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**Article**

## Acceptance of China research in Western accounting journals (1978-2007)

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# Acceptance of China Research in Western Accounting Journals (1978-2007)\*

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## Abstract

This study provides a statistical analysis of the research involving mainland China accepted in Western accounting journals in the past thirty years (1978-2007). The analysis focuses on assessing the level of acceptance of China research and examining the publication patterns of these studies. Based on the results, the study then explores factors explaining the findings, and provides critical assessments on the *status quo* of China research, suggestions to cope with current problems, and suggestions to promote China research.

*JEL classification:* M4

*Keywords:* China; Accounting research; International accounting; Journal analysis; Literature review

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## 1. Introduction

This study provides a statistical analysis of the research involving mainland China (hereafter China research) accepted in Western accounting journals between 1978 and 2007. Western accounting journals (hereafter accounting journals) have bases in

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Western countries such as the United States (US), Canada, Australia, and England, and are commonly recognized in the accounting field. The 30 year horizon is chosen for two reasons. First, China started economic reform in 1978 and since then has gradually moved national accounting systems and practices toward those dominating Western countries. Second, a long-term span helps to identify the patterns of change and ensures the analysis is comprehensive.

There are three main objectives of this study. The first is to assess the level of acceptance of China research in accounting journals. In so doing, the study addresses three questions: (1) has the level of acceptance increased or decreased over time? (2) What is the level of acceptance of China research as compared to the level of acceptance of other country-based studies published in the same journal? (3) What journals have published China research? What are the qualities and characteristics of these journals?

China research is attractive to many scholars given its historical, academic, and practical value (Ji, 2000; Graham, 1996). However, scholars are often discouraged by the concern that editors may not be interested in China research, may possess biased views towards China research, or may be ignorant about Chinese history and institutional settings. At this point no solid evidence exists about the extent of China research being recognized in accounting journals.

The second objective of this study is to examine the publication patterns of China research using measures of research subjects, methods, and authorship. The purpose of such analysis is to reflect developments and changes given by the accounting journals to subjects and methods of China research, to identify the general interests of China research across western countries and institutions, and to give recognition to the most productive scholars and institutions of China research. In so doing, the study provides a useful contribution because it strengthens the body of literature reviewing international accounting research, and research in emerging economies.

The third objective explores factors explaining the observed findings, and provides critical assessments on the *status quo* of China research and suggestions to cope with current problems and to promote China research.

The study offers a perspective on China research to those not familiar with the field, and to those who are interested in the field but are unsure about likely publication prospects in accounting journals. It will assist scholars to focus on target journals and thereby increase the likelihood of successful publication. This study will also help to establish a general profile and data base about China research for the use of future synoptical and review studies on China, emerging economies, or international accounting. A bibliographic database and index of the thirty years of articles on mainland China are provided in the Appendix.

The remainder of the study is organized into five sections. Section 2 is a literature review. Section 3 discusses the data collection process. Section 4 outlines the statistical analysis and presents the results. Section 5 provides a summary and discussion of the results. Section 6 concludes the study.

## 2. Literature Review

### 2.1. *Two Types of Review Studies*

Accounting review studies typically consist of two types: one that deals with a statistical analysis of publication patterns of the target articles, and the other content synthesis. Although both intend to summarize and provide insights about the state of the art of the research, their respective methodologies are different, as are their contributions. The former aims to provide an aggregate performance of articles under review, while the latter delves into the content of the articles themselves. Both approaches can be found in the accounting review literature. Examples of the former include reviews of a specific subject area (Shields 1997 on management accounting; Williams *et al.* 2006 on behavioral accounting research), of a particular journal (Solomon and Trotman 2003, *Accounting, Organizations and Society*; Needles 1997, *International Journal of Accounting*; Otchere 2003, *Accounting and Finance*), or of a geographic area (Diaz and Esteve 2004, accounting research in Spain). Examples of the latter include reviews of certain subjects (Ittner and Larcker 2001, management accounting; Napier 2006, historical accounting), methods (Libby *et al.* 2002, experimental research), impacts (Holthausen and Watts 2001, impact of value-relevance literature on accounting standard setting), and other related areas.

Although these two types of reviews are complementary, review studies tend to focus on only one type. No studies have conducted both types of reviews together in one study. This study focuses on statistical analysis of the body of China research.

### 2.2. *Review Studies Focusing on International Accounting Settings*

China research consists of an important subset of international accounting research and research on emerging economies. Although there have been some influential reviews of international accounting research (Prather-Kinsey and Rueschhoff, 2004, 1999, 1996; Needles, 1997; Germon and Wallace, 1995; Wallace and Gernon, 1991; Sands and Pragasam, 1997; Saudagara and Meek, 1997), few have focused on emerging economies such as China. The author was able to identify only one review study on emerging economies (Needles, 1995). This might be attributed to the fact that few articles about less developed economies have been published in English-based accounting journals. However, more recently, increasing attention has been made to research on emerging economies. This study contributes to our knowledge about emerging economies, with specific reference to China.

### 2.3. *Review Studies Focusing on China*

Despite China-related research now appearing more frequently in academic accounting journals, this corpus of work has not been comprehensively reviewed. Two

studies (Scapens and Yan, 1993; Ji, 2000)<sup>1</sup> have examined the research involving settings in mainland China, but both are of limited scope now outdated. Scapens and Yan (1993) review management accounting research in China prior to 1993. These studies are mostly written in Chinese and published in journals based in China. Ji (2000) examines 40 articles in 17 refereed Western journals from 1966 through 1998. However, the study does not explain how these articles and journals were identified and selected and therefore we do not know how comprehensive this study was. The current research extends previous reviews on China by updating articles since 1998, and by identifying a more exhaustive list of China-related research published in English journals. The study also provides a more in-depth analysis and a more critical perspective on work accomplished to date.

### **3. Data Collection**

#### *3.1. Databases*

All articles published in the English language accounting research journals during 1978-2007 with keywords “China” or “Chinese” in the title or abstract were searched within the electronic databases – Proquest, Business Source Premier, ScienceDirect, and the Economic Literature Database. Additional searching was made on other databases including Gale, JSTOR, SSRN, and Google Scholar. The reliability of database search results was verified by reviewing the table of contents provided on journal publishers’ websites or hard-copy library collections.

#### *3.2. Journals Identification*

Accounting research journals are defined as journals that are normally perceived as falling within the accounting domain, refereed, and with academia as the primary audience (Zeff, 1996). Non-referred journals or whose main audience is other than academia were not included, while journals with an equal emphasis on academia and professionals were included. Some journals publish both accounting and finance articles. In such cases, articles that feature accounting characteristics were treated as accounting-related research, while articles that are finance oriented were excluded. China accounting research published in journals in other business disciplines such as economics, finance and management science were excluded from the sample because their readership are not accounting academia.

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<sup>1</sup> A study by Chan, Fung and Thapa (2007) in the *International Review of Economic and Finance* reviewed China-related articles published in the finance area. This article is not discussed in the main body of the text given that its focus is on finance rather than accounting.

### 3.3. Articles Selection

Since the focus of this review is mainland China, articles based on settings in Taiwan, Hong Kong and Macau, and articles based on Chinese subjects from these areas in surveys or experiments are excluded. Articles that survey Chinese subjects in countries such as Singapore, Indonesia, New Zealand, or consider international students from China enrolled in Western universities are also excluded. Also excluded are book reviews, editorials, commentaries, comments, and notes (short articles).<sup>2</sup>

For each article, the following information is collected: year of publication, journal title, the focus (subject area) of the study, primary research methods used, author(s) and affiliated institution(s) at the time of publication, and the location(s) of the institution(s). Two undergraduate research assistants majoring in accounting assisted with data entry and data classification under the author's supervision. Each worked independently to classify data, and their work was reviewed and verified by the author. Inconsistencies were resolved by the author reviewing the article and determined the final classification. These efforts ensured the reliability of the data.

### 3.4. Extra Data

To better appreciate the acceptance of China research, information was collected also about: (1) the total number of articles published in each journal at each year, (2) the total number of non-US country-specific studies published in each journal at each year, and (3) the number of studies involving emerging economies (including China) published in each journal at each year.

Journal quality information was also collected to assess the quality of journals that have published China research. Three accounting journal ranking studies were selected for journal quality assessment purposes: Glover *et al.* (2006), Reistein and Calderon (2006), and Harzing (2008). These studies are supplemental to each other; they each represent the most recent studies on journal rankings and provide a relatively comprehensive list of accounting journals.

Harzing (2008) compiled a list of quality journals in various business areas including accounting. This Journal Quality List (JQL hereafter) is based on rankings provided from 18 ranking sources. The problem of JQL is that the rankings often vary significantly for journals that are not perceived as top tier. However, JQL contain quality journals that have been ranked by various sources.

Glover *et al.* (2006) (hereafter the Glover rank) is based on a descriptive analysis of the publication records of faculty promoted from 1995 to 2003 at the top 75 accounting research institutions. The study identified top 25 accounting journals dividing into four tiers: top 3, through top 6, through top 15, and through top 25.

<sup>2</sup> Short articles excluded from the analysis include 14 from Managerial Auditing Journal, two from The International Journal of Accounting, one from Managerial Finance, and one from Accounting, Organizations, and Society.

Reistein and Calderon (2006) (hereafter the RD rank) solicited actual accounting department journal rankings to produce composite rankings for accounting journals based on 145 responses from 295 members of the American Accounting Association (AAA)'s Accounting Leadership Program Group. The study clustered journal rankings provided by these programs and computed a numeric rank for each of the 99 accounting journals recognized in these programs.

#### 4. Data Analysis and Results

Searching based on the criteria specified resulted in a total of 210 articles that have appeared in 42 journals. *Appendix A* shows a list of these articles; *Appendix B* provides indices of articles by journals, publication year, research subjects, and research methods; *Appendix C* provides a list of the 42 journals, the abbreviations used in the study, the year of first volume, the ranks provided by JQL, Glover *et al.* (2006), and Reistein and Calderon (2006), and the count of China articles in each journal.

These articles and journals form the underlying data for analysis which includes the level of acceptance of China research in accounting journals, and the publication patterns of China research in these journals. The level of acceptance is measured by four indicators: the growth of China research in accounting journals, the relevant recognition of China research to other research published in these journals, the distribution of journals that publish China research, and the quality of these journals. The results are presented in Table 1 through Table 4. The publication patterns are analyzed by examining the research subjects, methods employed in China research, and authorship. The results are presented in Table 5 through Table 7.

Table 1 Acceptance of China Research - Measured by Growth

Table 2 Acceptance of China Research - Measured by Relevant Recognition

Table 3 Acceptance of China Research - Measured by Journal Distribution

Table 4 Acceptance of China Research - Measured by Journal Quality

Table 5 Publication Patterns - Subject Analysis

Panel A: Subject by Year

Panel B: Subject by Journal Quality

Table 6 Publication Patterns - Method Analysis

Panel A: Method by Year

Panel B: Method by Journal Quality

Panel C: Method by Subject

Table 7 Publication Patterns - Authorship Analysis

Panel A: Co-authorship Analysis

Panel B: Most contributing Authors

Panel C: Most contributing Institutions

Panel D: List of Authors/Institutions Publishing Two or More Articles at  
Top 25 Journals

#### 4.1. Acceptance of China Research

##### 4.1.1. Acceptance as Measured by Growth

Table 1 provides the journal count and article count within each five-year window for the thirty-year period. Overall the statistics reflect continuous growth in publications about China research over the past thirty years, especially during the most recent 15 years. The count of journals increased from two during the first decade of the study period to 31 in 2003-2007. The count of articles increased from one in 1978-1987 to 93 in 2003-2007. The average growth rate, approximated by regressing the number of articles on the six five-year periods is 19.5 (R-square 0.92), indicating an average increase of 20 China-related articles published in English language accounting journals every five years over the past thirty years. The last 15 years reflects a total of 93% China research published in all 42 journals, indicating a notable increase in the number of journals that accept China research. Figure 1 shows this trend in growth of China research.

**Table 1. Acceptance of China Research \_ Measured by Growth**

Five-Year Period	Count of Journals	Percentage	Count of Articles	Percentage
1978-1982	1	5%	1	1%
1983-1987	0	0%	0	0%
1988-1992	6	14%	13	6%
1993-1997	20	48%	35	17%
1998-2002	27	64%	68	32%
2003-2007	31	74%	93	44%
<b>Total (1978-2007)</b>	<b>42</b>	<b>100%</b>	<b>210</b>	<b>100%</b>

**Figure 1. Trend and Growth of China Research in Accounting Journals**

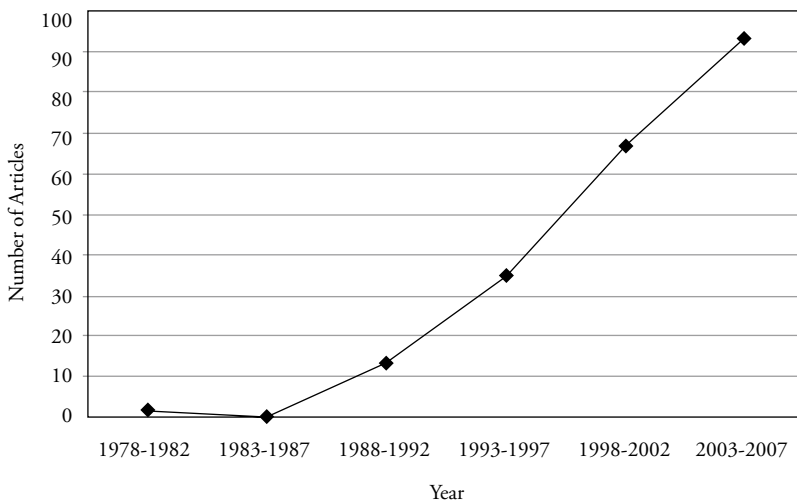
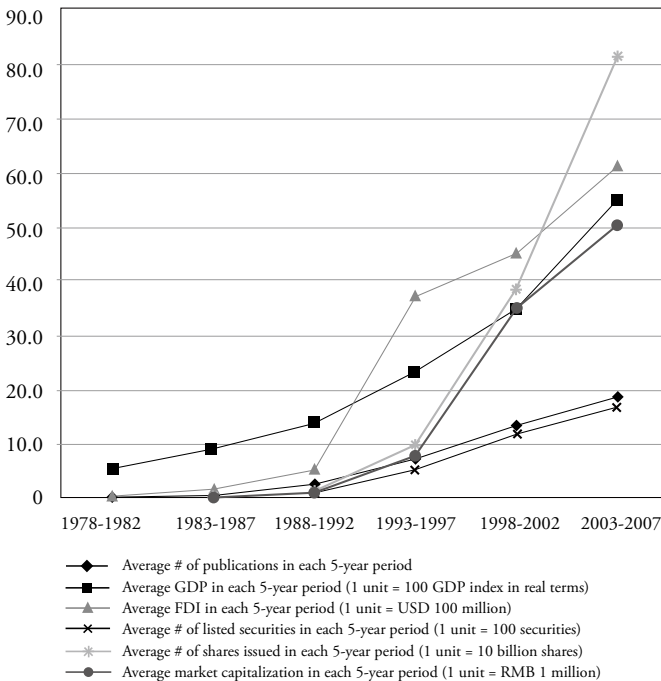




Table 1 and Figure 1 results show that China research is now increasingly being accepted in English language journals despite a slow start. To further identify factors contributing to the rise, an analysis is conducted to observe if the increasing acceptance is relevant to economic factors. Three economic factors are investigated and their relation to the increasing acceptance of China research is mapped in Figure 2. These three factors are (1) the GDP of China during 1978-2007 (measuring the overall economic strength), (2) the FDI into China during 1978-2007 (measuring increased global interaction), and (3) the market capitalization, the number of issued shares, and the number of listed securities issued since the early 1990s (measuring the rapid capital market development).<sup>3</sup> The results in Figure 2 show strong correlations between the rapid increase of economic measures (GDP, FDI, market capitalization, the number of issued shares, and the number of listed firms) and the growing acceptance of China research over the past 30 years, indicating that one driving factor from the growth of China research is the rapid development of China economy.

**Figure 2. Acceptance of China Research \_ Factors Contributing to Growth**



Source: *China Statistics Yearbook, National Bureau of Statistics of PR China*

<sup>3</sup> China's capital market was not established until the early 1990s when the two stock exchanges were established in Shanghai and Shenzhen in 1990 and 1991, respectively.

In addition to economic factors, other factors also play an important role in contributing to the growing acceptance of China research. First, China's emerging capital markets and social/political environment provides a unique setting for accounting research. China has five thousand years of written history. It also has people and culture that differs from Western countries. Since the economic reform of 1978, China has been experiencing a transition from a socialist-planned economy to a socialist-market economy. This mix of rich history, unique culture, and economic reform provides a unique setting to examine whether accounting theories and practices pervasive in Western countries are applicable in a different environment.

China's aggressive accounting reform is also a factor in the increase in research concerning China. Chinese accounting reform commenced in 1992 when the first conceptual framework and nationwide accounting system that recognized international accounting practices were introduced. This reform followed the establishment of the two Chinese Stock Exchanges in 1990 and 1991. Since then, four sets of Chinese accounting standards have been issued to Chinese listed firms in an effort to converge with internationally recognized accounting practices. The context, process, and impact of these changes provide valuable research opportunities for accounting scholars who are interested in studying the development of accounting standards.

The increasing number of Ph.D. students and faculty from China at Western universities (Cho *et al.*, 2008), the growing academic contacts between China and Western universities, and increased interest in emerging economies that is being shown by academic accounting journals also contributed to the rise of China-related research in Western academic accounting journals.

#### 4.1.2. Acceptance as Measured by Relative Recognition

The relative recognition is measured by comparing the count and percentage of China research relative to those of "other" research in the same journals. The "other" research analyzed in this study includes (a) research on emerging economies, (b) non-U. S. single-country studies, and (c) total studies. The results are presented in Panels A and B of Table 2. Panel A presents five-year period comparisons to indicate the trend while Panel B presents the comparison within the Top-6 journals as ranked by either Glover or RD rank.

**Table 2. Acceptance of China Research \_ Measured by Relevant Recognition***Panel A: By Five-Year Window*

Period (Col.1)	Count of China (Col.2)	% of All (Col.3)	Count of Developing (Col.4)	% of All (Col.5)	Count of Single Country (Col.6)	% of All (Col.7)	Count of All in Journal (Col.8)	% of All (Col.9)	Prop. of China to Developing (Col.10)	Prop. of China to Single Country (Col.11)	Prop. of China to All (Col.12)
1978-1982	1	0%	11	1%	97	6%	1530	100%	9%	1%	0%
1983-1987	0	0%	17	1%	106	4%	2491	100%	0%	0%	0%
1988-1992	13	0%	33	1%	260	6%	4115	100%	39%	5%	0%
1993-1997	36	1%	120	2%	538	10%	5481	100%	30%	7%	1%
1998-2002	67	1%	194	4%	698	13%	5474	100%	35%	10%	1%
2003-2007	93	2%	335	6%	952	16%	6089	100%	28%	10%	2%
Total	210	1%	710	3%	2651	11%	25180	100%	30%	8%	1%

*Column (3) = Column (2) / Column (8)**Column (5) = Column (4) / Column (8)**Column (7) = Column (6) / Column (8)**Column (10) = Column (2) / Column (4)**Column (11) = Column (2) / Column (6)**Column (12) = Column (2) / Column (8)**Panel B: By Top-6 Journals*

Top-6 Journal (Col.1)	Count of China (Col.2)	% of All (Col.3)	Count of Developing (Col.4)	% of All (Col.5)	Count of Single Country (Col.6)	% of All (Col.7)	Count of All in Journal (Col.8)	% of All (Col.9)	Prop. of China to Developing (Col.10)	Prop. of China to Single Country (Col.11)	Prop. of China to All (Col.12)
Accounting Review (The)	3	0%	3	0%	12	1%	1223	100%	100%	25%	0%
Accounting, Organizations and Society	7	1%	10	1%	54	6%	923	100%	70%	13%	1%
Auditing, a Journal of Practice and Theory	3	0%	4	1%	10	1%	762	100%	75%	30%	0%
Contemporary Accounting Research	2	0%	2	0%	33	4%	939	100%	100%	6%	0%
Journal of Accounting and Economics	2	0%	2	0%	12	2%	619	100%	100%	17%	0%
Journal of Accounting Research	1	0%	2	0%	10	1%	728	100%	50%	10%	0%
Review of Accounting Studies	1	0%	1	0%	1	0%	246	100%	100%	100%	0%
Total	19	0.4%	24	0%	132	2%	5440	100%	79%	14%	0%

*Column (3) = Column (2) / Column (8)*

*Column (5) = Column (4) / Column (8)*

*Column (7) = Column (6) / Column (8)*

*Column (10) = Column (2) / Column (4)*

*Column (11) = Column (2) / Column (6)*

*Column (12) = Column (2) / Column (8)*

Several observations can be made from Table 2. First, the significant increase of China research parallels that of emerging economy research and non-U.S. single-country research. Such interest has continued to grow in the past 15 years (1993-2007), as reflected in Columns 2 through 7 of Panel A. This trend indicates an increasing acceptance of research focusing on country-specific research, especially those on emerging economies.

Second, China research takes up a significant portion of the research on emerging economy studies (30%) and non-U.S. single countries studies (8%) published in the 42 accounting journals. This is shown in Columns 10 and 11 of Panel A. This trend is especially obvious for the top 6 journals as shown in Panel B. Indeed, China research represents almost all emerging economy studies published at the top 6 journals: 100% of TAR, JAE, CAR and RAS, 70% of AOS, 75% of AJPT, and 50% of JAR (Column 10). The portion of China research relative to non-U.S. single country studies in these top 6 journals, with an average of 14% (Column 11), is also very impressive, given that non-US single country studies include those on more developed countries such as Canada, Australia, and the European Union (EU) countries.

Nevertheless, the picture as evidenced by Table 2 alerts caution. The overall total shown at the bottom of Panels A and B reveal that China research takes up only 1% of the total articles (210 of 25,180) published in the 42 journals and close to zero (7 of 5,440) published in the Top-6 journals. When the journals that have never published China research are included, the fraction of China research in the total would be even lower. Of 25,180 articles published in the 42 journals during the period of 1978-2007, 11% (2,651) were devoted to non-U.S. single country studies and 3% (710) were devoted to developing countries (bottom row of Panel A). Of 5,440 articles published in the Top-6 journals, 2% (132 of 5,440) are devoted to non-U.S. single country studies, and 0.4% (24 of 5,440) are devoted to emerging economies (bottom row of Panel B). These statistics indicate a very low recognition of China research, as well as non-U.S. single country research and emerging economy research, in the accounting field.

#### 4.1.3. Acceptance as Measured by Journal Distribution

Table 3 lists the distribution of China research in the 42 journals. This is to identify journals that have been publishing China research, assessed according to the relative weight of China research in a particular journal vis-a-vis all 210 China research papers published in all journals. Two measures are used for assessment. The first measure calculates the count of articles published in a given journal out of the count of articles

(210) in all 42 journals. For example, a journal that has published two China articles in a 30 year period, the weight is 2 to 210 or 1%. A second measure calculates the number of China research out of every 100 articles published within a given journal. For example, if the number of China research in a given journal is two, and the total number of articles published in the journal is 592. This means that for every 100 articles published in the journal, only 0.3 articles are contributed by China research.

**Table 3. Acceptance of China Research \_ Measured by Journal Distribution**

Journal	Abbr.	Count of China Research	Measure 1 <sup>a</sup>	Count of Total Articles in the Journal	Measure 2 <sup>b</sup>
Abacus	ABA	2	1%	592	0.3
Accounting and Business Research	ABR	3	1%	944	0.3
Accounting Education	AE	1	0%	1673	0.1
Accounting Historians Journal	AHJ	5	2%	530	0.9
Accounting History	AHist	2	1%	211	0.9
Accounting Horizons	AHori	7	3%	1072	0.7
Accounting Review (The)	TAR	3	1%	1223	0.2
Accounting, Auditing & Accountability Journal	AAAJ	1	0%	511	0.2
Accounting, Business & Financial History	ABFH	6	3%	310	1.9
Accounting, Organizations and Society	AOS	7	3%	923	0.8
Advances in International Accounting	AIIA	16	8%	270	5.9
Advances in Public Interest Accounting	APIA	2	1%	171	1.2
Auditing: a Journal of Practice and Theory	AJPT	3	1%	762	0.4
British Accounting Review (The)	BAR	4	2%	482	0.8
Contemporary Accounting Research	CAR	2	1%	939	0.2
Corporate Governance: An International Review	CG	15	7%	607	2.5
Critical Perspectives on Accounting	CPoA	2	1%	713	0.3
Financial Management	FM	3	1%	796	0.4
International Journal of Accounting (The)	TIJA	29	14%	761	3.8
International Journal of Auditing	IJAud	4	2%	213	1.9
International Journal of Accounting, Auditing & Performance Evaluation	IJAAPE	2	1%	108	1.9
Issues in Accounting Education	IAAE	3	1%	1069	0.3
Journal of Accounting and Economics	JAE	2	1%	619	0.3
Journal of Accounting and Public Policy	JAPP	5	2%	657	0.8
Journal of Accounting Education	JAEdU	1	0%	599	0.2
Journal of Accounting Research	JAR	1	0%	728	0.1

Journal	Abbr.	Count of China Research	Measure 1 <sup>a</sup>	Count of Total Articles in the Journal	Measure 2 <sup>b</sup>
Journal of Accounting, Auditing & Finance	JAAF	1	0%	820	0.1
Journal of Business Finance & Accounting	JBFA	3	1%	1594	0.2
Journal of International Accounting Research	JJAR	4	2%	94	4.3
Journal of International Accounting, Auditing & Taxation	JJAAT	8	4%	188	4.3
Journal of International Financial Management & Accounting	JIFMA	7	3%	215	3.3
Journal of Management Accounting Research	JMAR	1	0%	215	0.5
Journal of Multinational Financial Management	JMFM	3	1%	411	0.7
Journal of Public Budgeting, Accounting & Financial Management	JPBAFM	7	3%	512	1.4
Management Accounting Research	MAR	2	1%	215	0.9
Managerial Auditing Journal	MAJ	9	4%	918	1.0
Managerial Finance	MF	17	8%	1141	1.5
Research in Accounting in Emerging Economies	RAEE	5	2%	110	4.5
Research in Accounting Regulation	RAR	3	1%	323	0.9
Research in Governmental and Nonprofit Accounting	RIGNA	1	0%	120	0.8
Review of Accounting Studies	RAS	1	0%	246	0.4
Review of Quantitative Finance & Accounting	RQFA	7	3%	575	1.2
<b>Total</b>		<b>210</b>	<b>100%</b>	<b>25180</b>	<b>0.8</b>

<sup>a</sup> Measure 1: Calculated as the proportion of China research of a given journal to China research of all journals

<sup>b</sup> Measure 2: Calculated as the number of China Research of every 100 articles published within the journal

The results from the *first* measure show that the journals that publish most China-related research include *The International Journal of Accounting* (TIJA) (29, or 14% of 210), *Managerial Finance* (MF) (17, or 8% of 210), *Advances in International Accounting* (AIIA) (16, or 8% of 210) and *Corporate Governance: An International Review* (CG) (15, or 7% of 210). The results produced by the 2nd measure reveals that AIIA (5.9 articles) has the highest count followed by *Research in Accounting in Emerging Economies* (RAEE) (4.5 articles), *Journal of International Accounting, Auditing, and Taxation* (JJAAT) (4.3 articles), *Journal of International Accounting Research* (JIAR) (4.3 articles), TIJA (3.8 articles), *Journal of International Financial Management and Accounting* (JIFMA) (3.3 articles), *International Journal of Auditing* (IJAud) (1.9 articles), *International Journal of Accounting, Auditing, and Performance Evaluation* (IJAAPE) (1.9 articles).

These ten journals have been those that have published the bulk of China research with almost half (51%, or 107 of 210) of China-based publications. Except for CG and MF, the remaining eight journals (TIJA, AIIA, JIAAT, JIAR, IJAud, IJAPE, RAEE, JIFMA) all have “international” or similar words in the journal title, indicating the focus of these journals are international accounting research. Articles from these eight journals accounted for more than one third of total China research (36%, or 75 of 210). Since accounting research about China is usually considered within international accounting, these statistics are not surprising. A direct observation and prediction is that China research is more likely to be published in international accounting journals. However, of all these journals that have been identified as publishing China research, only TIJA is included in the Top-25 by RD rank, indicating the difficulty of China research to be published in top-tier journals.

#### 4.1.4. Acceptance as Measured by Journal Quality

Table 4 presents the results of the quality analysis for the 42 journals. Table 4 classifies journals into two categories: “Top 25” and “Other”. “Top 25” refers to the top 25 journals included in either RD or Glover rank. The RD and Glover’s top 25 lists have 22 journals in common, indicating a high degree of conformity between the two. RD (2006) did not include *Management Accounting Research* (MAR), *Review of Quantitative Finance and Accounting* (RQFA), and *Advances in Taxation* (AIT) in the Top-25 list, while Glover *et al.* (2006) did not include TIJA, *Journal of the American Taxation Association* (JATA), and *International Journal of Intelligent systems in Accounting, Finance and Management* (IJIS) in the Top-25 list. These differences in journals ranks result in 28 journals being included in the “Top 25” category. The “Top 25” category is further partitioned into 4 tiers: Tier 1 (top 3 journals), Tier 2 (through top 6 journals), Tier 3 (through top 15 journals), and Tier 4 (through top 25 journals). “Other” category includes journals that are not included in RD or Glover’s Top 25 rank. It is further divided into two tiers: Tier 5 (quality journals) and Tier 6 (no rank journals). Quality journals are journals that are not ranked by RD or Glover as top 25, but have ranks in JQL. “No rank journals” are journals that are not included in any of the three rank sources.

**Table 4. Acceptance of China Research \_ Measured by Journal Quality**

Journal	1978-1982	%	1988-1992	%	1993-1997	%	1998-2002	%	2003-2007	%	Grand Total	%
<b>Top 25</b>												
Accounting Review (The)					1	3%	1	1%	1	1%	3	1%
Journal of Accounting and Economics					1	3%	1	1%			2	1%
Journal of Accounting Research							1	1%			1	0.5%

Journal	1978- 1982	%	1988- 1992	%	1993- 1997	%	1998- 2002	%	2003- 2007	%	Grand Total	%
<b>Tier 1 (Top 3) Total</b>					<b>2</b>	6%	<b>3</b>	4%	<b>1</b>	1%	<b>6</b>	<b>3%</b>
Accounting, Organizations and Society			1	8%	1	3%	1	1%	4	4%	7	3%
Auditing: a Journal of Practice and Theory							1	1%	2	2%	3	1%
Contemporary Accounting Research							1	1%	1	1%	2	1%
Review of Accounting Studies									1	1%	1	0.5%
<b>Tier 2 (through Top 6) Total</b>			<b>1</b>	<b>8%</b>	<b>1</b>	<b>3%</b>	<b>3</b>	<b>4%</b>	<b>8</b>	<b>9%</b>	<b>13</b>	<b>6%</b>
<b>Tier 1 &amp; 2 (Top 6) Total</b>			<b>1</b>	<b>8%</b>	<b>3</b>	<b>9%</b>	<b>6</b>	<b>9%</b>	<b>9</b>	<b>10%</b>	<b>19</b>	<b>9%</b>
Accounting Horizons					2	6%	5	7%			7	3%
Issues in Accounting Education			2	15%	1	3%					3	1%
Journal of Accounting and Public Policy									5	5%	5	2%
Journal of Accounting, Auditing & Finance									1	1%	1	0.5%
Journal of Business Finance & Accounting					1	3%	1	1%	1	1%	3	1%
Journal of Management Accounting Research							1	1%			1	0.5%
Management Accounting Research					1	3%	1	1%			2	1%
<b>Tier 3 (through Top 15) Total</b>			<b>2</b>	<b>15%</b>	<b>5</b>	<b>14%</b>	<b>8</b>	<b>12%</b>	<b>7</b>	<b>8%</b>	<b>22</b>	<b>10%</b>
<b>Tier 1-3 (Top 15) Total</b>			<b>3</b>	<b>23%</b>	<b>8</b>	<b>23%</b>	<b>14</b>	<b>21%</b>	<b>16</b>	<b>17%</b>	<b>41</b>	<b>20%</b>
Abacus							1	1%	1	1%	2	1%
Accounting and Business Research					1	3%	2	3%			3	1%
International Journal of Accounting (The)	1	100%	5	38%	7	20%	9	13%	7	8%	29	14%
Journal of Accounting Education									1	1%	1	0.5%



Journal	1978-1982	%	1988-1992	%	1993-1997	%	1998-2002	%	2003-2007	%	Grand Total	%
Research in Governmental and Nonprofit Accounting					1	3%					1	0.5%
Review of Quantitative Finance & Accounting							4	6%	3	3%	7	3%
<b>Tier 4 (through Top 25) Total</b>	<b>1</b>	<b>100%</b>	<b>5</b>	<b>38%</b>	<b>9</b>	<b>26%</b>	<b>16</b>	<b>24%</b>	<b>12</b>	<b>13%</b>	<b>43</b>	<b>20%</b>
<b>Tier 1-4 (Top 25) Total</b>	<b>1</b>	<b>100%</b>	<b>8</b>	<b>62%</b>	<b>17</b>	<b>49%</b>	<b>30</b>	<b>44%</b>	<b>28</b>	<b>30%</b>	<b>84</b>	<b>40%</b>
<b>Other</b>												
Accounting Education: An International Journal							1	1%			1	0.5%
Accounting Historians Journal			1	8%	1	3%	2	3%	1	1%	5	2%
Accounting History					1	3%			1	1%	2	1%
Accounting, Auditing and Accountability Journal							1	1%			1	0.5%
Accounting, Business & Financial History					1	3%			5	5%	6	3%
Advances in International Accounting			1	8%	5	14%	6	9%	4	4%	16	8%
Advances in Public Interest Accounting									2	2%	2	1%
British Accounting Review (The)					1	3%	1	1%	2	2%	4	2%
Corporate Governance: An International Review					3	9%	2	3%	10	11%	15	7%
Critical Perspectives on Accounting									2	2%	2	1%
Financial Management			1	8%					2	2%	3	1%
Journal of International Accounting Research									4	4%	4	2%
Journal of International Accounting, Auditing & Taxation					2	6%	3	4%	3	3%	8	4%
Journal of International Financial Management & Accounting							4	6%	3	3%	7	3%

Journal	1978-1982	%	1988-1992	%	1993-1997	%	1998-2002	%	2003-2007	%	Grand Total	%
Journal of Multinational Financial Management							2	3%	1	1%	3	1%
Journal of Public Budgeting, Accounting & Financial Management					1	3%			6	6%	7	3%
Managerial Auditing Journal							3	4%	6	6%	9	4%
Managerial Finance							9	13%	8	9%	17	8%
Research in Accounting Regulation					1	3%	1	1%	1	1%	3	1%
<b>Tier 5 (with JQL rank) Total</b>			<b>3</b>	<b>23%</b>	<b>16</b>	<b>46%</b>	<b>35</b>	<b>51%</b>	<b>61</b>	<b>66%</b>	<b>115</b>	<b>55%</b>
International Journal of Accounting, Auditing & Performance Evaluation									2	2%	2	1%
International Journal of Auditing							2	3%	2	2%	4	2%
Research in Accounting in Emerging Economies			2	15%	2	6%	1	1%			5	2%
<b>Tier 6 (no rank) Total</b>			<b>2</b>	<b>15%</b>	<b>2</b>	<b>6%</b>	<b>3</b>	<b>4%</b>	<b>4</b>	<b>4%</b>	<b>11</b>	<b>5%</b>
<b>Other Total</b>			<b>5</b>	<b>38%</b>	<b>18</b>	<b>51%</b>	<b>38</b>	<b>56%</b>	<b>65</b>	<b>70%</b>	<b>126</b>	<b>60%</b>
<b>Grand Total</b>	<b>1</b>	<b>100%</b>	<b>13</b>	<b>100%</b>	<b>35</b>	<b>100%</b>	<b>68</b>	<b>100%</b>	<b>93</b>	<b>100%</b>	<b>210</b>	<b>100%</b>

The results of Table 4, on the one hand, reveal relatively wide acceptance of China research in quality accounting journals. Of the 42 journals, 39 receive ranks from JQL, indicating they are quality researches that are recognized in main accounting journals in the field. Besides, among the 28 journals categorized as “Top 25”, 20 have published China research, representing 48% of the 42 journals, and 40% (84) of the 210 articles. All Top 6 journals have published China-related research. These statistics show that interest in China research is not restricted to non-top tier international accounting journals.

On the other hand, the results of Table 4 present low incidence of China research being accepted for publication in the Top 25 journals. As shown in the last two columns of Table 4, only 40%, or 84 of 210, of China research has made to Top 25 journals. Among them, only 6 (3%) articles made to Tier 1 (Top 3) journals and a total of 13 articles (6%) made to Tier 2 (Through Top 6) journals, together making 19 (9%) China research published at Top 6 journals. Among the top-6 journals, there is greater interest in China-related studies in AOS (7) than in the remaining journals (3 in TAR and AJPT, 2 in CAR and JAE, 1 in JAR and RAS).

Furthermore, it appears that there is a drop of acceptance of China research in Top 25 journals, especially in Tier 1 (Top 3). Of the six publications in Top 3 journals, only one is published in the most recent five years; others were published prior to 2002. This trend is also observed for Tier 3 and Tier 4 journals. Acceptances dropped from 12% in 1998-2002 to 8% in 2003-2007 in Tier 3 journals, and from 24% to 13% in Tier 4 journals. The only exception in Top 25 journals is the Tier 2 journals where acceptance increased from 4% to 9% because of more publications appearing in AOS and AJPT. For all Top 25 journals the acceptance rate dropped from 44% to 30%.

A further review of the statistics in Table 4 partitioned by 5-year windows and journal tiers of the Top-25 journals reveals that there is no ability to predict whether a particular journal will accept China research. Some of the top 25 journals that previously published China research have not done so during the last five years (2003-2007); affected journals include two from Tier 1 (JAR and JAE), four from Tier 2 (TAH, IAE, JMAR, and MAR), and two from Tier 4 (ABR and RIGNA). By contrast, some of the top 25 journals which have never published China research have now started to do so in the last five years. These journals include RAS (Tier 2), JAPP (Tier 3), JAFF (Tier 3), JAEdu (Tier 4). JAPP published five China research papers in the previous five years.

Seven specialty journals of the Top 25 have never published China-related research: three Tax (*Journal of the American Taxation Association*, *National Tax Journal*, and *Advances in Taxation*), two information systems (*Journal of Information Systems*, *International Journal of Intelligent Systems in Accounting, Finance, and Management*), one literature review (*Journal of Accounting Literature*, JAL), and one behavioral studies (*Behavioral Research in Accounting*, BRA). Some specialty journals (such as those that focus on taxation and information system with emphasis on U.S. issues and U.S. readership), are less appropriate venues for China-related research.

## 4.2. Publication Patterns

As mentioned earlier, the publication patterns of China research are analyzed from three perspectives: research subjects, research methods, and authorship. The results are presented in Table 5 through Table 7.

### 4.2.1. Research Subjects

The research subjects of the 210 China research papers are classified into eight categories: financial accounting and reporting (FA), managerial accounting (MA), governmental or public sector accounting (GA), auditing (AUDIT), education and professional development (EDU/PRO), history (HIST), taxation (TAX), and miscellaneous (OTHER).

The various research subjects and their related frequencies for the 210 articles are listed in Panel A, Table 5 by five-year time periods. The last two columns of Panel A show that overall China research is dominated by FA (105 of 210, or 50%), MA (36 of

210, or 17%), and AUDIT (28 of 210, or 13%). These three areas covered 80% of the total China research. Other areas covered are EDU/PRO 14 (7%), HIST 12 (6%), GA 10 (5%), TAX 3 (1%), and OTHER 2 (1%). The most recent five years' publication (Column 10 and 11) is consistent with this overall distribution across 30 years.

**Table 5. Publication Patterns \_ Subject Analysis**

*Panel A: Subject by Year*

	1978-1982		1988-1992		1993-1997		1998-2002		2003-2007		Grand Total	
AUDIT			2	15%	3	9%	11	16%	12	13%	28	13%
EDU / PROF			3	23%	2	6%	5	7%	4	4%	14	7%
FA			5	38%	18	51%	35	51%	47	51%	105	50%
GA					3	9%	2	3%	6	6%	11	5%
HIST			1	8%	2	6%	3	4%	6	6%	12	6%
MA	1	100%	2	15%	7	20%	9	13%	17	18%	36	17%
OTHER							1	1%			1	1%
TAX							2	3%	1	1%	3	1%
Grand Total	1	100%	13	100%	35	100%	68	100%	93	100%	210	100%

*Panel B: Subject by Journal Quality*

	Tier 1	Tier 2	Tier 3	Tier 4	Top 25	Tier 5	Tier 6	Other	Total
AUDIT (% of Total)	4 14%	5 18%	3 11%	5 18%	17 61%	6 21%	5 18%	11 39%	28 100%
EDU / PROF (% of Total)			3 21%	4 29%	7 50%	7 50%		7 50%	14 100%
FA (% of Total)	2 2%	4 4%	10 10%	24 23%	40 38%	62 59%	3 3%	65 62%	105 100%
GA (% of Total)				1 9%	1 9%	10 91%		10 91%	11 100%
HIST (% of Total)				1 8%	1 8%	11 92%		11 92%	12 100%
MA (% of Total)		4 11%	5 14%	7 19%	16 44%	17 47%	3 8%	20 56%	36 100%
OTHER (% of Total)						1 100%		1 100%	1 100%
TAX (% of Total)			1 33%	1 33%	2 67%	1 33%		1 33%	3 100%
Grand Total	6 3%	13 6%	22 10%	43 20%	84 40%	115 55%	11 5%	126 60%	210 100%

When the publication pattern during the most recent decade is examined (Column 8 through 11), it appears that there is a significant increase of acceptance of FA (from 35 to 47), MA (from 9 to 17), GA (from 2 to 6), and HIST (from 3 to 6) research. The acceptance of research in other areas remains relatively unchanged: AUDIT (from 11 to 12), TAX (from 2 to 1), and EDU/PROF (from 5 to 4).

When the subject analysis of China research is reviewed according to journal quality (Panel B), it is clear that the Top-6 journals (Tier 1 and 2, Column 2 and 3) have accepted Chinese accounting research in traditional accounting areas: FA 6 (6%), AUDIT 9 (32%), and MA 4 (11%). Accounting articles that treat China in other areas (EDU, GA, HIST, PROF, and TAX) have not appeared in the Top-6 journals. All MA studies (4) were published in AOS, indicating that other Top-6 journals have published China research in FA and AUDIT. This observation is consistent with Shields (1997), who reviewed research in management accounting in the 1990s across the Top-6 accounting journals (JAE, JAR, TAR, CAR, AOS and *Journal of Management Accounting Research* (JMAR)). Shields (1997) found that “research published in these [six] journals tend to extend topics...that have already appeared in them, in contrast to publishing articles that address new topics (or theories or research methods)” (p. 4).

Also from Panel B of Table 5, it appears that MA and AUDIT studies are more readily published in Top-6 journals than FA studies, because only 6% (6) of FA studies (105) were accepted by Top-6 journals as compared to nine (32% of 28) in AUDIT and four (11% of 36) in MA. This trend appears to be the same for Top 25 journals for FA, MA, AUDIT (FA 38%, 40 of 105; MA 44%, 16 of 36; AUDIT 61%, 17 of 28). This may be because China’s AUDIT and MA environments provide unique or innovative perspectives.

#### 4.2.2. Research Methods

The 210 articles were classified into six categories according to research methods: *Qualitative*, *Empirical*, *Experiment*, *Case*, *Field*, and *Survey*. *Qualitative* studies are narrative-driven without statistical analyses and include descriptive and normative studies, and theory development. *Empirical* studies use empirical data and involve the use of statistical analysis. The empirical data are real-world data, mostly from capital market statistics (prices, trading volumes), financial reporting (firm-specific characteristics, firm performance), initial public offering prospectuses (offer prices, predicted returns), and official documents (eg China Statistics Yearbook). *Case* studies involve utilizing one or more cases to derive insights. *Field* studies involve the author’s personal visit to a site and making observations in the field. *Survey* studies involve the use of human subjects to derive data about perceptions and reactions based on structured questionnaires and/or interviews and the use of human subjects in a laboratory environment.

Table 6 presents the distribution of China-related research categorized by methods. Panel A shows the total number of articles, by five-year time period, and by Top-25 and Non-Top-25, for each identified research method. The results in the last two columns

show that overall the *Qualitative* approach is the most commonly used method for China research (91 of 210, or 43%), followed by *Empirical* studies (38%, 79 of 210) and *Surveys* (12%, 25 of 210). These three methods covered 93% of articles published. Use of other methods is infrequent: 9 *Case* (4%), 4 *Experiment* (2%), and 2 *Field* studies (1%).

**Table 6. Publication Patterns \_ Method Analysis**

*Panel A: Method by Year*

	1978- 1982		1988- 1992		1993- 1997		1998- 2002		2003- 2007		Grand Total	
<b>Empirical</b>			<b>1</b>	<b>8%</b>	<b>3</b>	<b>9%</b>	<b>29</b>	<b>43%</b>	<b>46</b>	<b>49%</b>	<b>79</b>	<b>38%</b>
<b>Qualitative</b>	<b>1</b>	<b>100%</b>	<b>12</b>	<b>92%</b>	<b>28</b>	<b>80%</b>	<b>26</b>	<b>38%</b>	<b>24</b>	<b>26%</b>	<b>91</b>	<b>43%</b>
Survey					2	6%	9	13%	14	15%	25	12%
Case					1	3%	4	6%	4	4%	9	4%
Experiment					1	3%			3	3%	4	2%
Field									2	2%	2	1%
<b>Survey/Case/ Experiment/Field</b>					<b>4</b>	<b>11%</b>	<b>13</b>	<b>19%</b>	<b>23</b>	<b>25%</b>	<b>40</b>	<b>19%</b>
<b>Total</b>	<b>1</b>	<b>100%</b>	<b>13</b>	<b>100%</b>	<b>35</b>	<b>100%</b>	<b>68</b>	<b>100%</b>	<b>93</b>	<b>100%</b>	<b>210</b>	<b>100%</b>
<b>Top 25</b>												
Empirical					2	12%	16	52%	19	51%	37	39%
Qualitative	1	100%	8	100%	13	76%	8	26%	2	5%	32	34%
Survey/Case/ Experiment/Field					2	12%	7	23%	16	43%	25	27%
Subtotal_ Top 25	1	100%	8	100%	17	100%	31	100%	37	100%	94	100%
<b>Other</b>												
Empirical			1	20%	1	6%	13	35%	27	48%	42	36%
Qualitative			4	80%	15	83%	18	49%	22	39%	59	51%
Survey/Case/ Experiment/Field					2	11%	6	16%	7	13%	15	13%
Subtotal_Other			5	100%	18	100%	37	100%	56	100%	116	100%

*Panel B: Method by Journal Quality*

	Tier 1	%	Tier 2	%	Tier 1 & 2	%	Tier 3	Tier 4	Tier 3 & 4	%	Tier 5	Tier 6	Tier 5 & 6	%	Grand Total	%
<b>Empirical</b>	<b>5</b>	<b>83%</b>	<b>6</b>	<b>46%</b>	<b>11</b>	<b>58%</b>	<b>11</b>	<b>15</b>	<b>26</b>	<b>40%</b>	<b>40</b>	<b>2</b>	<b>42</b>	<b>33%</b>	<b>79</b>	<b>38%</b>
<b>Qualitative</b>			<b>2</b>	<b>15%</b>	<b>2</b>	<b>11%</b>	<b>9</b>	<b>21</b>	<b>30</b>	<b>46%</b>	<b>54</b>	<b>5</b>	<b>59</b>	<b>47%</b>	<b>91</b>	<b>43%</b>
Survey			4		4		1	7	8		9	4	13		25	

	Tier 1	%	Tier 2	%	Tier 1 & 2	%	Tier 3	Tier 4	Tier 3 & 4	%	Tier 5	Tier 6	Tier 5 & 6	%	Grand Total	%
Case			1		1		1		1		7		7		9	
Experiment	1				1						3		3		4	
Field											2		2		2	
<b>Survey/ Case/ Experiment/ Field</b>	<b>1</b>	<b>17%</b>	<b>5</b>	<b>38%</b>	<b>6</b>	<b>32%</b>	<b>2</b>	<b>7</b>	<b>9</b>	<b>14%</b>	<b>21</b>	<b>4</b>	<b>25</b>	<b>20%</b>	<b>40</b>	<b>19%</b>
<b>Total</b>	<b>6</b>	<b>100%</b>	<b>13</b>	<b>100%</b>	<b>19</b>	<b>100%</b>	<b>22</b>	<b>43</b>	<b>65</b>	<b>100%</b>	<b>115</b>	<b>11</b>	<b>126</b>	<b>100%</b>	<b>210</b>	<b>100%</b>

*Panel C: Method by Subject*

	AUDIT		EDU/ PROF		FA		GA		HIST		MA		OTHER		TAX		Total	
<b>Empirical</b>	<b>14</b>	<b>50%</b>			<b>59</b>	<b>56%</b>					<b>3</b>	<b>8%</b>			<b>3</b>	<b>100%</b>	<b>79</b>	<b>38%</b>
<b>Qualitative</b>	<b>8</b>	<b>29%</b>	<b>11</b>	<b>79%</b>	<b>37</b>	<b>35%</b>	<b>10</b>	<b>100%</b>	<b>12</b>	<b>100%</b>	<b>11</b>	<b>31%</b>	<b>2</b>	<b>100%</b>			<b>91</b>	<b>43%</b>
Survey	4	14%	3	21%	4	4%					14	39%					25	12%
Case					4	4%					5	14%					9	4%
Experiment	2	7%			1	1%					1	3%					4	2%
Field											2	6%					2	1%
<b>Survey/Case/ Experiment/ Field</b>	<b>6</b>	<b>21%</b>	<b>3</b>	<b>21%</b>	<b>9</b>	<b>9%</b>					<b>22</b>	<b>61%</b>					<b>40</b>	<b>19%</b>
<b>Total</b>	<b>28</b>	<b>100%</b>	<b>14</b>	<b>100%</b>	<b>105</b>	<b>100%</b>	<b>10</b>	<b>100%</b>	<b>12</b>	<b>100%</b>	<b>36</b>	<b>100%</b>	<b>2</b>	<b>100%</b>	<b>3</b>	<b>100%</b>	<b>210</b>	<b>100%</b>

The trend analysis in Panel A (Column 2 through 11) shows a significant reduction of the use of the *Qualitative* approach (from 100% in the first decade to 92%, 80%, 38% to 26% every five-year period thereafter), yet a continuous increase of the use of *Empirical* approach (from 8% in 1988-1992, 9% in 1993-1997, to 43% during 1998-2002, and 49% during 2003-2007) and *Case/Survey/Experiment/Field* methods (none in the first decade, 11% during 1993-1997, 19% during 1998-2002, and 25% during 2003-2007). The above statistics show that there has been a complete reversal of the distribution in the most recent decade: *Empirical* studies rather than *Qualitative* studies now dominate China research published in the accounting journals.

The articles published in the Top 25 journals reflect a similar but more obvious trend. *Empirical* studies increased from zero in the first decade to more than half of the total in the most recent decade, while *Qualitative* studies dropped from 100% in the first 15 years, to 76%, 26%, and 5% in each of the last five-year periods. The *Survey/Case/Experiment/Field* studies increased from zero in the first 15 years, to 12%, 23% and 43% in the last three five-year windows.

Table 6, Panel B presents the distribution of methods by the six tiers of journal quality. Results show that Tier 1 (Top 3) journals publish exclusively empirical research

(83%, or 5 of 6) and research involving *Survey/Case/Experiment/Field* (17%, or 1 of 6). Qualitative research does not appear in the Top 3 journals. The relative percentage of *Qualitative* studies increase with the level of Tiers: Tiers 1&2: 11%, or 2 of 19; Tiers 3&4: 46%, or 30 of 65; Tiers 5&6: 47%, or 59 of 126, thereby were indicating that the lower the journal quality, the easier it appears that qualitative research has been accepted. The relative percentages of *Empirical* studies are as follows: Tiers 1&2: 58%, or 11 of 19; Tiers 3&4: 40%, or 26 of 65; Tiers 5&6: 33%, or 42 of 126. This indicates that *Empirical* studies have been published in all tiers of journals. The relative percentages of *Survey/Case/Experiment/Field* studies are: Tiers 1&2: 32%, or 6 of 19; Tiers 3&4: 14%, or 9 of 65; Tiers 5&6: 20%, or 25 of 126. This shows that *Survey/Case/Experiment/Field* studies have been published in all levels of quality, and have higher acceptance (32%) than qualitative studies (11%) in top-6 journals.

Table 6, Panel C presents the distribution of research methods for each subject area. Panel C shows that TAX studies use *Empirical* analyses exclusively whereas GA and HIST studies use a *Qualitative* approach. The remaining subject areas reflect a mixed use of research methods, although the prevalence of certain research methods differs across subject areas. The most common method used for FA and AUDIT is the *Empirical* approach, comprising 56% (59 of 105), of all FA studies, and 50% (14 of 28) of all AUDIT studies. The *Survey* approach is most widely used in MA, accounting for 40% (14 of 36) of all MA studies. Use of the *Empirical* method in MA is not common, accounting for only 8% (3 of 36) of MA studies. The *Field* approach is seen only in MA studies.

#### 4.2.3. Authorship

The results of authorship analysis are presented in Table 7 and contain analysis of co-authorship (Panel A), author/institution's productivity (Panel B and C), and authors/institutions contributing to Top-25 journals (Panel D). Panel A presents the pattern of co-authorship and shows that this is the dominant publication pattern for China-related studies accounting for 76% (159) of total studies (210)<sup>4</sup>. A majority of the *multiple-author* articles reveal at least one author with an institutional affiliation with China or Chinese background. This finding is consistent with Lukka and Kasanen (1996), who reported the correlation between nationality and research topics. It also shows that for international accounting studies where data accessibility might be a barrier, co-authoring with local people who have contacts or resources may be helpful.

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<sup>4</sup> A further analysis (not reported in Table 7) shows that single-author papers were dominantly written by authors whose institutions is affiliated in China or Hong Kong, or who have Chinese background (discerned by their last names).



**Table 7. Publication Patterns \_ Authorship Analysis***Panel A: Co-authorship Analysis*

	1978-1982	1988-1992	1993-1997	1998-2002	2003-2007	Grand Total	Percentage	
Single Author	0	3	9	16	23	51	24%	
Two Authors	1	7	16	23	29	76	36%	
Three Authors	0	3	9	26	33	71	34%	
Four Authors	0	0	2	2	7	11	5%	
Five Authors	0	0	0	0	1	1	0%	76%
Total						210	100%	

*Panel B: Most Contributing Authors*

Author Name	Co-authorship				Unadjusted Number of Articles <sup>a</sup>		Adjusted Number of Articles <sup>b</sup>		Institution	Location
	1	2	3	4	Number	Rank	Number	Rank		
Lin, Zhijun	5	10	3		18	1	11.00	1	Hong Kong Baptist University	HK
Xiao, Zezhong Jason	1	3	5	2	11	2	4.67	2	Cardiff University	UK
Chan, Hung K.		6	4		10	3	4.33	3	Lingnan University	HK
Chen, Shimin	1	1	5	1	8	4=	3.42	5=	Lingnan University/ The Hong Kong Polytechnic University/ University of Louisiana at Lafayette	HK/HK/US
Firth, Michael	1	1	5	1	8	4=	3.42	5=	The Hong Kong Polytechnic University	HK
Chen, Gongmeng		1	6	1	8	4=	2.75	8=	The Hong Kong Polytechnic University	HK
Su, Xijia			7	1	8	4=	2.58	10	City University of Hong Kong	HK
Chen, Feng		6	1		7	8=	3.33	7	The University of Hong Kong	HK
Chen, Charles J.P.			6	1	7	8=	2.25	16=	City University of Hong Kong	HK
Chow, Chee W.			6	1	7	8=	2.25	16=	San Diego State university	US
Tang, Yunwei	3	2	1		6	11=	4.33	4	Shanghai University of Finance and Economics	Mainland China
Tang, Qingliang	1	1	3	1	6	11=	2.75	8=	University of Western Sydney	Australia
Wu, Woody			3	3	6	11=	1.75	23	The Chinese University of Hong Kong	HK
Lin, Kenny Z.	1	1	3		5	14=	2.50	11=	Lingnan University	HK
Chow, Lynne		4	1		6	14=	2.33	14=	The Hong Kong Polytechnic University	HK
O'Connor, Neale G.		3	2		5	14=	2.17	18=	City University of Hong Kong	HK

Author Name	Co-authorship				Unadjusted Number of Articles <sup>a</sup>		Adjusted Number of Articles <sup>b</sup>		Institution	Location
	1	2	3	4	Number	Rank	Number	Rank		
Yang, Ji-liang		3	2		5	14=	2.17	18=	The Hong Kong University of Science and Technology	HK
Qi, Daqing			3	2	5	14=	1.50		The Chinese University of Hong Kong	HK
Aiken, Maxwell		4			4	19=	2.00	20=	La Trobe University	Australia
Lu, Wei		4			4	19=	2.00	20=	Monash University	Australia
Mo, Phyllis Lai Lan		1	3		4	19=	1.50		The Hong Kong Polytechnic University	HK
Deng, Johnny F.			4		4	19=	1.33		Jinglun Electronic Co. Ltd	Mainland China
Haw, In-Mu			2	2	4	19=	1.17		Texas Christian University / The Chinese University of Hong Kong	HK/US
Ji, Xu-Dong	2	1			3	24=	2.50	11=	La Trobe University	Australia
Zhang, Mengzhong	2	1			3	24=	2.50	11=	Zhongshan University	Mainland China
Ding, Yuan	2		1		3	24=	2.33	14=	HEC School of Management	France
Chalos, Peter		3			3	24=	1.50		University of Illinois at Chicago	US
Lau, Amy H.	2	1			3	24=	1.33		Oklahoma State University	US
Naughton, Tony		1	2		3	24=	1.17		RMIT University	Australia
Skousen, Clifford R.		1	2		3	24=	1.17		Utah State University	US
Pan, Aixiang		1	1	1	3	24=	1.08		Beijing Technology and Business University	Mainland China
Wang, Yuetang		1	1	1	3	24=	1.08		Nanjing University	Mainland China
Kim, Jeong-Bon			3		3	24=	1.00		Hong Kong Polytechnic University	HK
Gao, Daniel N.			2	1	3	24=	0.92		Hong Kong Polytechnic University	HK
Rui, Oliver M.			2	1	3	24=	0.92		Chinese University of Hong Kong	HK
Tam, On Kit	2						2.00	20=	Monash University	Australia
...	...	...	...	...	...	...	...	...	...	...
Total					465		210			

<sup>a</sup> Unadjusted number is the total number of articles published by each author with no adjustment for co-authorship.

<sup>b</sup> Adjusted number is the number of articles published by each author adjusted for co-authorship. A sole author scores 1 point per publication; two co-authors each scores 0.5; and three authors each scores 0.33, and so on.

*Panel C: Most Contributing Institutions*

Institute Name	Location	Undjusted Number of Articles <sup>a</sup>		Adjusted Number of Articles <sup>b</sup>	
		Number	Rank	Number	Rank
The Hong Kong Polytechnic University	HK	43	1	16.25	1
City University of Hong Kong	HK	27	2	10.00	3
Lingnan University	HK	24	3	10.83	2
The Chinese University of Hong Kong	HK	16	4=	5.67	7
Hong Kong Baptist University	HK	16	4=	8.33	4
Cardiff University	UK	15	6	6.58	6
Shanghai University of Finance and Economics	Mainland China	12	7	7.25	5
La Trobe University	Australia	10	8	5.50	8
The Hong Kong University of Science and Technology	HK	8	9=	3.66	
Monash University	Australia	8	9=	4.83	9
San Diego State University	US	8	9=	2.58	
The University of Hong Kong	HK	7		3.67	10
...	...	...	...	...	...
Total		465	145	210	145

<sup>a</sup> *Unadjusted number is the number of articles published by each institution with no adjustment for co-authorship.*

<sup>b</sup> *Adjusted number is the number of articles published by each institution adjusted for co-authorship. For all articles published by authors from the institution, sole-author article scores 1 point per publication; two co-authors each scores 0.5; and three authors each scores 0.33, and so on.*

*Panel D: List of Authors Publishing Two or More Articles at Top 25 Journals*

Author Name	Article Count	Journal	Institution	Location
Chan, Hung K.	9	ABR, AJPT, JAE, JBFA, RAS, TAR, TIJA (3)	Lingnan University	HK
Xiao, Zezhong Jason	6	ABA, AHori, AOS, JAPP, TIJA(2)	Cardiff University	UK
Chen, Gongmeng	5	ABR, JAPP, JBFA, RQFA(2)	The Hong Kong Polytechnic University	HK
Firth, Michael	5	ABR, AOS, JAPP(2), RQFA	Lingnan University	HK
Chen, Charles J.P.	4	AHori, AJPT, CAR TIJA	City University of Hong Kong	HK
Chow, Chee W.	4	AOS, JAPP, JMAR, TIJA	San Diego State University	US
Chow, Lynne	4	ABR(2), JAE, JBFA	The Hong Kong Polytechnic University	HK
Lin, Kenny Z.	4	AJPT, RAS, TIJA(2)	Lingnan University	HK
Lin, Zhijun	4	MAR, JAEdu, TIJA (2)	University of Lethbridge	Canada

Author Name	Article Count	Journal	Institution	Location
Su, Xijia	4	AHori, AJPT, CAR, TIJA	City University of Hong Kong	HK
Chen, Shimin	3	AHori, AJPT, TIJA	Lingnan University/ University of Louisiana at Lafayette	HK/US
Mo, Phyllis Lai Lan	3	AJPT, RAS, TAR	The Hong Kong Polytechnic University	HK
O'Connor, Neale G.	3	AOS(3)	City University of Hong Kong	HK
Qi, Daqing	3	AJPT, CAR, TIJA	The Chinese University of Hong Kong	HK
Rui, Oliver M.	3	JAPP(2), RQFA	The Chinese University of Hong Kong	HK
Tang, Yunwei	3	Ahori, CAR, TIJA	Shanghai University of Finance and Economics	China
Wu, Woody	3	AJPT, CAR, TIJA	The Chinese University of Hong Kong	HK
Chen, Kevin C.W.	2	TAR, TIJA	The Hong Kong University of Science and Technology	HK
Deng, Johnny F.	2	AOS, JMAR	Routon Electric Co. Ltd	China
Gao, Daniel N.	2	JAPP, JBFA	Xi'an Jiaotong University	China
Graham, Lynford E.	2	TIJA(2)	Rutgers University	US
Gul, Ferdinand A.	2	AHori, JAAF	City University of Hong Kong	HK
Haw, In-Mu	2	AJPT, TIJA	Texas Christian University / The Chinese University of Hong Kong	US/HK
Huss, Fenwick H.	2	AHori, ITAE	Georgia State University	US
Kim, Jeong-Bon	2	ABR, RQFA	The Hong Kong Polytechnic University	HK
Lau, Amy H.	2	TIJA	Oklahoma State University	US
Lee, Jevons Chi-Wen	2	AOS, JAR	Tulane University	US
Pan, Aixiang	2	AOS, TIJA	Beijing Technology and Business University	China
Tang, Qingliang	2	TIJA(2)	University of Western Sydney	Australia
Tsui, Judy S.L.	2	JAAF, TIJA	The Hong Kong Polytechnic University	HK
Wang, Yuetang	2	Ahori, TIJA	Nanjing University	China
Winkle, Gary M.	2	Ahori, ITAE	Georgia State University	US
Wong, T.J.	2	JAE, JAR	The Hong Kong University of Science and Technology	HK
Wu, Annie	2	AOS, TIJA	National Chengchi University	Taiwan
Zhou, Haiyan	2	JAPP, TIJA	University of Texas-Pan American	US

Panel B and C record the distribution of authors (Panel B) and their affiliations (Panel C), as well as the most productive authors (Panel B) and institutions (Panel C) based on the *unadjusted* and *adjusted* number of articles published. The *unadjusted* number is the total count of China research published by each author (or affiliation). The *adjusted* number is the count adjusted for co-authorship. Consistent with published articles that use the adjusted number for co-authorship (Anderson, 2002, etc), a sole author would score 1 point per publication; two co-authors would each score 0.5; and three authors

would each score 0.33, and so on. Author names and institutions are those identified by the authors in the journal at the time of publication.

Both Panel B and Panel C reveal that scholars and institutions in Hong Kong are the most prolific in terms of China-related accounting research output. Measured by unadjusted (adjusted) number of articles, eight (seven) HK authors and six (six) HK universities were ranked among the top 10.<sup>5</sup>

Panel D presents authors and the count of their articles published in the Top 25 journals and their affiliations, as well as the name of the journals. All authors that have at least two articles published in Top 25 journals over the past 30 years are identified and listed in this Panel. Panel D shows a similar pattern as that in Panels B and C.

Even though Tables B, C, and D show a cluster of HK scholars and institutions among the most productive scholars and institutions, a wide range of authors and institutions have contributed to China-related publications. The 210 published China-related articles involve 280 authors and 144 institutions.<sup>6</sup> They come from various countries including UK, USA, Australia, New Zealand, China mainland, France, Canada, Scotland, Singapore, Taiwan, Finland, Sweden, Belgium and the Netherlands.

It seems anomalous that most publications do not originate from US institutions or from institutions located in mainland China. However, it is intuitively obvious why HK universities dominate China-related research because HK is geographically a part of Greater China, and is well connected to mainland China with respect to economics, politics, and culture. Scholars at HK universities are familiar with Western research theories and methods, and possess fewer language and data barriers as compared to scholars elsewhere. Scholars from mainland China have contributed only in a very limited way. Language, research training and access to English journals are the main three barriers. Scholars in mainland China prefer to conduct research in Chinese because English is their second language. Moreover, they have limited access to all of the relevant English journals. Most scholars in mainland China lack training in methodology and economic theory that underlies publishable accounting research in English journals. This situation is changing, however, with more scholars now being trained at Western universities before returning to China, and with a more rigorous Chinese education system that includes Ph.D. programs.

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<sup>5</sup> Some authors identified two institutions for a single article. Other authors changed institutions over time. In such cases, the institution where the authors served the longest and/or the institution identified most frequently as a primary affiliation in various publications is recorded. This approach is justified because such institutions are likely to provide the authors the longest-term support, resources, incentives and research environment (Heck *et al.*, 1986).

<sup>6</sup> Given the length, the complete list of authors and institutions that have contributed to China-related research is not reported in the tables.

## 5. Summary and Discussion

### 5.1. *What is Good News?*

At least three pieces of good news about China research can be gleaned from the statistical results of this study. First, the acceptance of China research in accounting journals has been increasing over the past 30 years, as shown by the increasing number of articles published, and by the diversity of journals that publish China-related research.

Second, the significant increase of China research is in step with the growing acceptance of emerging economy research and non-U.S. single-country research appearing in accounting journals. China research is a significant portion of research on emerging economy studies and non-U.S. single countries studies and represents almost all emerging economy studies published in the Top 6 journals. These observations signal that the publishability of non-U.S. single-country research, including research on China and other emerging economies, has been increasingly acknowledged by the accounting literature and academia. China, as the largest emerging economy, has attracted broad interest as an emerging economy and non-U.S. single-country study.

Finally, the interest of China-related research in the accounting field has been widespread. China research has been published in different qualities of accounting journals across all major accounting areas, and has utilized diverse research methods. It has attracted hundreds of authors across different countries. Most accounting journals publishing China research are considered to be quality journals and are well recognized in the accounting field.

### 5.2. *Challenges Lying Ahead*

The findings from this study also reveal several challenges to the further publication of China research in well-known English-language journals. A concern is the relatively low recognition of China research in the accounting field. China research takes up only 1% of total articles (210 of 25,180) published in the 42 journals and close to zero (7 of 5,440) published in the Top-6 journals. There are two possible reasons for this lack of recognition. One is tied to the belief that country-specific research is limited in scope and therefore not be generalizable to other international settings. Another reason is the limited interest shown by U.S. journals in international country-specific research (Brinn *et al.*, 2001). U.S. journals have primarily a U.S. readership and therefore view studies focusing on other countries or international settings as less relevant. Brinn *et al.* (2001) note: "Top US journals have a limited interest in UK, and perhaps European and international, research." This claim is probably true too for China-related research. U.S. journals tend to dominate research in the accounting field, especially those that are top-tier journals. Of the seven Top-6 journals, five are U.S. (JAR, TAR, JAE, RAS,

AJPT). AOS and CAR, the only Top-6 journals that are not based in the U.S., publish significantly more country-specific research than do U.S. journals (an average of 5% versus an average of 1%).

There is also a concern about the quality of journals that publish China research. Although China research can be found in all Top-6 accounting journals as well as a majority of Top-25 journals, about 60% of China research was published in non-top 25 journals. Besides, it appears that journals focusing on international settings are major outlets of China research. As presented in the results section, more than one third of total China research (36%, or 75 of 210) was published in the eight journals that have international focus (TIJA, AIIA, JIAAT, JIAR, IJAud, IJAPE, RAEE, JIFMA). However, of these eight journals only one (TIJA) is ranked among the Top 25. The relatively low reputation of most of these international accounting journals may damage reputation and tenure prospects of scholars on China research. Moreover, there is reduced interest on China research in the Top 25 journals. The acceptance rate dropped from 44% to 30% in the most recent five years (2003-2007), and among the six articles published in Top-3 journals, only one was published during 2003-2007.

The increasing focus of *Empirical* studies in accounting journals also presents great challenges for those scholars who are more suited to the use of *Qualitative* methods. The shift from *Qualitative* to *Empirical* can be attributed in part to the increasing availability of empirical data as well as the increasing preference of journal editors and referees for the use of empirical methods. This switch has both pros and cons for Chinese accounting researchers. The good news is that academia welcomes research that features empirical data from emerging markets. With the maturing of capital markets in China and the availability of more comprehensive databases, it is now easier to conduct empirical research on China than was the case a decade ago. The bad news, however, is that it is now more difficult for *Qualitative* research to be published in leading accounting journals.

### 5.3. Promoting China Research

#### 5.3.1. An Avenue that is Worthy of Pursuing

This section indeed involves answers to two fundamental questions. First, whether China research is worthy of further pursuing, and second, if so, how to further promote China research. As discussed earlier, China research has its historical, academic, and practical value. The results of this study provide persuasive statistical evidence that China research has attracted wide interest worldwide and that such interest has been rapidly increasing over the past 30 years. As a result, legitimately and practically China research is worthy of being further pursued. However, in further pursuit of China research, the potential challenges currently facing China research, as identified earlier, should not be ignored or bypassed.

### 5.3.2. Coping with Challenges

As presented earlier, there are at least three challenges on China research: first, it falls within the scope of country-specific research that is not currently widely recognized in accounting journals; second, there is a decreasing interest on qualitative China research as compared to empirical research; and third, there is a concern on the quality of currently published China research. Dealing with these challenges takes time; however, it appears that there is increasing support from accounting academia on the relevance of country-specific research and qualitative research, and that there is increasing objectivity concerning the perception on journal quality. All these developments may add to the increasing acceptance of China research in the near future.

#### (1) Country-specific Research

China research falls within the scope of country-specific research involving an emerging economy. To promote China research means to promote country-specific research and research on emerging economies. The good news is that recently there is increasing support for the relevance of country-specific studies from accounting academia, accounting organizations and accounting practices. Both the International Accounting Standard Board (IASB) and the Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (IASR), an organization working under the United Nations, recently have been actively advocating country-specific research, especially research on emerging economies, to draw more insights on the accounting issues in these countries (IASB 2006, IASR 2006). It is believed that that “single-country studies will help to provide deeper understanding of a nation’s accounting profile”, to observe “accounting profiles in similar of different settings and situations in order to demonstrate logical connections” and “to explain why expected behavior in accounting in similar circumstances may be different or why actual behavior in accounting in apparently different circumstances may be similar” (Gernon and Wallace, 1995, p.54). It is believed that “even though the data on which research articles are based might be country specific, the results often have much wider relevance. Rejection of articles with a non-US focus means that US journal may miss out on international developments which are applicable to the US” (Brinn *et al.*, 2001). It is also believed that that country-specific research contributes to “the continued accounting and auditing advancements and growth in the profession’s stature” in the world (Graham, 1996, p. 35).

#### (2) Qualitative Versus Empirical Research

The results of this study show that there has been a decreasing acceptance of China research employing qualitative methods. The acceptance decreased from more than 90% in the first decade to about 26% in the most recent five years (2003-2007), as compared



to the increase of empirical research from 8% in the first decade to 49% during 2003-2007. As presented earlier, the increase of China research employing empirical approach is indeed a positive sign of the prospect of future China research, as the empirical studies have rigor in the methodology by using working hypotheses that are testable using observations in the real world, and therefore have been widely used and accepted in accounting research, especially in elite accounting journals.

However, there is a concern that, if this trend continues, China research may be dominated exclusively by empirical research, which may not be desirable given that the studies using non-empirical methods are not necessarily inferior to studies using empirical methods (Brinn *et al.*, 2001). In accounting academia, there has been increasing criticism that accounting research is moving toward the direction that is being dominated by “one language” (empirical research). Proponents of *Qualitative* research argued that such an approach is “a particularly valuable way of grasping the inescapable complexities that underlie the realm of accounting practice”, and “of questioning taken-for-granted assumptions about the roles of accounting in society” (Gendron, 2009, p.123). It is also argued that qualitative methods are helpful to understand the impact of accounting on society and the impact of society on accounting (Gendron, 2009; Burchell *et al.*, 1980).

As a result, it is the author’s argument that, the presence of China research using qualitative method forms a necessary sub-body to understand China’s accounting environment and how such an environment may play a role in understanding more worldwide accounting issues. To promote China research, both empirical and qualitative methods should be explored and encouraged. There should be more voices in accounting advocating qualitative research and China research using qualitative methods.

### (3) Journal Quality

As mentioned earlier, about 60% of China research is currently published in non-top-25 journals. As addressed by Zeff (1996), the literature published in lower rank journals runs the risk of falling into obscurity, the work being largely unknown to most of those who do not actually see the journals. To improve chances of China research to be published in higher rank accounting journals, the ultimate route for the author(s) of China research is to focus on whether their research has interesting questions that would appeal to a Western readership and whether the research/writing is executed such as to pass a rigorous double-blind referee process. It should be cautioned, however, that “creating rankings of academic journals is an important but contentious issue” (Mingers and Harzing, 2007, p.1). As a result, journals not ranked in this study as top-25 may not necessarily be low-quality journals. There are various reasons why a journal is not ranked as top-tier or not ranked at all in the ranking studies: they could be new; not visible to audience; having special niche focus, or having low publication frequency, etc. For example, Accounting, Auditing & Accountability Journal (AAAJ) and Critical Perspectives on Accounting (CPoA) are generally recognized in the field as publishing

high quality theory and critical/qualitative studies, but neither of them is ranked in Top- 25 by Glover or RD rank. Another example is the JIAR, the section journal of the International Accounting Section of the AAA which was created in 2004. Since its first volume, the journal has been deemed by international accounting scholars as a journal that publishes high quality research in the international accounting field; however, it is not ranked as Top-25 as well by Glover or RD rank. Overall, although non-top-25 journals identified in this study may not be as well recognized as top-25 journals based on rankings provided by RD and Glover ranks, it does not necessarily mean that non-top-25 journals are narrowly focused and publish low quality of research.

In sum, country-specific research, qualitative research, and international accounting research constitute relevant research settings and method in the development of better understanding of complex accounting realities and processes. It therefore has wider implications for accounting theory and practice than is perceived. Studies focusing on these types of studies should be encouraged.

#### *5.4. Limitations of the Study*

Readers should note the several limitations of this study. First, although the author's intention was to include a comprehensive set of China research that has been published in the accounting field, because of the limitations of search engines, the list is probably not exhaustive. Some quality China research is published in journals in other areas, such as finance, economics, and business ethics. These studies are not included in this study. Second, the decision to use three ranking sources was subjective and there has been no 100% agreement regarding the quality of accounting journals. Finally, this is a review study based on statistical analysis of articles' acceptance and publication patterns. Although insights can be drawn from such an analysis, there is no in-depth analysis of content of each article and its impact factor. Future studies could explore these matters.

## **6. Concluding Remarks**

Interest in China-related research is expected to continue given China's increasing economic importance in the world and its unique environment in providing a different context for interesting and worthwhile accounting research. As researchers acquire more rigorous training in methodologies, econometrics, statistics and economic theory, we can expect the identification of interesting and economically important questions to be the subject of future studies. One can expect a higher proportion of better quality papers to survive the double-blind refereeing process and be published in more quality journals.

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### **Appendix A: List of the 210 China Research Analyzed in This Study**

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**Appendix B: Index of the 210 China Research Analyzed in this Study***Index 1: Articles by Year*

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Accounting, Organizations and Society	15, 79, 81, 116, 148, 149, 208
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Contemporary Accounting Research	35, 93
Corporate Governance: An International Review	10, 17, 36, 46, 65, 66, 76, 99, 118, 139, 161, 163, 164, 179, 206
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International Journal of Auditing	33, 53, 69, 131
Issues in Accounting Education	168, 176, 181
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Journal of Accounting and Public Policy	40, 82, 185, 192, 207
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Journal of International Accounting Research	16, 25, 36, 60
Journal of International Accounting, Auditing & Taxation	29, 85, 90, 132, 133, 135, 174, 196
Journal of International Financial Management & Accounting	8, 38, 39, 92, 94, 109, 198
Journal of Management Accounting Research	58
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Review of Quantitative Finance & Accounting	41, 44, 51, 101, 119, 175, 203
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### Appendix C: Journal Information and Rank

Journal	Abbr.	Year of 1st Volume	JQL Rank	Glover Rank	RD Rank	Count of China Research
Abacus	ABA	1965	Yes	Top 25	18	2
Accounting and Business Research	ABR	1970	Yes	Top 25	27	3
Accounting Education	AE	1992	Yes		81	1
Accounting Historians Journal	AHJ	1974	Yes		45	5
Accounting History	AHist	1989	Yes			2
Accounting Horizons	AHori	1987	Yes	Top 15	13	7
Accounting Review (The)	TAR	1926	Yes	Top 3	1	3
Accounting, Auditing & Accountability Journal	AAAJ	1988	Yes		48	1
Accounting, Business & Financial History	ABFH	1988	Yes			6
Accounting, Organizations and Society	AOS	1976	Yes	Top 6	7	7

Journal	Abbr.	Year of 1st Volumn	JQL Rank	Glover Rank	RD Rank	Count of China Research
Advances in International Accounting	AIIA	1987	Yes		31	16
Advances in Public Interest Accounting	APIA	1986	Yes		63	2
Auditing: a Journal of Practice and Theory	AJPT	1981	Yes	Top 15	6	3
British Accounting Review (The)	BAR	1966	Yes		74	4
Contemporary Accounting Research	CAR	1984	Yes	Top 6	4	2
Corporate Governance: An International Review	CG	1993	Yes			15
Critical Perspectives on Accounting	CPoA	1988	Yes		41	2
Financial Management	FM	1972	Yes			3
International Journal of Accounting (The)	TIJA	1965	No		21	29
International Journal of Auditing	IJAud	1997	No			4
International Journal of Accounting, Auditing & Performance Evaluation	IJAAPE	2004	No			2
Issues in Accounting Education	IIAE	1983	Yes	Top 25	14	3
Journal of Accounting and Economics	JAЕ	1979	Yes	Top 3	3	2
Journal of Accounting and Public Policy	JAPP	1982	Yes	Top 15	12	5
Journal of Accounting Education	JAЕdu	1983	Yes	Top 25	20	1
Journal of Accounting Research	JAR	1963	Yes	Top 3	2	1
Journal of Accounting, Auditing & Finance	JAAF	1977	Yes	Top 15	10	1
Journal of Business Finance & Accounting	JBFA	1969	Yes	Top 15	25	3
Journal of International Accounting Research	JJAR	2002	Yes			4
Journal of International Accounting, Auditing & Taxation	JJAAT	1992	Yes		35	8
Journal of International Financial Management & Accounting	JIFMA	1988	Yes		72	7
Journal of Management Accounting Research	JMAR	1988	Yes	Top 25	8	1
Journal of Multinational Financial Management	JMFM	1988	Yes			3
Journal of Public Budgeting, Accounting & Financial Management	JPBAFM	1989	Yes		86	7
Management Accounting Research	MAR	1988	Yes	Top 15	32	2
Managerial Auditing Journal	MAJ	1986	Yes		42	9
Managerial Finance	MF	1975	Yes			17
Research in Accounting in Emerging Economies	RAEE	1988	No			5
Research in Accounting Regulation	RAR	1987	Yes		34	3
Research in Governmental and Nonprofit Accounting	RIGNA	1985	Yes	Top 25	22	1
Review of Accounting Studies	RAS	1996	Yes	Top 6	16	1

<b>Journal</b>	<b>Abbr.</b>	<b>Year of 1st Volumn</b>	<b>JQL Rank</b>	<b>Glover Rank</b>	<b>RD Rank</b>	<b>Count of China Research</b>
Review of Quantitative Finance & Accounting	RQFA	1988	Yes	Top 25	90	7
Total			38	19	32	210