Institutional Diversity and Global Representation in Elite Accounting Journals

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Abstract

This study investigates the institutional and geographical characteristics of contributors to elite accounting journals, focusing on those classified as A* by the Australian Business Deans Council (ABDC). We evaluate the inclusiveness of these journals by analyzing authors' academic affiliations in terms of their AACSB accreditation status, highest degree offered, and country of location. Our findings indicate that the long-standing dominance of a small group of elite institutions in a few developed countries - particularly the United States - appears to be shifting toward a more globally distributed landscape, with a broader range of universities from both advanced and emerging economies playing more active roles. These results provide useful insights for academic administrators assessing faculty research productivity and for scholars selecting publication outlets.

Keywords: accounting journal characteristics, ABDC journal list, institutional inclusiveness, geographical diversity

1. Introduction

To accurately evaluate faculty research quality for purposes such as accreditation, tenure and promotion decisions, funding allocation, and selecting appropriate publication outlets, it is essential that the Association to Advance Collegiate Schools of Business (AACSB), academic administrators, and faculty members have access to an objective and reliable journal quality classification. The journal ranking list published by the Australian Business Deans Council (ABDC) has been widely adopted by leading research institutions around the world as an authoritative benchmark for personnel and resource decisions. First introduced in 2007 and periodically updated, the ABDC list classifies scholarly journals across various business disciplines. As of the 2022 edition, 156 accounting journals were included on the list based on their scholarly merit. Of these, 65 were ranked as C-level journals, 48 as B-level, and 30 as A-level. Only 13 journals received the highest distinction of A*, signifying their status as the most prestigious and rigorous publication outlets in the accounting discipline.

The accounting profession has undergone major transformation in recent decades. Historically, accounting was a highly localized discipline, shaped by each country's unique historical, political, social, and economic context. Consequently, nations developed distinct accounting regulations, which made cross-country research challenging, if not impractical. The establishment of the International Accounting Standards Board (IASB) in 2001 and its subsequent development of International Financial Reporting Standards (IFRS) marked a major pivot toward global standardization of accounting regulations. Today, 132 jurisdictions - including most of the world's major economies such as the European Union, the United Kingdom, China, Japan, India, South Korea, Canada, Brazil, Mexico, Australia, and Russia - have adopted IFRS to varying degrees. This widespread adoption has significantly harmonized accounting practices across borders, thereby enabling and encouraging cross-country accounting research.

The field of accounting research was once dominated by scholars from a few developed countries, particularly the United States and the United Kingdom. However, the widespread adoption of International Financial Reporting Standards (IFRS), along with broader trends of economic and academic globalization, has enabled researchers from a growing number of countries to become more actively engaged in scholarly inquiry and contribute an increasing volume of publications to top-tier accounting journals.

In addition, accreditation by the Association to Advance Collegiate Schools of Business (AACSB) has gained widespread recognition, with an increasing number of business schools pursuing accreditation as a seal of program quality. Currently, approximately 1,064 business schools worldwide hold AACSB accreditation, of which 585 offer doctoral programs. Furthermore, 195 of these institutions have earned an additional, more rigorous accreditation for their accounting programs. Given that faculty research productivity is a key component of the accreditation process, accounting faculty at these institutions across the globe are strongly motivated to engage in high-quality research and publish in top-tier academic journals.

In light of these recent developments in the accounting discipline, the objective of this study is to examine the characteristics of contributors to these top-tier journals. Our findings could inform faculty in selecting appropriate publication outlets, assist academic administrators in hiring and promotion decisions, and support accreditation authorities in evaluating the research quality of business and accounting programs.

The remainder of this paper is organized as follows. Section 2 reviews historical developments in journal quality assessments and prior research on accounting scholarly journals. Section 3 outlines the research methodology and presents the findings. The final section offers concluding remarks.

2. Background and Literature Review

Early research on accounting scholarly publications primarily focused on developing journal ranking lists. One of the earliest efforts was conducted by Weber and Stevenson (1981), who ranked over 30 accounting journals based on survey responses from faculty at AACSB-accredited institutions in the United States. Brown and Huefner (1994) extended this approach by surveying senior faculty at Business Week's top 40 MBA programs regarding their perceptions of 44 accounting journals. Their findings indicated that, aside from three journals consistently regarded as top-tier, there was little consensus on the quality of the remaining journals. Herron and Hall (2004) surveyed tenure-track faculty and applied a weighting scheme to account for underrepresented respondent groups in ranking perceptions. Lowensohn and Samelson (2006) surveyed members of the American Accounting Association (AAA) sections to identify leading journals within specific subfields. Other studies have relied on citation-based metrics. Brown (2003) ranked journals using download statistics from the Social Science

Research Network (SSRN), while Chan and Liano (2008) ranked journals based on citation frequencies within the top five accounting journals from 2000 to 2004.

Despite the availability of these journal ranking lists, none achieved widespread acceptance within the academic community. Traditionally, when assessing a faculty member's research contributions, institutions relied on external reviewers—typically distinguished scholars in the field—to evaluate the quality and impact of the individual's work. These reviewers were regarded as subject-matter experts capable of delivering informed and impartial assessments.

The transition toward using predetermined journal ranking lists began in the United Kingdom during the 1990s, when a few business schools created internal lists to evaluate research quality. Over time, these lists were adopted by other institutions. Nonetheless, peer review by external experts remained the predominant method of research evaluation at most universities throughout this period.

The publication of the Association of Business Schools (ABS) journal ranking list in 2007 marked a paradigm shift in how journal quality was evaluated. It was the first nationally developed list to gain widespread adoption among business schools. Proponents argued that such lists offered an objective measure of journal quality, enabling more consistent and transparent assessments of faculty research output. With these rankings, school administrators were no longer solely dependent on subjective peer reviews, which could be influenced by personal judgments and biases, leading to a potentially politicized evaluation process. Researchers also benefited by gaining a clear and predictable framework for how their publications would be assessed.

Since then, the number of journal ranking lists has expanded significantly. National-level lists have been introduced in countries such as Australia, Brazil, Germany, France, Italy, and India. In Australia, two major lists emerged: the Excellence in Research for Australia (ERA) journal ranking list and the Australian Business Deans Council (ABDC) journal ranking list. Although both lists initially coexisted, the ERA list eventually fell out of favor and was discontinued. While most national lists remain regionally focused, the ABDC list has gained broader international recognition and is now used by many universities worldwide as a reliable metric of journal quality.

Bonner et al. (2006) started the line of research that examined the characteristics of journals. They examined the publication opportunities offered and differences in the topical focus of five leading journals—*Accounting, Organizations and Society*, *Contemporary Accounting Research*, *Journal of Accounting and Economics*, *Journal of Accounting Research*, and *The Accounting Review*. They found significant differences in the number of articles published across these journals, as well as substantial variation in the distribution of articles by specialty area.

After that, a line of accounting journal research was developed which examined the frequency and distribution of authors and their affiliated schools. Swanson et al. (2007) investigated the distribution of articles across universities in fourteen highly ranked academic business journals from 1990 to 2002. They found that accounting publications were more concentrated among a smaller group of institutions compared to disciplines such as finance, management, and marketing. Moreover, accounting faculty who published at least once had a higher average number of articles than their counterparts in other fields. These prolific accounting researchers were more likely to be affiliated with top-ranked research universities or private institutions. The study also noted that the leading schools in accounting and finance contributed a disproportionately large share of their respective discipline's publications in major journals, relative to those in management or marketing.

Coyne et al. (2010) extended this line of inquiry by collecting publication counts from eleven top journals. Unlike earlier studies, they based their rankings on authors' current

institutional affiliations rather than their affiliations at the time of publication. Additionally, they categorized each article by topical area (auditing, financial, managerial, accounting information systems, tax, and other) and by research methodology (analytical, archival, experimental, and other), providing separate rankings for accounting programs based on both topical area and methodology.

Pickerd et al. (2011) ranked individual accounting researchers based on their research productivity over six, twelve, and twenty-year periods in eleven accounting journals. They provided faculty-level research rankings by topical area - accounting information systems (AIS), audit, financial, managerial, and tax - as well as by research methodology, including analytical, archival, and experimental approaches.

Another line of research focused on journals in specific topical areas or geographic regions. Chan et al. (2006) examined accounting research output across European countries using data from nineteen journals covering the period 1991-2002. In a subsequent study, Chan et al. (2013) analyzed accounting research in the Asia-Pacific region based on publication records from 1991 to 2010. Their findings indicated that higher education institutions in the region contributed a relatively small but increasing percentage of the total weighted number of articles published in the top accounting journals over time.

Bernardi et al. (2016) examined publication trends in ten accounting-education journals from 1993 to 2012, focusing on authors affiliated with institutions in Australia, Canada, New Zealand, and the United Kingdom. They found that authorship among faculty from these countries increased over time. Similarly, Villiers and Hsiao (2018) examined accounting research published between 2015 and 2017 in ten journals based in Australia and New Zealand. Their study identified the most cited articles, as well as the most prolific authors, institutions, and geographic regions.

In summary, previous studies have consistently documented a high concentration of research effort within top U.S. higher education institutions. While some research has examined publication output in specific regions, no study has evaluated faculty publications across all regions collectively.

Our paper aims to provide an updated and comprehensive examination of the institutional and geographical distribution of accounting faculty research output, as proxied by journal publications. We contend that the landscape of accounting research has evolved in recent years for two reasons. First, technological advances have expanded database access to a wider range of universities, enabling faculty at an increasing number of institutions to engage in accounting research. Second, the social and economic globalization of recent decades has fostered greater integration within the academic community and broadened the availability of research resources across countries. Consequently, the historical concentration of accounting research within elite institutions in a few developed countries—particularly the United States—may be giving way to a more diversified global research participation, with scholars from an expanding number of schools in both developed and developing countries playing more active roles.

3. Methodology and Findings

The 2022 journal quality list was downloaded from the ABDC (Australian Business Deans Council) website. Thirteen journals are classified as A* in the accounting field, as shown in Table 1. We also report the inception year of each journal from the ABDC file. The mean and median journal ages are 47.5 and 43 years, respectively. *The Review of Accounting Studies*, established in 1996, is the newest among them, while *The Accounting Review*, first published in 1926, is the oldest. The interquartile range of journal ages falls between 12 and 24 years. These journals have relatively long publication histories, especially considering that

accounting research is a comparatively young academic discipline. This longevity may reflect the time required for journals to build the reputation and scholarly impact necessary to be classified as A* on the ABDC list.

Full-text articles from these journals were retrieved using academic library databases. Both regular and special issues were included in the dataset, while editorials, book reviews, errata, and special-issue commentaries were excluded. Full-text access was available for 12 of the 13 journals; the exception was *The European Accounting Review*, which was therefore omitted from the sample.

Table 1: Accounting A* Journals in 2022 ABDC Journal Quality List

Journal	*Full-text Availability*	*Inception Year*	*Length of History (Years)*
Accounting Auditing and Accountability Journal	Yes	1988	36
Accounting, Organizations and Society	Yes	1976	48
Auditing: A Journal of Practice and Theory	Yes	1981	43
British Accounting Review	Yes	1968	56
Contemporary Accounting Research	Yes	1984	40
Journal of Accounting and Economics	Yes	1979	45
Journal of Accounting Research	Yes	1963	61
Journal of Business Finance & Accounting	Yes	1974	50
Journal of Management Accounting Research	Yes	1989	35
Management Accounting Research	Yes	1990	34
Review of Accounting Studies	Yes	1996	28
The Accounting Review	Yes	1926	98
The European Accounting Review	No	1992	32
Minimum			28
Maximum			98
Mean			47.5
Median			43

For each journal, we counted the number of articles published in 2024. We manually collected data from the full-text articles on the number of authors and their institutional affiliations. This information represents the publishing opportunities provided by each journal, both in terms of article count and authorship. The results are summarized in Table 2.

In total, these journals published 737 articles in 2024. The number of articles published per journal varied considerably: *Management Accounting Research* published only 14 articles, while *The Accounting Review* published 105. The mean and median numbers of articles per journal were 61 and 47, respectively. The gap between the mean and the median was driven by three journals—*The Accounting Review*, *Accounting, Auditing & Accountability Journal*, and *Review of Accounting Studies*—each of which published more than 100 articles.

The average number of authors per article was relatively consistent across journals, ranging from 2.37 to 3.29, with a mean of 2.77 and a median of 2.74. Only 19 of the 737 articles involved five or six coauthors, suggesting a well-established norm in the field whereby most articles are authored by four or fewer individuals. The number of authors contributing to each journal ranged from 34 to 291, with a mean of 170 and a median of 148. In total, the journals

provided 2,038 co-authoring opportunities, underscoring their significance as key publication outlets for leading accounting researchers.

Table 2: Total Publishing Opportunities

Journal	Number of Articles	Total Number of Authors	Number of Authors Per Article
Accounting Auditing and Accountability Journal	102	242	2.37
Accounting, Organizations and Society	43	120	2.79
Auditing: A Journal of Practice and Theory	31	102	3.29
British Accounting Review	57	166	2.91
Contemporary Accounting Research	81	241	2.98
Journal of Accounting and Economics	49	129	2.63
Journal of Accounting Research	44	117	2.66
Journal of Business Finance & Accounting	84	254	3.02
Journal of Management Accounting Research	25	67	2.68
Management Accounting Research	14	34	2.43
Review of Accounting Studies	102	291	2.85
The Accounting Review	105	275	2.62
Total	737	2038	
Minimum	14	34	2.37
Maximum	105	291	3.29
Mean	61	170	2.77
Median	47	148	2.74

Author affiliations were manually collected from the full-text articles. We counted the number of times each university was listed as an author affiliation. If three coauthors from the same institution contributed to a paper, the university was counted three times. When an author listed multiple affiliations, only the first-listed institution was recorded, under the assumption that it represented the author's primary affiliation.

We also recorded affiliations with non-academic institutions—such as governmental agencies (e.g., the Federal Reserve or the Securities and Exchange Commission), research institutes, private firms, and consulting organizations—but we did not differentiate among these types, as their occurrence was infrequent (fewer than 30 instances) and such distinctions fall outside the scope of this study. Information on institutional accreditation and degree-granting authority was obtained from the AACSB website. A total of 869 institutions in over 60 countries and territories held business-only AACSB accreditation, while 195 universities were accredited in both business and accounting.

Table 3 summarizes the characteristics of author affiliations, categorizing institutions based on the highest degree they offer and the type of accreditation they hold from the AACSB. Panel A presents the data in terms of the number of observations, while Panel B reports the same information as percentages within each journal. Of the 2,038 author affiliations identified, 1,560 (76.55%) were from AACSB-accredited institutions offering doctoral programs, with 526 (25.81%) also holding the additional AACSB accreditation for their accounting programs. Institutions that were AACSB-accredited but did not offer doctoral programs accounted for 4.46% of the affiliations. A total of 387 affiliations (18.99%) were from institutions without AACSB accreditation, the vast majority of which were non-U.S. higher education institutions.

Twenty-seven affiliations were from non-academic organizations such as governmental agencies, research institutes, or other entities.

Table 3: Author Affiliations by Program Type

Highest Degree	Doctoral Degree Offered		Doctoral Degree Not Offered		N/A	
AACSB Accreditation	Business Only	Business and Accounting	Business Only	Business and Accounting	Non-Accredited	Total
Panel A: Number of Observations						
Accounting Auditing and Accountability Journal	138	5	3	3	93	242
Accounting, Organizations and Society	51	28	1	13	27	120
Auditing: A Journal of Practice and Theory	37	37	0	8	20	102
British Accounting Review	100	7	0	0	59	166
Contemporary Accounting Research	111	88	2	12	28	241
Journal of Accounting and Economics	63	54	0	4	8	129
Journal of Accounting Research	70	20	0	3	24	117
Journal of Business Finance & Accounting	141	44	2	13	54	254
Journal of Management Accounting Research	32	22	0	9	4	67
Management Accounting Research	17	2	0	0	15	34
Review of Accounting Studies	149	103	0	11	28	291
The Accounting Review	125	116	0	7	27	275
Total	1034	526	8	83	387	2038
Panel B: Percentage of Observations						
Accounting Auditing and Accountability Journal	57.02	2.07	1.24	1.24	38.43	100
Accounting, Organizations and Society	42.50	23.33	0.83	10.83	22.50	100
Auditing: A Journal of Practice and Theory	36.27	36.27	0.00	7.84	19.61	100
British Accounting Review	60.24	4.22	0.00	0.00	35.54	100
Contemporary Accounting Research	46.06	36.51	0.83	4.98	11.62	100
Journal of Accounting and Economics	48.84	41.86	0.00	3.10	6.20	100
Journal of Accounting Research	59.83	17.09	0.00	2.56	20.51	100
Journal of Business Finance & Accounting	55.51	17.32	0.79	5.12	21.26	100
Journal of Management Accounting Research	47.76	32.84	0.00	13.43	5.97	100
Management Accounting Research	50.00	5.88	0.00	0.00	44.12	100
Review of Accounting Studies	51.20	35.40	0.00	3.78	9.62	100
The Accounting Review	45.45	42.18	0.00	2.55	9.82	100
Total	50.74	25.81	0.39	4.07	18.99	100

These findings indicate that AACSB-accredited institutions with doctoral programs dominate publications in elite accounting journals. This dominance may be partly explained by the AACSB's stringent research productivity requirements for doctoral programs, which incentivize faculty at these schools to publish in top-tier journals. Furthermore, these journals represent the most prestigious and competitive outlets in the field, and institutions with doctoral

programs typically possess superior research infrastructure and human capital, enabling faculty to conduct state-of-the-art research that meets the high standards of these publications.

Nevertheless, substantial differences existed among journals. *Journal of Accounting and Economics* (90.7%), *The Accounting Review* (87.64%), and *Review of Accounting Studies* (86.60%) were dominated almost entirely by AACSB-accredited institutions with doctoral programs. In contrast, *Management Accounting Research* (55.88%), *Accounting, Auditing & Accountability Journal* (59.09%), and *British Accounting Review* (64.46%) were the least dominated by such institutions. These disparities may reflect factors such as a journal's country of publication, the composition of its editorial board, and its emphasis on particular research areas.

Table 4 presents the number of authors affiliated with each university across the 12 journals in our dataset. The first column reports the total number of authorships per institution. In total, 749 distinct universities were represented. Only three institutions had more than 20 authorships: the University of Illinois at Urbana–Champaign (29), Monash University (24), and Hong Kong Polytechnic University (22). Five additional universities had between 16 and 20 authorships: the University of Texas at Austin (19), University of Georgia (18), UNSW Sydney (16), the University of North Carolina at Chapel Hill (16), and Texas A&M University (16). These figures demonstrate the highly competitive nature of publishing in elite accounting journals, where even small changes in authorship counts can significantly impact institutional rankings. An increase from 8 to 9 authorships could raise a school's ranking by as many as 25 positions, while an increase from 2 to 3 authorships could result in a jump of 120 positions.

Table 4: Number of Authorships by Unique Schools

	All Journals	AAAJ	AOS	AUD	BAR	CAR	JAE	JAR	JBFA	JMAR	MAR	RAST	TAR
> 20	3												
16 to 20	5												
11 to 15	14					1							1
10	8											1	
9	7								1				
8	25	1					1						
7	22	2				2						2	1
6	18	3		1	2	1				1		1	2
5	24					1	1		2			4	6
4	37	7	1	1	2	6	4	1	5	1		5	10
3	62	11	2		10	13	6	9	12	2	1	19	12
2	120	29	20	10	19	28	17	14	30	8	5	34	36
1	404	83	70	72	78	86	48	58	119	35	21	96	67
Total	749	136	93	84	111	138	77	82	169	47	27	162	135
Total Number of Authorships:													
	2038	242	120	102	166	241	129	117	254	67	34	291	275
Number of Authorships Per Institute:													
	2.72	1.78	1.29	1.21	1.5	1.75	1.68	1.43	1.50	1.43	1.26	1.80	2.04

Our sample showed a notably lower degree of institutional concentration compared to previous studies. Swanson et al. (2007), for example, examined how many universities generated half of all authorships in top accounting journals and found that only 25 schools

produced 50% of the output. In contrast, contributions in our dataset were distributed across a much broader set of universities. Of the 749 schools represented, 404 appeared only once and another 120 appeared twice. Consequently, 631 low-contribution schools collectively accounted for half of all authorships. Viewed from the opposite direction, as many as 118 of the most prolific schools were needed to reach the same 50% threshold. Together, these patterns reflect a substantially more diffuse distribution of authorship across institutions.

Table 5: Countries of Author Affiliations

Country	AAAJ	AOS	AUD	BAR	CAR	JAE	JAR	JBFA	JMAR	MAR	RAST	TAR	Total
US	10	54	59	22	123	93	60	87	48	2	188	192	938
China	6	4	13	50	37	15	16	64	1		34	26	266
Australia	49	9	6	18	13		1	36	5	5	15	9	166
United Kingdom	63	10	1	21	13	3	9	14		5	11	8	158
Canada	17	1	9	8	17	2	3	9	3		10	1	80
The Netherlands	1	12			3		3	2	5		1	11	38
Germany	3	2	1	1	8	2	6		1	4	4	5	37
Italy	21			12		1	2			1			37
Sweden	13	4	1	12	3			3					36
France	10	6	1	4	3			3			4		31
Singapore		2	2	1	4	3	3	3			6	2	26
Austria	1				3	1			2	4	3	6	20
New Zealand	7	1		4		1		4		1		2	20
Switzerland		2			3	1	2	2		4	1	2	17
Korea			2	1			3	6			2	1	15
Belgium	2	6	1	3		2							14
Taiwan			2		1	1		7				2	13
Norway	4		1		4	1			1		1		12
Spain	4			2				3		2		1	12
Denmark	5	1						1	1	2		1	11
Brazil	8				1								9
Japan	3			2				4					9
Finland	1			2	2					3			8
India	1					1	2	1		1	2		8

Table 5 presents the 25 countries most frequently listed as author affiliations in the journals. Researchers from the United States accounted for the largest number of authorships (938), followed by China (266), Australia (166), the United Kingdom (158), and Canada (80). No other country contributed more than 40 authorships. Reflecting its long-standing tradition of active accounting research, the United States maintained a dominant presence in these elite outlets and was the most common country of affiliation for nine of the twelve journals.

However, the United States did not hold a monopolistic position; it represented less than half of the total authorships across all journals and was not the leading country of affiliation for *Accounting, Auditing & Accountability Journal*, *British Accounting Review*, or *Management Accounting Research*. Notably, each of the top four contributing countries - the United States, China, Australia, and the United Kingdom - came from a different continent,

underscoring the global reach of these journals. While there was moderate concentration of publications among a small group of countries, authorship in top-tier accounting journals was by no means restricted to specific nations or regions.

4. Conclusion

This study provides important insights into recent changes in the institutional inclusiveness of publications in A* accounting journals. Consistent with prior research, AACSB-accredited, doctoral-degree-granting institutions account for a substantial proportion of these publications. However, in contrast to earlier studies, we find that no small group of institutions, countries, or regions dominates publication in these elite outlets. Overall, our findings indicate a markedly higher degree of institutional and geographical diversity in publication opportunities within top-tier accounting journals.

These results have practical implications for both school administrators and accounting scholars. Administrators may use this evidence when evaluating faculty performance and making personnel or resource-allocation decisions. For example, Table 3 shows that fewer than five percent of publications originate from accredited schools without doctoral programs. Recognizing this pattern can help administrators at such schools set more realistic expectations regarding elite journal publications while also ensuring that distinguished faculty who publish in these competitive outlets receive appropriate recognition and rewards.

Our findings also provide practical information relevant to researchers' publication strategies. Table 4 reports the number of authorships in each journal during the sample period, offering scholars a clearer picture of the volume of publication opportunities across journals. Table 5 presents the frequency with which journals publish articles from individual countries. For instance, authors from Australia or the United Kingdom may find *Accounting, Auditing & Accountability Journal* relatively more receptive to their work, while authors from China may find *British Accounting Review* comparatively more likely to publish their research.

Several limitations should be considered when interpreting these results. First, our study does not account for cross-disciplinary publications, which may lead to the omission of accounting researchers' work appearing in related-field journals. Second, the results are based solely on publication data from 2024. Future revisions to the ABDC journal quality list, along with the ongoing evolution of the accounting research field, may significantly affect these findings.

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