



Influential Sources and Authors on Behavioral Research in Accounting 2003-2012: A Citation Analysis

Tan Ming Kuang

*Maranatha Christian University, Indonesia
tm.kuang@yahoo.com*

Abstract

This research aims to analyze the articles cited in the journal BRIA during the period 2003-2012. Citation analysis is conducted for the author, articles, and journals. The results showed that the most frequently cited BRIA authors from 2003 to 2012 is Libby, R, with a total 84 times quote. The most frequently topics cited are "The moderator-mediator variable distinction in social psychological research: conceptual, strategic, and statistical consideration"s, with a total 13 times quote written by Baron R.M.; and Kenny, D.A. The most-cited journals are The Accounting Review (TAR) with a total of 417 times quote. The results are similar to previous studies indicating some sources and contributors have prevailed over two decades of BRIA.

Keywords: BRIA 2003-2012; Citation analysis

INTRODUCTION

Over the past 50 years behavioral accounting has evolved as an area of accounting. There are many works which have been devoted to the development of behavioral accounting as one important area which help accountants and users aware behavioral dimensions in accounting. Behavioral Research in Accounting (BRIA) which is established in 1989 by Accounting, Behavior and Organizations (ABO) Section of the American Accounting Association in 1989 is the first accounting journal that devote solely to behavioral accounting topics. Accordingly, analyzing the journal will provide a useful basis for understanding how behavioral accounting has evolved over the years.

Examining the BRIA was firstly conducted by Meyer and Rigsby (2001). In their previous work, the BRIA was analyzed in term of content of, methods used by, and contributors to BRIA from 1989 to 1998, as well as a citation analyses. Several research that observe the direction and development of behavioral accounting by analysing BRIA are as follows: (1)Kusuma (2001), analyzed the direction and development of research topics of BRIA; (2)Tan (2002), analyzed citation of BRIA between 1999 and 2002. Several other researchers that use the same method, but not analyzing BRIA are shown in Table 1.



Table 1. Journal Analysis Other than BRIA

Authors	Journal	Period of Analysis
Dyckman & Zeff (1984)	Journal of Accounting Research	2 first decade
Heck & Bremser (1986)	The Accounting Review	6 first decade
Brown et. al. (1987)	Accounting, Organizations, and Society	1976 – 1984
Smith & Krogstad (1984, 1988, 1991)	Auditing: A Journal of Practice & Theory	First ten years

The purpose of this paper is to examine BRIA by conducting citation analysis during its published period between 2003 and 2012. The contributions of citation analysis are threefold (Meyer & Rigsby, 2001). First, identifying the most-cited authors provide behavioral accounting researchers with a list of influential scholars to look at in understanding development in BRIA. Second, the identification of the most cited articles and journal provide scholars who wish to be informed customers of BAR with a set of influential sources of information which form the basis of an evolving body of knowledge in accounting research. Finally, it is also useful to evaluate where a journal currently stands to better appreciate and understand what the journal has been able to achieve over the years. In this paper, the analysis will be performed in term of authors, articles, and journals that has influenced development of BRIA from 2003 to 2012. Then, the result is compared to previous research so that the clear picture of BRIA development from its first publication to the present can be obtained.

METHOD

This paper employs descriptive analysis to provide a description of the authors, articles, and journals influenced BRIA during the period of 2003-2012. The last publication was not included because it had not published when the data was collected. The result also compare to Meyer and Rigsby (2001) and Tan (2002)'s study to acquire a completed picture of BRIA from its first publication.

Database was created manually because BRIA is not currently included in the Social Sciences Citation Index (SSCI) by the Institute for Scientific Information. In the SSCI database, there are 90 journal lists in business and finance category. However, none of them is BRIA.



Citation database includes the article title, journal, year of publication, book, and all the authors' names for 121 articles and 5992 citations. To be able compared to previous research, the citation was computed by applying the same method used by Meyer and Rigsby (2001). Therefore, the data was counted as follow:

1. Author cited more than twenty times in BRIA articles from 2003 to 2012.
2. Article cited more than five times in BRIA articles from 2003 to 2012.
3. Twenty most-cited journal in BRIA articles from 2003 to 2012.

RESULTS AND DISCUSSIONS

The results of the study are organized in three parts. The first part rank the most-cited authors published in BRIA between 2003 to 2012, the second part rank the most-cited-articles in BRIA during this period, and the last part present the rank of the most-cited journals in BRIA during these years.

Most-Cited Authors

The first three table gives information about most-cited author. Table 2 summarize the result of the citation analysis of author cited more than 20 times in BRIA articles from 2003 to 2012. Table 3 and 4 are previous research findings presented for comparison and discussion.

Table 2 shows that the most-cited author is Robert Libby with 84 citations. The most-cited author for this decade is the same with two previous research. In the first decade of BRIA publication, Robert Libby and Robert Asthon are two most-cited authors. Nevertheless, Sarah E. Bonner has replaced Robert Asthon's position as the second most-cited author during the period of 1999-2012. Other frequently cited authors also indicate the strong behavioral focus of articles published in BRIA, including many of the most respected behavioral researchers in accounting. A strong focus on accounting information processing (Birnberg & Shields, 1989), particularly performance measurement issue using balance scorecard, in recent years is shown by the high ranking of Robert S. Kaplan, David F. Larcker, and Steven E. Salterio in total citations.

Most-Cited Articles

The next three table provide a list of the most-cited BRIA article. A minimum of six cites is necessary to be included in Table 5. Please note that minimum of three cites was used in study of BRIA from 1999-2002. There are 29, 52, and 43 articles in table 5, 6, and 7 respectively.



The three most-cited articles were “The moderator-mediator variable distinction in social psychological research: Conceptual, strategic, and statistical considerations” (13), “The role of knowledge and memory in audit judgment. In Judgment and Decision Making Research in Accounting and Auditing, edited by Ashton, R. A., and Ashton, A. H” (11), and “Determinants of judgement performance in accounting settings: Ability, knowledge, motivation, and environment” (11) . It is obvious that there is not topic prevailing in top of three. Interestingly, 7 of the 10 the most-cited articles deal with auditor’s decision making process, particularly the effects of experience whilst the third, fourth, and fifth one deal with accounting information processing, particularly performance measurement issue using balance scorecard. Even though new issue such as balance scorecard is becoming popular recently, auditor’s judgment is predominance topic in BRIA. It is noted that there are only two of the top 16 articles listed in table 5 are less than a decade old, which may indicate how slowly the literature is evolving.

Table 2 Author cited more than 20 times in BRIA articles from 2003 to 2012.

Author	Total Citations	Author	Total Citations
Libby, R.	84	Rest, J. R.	30
Bonner, S. E.	64	Tversky, A.	29
Kaplan, R. S.	63	Koonce, L.	29
Trotman, K. T.	56	Nelson, M. W.	29
Larcker, D. F.	49	Young, S. M.	28
Kaplan, S. E.	46	Ashton, R. H.	27
Salterio, S. E.	43	DeZoort, F. T.	27
Reckers, P. M. J.	42	Kahneman, D.	27
Tan, H.T.	42	Lipe, M. G.	25
Ittner, C. D.	39	Abdolmohammadi, M. J.	25
Norton, D. P.	38	Luft, J. L.	25
Ponemon, L. A.	36	Hunton, J. E.	23
Shields, M. D.	36	Banker, R. D.	22
Wright, A. M.	36	Messier, Jr.W.F.	22
Cohen, J.	34	Harrell, A. M.	22
Solomon, I.	33	Kruglanski, A. W.	21
Gibbins, M. S.	32	Thoma, S. J.	21
Bedard, J. C.	31	Lowe, D. J.	20
Sprinkle, G. B.	31		



Table 3 Author cited more than 8 times in BRIA articles from 1999 to 2002.

Author	Total Citations
Libby, R.	31
Brownell, P.	24
Bonner, S.E.	19
Bentler, P.M.	14
Ponemon, L.A.	14
Solomon, I.	12
Bedard, J.C.	12
Bamber, E.M.	11
Anderson, J.C.	11
Aranya, N.	1
Chow, C.	10
Hofstede, G.	9

Source: Tan, M. K. Influential Article in BRIA: A Citation Analysis of BRIA from 1999 to 2002 (2004).

Table 4 Author cited more than 20 times in BRIA articles from 1989 to 1998

Author	Total Citations	Author	Total Citations
Libby, R.	100	Kida, T.	29
Asthon, R.	85	Solomon, I.	29
Ponemon, L.A.	50	Hopwood, A.G.	28
Kahneman, D.	45	Lewis, B.L.	28
Harrell, A.M.	44	Messier, W.F.	27
Aranya, N.	41	Brownell, P.	26
Birnberg, J.G.	39	Kaplan, S.E.	26
Bonner, S.E.	38	Shields, M.D.	26
Ferris, K.R.	37	Swieringa, R.J.	26
Reckers, P.M.	37	Waller, W.S.	26
Tversky, A.	37	Bedard, J.C.	24
Einhorn, H.J.	35	Amernic, J.H.	23
Gibbins, M.	35	Bamber, E.M.	23
Biggs, S.F.	34	Chow, C.W.	22
Hogarth, R.M.	33	Merchant, K.A.	22
Trest, J.R.	33	Trotman, K.T.	22
Wright, A.	33	Cohen, J.	21
Mock, T.J.	31	Dirsmith, M.	21
Ashton, A.	30	Finn, D.W.	21

Source: Meyer, M., Rigsby, John T., A Descriptive Analysis of The Content and Contributors of Behavioral Research in Accounting 1989-1998, *Behavioral Research in Accounting* (2001): 253.



Table 5 Article cited more than five times in BRIA articles from 2003 to 2012.

Number of Citations	Article's name	Journal	Year of Publication	Author(s)
13	The moderator-mediator variable distinction in social psychological research: Conceptual, strategic, and statistical considerations.	Journal of Personality and Social Psychology	1986	Baron, R. M., and D. A. Kenney.
11	The role of knowledge and memory in audit judgment. In Judgment and Decision Making Research in Accounting and Auditing, edited by Ashton, R. A., and Ashton, A. H.	New York, NY: Cambridge University Press.	1995	Libby, R.
11	Determinants of judgement performance in accounting settings: Ability, knowledge, motivation, and environment	AOS	1993	Libby, R., and J. Luft.
10	Subjectivity and the weighting of performance measures: Evidence from a balanced scorecard.	TAR	2003	Ittner, C., D. Larcker, and M. Meyer.
10	The balanced scorecard: Judgment effects of common and unique performance measures.	TAR	2000	Lipe, M., and S. Salterio.
9	Expertise in auditing: Myth or reality?	AOS	1989	Bedard, J.
9	Determinants of auditor expertise	JAR	1990	Bonner, S. E., and B. L. Lewis.
8	Cognitive processes and knowledge as determinants of auditor expertise.	JAL	1991	Bonner, S. E., and N. Pennington.
8	Experience and the ability to explain audit findings.	JAR	1990	Libby, R., and D. M. Frederick.
8	Experience effects in auditing: The role of task-specific knowledge.	TAR	1990	Bonner, S. E.
8	The effects of monetary incentives on effort and task performance: Theories, evidence, and a framework for research.	AOS	2002	Bonner, S. E., and G. B. Sprinkle.
8	Judgment under uncertainty: Heuristics and biases.	Cambridge, U.K.: Cambridge University Press.	1982	Tversky A., and D. Kahneman.
7	Innovations in performance measurement. Trends and research implications.	JMAR	1998	Ittner, C., and D. F. Larcker.
7	Multi-auditor judgment/ decision making research: A decade later.	JAL	1997	Rich, J. S., I. Solomon, and K. T. Trotman.



Table 5 (Continued)

7	The effects of instruction and experience on the acquisition of auditing knowledge	TAR	1994	Bonner, S. E., and P. L. Walker.
7	Performance measure congruity and diversity in multi-task principal/agent relations.	TAR	1994	Feltham, G. A., and J. Xie
6	Pattern recognition, hypothesis generation, and auditor performance in an analytical task.	TAR	1991	Bedard, J., and S. F. Biggs.
6	The impact of commitment and moral reasoning on auditors' responses to social influence pressure.	AOS	2001	Lord, A. T., and F. T. DeZoort.
6	Perspectives on experimental research in managerial accounting.	AOS	2003	Sprinkle, G. B.
6	Evidence about auditor-client management negotiation concerning client's financial reporting.	JAR	2001	Gibbins, M., S. Salterio, and A. Webb.
6	Tacit managerial versus technical knowledge as determinants of audit expertise in the field.	JAR	1997	Tan, H. T., and R. Libby
6	The association of formal and informal public accounting mentoring with role stress and related job outcomes.	AOS	2001	Viator, R. E.
6	Modeling the determinants of audit expertise.	AOS	1994	Libby, R., and H. Tan.
6	The effects of flexible work arrangements on stressors, burnout and behavioral job outcomes.	BRIA	2002	Almer, E. D., and S. E. Kaplan.
6	Experimental research in financial accounting.	AOS	2002	Libby, R., R. Bloomfield, and M. W. Nelson.
6	A review and synthesis of pressure effects research in accounting.	JAL	1997	DeZoort, F. T., and A. T. Lord.
6	A review of the effects of financial incentives on performance in laboratory tasks: Implications for management accounting.	JMAR	2000	Bonner, S. E., R. Hastie, G. B. Sprinkle, and S. M. Young.
6	An empirical investigation of an incentive plan that includes nonfinancial measures.	TAR	2000	Banker, R., G. Porter, and D. Srinivasan.
6	Ethical reasoning and selection socialization in accounting.	AOS	1992	Ponemon, L.



Table 6 Article cited more than two times in BRIA articles from 1999 to 2002

Citation	Article's name	Journal	Year of Publication	Author(s)
7	Role conflict and ambiguity in complex-organizations	Administrative Science Quarterly	1970	Rizzo, J.R.; House, R.J.; Lirzman, S.I.
6	Participation in the budgeting process: When it works and when it doesn't	JAL	1982	Brownell, P.
6	Budgetary participation, motivation, and managerial performance	TAR	1986	Brownell, P.; McInnes, M.
5	Determinants of auditor expertise	JAR	1990	Bonner, S.E.; Lewis, B.L.
5	Determinants of judgment performance in accounting settings: Ability, 'knowledge, motivation, and environment	AOS	1993	Libby, R.; Luft, J.
5	A Theory of Goal Setting and Task Performance		1990	Locke, E.A.; Latham, G.P.
5	Role conflict, role ambiguity, and organizational climate in public accounting firm	TAR	1980	Senatra, P.
5	Significance tests and goodness-of-fit in the analysis of covariance structures	PB	1980	Bentler, P.M.; Bonnet, D.G.
5	Structural equation modeling in practice: A review and recommended two-step approach	PB	1988	Anderson, J.C. Gerbing, D.W.
5	The role of knowledge and memory in audit judgment		1995	Libby, R.
4	The relationship of participation in budget-setting to industrial supervisor Performance and attitudes: A field study	TAR	1975	Milani, K.W.
4	Questionnaire Design and Attitude Measurement		1966	Oppenheim, A.N.
4	Accountants' job satisfaction: A path analysis	AOS	1982	Aranya, N.; Lachman, R.; Amernic, J.
4	An investigation of the causal ordering of job satisfaction and organizational 'commitment in turnover models in accounting	BRIA	1992	Gregson, T.
4	Antecedents of participative budgeting	AOS	1998	Shields, J.F.; Shields, M.D.
4	Coefficient alpha and the internal structure of tests	Psychometrika	1951	Cronbach, L.J.
4	Comparative fit indices in structural models	PB	1990	Bentler, P.M.
4	Antecedents and consequences of participative budgeting: Evidence 'on the effects of asymmetrical information	JMAR	1993	Shields, M.D.; Young, S.M.
4	Experience and the ability to explain audit findings	JAR	1990	Libby, R.; Frederick, D.
4	Managerial attitude, motivation and the effectiveness of budget participation	AOS	1988	Mia, L.
4	Heuristics and biases: Expertise and task realism in auditing	PB	1991	Smith, J.F.; Kida, T.



Table 6 (continued)

4	Independent auditors' role stress: Antecedent, outcome, and moderating variables	BRIA	1990	Rebele, J.; Michaels, R.E.
3	Job-related stress in public accounting	Journal of Accountancy	1981	Gaertner, J.F.; Ruhe J.A.
3	Fairness as an antecedent to participative budgeting: Examining the effects of distribute justice, procedural justice and reference cognitions on satisfaction and performance	JMAR	1995	Lindquist, T.M.
3	Expertise in auditing	A Journal of Practice & Theory	1993	Bedard, J.; Chi, M.T.H.
3	Organizational commitment, job satisfaction, and turnover among psychiatric technicians	JAP	1974	Porter, L.W.; Steers, R.M.; Mowday, R.T.; Boulian, P.V.
3	Organizational-professional conflict and the job satisfaction and turnover intentions of internal auditors	Auditing	1986	Harrell, A.; Chewning, E.; Taylor, M.
3	Participations in budgeting, locus of control and organizational effectiveness	TAR	1981	Brownell, P.
3	Experience effects in auditing: The role of task-specific knowledge	TAR	1990	Bonner, S.E.
3	Expert roles and information exchange during discussion: The importance of knowing who knows what	Journal of Experimental Social 'Psychological	1995	Stasser, G.; Stewart, D.D.; Wittenbaum, G.M.
3	Effects of budgetary goal characteristics on managerial attitudes and performance	TAR	1979	Kenis, I.
3	Experience and error frequency knowledge as potential determinants of audit expertise	TAR	1991	Ashton, A.
3	Debiasing the curse of knowledge in audit judgment	TAR	1995	Kennedy, J.
3	Audit analytical procedures: A field investigation	Contemporary Accounting Research	1996	Hirst, E.; Koonce, L.
3	Auditors' belief revisions and evidence search: The effect of hypothesis frame, confirmation bias, and professional skepticism	TAR	1993	McMillan, J.J.; White, R.A.
3	Availability and the generation of hypotheses in analytical review	JAR	1985	Libby, R.
3	Budgetary participation and managerial performance: The impact of information 'and environmental volatility	TAR	1992	Kren, L.
3	Cognitive processes and knowledge as determinants of auditor expertise	JAL	1991	Bonner, S.E.; Pennington, N.



Table 6 (continued)

3	Building commitment, attachment, and trust in strategic decision-making teams: The role of procedural justice	Academy of Management Journal	1995	Korsgaard, M.A.; Schweiger, 'D.M. Sapienza, H.J.
3	Antecedents and consequences of burnout in accounting: Beyond the role stress model	BRIA	2000	Fogarty, T.J.; Singh, J.; Rhoads, G.K.; 'G.K.; Moore, R.K.
3	Analytical procedures. In <i>Auditing Practice, Research, and Education</i>	AICPA	1995	Biggs, S.F.; Knechel, R.: Walker, N.;Wallance, W.; Willingham,J.
3	A meta-analysis and conceptual critique of research on role ambiguity and role conflict in work settings	Organizational Behavior and Human Decision Processes	1985	Jackson, S.E.; Schuler, R.
3	A field study examination of budgetary participation and locus of control	TAR	1982	Brownell, P.
3	Relationship of stress to individually and organizationally valued states: Higher order needs as a moderator	JAP	1976	Beehr, T.A.; Walsh, J.T.; Taber, T.D.
3	Role conflict and ambiguity: A scale analysis	Organizational Behavior and 'Human Performance	1977	Schuler, R.S.; Aldag, R.J.; Brief, A.P.
3	Prospect theory: An analysis of decisions under risk	Econometrics	1979	Kahneman, D.; Tversky, A.
3	Practical issues in structural models	Sociological Methods and Research	1987	Bentler, P.M.; Chou, C.
3	The effects of job standard tightness and compensation scheme on performance: An exploration of linkages	TAR	1983	Chow, C.W.
3	The impact of psychological factors on the job satisfaction of senior auditors	BRIA	1991	Snead, K.: Harrell, A.
3	The cross-cultural generalizability of the relation between participation, 'budget emphasis, and job related attitudes	AOS	1992	Harrison, G.L.
3	The effects of fraud signals, evidence order, and group-assisted counsel on independent auditor judgment	BRIA	1993	Reckers, P.M.J.; Schultz, Jr.,J.J.
3	Stress and departures from the public accounting profession: A study of gender differences	AH	1993	Collins, K.M.

Source: Tan, M. K. Influential Articles in BRIA: A Citation Analysis of BRIA from 1999 to 2002 (2004).



Table 7 Article cited more than five times in BRIA articles from 1989 to 1998

Citation	Article's name	Journal	Year of Publication	Author(s)
11	Experience Effects in Auditing: The Role of Task-Specific Knowledge	TAR	1990	Bonner,S.
10	Experience and Error Frequency Knowledge as Potential Determinants of Audits Expertise	TAR	1991	Ashton, A.
10	Pressure and Performance in Accounting Decision Settings: Paradoxical Effects of Incentives, Feedback and Justification	JAR	1990	Ashton, R.
10	Coefficient Alpha and the Internal Structure of Tests	Psychometrika	1951	Cronbach, I.
9	Availability and the Generation of Hypotheses in Analytical Review	JAR	1985	Libby, R.
9	Ethical Reasoning and Selection-Socialization in Accounting	AOS	1992	Ponemon, L.A.
8	Accountants' Job Satisfaction: A Path Analysis	AOS	1982	Aranya, N.; Lachman , R.; Amernic, J.
8	Behavioral Assumptions of Management Accounting	TAR	1966	Caplan, E.H.
8	Ethical Judgments in Accounting: A Cognitive-Developmental Perspective	CPIA	1990	Ponemon, L.A.
7	An examination of The Effects of Experience and Task Complexity on Audit Judgments	TAR	1987	Abdolmohammadi, M.; Wright, A.
7	A Reexamination of Accountants' Organizational-Professional Conflict	TAR	1984	Aranya, N.; Ferris, K.
7	An Experimental Study of Internal Control Judgments	JAR	1974	Ashton, R.
7	Pattern Recognition, Hypotheses Greneration, and Auditor Performance in an Analytical Task	TAR	1991	Bedard, J.C.; Biggs, S.
7	The Measurement of Organizational and Professional Commitment: An Examination of the Psychometric Properties of Two Commonly Used Instruments.	BRIA	1991	Bline, D.M.; Duchon, D.; Meixner, W.F.
7	Determinants of Auditor Expertise	JAR	1990	Bonner, S.; Lewis, B.
7	Organizational-Professional Conflict and the Job Satisfaction and Turnover Intentions of Internal Auditors	Auditing	1986	Harrell, A.; Chewning, E.; Taylor, M.
7	A Model of Auditors' Ethical Decision Processes	Auditing	1992	Lampe, J.C; Finn, D.W.
7	Auditor Independence Judgements: A Cognitive Developmental Model and Experimental Evidence	CAR	1990	Ponemon, L.A.; Gabhart, D.R.
6	The Auditor's Going-Concern Decision: Interaction of Task Variables and The Squential Processing Evidence	TAR	1992	Asare, S.K.
6	Sequential Belief Revision in Auditing	TAR	1988	Ashton, A.; Ashton. R



Table 7 (continued)

6	Cognitive Changes Induced by Accounting Changes: Experimental Evidence on the Functional Fixation Hypothesis	JAR	1976	Ashton, R.
6	Agency Research in Managerial Accounting: A Survey	JAL	1982	Baiman, S.
6	Budgeting and Employee Behavior	Journal of Business	1982	Becker, S.W.; Green, D.
6	Budgetary Systems and the Control of Functionally Differentiated Organizational Activities	JAR	1985	Brownell, P.; McInnes, M.
6	Expertise and Auditor's Judgements of Conjunctive Events	JAR	1986	Frederick, D.; Libby, R.
6	Prepositions about the Psychology of Professional Judgement in Public Accounting	JAR	1984	Gibbins, M.
6	Appropriateness of Accounting Data in Performance Evaluation: An Empirical Examination of Environmental Uncertainty as an Intervening Variable	AOS	1984	Govindarajan, V.
6	Order Effects in Belief Updating: The Belief-Adjustment Model	Cognitive Psychology	1993	Hogarth, R.M. Einhorn, H.J.
6	Performance Evaluation and Directed Job Effort: Model Development and Analysis in CPA Firm Setting	JAR	1979	Jiambalvo, J.
6	Experimental Evidence on the Effects of Accountability on Auditor Judgements	Auditing	1991	Johnson, V.E.; Kaplan, S.E.
6	Are Auditors' Judgements Sufficiently Regressive	JAR	1981	Joyce, E.J.; Biddle, G.C.
6	Debiasing Audit Judgement with Accountability; A Framework and Experimental Results	JAR	1993	Kennedy, J.
6	An Investigation into Auditor's Continuity and Related Qualification Judgements	JAR	1980	Kida, T.
6	Experience and the Ability to Explain Audit Findings	JAR	1990	Libby, R.; Frederick, D.
6	Expert Measurement and Mechanical Combination in Control Reliance Decisions	TAR	1989	Libby, R.; Libby, P.
6	Determinants of Judgement Performance in Accounting Settings: Ability, Knowledge, Motivation and Environment	AOS	1993	Libby, R.; Luft, J.
6	Accounting Ratios and the Prediction of Failure: Research in Auditing	JAR	1975	Libby, R.
6	Pressure : A Methodological Consideration for Behavioral Research in Auditing	Auditing	1992	Lord, A.T.
6	Professionalism, Organizational Commitment and Job Satisfaction in an Accounting Organization	AOS	1983	Norris, D.R.; Niebuhr, R.E.



Table 7 (continued)

6	Organizational Commitment, Job Satisfaction, and Turnover among Psychiatric Technicians	JAP	1974	Porter, L.W.; Steers, R.M.; Mowday, R.T.
6	Role Conflict and Ambiguity in Complex Organizations	ASQ	1970	Rizzo, R.J.; House, R.J.; Lirtzman, S.I.
6	Judgement under Uncertainty: Heuristics and Biases	Science	1974	Tversky, A.; Kahneman, D.
6	A Lens Study of the Prediction of Corporate Failure by Bank Loan Officers	JAR	1980	Zimmer, I.

Source : Meyer, M., Rigsby, John T., A Descriptive Analysis of The Content and Contributors of Behavioral Research in Accounting 1989-1998, *Behavioral Research in Accounting* (2001): 253.

Note :

AH: Accounting Horizons

AOS : Accounting, Organizations, and Society

Auditing : Auditing: A Journal of Practice & Theory

BRIA: Behavioral Research in Accounting

JAL: Journal of Accounting Literature

JAP: Journal of Applied Psychology

JAR: Journal of Accounting Research

JMAR: Journal of Management Accounting Research

PB: Psychological Bulletin

TAR: The Accounting Review



Most-Cited Journal

Ranking of the top 25 journal cited in BRIA from 2003 to 2012 is provided in table 8. The top of three most-cited journals during these years are TAR, AOS, and JAR, and BRIA itself, with the top three journals being cited more than twice as many times as all other journals. This result is similar compare to two previous studies. However, total citations increase more than twice for some journals, such as CAR, JBE, and AH. It can be seen that Journal of Personality & Social Psychology is frequently cited in recent years, which indicating the strong impact of phycology area in BRIA. Moreover, while the top five journals are accounting area, among the next 20 most-cited journals only seven are from accounting journals, i.e., CAR, AH, JAL, JMAR, JAE, MA, and AABR. This cross-fertilization of rankings is usual in a field such as BAR which is linked closely to the social sciences (e.g. psychology, sociology, and management) (Tahai & Meyer 1999).

SUMMARY

There are not many significant differences in term of authors, articles, and journals cited between BRIA 2003-2012 and two previous studies, indicating how slowly the literature is evolving. Nevertheless, there is slight increasing of performance measurement topics recently. It is probably because Balance Scorecard gained its popularity as a new performance measurement system during these periods. In general, the sources and contributors which have influenced BRIA since its first publication are still dominating.



Table 8 Top 25 Most-Cited Journal in BRIA (2003-2012)

No	Journal	Total Citations
1	The Accounting Review	417
2	Accounting, Organization and Society	394
3	Journal of Accounting Research	250
4	Behavioral Research in Accounting	207
5	Auditing: A Journal of Practice & Theory	195
6	Contemporary Accounting Research	133
7	Organizational Behavior & Human Decision Processes	110
8	Journal of Business Ethics	105
9	Journal of Personality & Social Psychology	92
10	Accounting Horizons	92
11	Journal of Accounting Literature	82
12	Journal of Applied Psychology	77
13	Journal of Management Accounting Research	74
14	Academy of Management Journal	72
15	Journal of Accounting & Economics	66
16	Psychological Bulletin	61
17	Academy of Management Review	61
18	Management Accounting	53
19	Administrative Science Quarterly	39
20	Harvard Business Review	38
21	Journal of Management	31
22	Advances in Accounting Behavioral Research	29
23	Organizational Behavior and Human Performance	27
24	Strategic Management Journal	27
25	Psychological Review	26



Table 9 Top 8 Most-Cited Journal in BRIA (1999-2002)

No	Journal	Total Citations
1	The Accounting Review	131
2	Accounting, Organizations and Society	119
3	Journal of Accounting Research	81
4	Journal of Applied Psychology	62
5	Behavioral Research in Accounting	53
6	Organizational Behavior and Human Decision Processes	49
7	A Journal of Practice & Theory	46
8	Psychological Bulletin	43
9	Academy of Management Journal	31
10	Academy of Management Review	28
11	Administrative Science Quarterly	28
12	Journal of Accounting Literature	28
13	Auditing : A Journal of Practice & Theory	26
14	Journal of Organizational Behavior	23
15	Contemporary Accounting Research	22
16	Journal of Personality and Social Psychology	17
17	Journal of Accountancy	16
18	Journal of Management Accounting Research	16

Source: Tan, M. K. Influential Articles in BRIA: A Citation Analysis of BRIA from 1999 to 2002 (2004)..



Table 10 Top 25 Most-Cited Journal in BRIA (1989-1998)

No	Jurnal	Total Citations
1	The Accounting Review	473
2	Accounting, Organizations and Society	378
3	Auditing: A Journal of Practice & Theory	181
4	Behavioral Research in Accounting	104
5	Journal of Accounting Research	402
6	Organizational Behavior and Human Decision Processes	87
7	Contemporary accounting Research	55
8	Journal of Business Ethics	29
9	Accounting Horizons	28
10	Journal of Accounting Literature	47
11	Journal of Management Accounting Research	20
12	Academy of Management Journal	70
13	Journal of Applied Psychology	99
14	Psychological Bulletin	94
15	Research on Accounting Ethics	11
16	Judgement and Decision Making Research in Accounting and Auditing	9
17	Journal of Accounting and Economics	34
18	Academy of Management Review	44
19	Business Ethics Quarterly	7
20	Accounting, Auditing & Accountability Journal	9
21	American Sociological Review	15
22	Games and Economic Behavior	6
23	Journal of Accounting and Public Policy	14
24	Management Science	34
25	Wall Street Journal	10

Source : Meyer, M., Rigsby, John T., A Descriptive Analysis of The Content and Contributors of Behavioral Research in Accounting 1989-1998, *Behavioral Research in Accounting* (2001): 253.



REFERENCES

- Bimberg, Jacob G., and Shields, Jeffery F. (1989), "Three Decades of Behavioral Accounting Research: A Search For Order", *Behavioral Research in Accounting*, Vol.1, pp.124-149, 23-74.
- Brown, L .D., J.C.Gardner, and M. A. Vasarhelyi. (1987), "An Analysis of The Research Contributions of Accounting, Organizations and Society, 1976-1984", *Accounting, Organizations, and Society*, Vol. 12 No.2, pp.193-204.
- Dyckman, T.R., and S. A. Seff. (1984), "Two Decades of the Journal of Accounting Research", *Journal of Accounting Research*, Vol.22 No.1, pp.225-297.
- Heck, J L., and W. G. Bremser. (1986), "Six decades of The Accounting Review: A summary of author and institutional contributors", *The Accounting Review*, Vol.61 No.4, pp.735-744
- Meyer, Michael and Rigsby, J. T. (2001), "A Descriptive Analysis of the Content and Contributors of Behavioral Research in Accounting 1989-1998", *Behavioral Research in Accounting*, Vol.13, pp.253-278.
- Kusuma, IW. (2001), "Arah dan Perkembangan Penelitian Akuntansi Keperilakuan", *Jurnal Bisnis dan Ekonomi*. No.1 Tahun V.
- Smith, G., and J.L. Krogstad. (1984), "Impact of Sources and Authors on Auditing: A Journal of Practice & Theory-A Citation Analysis", *Auditing: A Journal of Practice & Theory*, Vol.4 No.1, pp.107-117.
- Smith, G., and J.L. Krogstad. (1988), "A Taxonomy of Content and Citations in Auditing: A Journal of Practice & Theory-A Citation Analysis", *Auditing: A Journal of Practice & Theory*, Vol.8 No.1, pp.108-117.
- Smith, G., and J.L. Krogstad. (1991), "Sources and uses of Auditing: A Journal of Practice & Theory's literature: The First decade", *Auditing: A Journal of Practice & Theory*, Vol.10 No.2, pp.84-97.
- Tahai, A., and M. J. Meyer. (1999). "A revealed preference study of management journals' direct influences", *Strategic Management Journal*, Vol.20, pp.279-296.
- Tan, M. K. (2001), "Descriptive Analysis of The Content and Contributors of Behavioral Research in Accounting", *unpublished paper*.