six very highly ranked accounting journals over a 26-year period. Findings show that the average percentages of articles with non-US university representation vary across journals from the lowest, 15.34%, in *The Accounting Review (TAR)* to the highest, 64.12%, in *Accounting, Organizations and Society (AOS)*. This study reveals that the force of globalisation is affecting accounting research and the publication landscape. These changes could help broaden perspectives and enrich understanding of accounting issues and accounting knowledge, thereby benefiting both scholarship and practice.

Keywords: accounting research; accounting journals; globalisation.

Reference to this paper should be made as follows: Efendi, J., Holmes, A.F. and Smith, L.M. (2021) 'Increasing globalisation in accounting publications', *Int. J. Critical Accounting*, Vol. 12, No. 1, pp.30–53.

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This paper is a revised and expanded version of a paper entitled ‘Globalization trend in top accounting publications: an overview of non-us universities representation from 1985 to 2010’ presented at American Accounting Association Annual Meeting, Chicago, IL, 10 August 2015.

1 Introduction

In general, the world is becoming more internationally interconnected, including academia. Contributing factors include globalisation, advances in technology, and changes in non-US universities. Globalisation brings an increasing connection between businesses and financial markets around the world (Gaspar et al., 2016). There are more businesses with a multinational presence and firms which are cross-listed on multiple exchanges (Saudagaran and Smith, 2013). Around the world, accounting standards are increasingly converging, notably, the widespread acceptance of International Financial Reporting Standards (IFRS) (Axtell et al., 2017; Grossman et al., 2013). Accounting practitioners are faced with rapid globalisation in their field (Meredith and Baxter, 2017). The above are contributing factors leading to a globalisation in the accounting research literature, which is the focus of the current study.

Advances in technology have enabled researchers to be more efficient and has created some specific benefits to accounting academics. Researchers have the world at their fingertips through the internet. Journals are available online and the ease of access brings familiarity and opportunity to the international community. For example, Business Source Complete by EBSCO Publishing is a tool for accessing published literature via the internet and is available through most university libraries. The Social Science Research Network (SSRN e-library) is a resource for scholarly working papers made available for public review prior to acceptance for publication. Researchers also have access to electronic databases such as Wharton Research Data Services (WRDS) provided by The Wharton School at the University of Pennsylvania which enable research from anywhere in the world.

In addition to the globalisation of the business world and advances in technology, there is a change in how universities around the world view top publications. There is a reward system for accounting faculty which not only encourages, but in many cases

demands publications in top-tier journals for advancement and tenure. There has been an increase in pay parity among countries which increases the attractiveness of the non-US job market. The US minted PhDs are returning to their home countries for job opportunities. In general, there has been a significant increase in international education, such as Chinese students studying at universities in Australia, which is the world's third largest host country for international higher education (Wu and Myhill, 2017). The increase in resources available for research has increased the mobility of accounting faculty who are willing to move overseas either permanently or as a visiting faculty member. Increasing prestige and recognition from publications in top journals encourages more activity and desire to attain a top-tier publication. Publication rates have been used by financial donors as a measure to determine monetary awards for research (Bublitz and Kee, 1984).

This study provides an overview of the US and non-US universities representation in article publication in six very highly ranked accounting journals from 1985–2010. Data from the six accounting journals: *Journal of Accounting and Economics (JAE)*, the *Journal of Accounting Research (JAR)*, *The Accounting Review (TAR)*, *Accounting, Organizations and Society (AOS)*, *Contemporary Accounting Research (CAR)* and *The International Journal of Accounting (TIJA)* was collected to examine if country and university participation has changed over the years. While numerous journals publish research on accounting matters, these journals were selected for the analysis because they are either considered top-tier publications and based on their international scope. In terms of quality, each is rated as A* or A, the two highest journal ratings of the Australian Business Deans Council (ABDC, 2019).

Previous research indicates that top-tier publications include the first five journals listed (Glover et al., 2006; Coyne et al., 2010). *TIJA* was selected because it is recognised as a top outlet for papers with an international accounting topic (Jones and Roberts, 2005). *TIJA* was created in 1965 by the University of Illinois with the purpose of developing a better understanding of the international dimension of accounting. Not unexpectedly, results show this journal has the highest percentage of contributions by non-US authors and non-US universities given its purpose. *AOS* has the highest number of non-US contributions both in number of articles and authorship.

Prior studies on accounting research have focused on journal publication rankings by topical area and methodology (Coyne et al., 2010; Wu et al., 2009; Efendi et al., 2006; Smith, 1994), by university and productivity by authors (Swanson et al., 2007), and by accounting doctoral graduates and publication performance (Brown and Laksmana, 2007). Lukka and Kasanen (1996) looked specifically to answer the question of whether accounting research was a local or global oriented discipline. They found evidence that accounting research was very local in nature in that the author, the journal and the data were from the same country. Only 58 papers from their sample of 1,112 contained a mixture of authors from both the US and non-US universities. This study contributes to the accounting literature by providing evidence that the accounting research is becoming more of a global oriented discipline measured by the change in non-US university participation rates. With the availability of data on a worldwide scale, the participation and the competition for publications in the area of accounting archival research has greatly increased, not only in the USA, but also with international affiliations.

The US dominance and the idea of an 'elite' standing in accounting research literature has been suggested and shown through prior studies (Lukka and Kasanen, 1996; Williams et al., 2006; Qu et al., 2009). The 2009 study by Qu et al. was based solely on

publications in *CAR* and shows the Canadian journal is heavily influenced by the USA. Results of the current study confirm that the USA is not only the leading contributor to *CAR* but also to three of the other five journals in the sample. Findings show that participation by non-US countries and universities increased substantially from the 1985–1999 to the 2000–2010 period, particularly for the Asian countries and universities. Hong Kong ranked 5th overall for the full sample by more than tripling the number of articles published over the sample period. China did not make the top 11 ranking, but it began to participate in publications and held 13th position in *JAE* and 14th position in *TJJA* in the later sample period. Korea ranked 6th in *JAE*, placed in the top ranking for 4 out of the 6 journals and just missed ranking by placing 13th in *TJJA*.

The current study is important because it confirms that globalisation is reshaping the top accounting publication landscape. Academics benefit from a broader horizon and differing perspectives from others that have come from diverse backgrounds and experiences. An accounting researcher from non-US universities is likely to carry different experiences, different views, different culture, and different institutional backgrounds which bring depth and opportunity for greater understanding of accounting issues for the academic community. Increased globalisation in research shows a concerted effort to improve accounting knowledge and accounting research. The information in this study is also valuable to PhD students as they evaluate their options on the job market and to research institutions as a tool for attracting faculty and students that are interested in an affiliation with an institution that is active in publishing.

2 Sample description

Data was hand collected from electronic publications in Business Source Complete or hard copies of the journals previously defined for the 26 year period from 1985 to 2010. The data was stored in an ACCESS database and SAS software utilised for the analysis. Table 1 includes the total number of articles in each publication and the percentage of articles that are from non-US affiliations. For the 26 year period, there were a total of 4,649 articles published in the six journals analysed. Information on authors was collected to determine their university affiliation and if any secondary affiliations were listed. The country in which the university exists was added to the database for the purpose of analysing the country contribution to the accounting literature.

3 Methodology

All articles for the journals included in the research were categorised by university and author. Two measures were calculated to determine the country representation in the journal articles, percentage of international representation and weighted measure of contribution (adjusting for co-authorship). To determine the contribution by article the authors were assigned a weight for their individual contribution to each paper. For example, if the article included a sole author, the weight assigned to the author was 1.0. If the article included an authorship of two authors, each was given a weight of 0.5. This method was used to determine the weighted contribution by author and university (Mathieu and McConomy, 2003; Qu et al., 2009). Analysis was conducted to determine the contribution to each journal by rank of country, university and author.

Table 1 Publications from 1985 to 2010 (see online version for colours)

	All journals	TAR	JAR	JAE	CAR	AOS	TIIA (from 1996)*
<i>Panel A – number of articles</i>							
# of Articles	4,649	1,075	867	665	764	931	347
# of Articles with non-US univ. affiliation	1,486	173	136	102	276	597	220
Non-US representation percentage	31.96%	16.09%	15.69%	15.34%	36.13%	64.12%	63.40%
<i>Number of authorships (an author can have multiple counts)</i>							
# of authorships	9,113	2,193	1,696	1,360	1,511	1,645	708
# of authorships with non-US univ affiliation	2,294	245	194	146	428	885	396
Non-US representation percentage	25.17%	11.17%	11.44%	10.74%	28.33%	53.80%	55.93%
<i>Averages</i>							
Avg. # of authors/article	1.960	2.040	1.956	2.045	1.978	1.767	2.040
Avg. # of authorship with non-US univ. affiliatio article	0.493	0.228	0.224	0.220	0.560	0.951	1.141
<i>Panel B – number of countries represented (a country can be counted only once)</i>							
# of countries represented	53	25	24	23	24	30	47
<i>Panel C – number of universities represented (a university can be counted only once)</i>							
# of US universities represented	338	203	140	124	173	181	118
# of Non-US universities represented	364	77	57	57	93	202	178
Non-US representation percentage	51.85%	27.50%	28.93%	31.49%	34.96%	52.74%	60.14%

Notes: * *The International Journal of Accounting out of University of Illinois (TIIA)* started in 1965. However, electronic journal coverage in data source complete began in 1996.

*Higher percentage of articles with foreign univ. affiliation in Canadian and UK journals. *TIIA* has the highest percentages because of its coverage.

*Car has more universities published there but the % of foreign univ. affiliation is not much different from the top-3.

A ranking by country and university was determined for a combined total of all journals in the scope of this project as well as rankings for each separate journal. To evaluate the changes over time, the years were divided into two subgroups consisting of the years 1985 to 1999 and 2000 to 2010. Please note that the first period contains 15 years and the second period contains 11 years. The two periods allow for analysis of the percentage increase and the ranking in number of articles and authorship. The total number of articles by sub-period has to be interpreted carefully since the number of years is inconsistent in the groupings.

4 Results

Table 1 includes an analysis of the total number of articles in each publication and the percentage of articles that have non-US representation. For the full sample period, there was a total of 4,649 articles published in the six journals analysed of which 1,486 had non-US representation shown in Panel A. *AOS* had the highest non-US representation by articles with non-US university affiliation with a total of 597 articles out of 931 (64.12%) followed by *TIJA* with 220 articles out of 347 (63.40%). *CAR* was above the average for all journals with a total of 276 out of 764 (36.13%). *JAE* was the lowest with 102 out of 665 (15.34%), which was not much different from *TAR* and *JAR* which were 173 out of 1,075 (16.09%) and 136 out of 867 (15.69%), respectively.

The second measure was number of authorships. The non-US representation by authorships with non-US university affiliation was not limited to a single count per author, each contribution was counted. The journal with the highest non-US representation by author was *TIJA* with 396 out of 708 (55.93%) followed by *AOS* with 885 out of 1,645 (53.80%). *CAR* again was just above the average with a total of 428 out of 1,511 (28.33%). The three US journals had non-US author representation around 11%.

The third measure was the average number of authors per article taking the first measure of number of articles divided by the second measure, number of authorships. For the entire sample period, the average number of authors per article was just above 2 for *TAR*, *JAE* and *TIJA* with the lowest average of 1.767 authors per article for *AOS*.

The number of countries represented in each article was measured by counting a contributing country only once. Panel B displays the number of countries represented in each journal. The journal with the greatest number of countries represented was *TIJA* with 47 countries represented, *AOS* had 30 and the other four journals in the sample were all at 23 to 25.

The final measure included in Table 1 was the number of universities represented. The count was limited to a single count per university and the results are displayed in Panel C. The full sample included 338 US universities and 364 non-US universities represented for a total representation of 51.85% for non-US universities. The journal with the highest representation of non-US universities was *TIJA* with 178 non-US universities and only 118 US universities for a total of 60.14% for non-US universities. The next highest was *AOS* with 181 US and 202 non-US for a non-US representation of 52.74%. *AOS* had the most diverse representation both in the number of total universities represented (a total of 383) and the highest percentage of non-US university representation out of the total sample for all journals: 202 out of the 364 representing 55.49% of the non-US universities publishing in the sample period.

Table 2 Publications by periods (by journals)

<i>Panel A: all journals</i>	<i>1985–1999</i>	<i>2000–2010</i>
Number of articles		
# of articles	2,399	2,250
# of articles with non-US university affiliation	646	840
Non-US representation percentage	27.93%	37.33%
Number of authorships (an author can have multiple counts)		
# of authorships	4,344	4,769
# of authorships with non-US univ. affiliation	899	1395
Non-US representation percentage	20.70%	29.25%
Avg. # of authors / article	1.811	2.120
Avg. # of author with non-US affiliation / article	0.375	0.620
<i>Panel B: TAR</i>	<i>1985–1999</i>	<i>2000–2010</i>
Number of articles		
# of articles	570	505
# of articles with non-US university affiliation	67	106
Non-US representation percentage	11.75%	20.99%
Number of authorships (an author can have multiple counts)		
# of authorships	1,064	1,129
# of authorships with non-US univ. affiliation	77	168
Non-US representation percentage	7.24%	14.88%
Avg. # of authors / article	1.867	2.236
Avg. # of author with non-US affiliation / article	0.135	0.333
<i>Panel C: JAR</i>	<i>1985–1999</i>	<i>2000–2010</i>
Number of articles		
# of articles	478	389
# of articles with non-US university affiliation	55	81
Non-US representation percentage	11.51%	20.82%
Number of authorships (an author can have multiple counts)		
# of authorships	838	858
# of authorships with non-US univ. affiliation	71	123
Non-US representation percentage	8.47%	14.34%
Avg. # of authors / article	1.753	2.206
Avg. # of author with non-US affiliation / article	0.149	0.316
<i>Panel D: JAE</i>	<i>1985–1999</i>	<i>2000–2010</i>
Number of articles		
# of articles	319	346
# of articles with non-US university affiliation	40	62
Non-US representation percentage	12.54%	17.92%
Number of authorships (an author can have multiple counts)		
# of authorships	612	748
# of authorships with non-US univ. affiliation	53	93
Non-US representation percentage	8.66%	12.43%

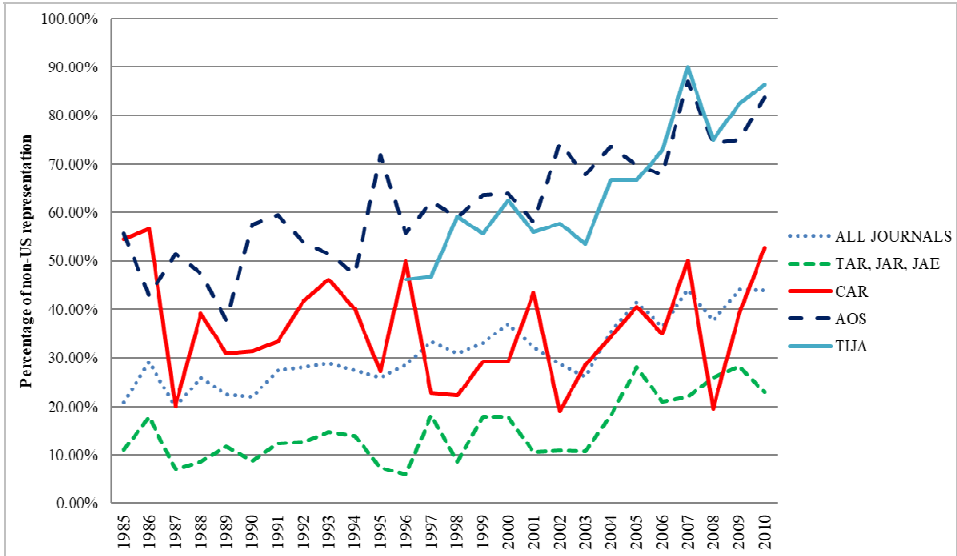
Table 2 Publications by periods (by journals) (continued)

<i>Panel D: JAE</i>	<i>1985–1999</i>	<i>2000–2010</i>
Number of authorships (an author can have multiple counts)		
Avg. # of authors / article	1.918	2.162
Avg. # of author with non-US affiliation / article	0.166	0.269
<i>Panel E: CAR</i>	<i>1985–1999</i>	<i>2000–2010</i>
Number of articles		
# of articles	394	370
# of articles with non-US university affiliation	141	135
Non-US representation percentage	35.79%	36.49%
Number of authorships (an author can have multiple counts)		
# of authorships	733	778
# of authorships with non-US univ. affiliation	199	229
Non-US representation percentage	27.15%	29.43%
Avg. # of authors / article	1.860	2.103
Avg. # of author with non-US affiliation / article	0.505	0.619
<i>Panel F: AOS</i>	<i>1985–1999</i>	<i>2000–2010</i>
Number of articles		
# of articles	531	400
# of articles with non-US university affiliation	288	291
Non-US representation percentage	54.24%	72.75%
Number of authorships (an author can have multiple counts)		
# of authorships	882	763
# of authorships with non-US univ. affiliation	409	476
Non-US representation percentage	46.37%	62.39%
Avg. # of authors / article	1.661	1.908
Avg. # of author with non-US affiliation / article	0.770	1.190
<i>Panel G: TIJA</i>	<i>1985–1999</i>	<i>2000–2010</i>
Number of articles		
# of articles	107	240
# of articles with non-US university affiliation	55	165
Non-US representation percentage	51.40%	68.75%
Number of authorships (an author can have multiple counts)		
# of authorships	215	493
# of authorships with non-US univ. affiliation	90	306
Non-US representation percentage	41.86%	62.07%
Avg. # of authors / article	2.009	2.054
Avg. # of author with non-US affiliation / article	0.841	1.275

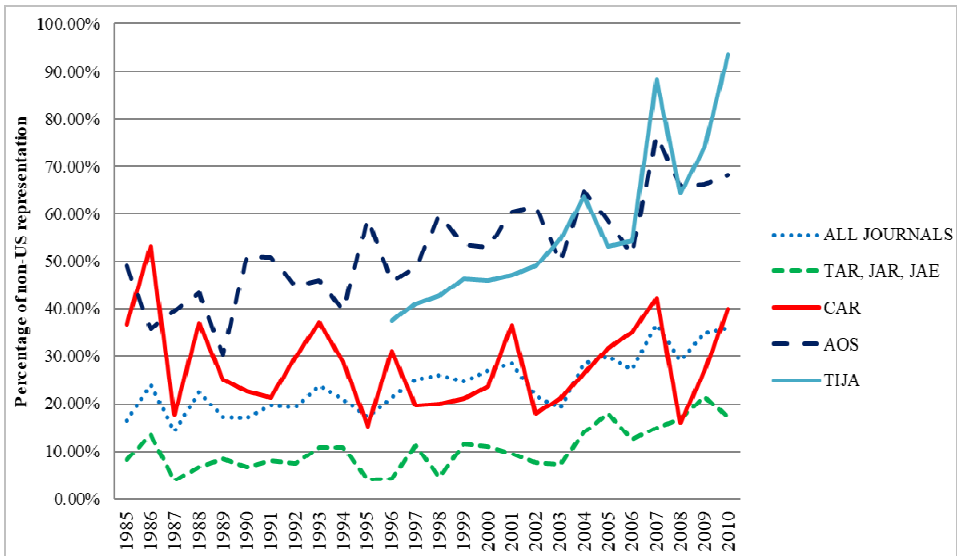
An analysis by period proves to be very interesting. The years were divided into two sub-periods, the first period for the years 1985 to 1999 and the later period for the years 2000 to 2010. Table 2 shows results of the analysis of publications by period including all journals in the sample and also results by each specific journal. The number

of authorships with non-US representation increased from 20.70% to 29.25%. The number of authors per article has increased to an average just over 2.

Figure 1 Non-US representation in accounting academic research, (a) Panel A – non-US representation by number of articles (b) Panel B – non-US representation by number of authorships (see online version for colours)



(a)



(b)

The non-US representation for percentage of articles with non-US university affiliation almost doubled in *TAR* and the percentage of authorships with non-US university affiliations doubled from 7.24% to 14.88% as shown in Panel B. *JAR* also had an increase

almost double for both percentage of articles and percentage of authorships by non-US university affiliations (Panel C). The increase for *JAE* was close to 50% (Panel D) and there was not much change in the non-US representation in *CAR* (Panel E). For *AOS* and *TIJA*, the percentage of non-US affiliated articles both increased about 34%. The percentage of non-US authors increased about 34% and 48%, respectively, at *AOS* and *TIJA*. Figure 1 plots the non-US representation rates for the total sample, *CAR*, *AOS*, *TIJA* and an aggregate for *TAR*, *JAR*, and *JAE* over the sample periods. The results by year for non-US representation by percentage of articles are shown in Panel A and authorships in Panel B. As shown on the plots, *AOS* and *TIJA* are trending toward greater non-US representation while *TAR*, *JAR*, and *JAE* show a slight trend upward in non-US representation. *CAR* shows a great deal of volatility, but no upward trend.

Table 3 contains the rankings of the top 11 countries represented for the complete sample and also by journal. The rankings are for the countries represented by number of authors for the two sub-periods, 1985–1999 and 2000–2010. The authors are weighted by contribution to an article. For example, if an article has four authors and only one author from Canada, then the weighted count for Canada is 0.25. For the complete sample of all articles, the top 5 rankings remained unchanged. The total for the USA and Australia was down. The ranking for Hong Kong was the same coming in 5th in both sub-periods, but the number of contributing authors more than tripled. Newcomers to the top 11 rankings for the period 2000–2010 were France, Germany and Belgium, and Spain. Going off the top 11 were Israel, Sweden, New Zealand, and Finland.

The Asian countries show remarkable increases in *TAR* publications. Hong Kong jumped four places with the number increasing about six times, Singapore jumped five places with the number increasing 9.5 times and Taiwan jumped four places in *TA*. Hong Kong jumped three places in *JAR* and Korea jumped into the ranking coming in at 11th place. The UK increased by almost four times which moves its ranking up by two places. Newcomers to the journal also included France and Germany.

The journals from which the sample in which the USA increased in the number of weighted authors were *JAE* and *TIJA*. All other journals experienced a decrease for the USA. Hong Kong jumped to second place in *JAE* with an increase of threefold. The UK jumped two places with an increase of almost six times over the prior period. The USA remains the top listing in *CAR* with Canada coming in second, both experienced decreases in their numbers. Hong Kong jumped two places to take the third ranking and Taiwan jumped five places which put them in the seventh slot.

An analysis by university contribution was conducted to determine the universities which have the highest contribution rates for the journals in the sample period. The results are given in Table 4 for the full sample and by journal. The pie chart in Figure 2 shows the top 20 non-US universities that were represented in the sample and their respective percentage of the top rankings. The recent top 5 were Hong Kong University of Science as the number one non-US contributor with a weighted contribution of 26.42 articles, followed by University of Alberta with 21 articles, Nanyang Technological University 18.83, Toronto 18.50 and fifth was London School of Economics and Political Science with 18.17.

Table 3 Top 11 countries represented by number of authors (weighted) reported by periods*

<i>All journals</i>		<i>1985–1999</i>	<i>All journals</i>		<i>2000–2010</i>
1	USA	1,822.08	1	USA	1,507.07
2	Canada	177.75	2	UK	147.95
3	UK	139.08	3	Canada	143.95
4	Australia	96.83	4	Australia	68.33
5	Hong Kong	20	5	Hong Kong	63.17
6	Israel	12.33	6	Netherlands	40
7	Sweden	10.83	7	Singapore	31.83
8	New Zealand	10.33	8	France	21.33
9	Finland	9.5	9	Germany	14.92
10	Netherlands	8.5	10	Belgium	14.25
11	Singapore	8.17	11	Spain	13.83
<i>TAR</i>		<i>1985–1999</i>	<i>TAR</i>		<i>2000–2010</i>
1	USA	517.25	1	USA	425.55
2	Canada	17.92	2	Canada	16.92
3	Australia	10.5	3	Hong Kong	11.92
4	Israel	7	4	Australia	10.67
5	New Zealand	2.5	5	Singapore	9.5
6	Korea	2.33	6	Netherlands	4.42
7	Hong Kong	1.83	7	Taiwan	2.67
8	UK	2.5	8	UK	2.67
9	France	1.5	9	Korea	2.58
10	Singapore	1	10	Denmark	2.33
11	Taiwan	0.83	11	Israel	2.17
<i>JAR</i>		<i>1985–1999</i>	<i>JAR</i>		<i>2000–2010</i>
1	USA	434.17	1	USA	330.25
2	Canada	12.83	2	Canada	13.25
3	Australia	10.17	3	UK	11.33
4	Singapore	3	4	Hong Kong	8.5
5	UK	3	5	Singapore	3.92
6	New Zealand	1.5	6	Netherlands	3.75
7	Hong Kong	1.33	7	France	3.33
8	Denmark	1	8	Israel	1.83
9	Israel	1	9	Australia	1.58
10	Netherlands	1	10	Germany	1.25
11	Spain	1	11	Korea	1.25

Note: **TJJA* electronic data available through data source complete beginning in 1996.

Table 3 Top 11 countries represented by number of authors (weighted) reported by periods* (continued)

<i>JAE</i>		<i>1985–1999</i>	<i>JAE</i>		<i>2000–2010</i>
1	USA	288.67	1	USA	295.58
2	Canada	9.83	2	Hong Kong	13.67
3	Australia	5.83	3	Canada	9.5
4	Hong Kong	4.5	4	UK	7.33
5	New Zealand	2	5	Australia	1.83
6	UK	1.17	6	Korea	1.5
7	Austria	1	7	France	1.5
8	Finland	1	8	Sweden	1.17
9	Taiwan	0.83	9	Israel	1
10	Indonesia	0.5	10	Netherlands	1
11	Israel	0.5	11	Singapore	1
<i>CAR</i>		<i>1985–1999</i>	<i>CAR</i>		<i>2000–2010</i>
1	USA	273.33	1	USA	253.85
2	Canada	93.83	2	Canada	53.53
3	Australia	6.17	3	Hong Kong	11.75
4	Israel	3.83	4	Australia	11.67
5	Hong Kong	3.33	5	Singapore	9.5
6	UK	3	6	UK	5.7
7	Denmark	1	7	Taiwan	5.33
8	Netherlands	1	8	Netherlands	3.5
9	New Zealand	1	9	New Zealand	2.33
10	Singapore	0.67	10	Cyprus	2
11	Korea	0.58	11	Korea	1.92
<i>AOS</i>		<i>1985–1999</i>	<i>AOS</i>		<i>2000–2010</i>
1	USA	249.67	1	USA	121.75
2	UK	121.08	2	UK	101
3	Australia	53.83	3	Canada	41.17
4	Canada	39.67	4	Australia	29.92
5	Sweden	10.5	5	Netherlands	18.5
6	Finland	6.5	6	Sweden	8.83
7	Netherlands	6.5	7	Denmark	7.83
8	Denmark	5	8	Belgium	7.33
9	Ireland	4.5	9	Spain	7.33
10	Singapore	3.17	10	Germany	6.17
11	Hong Kong	3	11	France	5.67

Note: **TJJA* electronic data available through data source complete beginning in 1996.

Table 3 Top 11 countries represented by number of authors (weighted) reported by periods* (continued)

<i>TIJA</i>		<i>1985–1999</i>	<i>TIJA</i>		<i>2000–2010</i>
1	USA	59	1	USA	80.08
2	Australia	10.33	2	UK	17.67
3	UK	8.33	3	Hong Kong	13.17
4	Hong Kong	6	4	Australia	12.67
5	Canada	3.67	5	Canada	9.58
6	Japan	2	6	France	9.33
7	Norway	2	7	Netherlands	8.83
8	Finland	2	8	Singapore	6.42
9	Austria	1.5	9	Belgium	5.67
10	New Zealand	1.33	10	New Zealand	4.25
11	Saudi Arabia	1.33	11	Germany	4

Note: **TIJA* electronic data available through data source complete beginning in 1996.

The University of Alberta was in the #1 spot in the initial period and fell to the 2nd the later period, placing 3rd in *CAR* with 7.67 articles, 4th in *JAE* with 1.67 articles, 6th in *JAR* with 2.42 articles, 7th in *AOS* with 6.58 articles, and 7th in *TAR* with 2.67 articles. The big story here is that Nanyang Technological University was not in the top 20 ranking for the initial period and jumped to the third overall rank. Nanyang Technological University had publications in five of the six journals. The university was 2nd in *TAR* with 6.67 articles, 4th in *CAR* with 5.83 and 4th in *JAR* with 2.92 articles, tied for 7th in *JAE* with one article and 16th in *TIJA* with 1.92 articles. Newcomers to the top 20 rankings overall also included Oxford, Cardiff University, Tilburg University, Hong Kong Polytechnic University, Monash University and Laval.

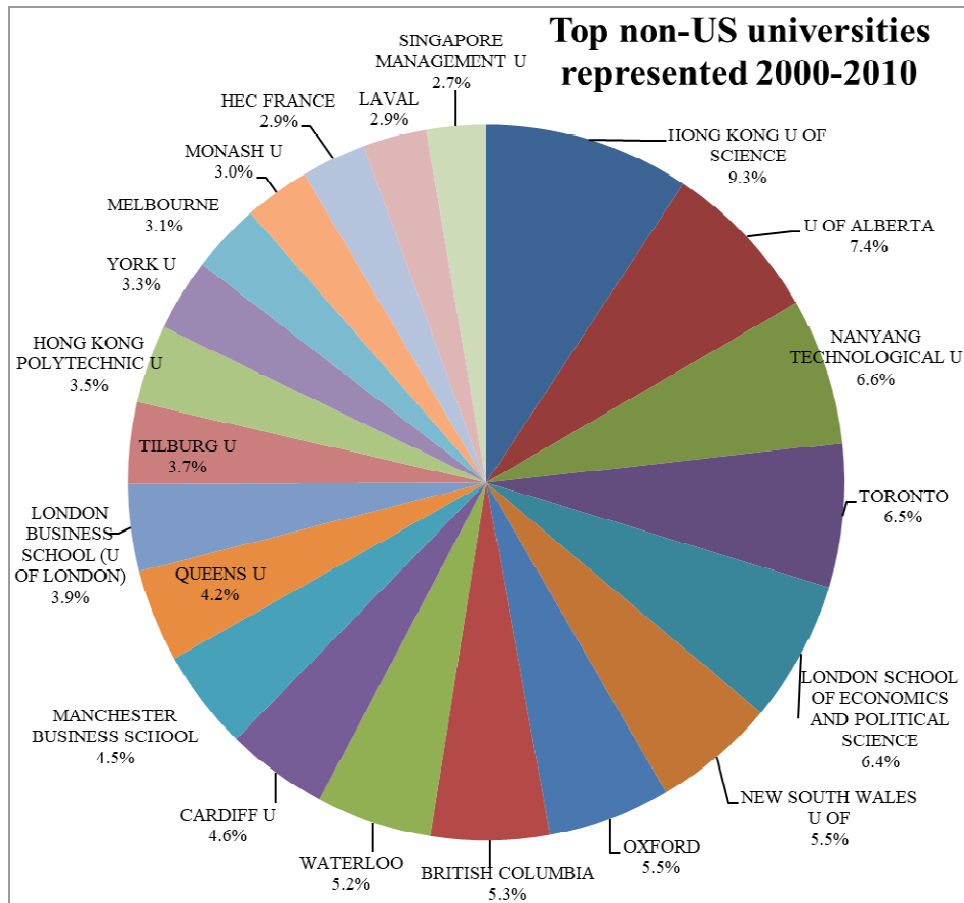
Oxford had the highest number of articles contributed to a single journal in the later period with 14.25 in *AOS* giving them the number one position in the journal and an overall ranking of 7th with 15.75 total articles for the sample. Hong Kong University of Science was the number one contributor in *TAR*, in 2000–2010, with 8.17 articles, the number one contributor in *JAE* with 8.5 articles, the 5th contributor in *JAR* with 2.5 articles, the 7th ranking contributor in *CAR*. Hong Kong University of Science contributed 2.5 articles to *TIJA*. Toronto was the 2nd highest contributor in *JAR* with 4.5 articles, and the 2nd highest contributor in *CAR* with 7.75 articles, and the 3rd ranking contributor in *TAR* with 4.08 articles.

The London School of Business was ranked 16th in the first sub-period and jumped to 13th in the later period. They were the number one contributor to *JAR* with 6.33 articles and 3rd in *JAE* with three articles. The number one contributor in *CAR* was Waterloo with 10.33 articles and 9th in *JAR* with 2.17 articles. London School of Economics and Political Science ranked 5th overall with a total of 18.17 articles, 2nd in *AOS* with 12.17 articles, 7th in *JAR* with 2.33 articles and 20th in *JAE* with 0.5 articles.

The University of New South Wales ranked 6th overall with a total of 15.75 articles, 4th in *TAR* with 3.33 articles, 7th in *TIJA* with 2.67 articles, 8th in *CAR* with 3.67 articles and 12th in *AOS* with 5.5 articles. Cardiff University ranked 10th overall with a total of

13.08 articles, 3rd in *AOS* with 11.25 articles and tied for 19th in *TJJA* with 1.5 articles. British Columbia ranked 8th overall with a total of 15.25 articles, 2nd in *JAE* with six articles, 6th in *TAR* with 2.92 articles, 8th in *JAR* with 2.17 articles, and 9th in *CAR* with 3.17 articles. Manchester Business School ranked 11th overall with a total of 12.92 articles, 2nd in *TJJA* with 4.25 articles, 4th in *AOS* with 7.67 articles and tied for 15th in *JAR* with one article. Melbourne ranked 17th overall with a total of 8.92 articles, ranked 5th in *TAR* with 3.33 articles and 14th in *AOS* with four articles. HEC France ranked 19th overall with 8.33 total articles, they were number one in *TJJA* with 4.33 articles and tied for 16th in *AOS* with 3.33 articles. Laval ranked 20th overall with a ranking of 5th in *CAR* with 4.83 and 16th in *AOS* with 3.33. Edinburgh ranked 5th in *AOS* with 7.33 articles.

Figure 2 Top non-US universities contributing to accounting academic research (see online version for colours)



Sung Kyun Kwan University ranked 5th in *JAE* with 1.5 articles. INSEAD ranked 3rd in *JAR* with 3.33 and 6th in *JAE* with 1.17.

Table 4 Top 20 non-US universities represented by number of articles (weighted) reported by periods 1985–1999 and 2000–2010

	<i>All journals (1985–1999)</i>	<i>Weighted</i>	<i>All journals (2000–2010)</i>	<i>Weighted</i>
1	U OF ALBERTA	26.75	HONG KONG U OF SCIENCE	26.42
2	NEW SOUTH WALES U OF	26.17	U OF ALBERTA	21.00
3	MANCHESTER BUSINESS SCHOOL*	25.90	NANYANG TECHNOLOGICAL U	18.83
4	BRITISH COLUMBIA	24.50	TORONTO	18.50
5	LONDON SCHOOL OF ECONOMICS & POLITICAL SCIENCE	22.67	LONDON SCHOOL OF ECONOMICS & POLITICAL SCIENCE	18.17
6	TORONTO	21.67	NEW SOUTH WALES U OF	15.75
7	WATERLOO	19.33	OXFORD	15.75
8	MACQUARIE U	16.17	BRITISH COLUMBIA	15.25
9	U OF CALGARY	14.00	WATERLOO	14.83
10	MCMASTER U	12.67	CARDIFF U	13.08
11	SIMON FRASER U	10.67	MANCHESTER BUSINESS SCHOOL	12.92
12	LEEDS U	8.67	QUEENS U	11.92
13	HONG KONG U OF SCIENCE	8.50	LONDON BUSINESS SCHOOL (U OF LONDON)	11.17
14	QUEENS U	8.00	TILBURG U	10.50
15	SASKATCHEWAN	7.83	HONG KONG POLYTECHNIC U	10.08
16	LONDON BUSINESS SCHOOL (U OF LONDON)	7.57	YORK U	9.37
17	MELBOURNE	7.50	MELBOURNE	8.92
18	U OF WARWICK	6.33	MONASH U	8.42
19	YORK U	6.33	HEC FRANCE	8.33
20	U OF EDINBURGH	6.00	LAVAL	8.17

Notes: *Manchester Business School is a merger of University of Manchester and UMIIST in 2004. We treated them as one university retroactively.

*The International Journal of Accounting (IJA) electronic data available through data source complete beginning in 1996.

Table 4 Top 20 non-US universities represented by number of articles (weighted) reported by periods 1985–1999 and 2000–2010 (continued)

	<i>The Accounting Review (1985–1999)</i>	<i>The Accounting Review (2000–2010)</i>	<i>Weight</i>	<i>Weight</i>	
1	MCMASTER U	HONG KONG U OF SCIENCE	4.50	1	8.17
2	NEW SOUTH WALES U OF	NANYANG TECHNOLOGICAL U	4.00	2	6.67
3	BRITISH COLUMBIA	TORONTO	3.67	3	4.08
4	U OF ALBERTA	NEW SOUTH WALES U OF	3.42	4	3.33
5	TEL AVIV U	MELBOURNE	3.00	5	3.33
6	HEBREW U	BRITISH COLUMBIA	2.50	6	2.92
7	WATERLOO	U OF ALBERTA	2.50	7	2.67
8	TORONTO	NATIONAL TAIWAN U	2.00	8	2.08
9	HONG KONG U OF SCIENCE	MAASTRICHT U	1.83	9	2.00
10	INSEAD	TEL AVIV U	1.50	10	1.83
11	LA TROBE	QUEENS U	1.50	11	1.83
12	MACQUARIE U	HONG KONG POLYTECHNIC U	1.50	12	1.67
13	MANCHESTER BUSINESS SCHOOL	SEOUL NATIONAL U	1.50	13	1.50
14	QUEENSLAND	SINGAPORE MANAGEMENT U	1.50	14	1.50
15	BEN GURION U	MCMASTER U	1.00	15	1.33
16	CANTERBURY	NATIONAL U OF SINGAPORE	1.00	16	1.33
17	DONGGUK U	U OF SOUTHERN DENMARK (ODENSE)	1.00	17	1.33
18	MANITOBA	U OF TECHNOLOGY–SYDNEY	1.00	18	1.33
19	NATIONAL U OF SINGAPORE	TILBURG U	1.00	19	1.08
20	U OF AUCKLAND	U OF AUCKLAND	1.00	20	1.08

Notes: *Manchester Business School is a merger of University of Manchester and UMIIST in 2004. We treated them as one university retroactively.
 *The International Journal of Accounting (IJA) electronic data available through data source complete beginning in 1996.

Table 4 Top 20 non-US universities represented by number of articles (weighted) reported by periods 1985–1999 and 2000–2010 (continued)

	<i>Journal of Accounting Research (1985–1999)</i>	<i>Weight</i>	<i>Journal of Accounting Research (2000–2010)</i>	<i>Weight</i>
1		4.00	LONDON BUSINESS SCHOOL (U OF LONDON)	6.33
2	NEW SOUTH WALES U OF MACQUARIE U	3.17	TORONTO	4.50
3	NANYANG TECHNOLOGICAL U	3.00	INSEAD	3.33
4	U OF ALBERTA	2.67	NANYANG TECHNOLOGICAL U	2.92
5	BRITISH COLUMBIA	2.50	HONG KONG U OF SCIENCE	2.50
6	TORONTO	2.00	U OF ALBERTA	2.42
7	WATERLOO	1.67	LONDON SCHOOL OF ECONOMICS & POLITICAL SCIENCE	2.33
8	SIMON FRASER U	1.50	BRITISH COLUMBIA	2.17
9	U OF WESTERN AUSTRALIA	1.50	WATERLOO	2.17
10	HONG KONG U OF SCIENCE	1.33	TILBURG U	2.08
11	CARLOS III DE MADRID U	1.00	CHINESE U OF HONG KONG	2.00
12	HEBREW U	1.00	ERASMUS U	1.67
13	LA TROBE	1.00	TEL AVIV U	1.50
14	LONDON SCHOOL OF ECONOMICS & POLITICAL SCIENCE	1.00	LANCASTER U	1.33
15	MANCHESTER BUSINESS SCHOOL	1.00	HONG KONG POLYTECHNIC U	1.00
16	SASKATCHEWAN	1.00	MANCHESTER BUSINESS SCHOOL	1.00
17	TILBURG U	1.00	NATIONAL U OF SINGAPORE	1.00
18	U OF AUCKLAND	1.00	U OF BONN GERMANY	1.00
19	U OF SOUTHERN DENMARK (ODENSE)	1.00	U OF CYPRUS	1.00
20	U OF WINDSOR	0.83	SEOUL NATIONAL U	0.92

Notes: *Manchester Business School is a merger of University of Manchester and UMIIST in 2004. We treated them as one university retroactively.

*The International Journal of Accounting (IJA) electronic data available through data source complete beginning in 1996.

Table 4 Top 20 non-US universities represented by number of articles (weighted) reported by periods 1985–1999 and 2000–2010 (continued)

	<i>Journal of Accounting and Economics (1985–1999)</i>	<i>Journal of Accounting and Economics (2000–2010)</i>	<i>Weight</i>
1	BRITISH COLUMBIA	HONG KONG U OF SCIENCE	8.50
2	HONG KONG U OF SCIENCE	BRITISH COLUMBIA	6.00
3	U OF AUCKLAND	LONDON BUSINESS SCHOOL (U OF LONDON)	3.00
4	NEW SOUTH WALES U OF SYDNEY	U OF ALBERTA	1.67
5	QUEENSLAND	SUNG KYUN KWAN U INSEAD	1.50
6	TORONTO	CRANFIELD U	1.17
7	CITY U OF HONG KONG	ERASMUS U	1.00
8	HELSINKI SCHOOL OF ECONOMICS	HONG KONG POLYTECHNIC U	1.00
9	U OF ALBERTA	LINGNAN U	1.00
10	U OF CALGARY	NANYANG TECHNOLOGICAL U	1.00
11	U OF TECHNOLOGY-VIENNA	TEL AVIV U	1.00
12	CHINESE U OF HONG KONG	MEMORIAL U OF NEW FOUNDLAND	0.83
13	HAIFA U	QUEENSLAND	0.83
14	HONG KONG POLYTECHNIC U	CHINESE U OF HONG KONG	0.67
15	INDONESIA	CITY U OF HONG KONG	0.67
16	MELBOURNE	U OF HONG KONG	0.67
17	NATIONAL TAIWAN U	U OF SOUTHERN DENMARK (ODENSE)	0.67
18	SIMON FRASER U	UMEA U	0.67
19	U OF SOUTHAMPTON	LONDON SCHOOL OF ECONOMICS & POLITICAL SCIENCE	0.67
20			0.50

Notes: *Manchester Business School is a merger of University of Manchester and UMIIST in 2004. We treated them as one university retroactively.
 *The International Journal of Accounting (IJA) electronic data available through data source complete beginning in 1996.

Table 4 Top 20 non-US universities represented by number of articles (weighted) reported by periods 1985–1999 and 2000–2010 (continued)

	<i>Contemporary Accounting Research (1985–1999)</i>		<i>Contemporary Accounting Research (2000–2010)</i>		
	Weight		Weight		
1	WATERLOO	14.67	1	WATERLOO	10.33
2	TORONTO	14.17	2	TORONTO	7.75
3	BRITISH COLUMBIA	12.00	3	U OF ALBERTA	7.67
4	U OF ALBERTA	10.17	4	NANYANG TECHNOLOGICAL U	5.83
5	SIMON FRASER U	8.67	5	LAVAl	4.83
6	MCMASrER U	8.17	6	HONG KONG POLYTECHNIC U	4.25
7	SASKATCHEWAN	4.83	7	HONG KONG U OF SCIENCE	4.08
8	U OF CALGARY	3.00	8	NEW SOUTH WALES U OF	3.67
9	LAVAl	2.50	9	BRITISH COLUMBIA	3.17
10	HONG KONG U OF SCIENCE	2.33	10	QUEENS U	3.08
11	NEW SOUTH WALES U OF	2.33	11	WILFRID LAURIER U	2.83
12	DALHOUSIE U	2.00	12	SINGAPORE MANAGEMENT U	2.67
13	MCGILL U	2.00	13	U OF TECHNOLOGY-SYDNEY	2.50
14	WILFRID LAURIER U	2.00	14	YORK U	2.37
15	QUEENS U	1.67	15	U OF AUCLAND	2.33
16	MELBOURNE	1.50	16	NATIONAL CHENGCHI U	2.08
17	TEL AVIV U	1.33	17	NATIONAL TAIWAN U	2.08
18	U OF WINDSOR	1.33	18	MCGILL U	2.00
19	YORK U	1.33	19	U OF CYPRUS	2.00
20	HEBREW U	1.17	20	CONCORDIA U	1.92

Notes: *Manchester Business School is a merger of University of Manchester and UMIIST in 2004. We treated them as one university retroactively.

*The International Journal of Accounting (IJA) electronic data available through data source complete beginning in 1996.

Table 4 Top 20 non-US universities represented by number of articles (weighted) reported by periods 1985–1999 and 2000–2010 (continued)

	<i>Accounting, Organizations and Society (1985–1999)</i>		<i>Accounting, Organizations and Society (2000–2010)</i>		<i>Weight</i>
		<i>Weight</i>		<i>Weight</i>	
1		22.73	1	OXFORD	14.25
2	MANCHESTER BUSINESS SCHOOL	21.33	2	LONDON SCHOOL OF ECONOMICS & POLITICAL SCIENCE	12.17
3	LONDON SCHOOL OF ECONOMICS & POLITICAL SCIENCE	13.67	3	CARDIFF U	11.25
4	NEW SOUTH WALES U OF	11.17	4	MANCHESTER BUSINESS SCHOOL	7.67
5	MACQUARIE U	9.17	5	U OF EDINBURGH	7.33
6	U OF ALBERTA	8.67	6	YORK U	6.75
7	U OF CALGARY	8.50	7	U OF ALBERTA	6.58
8	U OF MANCHESTER INSTITUTE OF SCIENCE & TECHNOLOGY (UMIST)	7.67	8	MONASH U	6.50
9	LEEDS U	6.73	9	U OF WARWICK	6.08
10	LONDON BUSINESS SCHOOL (U OF LONDON)	6.00	10	COPENHAGEN BUSINESS SCHOOL	6.00
11	U OF EDINBURGH	6.00	11	QUEENS U	6.00
12	QUEENS U	5.83	12	NEW SOUTH WALES U OF	5.50
13	U OF WARWICK	5.42	13	LONDON	4.50
14	U OF SHEFFIELD	5.00	14	MELBOURNE	4.00
15	COPENHAGEN BUSINESS SCHOOL	5.00	15	U OF CALGARY	3.50
16	MELBOURNE	5.00	16	LAVAL	3.33
17	YORK U	4.67	17	HEC FRANCE	3.33
18	STOCKHOLM SCHOOL OF ECONOMICS	4.00	18	GRONINGEN U	3.17
19	MONASH U	4.00	19	U OF CAMBRIDGE	3.17
20	U OF GOTHENBURG	4.00	20	VRJIE U	3.00
	U OF TASMANIA	4.00			

Notes: *Manchester Business School is a merger of University of Manchester and UMIST in 2004. We treated them as one university retroactively.

*The International Journal of Accounting (IJA) electronic data available through data source complete beginning in 1996.

Table 4 Top 20 non-US universities represented by number of articles (weighted) reported by periods 1985–1999 and 2000–2010 (continued)

	<i>The International Journal of Accounting (1996–1999)*</i>	<i>The International Journal of Accounting (2000–2010)</i>	<i>Weight</i>
1	AUSTRALIAN NATIONAL U	HEC FRANCE	4.33
2	NORWEGIAN SCHOOL OF MANAGEMENT	MANCHESTER BUSINESS SCHOOL	4.25
3	CARDIFF U	LINGNAN U	4.17
4	GRIFFITH U	SINGAPORE MANAGEMENT U	3.50
5	HONG KONG POLYTECHNIC U	KATHOLIEKE	3.00
6	CITY U OF HONG KONG	TILBURG U	3.00
7	NAGOYA UNIVERSITY	NEW SOUTH WALES U OF	2.67
8	U OF HONG KONG	U OF CYPRUS	2.67
9	U OF WOLLONGONG	ESSEC FRANCE	2.50
10	KING FAHD UNIVERSITY OF PETROLEUM & MINERALS	HONG KONG U OF SCIENCE	2.50
11	MASSEY UNIVERSITY	MASSEY UNIVERSITY	2.42
12	BROCK U	GRONINGEN U	2.00
13	DUBAI POLYTECHNIC	INDONESIA	2.00
14	LEEDS U	U OF REGENSBURG; GERMANY	2.00
15	LOUGHBOROUGH U	HELSINKI SCHOOL OF ECONOMICS	2.00
16	MURDOCH UNIVERSITY AUSTRALIA	NANYANG TECHNOLOGICAL U	1.92
17	ROYAL MELBOURNE INSTITUTE OF TECHNOLOGY	CITY U OF HONG KONG	1.67
18	TORONTO	KOREA U	1.67
19	U OF CALGARY	AMERICAN U OF SHARJAH	1.50
20	U OF CANBERRA	CARDIFF U	1.50

Notes: *Manchester Business School is a merger of University of Manchester and UMIST in 2004. We treated them as one university retroactively.

*The International Journal of Accounting (TIA) electronic data available through data source complete beginning in 1996.

Five of the later period top 10 contributors to *TIJA* were all newcomers to the rankings in the journals. Lingnan University ranked 3rd with 4.17 articles, Singapore Management University ranked 4th with 3.5 articles, Katholieke tied for 5th with three articles, the University of Cyprus tied for 7th with 2.67 articles and Essec France was tied for 9th with 2.5 articles. Singapore Management barely missed the top 20 overall rankings coming in 21st with a total of 7.67 articles, they placed 12th in *CAR* with 2.67 articles, and tied for 13th in *TAR* with 1.5 articles.

The top 5 for each separate journal have been previously mentioned but there are a couple of other universities that warrant a written note of recognition. Hong Kong Polytechnic University was the 15th overall contributor with 10.08 articles, 6th in *CAR* with 4.25 articles, and 12th in *TAR* with 1.67 articles. The university also contributed one article to each *JAE* and *JAR*. National Taiwan University ranked 8th in *TAR* with 2.08 articles and tied for 16th in *CAR* with 2.08 articles. The full listing of the top 20 non-US university contributors for both periods 1985–1999 and 2000–2010 used for the analysis are given in Table 4.

5 Conclusions

The movement to globalise accounting practice, notably International Financial Reporting Standards, has greatly affected accounting practice but also academic accounting. While authors at the US universities have historically been the major contributors to accounting academic research, there are now an increasing percentage of contributors from other countries, such as Canada, the UK, Australia, New Zealand and others. Non-US university representation in journal publications has also increased over the years. There was a remarkable jump of Asian university authors in journal authorship in the later period of the analysis, notably from universities in Hong Kong, Singapore and Taiwan.

This study provides evidence that international participation rates in academic accounting research has increased in recent years. The results suggest that the accounting literature is becoming a more global-oriented discipline. The number of articles with non-US representation almost doubled in *TAR* and *JAR*. There was a 43% increase in *JAE* and just over 30% increase in *AOS* and *TIJA*. The one exception in the sample was *CAR* which had only a slight increase in non-US representation of less than 1.0%. Although smaller in number of articles, *TIJA* is the most diverse journal which is not surprising since it is an international journal by designation. *AOS* has consistently published more articles from diverse author affiliations over the entire sample period. This globalisation of accounting research bodes well for the accounting academic and practice fields, as broader perspectives, that is, a worldwide scope, can potentially benefit both research scholarship and practice.

6 Limitations and future research

This study was limited by journal included in the sample: *JAE*, the *JAR*, *TAR*, *AOS*, *CAR* and *TIJA*. Future studies could include other journals. The study was limited to the time period examined. Future studies could include additional time periods, using the current

study as a benchmark for longitudinal analysis of changes in non-US university representation in journal publications.

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