

Fernandes, Mario; Walter, Andreas

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Publication Behavior in Different Fields of Business Administration: From Anecdotal to Empirical Evidence

Mario Fernandes  · Andreas Walter

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Abstract In this paper, we substitute anecdotal with empirical evidence regarding the publication behavior of German business administration professors. We find that in particular the publication behavior of accounting researchers differs strongly from the publication behavior of researchers in other business administration fields with respect to (i) the national focus, (ii) the focus on practitioner journals, (iii) the focus on particularly renowned journals, and (iv) the holistic publication output. More precisely, we document that accounting professors have a stronger national focus, publish more in practitioner journals, and publish less in particularly renowned journals. Overall, our analyses document distinct differences in publication behavior across the fields of business administration, which should presumably be considered when evaluating the publication portfolios of professors across fields, e.g., in the context of resource allocation in business administration faculties.

Keywords Business administration · Journal rankings · Journal ratings · Publication behavior · Research evaluation

JEL Codes A14 · I23 · M10

Mario Fernandes (✉) · Andreas Walter
Department of Financial Services, University of Gießen, Licher Straße 74, 35394 Gießen, Germany
E-Mail: mario.fernandes-2@wirtschaft.uni-giessen.de

Andreas Walter
E-Mail: andreas.walter@wirtschaft.uni-giessen.de

1 Introduction

Research evaluation is an important topic in academia in general and in business administration in particular. The importance of research evaluation stems from the fact that researchers are evaluated at many points in their careers with respect to their research output. These instances include, for example, obtaining the first tenured position, but also the allocation of competitive third party funding¹ or the distribution of resources within a faculty (Graber et al. 2008; Hudson and Laband 2013; Mingers and Willmott 2013; Beckmann and Schneider 2013; Hicks 2012). In particular, the performance-based allocation of resources within university faculties has gained relevance in Germany (Brähler and Strauss 2009; Hornbostel 2006; Münch 2008; von Görtz et al. 2010). E.g., Sieweke et al. (2014) document that 85.7% of the business administration and/or economics faculties in their sample allocate financial resources based on the professors' research output. However, the allocation of resources within a business administration faculty based on the professors' research output rests upon the premise that a fair evaluation of research output across multiple fields of business administration is given. Yet, there is anecdotal evidence that suggests that publication behavior differs across business administration fields, with a particularly distinctive position of accounting researchers. These differences in publication behavior might hamper a fair performance-based allocation of funds if these differences are not considered in the measurement of publication output. Thus, our paper fosters knowledge regarding the quantitative evaluation of these behavioral differences—with a particular focus on accounting researchers—by replacing anecdotal with empirical evidence, i.e., by actually quantifying these behavioral differences.

While publication behavior can comprise numerous aspects like the structure of the professional networks, the common length of a publication or the relevance of other outlets besides academic journals (e.g., conference proceedings (Vardi 2009, 2010)) we focus on four particular research questions in our paper and focus on journal publications exclusively. First, we analyze if fields of business administration differ with respect to a focus on a national audience. Anecdotal evidence suggests that in some fields such as accounting, national topics are more important than in other fields. In particular, financial accounting and taxation are more concerned with German law than other fields. In contrast, fields like marketing are usually less focused on topics of national interest and thus might primarily conduct research for an international audience. Therefore, we compare professors in different fields of business administration with respect to the share of publications with a German title and the share of publications in journals, which are based in the DACH region, subsequently called DACH region journals. Given that German accounting professors are particularly concerned with German (tax) law, we expect that accounting professors should possess a more pronounced national focus compared to their peers in other business administration fields. Hence, our first research question asks whether

¹ With competitive third party funding, we refer to third party funds that researcher acquire by passing through a competitive process, for example when applying for funds at the German Research Foundation (DFG).

accounting professors have a stronger national focus compared to professors in other fields.

Second, we study potential differences regarding the focus on so-called practitioner journals. There is initial evidence that practitioner journals are important for researchers in financial accounting (Fülbier and Weller 2011), while other fields usually do not publish papers for a practitioner audience. In order to address whether the fields differ with respect to papers published for a practitioner's audience, we identify practitioner journals and calculate the fraction of publications in these journals divided by all publications of a professor. Subsequently, we compare respective fractions across the fields of business administration. Consequently, our second research question asks whether accounting professors publish a larger fraction of their work in practitioner journals compared to their peers in other fields.

With our third research question, we investigate if fields of business administration differ with respect to publishing in the most renowned journals. Publications in such journals are typically one criteria for the distribution of funds in business administration faculties. More precisely, we focus on journals included in the *Financial Times' top 50 journals (FT50)* (Fassin 2021; Vidgen et al. 2019; Zhang 2021) and highly rated journals according to the *VHB Jourqual 3 (JQL3)* (see, e.g., Eisend (2011) and Schrader and Henning-Thurau (2009) for discussions regarding earlier versions of this ranking). Previous research shows that in some fields of business administration it might be more difficult to publish in highly rated journals compared to other fields. Since the seminal work of Buchheit et al. (2002), there is a steadily growing body of literature providing evidence that it is more difficult to publish in top-tier accounting journals compared to other business administration fields (Swanson 2004; Swanson et al. 2007; Templeton and Lewis 2015; Valacich et al. 2006). Most recently, Grossmann et al. (2019) provide evidence that accounting researchers have the least opportunities to publish their work in highly rated journals² when compared to management and finance researchers. For example, the authors show that the average number of A-star articles (according to the ABDC journal ranking) per faculty member in accounting equals roughly 0.2, whereas this number equals roughly 0.5 in finance and 1.5 in management.³ In addition, Korkeamäki et al. (2018) find that the “value” of a single publication in a top journal⁴

² The authors focus on journals included in the ABDC Journal Quality list in general and on A-journals according to this list in particular. They approximate the opportunities to publish in (top) journals by the ratio of researchers per journal and the ratio of publications in top journals per researcher.

³ Please note that the authors also document distinct differences regarding the average number of papers as well as the average number of papers per issue between accounting, finance, and management. For example, the average number of papers published in accounting journals between 2013 and 2014 was roughly 72, whereas finance (150) and management (180) journals published distinctly more papers in the same period on average. The average number of papers per issue for the accounting journals in the sample of Grossmann et al. (2019) equals 7.69. This value is far below the average number of papers per issue for finance (12.98) respectively management (12.68) journals.

⁴ The authors analyze journals included in the Chartered Association of Business Schools' Academic Journal Guide, 2015 and define top publications as journals in the category 4* according to this classification. Accounting journals included in the category 4* according to this classification are The Accounting Review (TAR), the Journal Accounting, Organizations and Society (AOS), the Journal of Accounting Research (JAR), and the Journal of Accounting and Economics (JAE). According to the JQL3, TAR, JAR

is highest in accounting. The authors estimate exchange rates, which account for the fact that it is more difficult to publish in a top accounting journal compared to other fields such as finance or marketing. For example, the authors find that a publication in a top accounting journal is roughly worth as much as two publications in a top marketing journal.⁵ Given this evidence, we expect to find that accounting professors publish less in highly ranked journals compared to professors in other fields.⁶

Fourth, we explore if fields of business administration differ with respect to aggregate measures of publication output, which might also be used by business administration faculties in order to allocate financial resources. Again, we rely on the *JQL3*, but also add international journal ratings such as the *SCImago Journal Rank (SJR)* (González-Pereira et al. 2010) and the *Source-Normalized Impact Factor (SNIP)* (Moed 2010).⁷ According to the evidence on accounting professors provided above, we expect differences in aggregate measures of publication output as well. Hence, our fourth research question asks whether aggregate measures of publication output differ for accounting professors as opposed to the other fields of business administration.

With respect to the aspect of resource allocation within faculties, the last two research questions seem to be most relevant. Although explicit rules of resource allocation within the faculties are not publicly available, anecdotal evidence suggests that publications in the most prestigious journals as well as aggregate measures of research output based on journal ratings are important dimensions for resource allocation. In contrast, our first two research dimensions about national and practitioner foci of a field might not directly affect resource allocation, but indirectly yield lower scores in the third and fourth dimension, since publications for a German as well as for a practitioner audience do not count as highly rated publications according to our proxies of journal quality.

In order to answer our research questions, we draw on a unique, hand-collected dataset of 1016 business administration professors in Germany, which we collected at the end of 2018. We assign each professor one of seven disciplines⁸, following Eisend and Schuchert-Güler (2015) who apply the fields in the journal *Business Re-*

and JAE are A+ journals (top-tier journals) and AOS is an A journal (second-tier journals). With regard to management journals, the authors include the Academy of Management Journal (AMJ), the Academy of Management Review (AMR), the Administrative Science Quarterly (ASQ), the Journal of International Business Studies (JIBS), the Journal of Management (JOM), and the Strategic Management Journal (SMJ). According to the *JQL3*, these are all A respectively A+ journals.

⁵ The authors derive this result by using publication data from leading journals in accounting, economics, finance, management, and marketing. Based on this data, they construct intradisciplinary author rankings, which they use to estimate the marginal effect of an additional publication on the ranking of each author within her own field.

⁶ Admittedly, the results of previous literature that we cited in this paragraph could also be interpreted differently. Namely, one could also conclude that accounting researchers deliberately decide to refrain from publishing their work in such highly rated journals. In this context, we also want to stress that the derivation of our research question as well as our empirical strategy do not allow us to draw any causal conclusions, as our approach is purely explorative.

⁷ For a brief but comprehensive description of the *SJR* and the *SNIP*, please refer to Sugimoto and Larivière (2018).

⁸ In particular, these seven disciplines are accounting, business information systems, finance, management, marketing, operations, and the residual category other.

search, now *Schmalenbach Journal of Business Research*⁹. In addition, we collected information on the CVs of the professors, e.g., the year of tenure and the institution granting the PhD of the professor. We merge this dataset with publication data provided by the online research-monitoring portal *Forschungsmonitoring*, which results in 28,992 journal publications of the 1016 business administration professors.¹⁰¹¹

We run a series of OLS regressions to test whether publication behavior between accounting professors and their peers in other business administration fields differs significantly from each other. Therefore, we use each of the publication behavior variables, e.g., the fraction of publications of a professor in practitioner's journals, as dependent variables. Concretely, we test whether accounting professors differ in the publication behavior variables, controlling for a battery of covariates like gender, the time to tenure and the year first tenure was received by the professor.

With respect to our research questions, we find strong differences regarding the focus on a national audience between the fields of business administration. While German accounting professors publish a large share of their work with German titles (66%), German operations professors only publish a quarter of their work with German titles. We document similar findings with respect to the share of publications in DACH region journals. In addition, we report differences regarding the focus on practitioner journals. Concretely, we document that accounting professors publish on average a large fraction (36%) of their papers in journals that do not primarily address a scientific audience. In contrast, operations professors publish only a small share (8%) of their work in such journals. The differences concerning a focus on a national audience as well as on practitioners' journals remain when controlling for a battery of covariates.

Furthermore, we document distinct differences regarding the publications in highly rated journals. We find that accounting professors have on average 0.85 publications in *FT50* journals, whereas marketing professors have 3.28 of these publications. When applying aggregate measures for the publication output of professors, we find that accounting professors—on average—accumulate the lowest score. In contrast, marketing and operations professors score highest with respect to aggregate measures. The differences, again, remain when controlling for a battery of control variables.

By providing empirical evidence that publication behavior in different fields of business administration differ, our paper offers several important implications. First and most importantly, our findings that accounting professors publish less in highly renowned international journals and have lower publication scores based on our aggregate measures contain implications concerning the performance-based resource allocation within business administration faculties (Hornbostel 2006; Sieweke et al. 2014). Our work suggests that researchers in accounting potentially might receive a rather low fraction of the allocated funds if existing journal ratings are applied

⁹ *Business Research* was the journal of the *German Academic Association for Business Research (VHB)*.

¹⁰ More precisely, we restrict the data by *Forschungsmonitoring* on publications classified as “research articles” and additionally exclude conference presentations (i.e., publications in conference proceedings).

¹¹ The data by *Forschungsmonitoring* has been used frequently in recent research projects on German business administration and economics professors (e.g., Ayaita et al. (2019), Bäker et al. (2021)).

naively. Hence, faculties should consider adjusting for differences in publication behavior before allocating resources within faculties when applying journal ratings. One approach could be to use exchange rates as proposed by Korkeamäki et al. (2018).

Second, as the acquisition of competitive third party funding often depends on the research output of professors (Grunig 1997), researchers in accounting might have less access to third party funding. Research foundations and other institutions have already identified this unintended implication as they ask for a more deliberate use of metrics to proxy for research quality. For example, the European Research Council (ERC) and the German Research Foundation (DFG) recently signed the San Francisco Declaration on Research Assessment (DORA), which argues against a use of journal-based metrics in promotion, hiring, or funding decisions to assess an individual researcher's scientific contribution.¹²

This paper proceeds as follows. Section 2 describes our data and the applied methodology. Next, we present our results in Section 3. Section 4 provides additional evidence on the significance of behavioral differences in the field of accounting. Last, Section 5 discusses the results and implications.

2 Data and Methodology

2.1 Sample and Descriptive Statistics

Our data collection process starts by identifying all German universities that have the right to grant doctorates and have a business administration and/or economics faculty. After having identified these universities, we browse the web pages of the universities at the end of 2018 and collect the names of all business administration professors ($n = 1116$) at the respective business administration (or economics) faculties. Next, we gather CV information for each professor. For this purpose, we browse the CVs of the professors that are available online on the webpages of the universities or the personal webpages of the professors. We collect information (year and institution) regarding each career step (graduation, doctorate, habilitation, first tenured professorship) as well as demographic information (year of birth and gender) for each professor. For 70 professors we are not able to derive any information online, which restricts our sample to 1046 individuals.

To examine publication behavior in different fields of business administration, we merge data regarding the publications of the professors in our sample with our initial CV dataset. The online research-monitoring portal *Forschungsmonitoring* provides us with this publication data. This publication data is of high quality, as *Forschungsmonitoring* not only retrieves information from publication databases but also asks researchers to correct and complement their publication records.¹³ The publication data contains information about the title, year, journal, and coauthors

¹² Please refer to <https://sfdora.org/read/> for more information regarding DORA.

¹³ For a more detailed discussion regarding the *Forschungsmonitoring* data please refer to Hilber et al. (2021) and Sturm and Ursprung (2017).

Table 1 Descriptive statistics

Variables	N	Mean	SD	5% Quan- tile	25% Quan- tile	50% Quan- tile	75% Quan- tile	95% Quan- tile
<i>National Focus</i>								
Share of Publica- tions with German Title	1016	0.40	0.32	0.00	0.12	0.35	0.67	0.97
Share of Publi- cations in DACH Region Journals	1016	0.49	0.33	0.00	0.21	0.50	0.78	1.00
<i>Focus on Publications in Practitioner Journals</i>								
Share of Publica- tions in Practitioner Journals	1016	0.18	0.21	0.00	0.00	0.11	0.30	0.63
<i>Number of Publications in Highly Rated Journals</i>								
FT50	1016	1.73	3.90	0.00	0.00	0.00	2.00	8.00
JQL3 ≥ A	1016	3.77	6.28	0.00	0.00	1.00	5.00	15.00
JQL3 = A+	1016	0.67	2.09	0.00	0.00	0.00	0.00	4.00
<i>Holistic View on Publication Records</i>								
JQL3 Score	1016	2.37	2.44	0.13	0.83	1.70	3.06	7.01
SJR Score	1016	1.39	1.71	0.06	0.34	0.87	1.87	4.01
SNIP Score	1016	2.53	2.92	0.10	0.61	1.64	3.26	7.82
<i>Control Variables</i>								
Time to Tenure	903	6.72	2.76	3.00	5.00	6.00	8.00	12.00
Age Tenured Pro- fessorship	836	37.14	3.41	32.00	35.00	37.00	39.00	43.00
Years Tenured	942	11.80	7.32	1.00	6.00	11.00	17.00	25.00
Share of Female Professors	1016	0.19	0.39	0.00	0.00	0.00	0.00	1.00
Number of Publica- tions	1016	32.40	36.14	3.75	12.00	21.00	40.00	98.50
Number of Differ- ent Coauthors	1016	22.62	24.32	3.00	9.00	16.00	28.00	67.00

This table provides summary statistics regarding the publication behavior variables as well as the control variables used in the paper

of all publications for each researcher. While merging our hand-collected CV data with the publication data, we drop eight professors, as they are not included in the publication dataset. Furthermore, we restrict the *Forschungsmonitoring* data to publications classified as “research articles” as we only focus on journal publications and further exclude conference presentations and conference proceedings. Also, we omit professors without any publications which are classified as research articles. Thus, our final dataset consists of 28,992 publications written by 1016 professors.

To assign each professor a field of business administration, we follow Eisend and Schuchert-Güler (2015), who use the fields in the journal *Business Research*, now *Schmalenbach Journal of Business Research*, as a classification scheme. According to the denomination of the respective professorship, we assign each professor

to one of the following fields: accounting ($n=191$), business information systems ($n=74$), finance ($n=169$), management ($n=265$), marketing ($n=124$), and operations ($n=137$). We add a seventh category called other ($n=56$) for those professors who do not fit in one of the above-listed categories.¹⁴ Please note that we include financial accounting, managerial accounting and taxation professors in the accounting group. The operations group contains, according to the *Business Research* classification—besides operations professors—professors in the fields of entrepreneurship and innovation management, and thus is quite heterogeneous. The group of other professors largely consists of business education professors.¹⁵

Table 1 reports summary statistics on the variables derived from the professor's CVs that we use later in our regression analyses. E.g., the average time to tenure, i.e., the difference in years between the PhD and the first tenured professorship, is approximately seven years. The average age at which the professors in our data obtained their first tenured professorship is 37 years. On average, a professor in our sample has been tenured for roughly 12 years in 2018. Our sample includes 188 women, which equals approximately 19% of our sample.¹⁶

2.2 Publication Behavior Variables

To explore the publication behavior in different fields of business administration, we build on all publications of each professor as of the end of 2018 as provided by *Forschungsmonitoring*. Based on this data, we create a set of new variables. These variables help us to improve our understanding of differences in publication behavior of professors in several business administration fields.¹⁷ In order to provide a better overview over our results, we cluster these variables into four dimensions according to our research questions.

First, we investigate the national focus of the German business administration professors. Therefore, we calculate the share of publications with a German title. To do so, we apply Google's Compact Language Detector 2 (Ooms 2018) on the titles of every publication. After having identified all publications with German titles, we compute for each professor in our data the fraction of publications with a German title. Next, we calculate for each field the mean of publications with a German title over all professors in the respective field. Second, we measure the share of publications in DACH region journals. To derive this variable, we process all journals included in our dataset by hand and tag those that originate from one

¹⁴ The group of other professors is the smallest group in our sample. Furthermore, it is rather heterogeneous regarding the background of the professors. Consequently, we refrain from interpreting the results for this group.

¹⁵ To provide the reader with a better overview over the chairs included in each field of business administration, we conduct textual analysis on the denominations of the chairs. We report results in Appendix A.

¹⁶ This value is comparable to recent findings by Hilber et al. (2021) who report a value of 20% female professors among economics professors in Austria, Germany, and Switzerland.

¹⁷ Our level of analysis is the individual professors. Thus, we first calculate each publication behavior variable for every individual in our data. In a second step, we calculate average values for each field by estimating the mean values over all professors within one field.

of the three DACH countries.¹⁸ Table 1 shows that the professors in our data set publish on average about 40% of their publications with German titles and almost every second (49%) publication in a DACH region journal.

Second, we analyze the focus on practitioner journals. In order to do so, we follow Fülbier and Weller (2011) and make use of the journal rating *JQL3*. More precisely, we classify D journals according to the *JQL3* as well as journals where more than 50% of the respondents in the *JQL3* survey stated that the journal is not primarily a scientific journal as practitioner journals. After having identified all practitioner journals, we compute the fraction of publications in practitioner journals for each professor individually. Next, we calculate the mean over all professors in the respective field to derive the average share of publications in practitioner journals for each field. Professors in our sample publish on average 18% of their papers in practitioner journals according to Table 1.

Third, we focus on three categories of publications in particularly prestigious journals. First, we focus on publications in journals included in the *FT50* list (Vidgen et al. 2019; Zhang 2021; Fassin 2021). In particular, we calculate the number of publications in such journals for each professor before calculating the averages for each field. On average, professors in our sample have 1.73 *FT50* publications. Second, we focus on publications in highly rated journals according to the *JQL3* (Eisend 2011; Schrader and Henning-Thurau 2009). This rating essentially assigns any journal one of six categories: A+, A, B, C, D, and “not ranked”, with A+ being assigned to the journals with the highest attributed quality, i.e., the most prestigious journals. We focus on particularly highly rated journals and count the number of publications—not adjusted for the number of coauthors—in journals that are classified as A and A+, as well as the number of publications in journals that are classified A+.²⁰ Professors in our sample have 3.77 publications in journals classified at least as A and 0.67 publications in A+ journals on average.

Finally, we conduct a holistic evaluation of the professors’ publication output. We again focus on the *JQL3*, as it is often applied in evaluation practice, as well as in research (see, e.g., Clermont (2016)). *Forschungsmonitoring* transforms the classification scheme of the *JQL3* (A+, A, B, C, D, not ranked) into respective points: 1.0, 0.5, 0.25, 0.1, 0.05, and 0.025. Based on these points, we calculate our variable as the sum of the weighted *JQL3* points of a professor from the beginning of her publishing career until the end of 2018:

$$JQL3\ Score_i = \sum_{k=1}^{k=K} \frac{Points_k}{N_k} \quad (1)$$

The score for each professor i is calculated from $k = 1$, i.e., the first publication at the beginning of the respective (publishing) career until $k = K$, the last publication until the year 2018. $Points_k$ are the *JQL3* points of the journal in which publication

¹⁸ Please refer to Appendix B for a list with the most common DACH region journals in our dataset.

¹⁹ Please note that we do not account for co-authorship in this analysis.

²⁰ Please refer to Appendix C for a list of the *FT50* journals as well as for the lists with the journals that are classified as at least A respectively A+ journals according to the *JQL3*.

k is published. We divide the *JQL3* points by N_k , the number of coauthors of publication k . We supplement this analysis by replacing the *JQL3* with two international journals ratings based on citations rather than expert judgements, the *SJR* (González-Pereira et al. 2010) and the *SNIP* (Moed 2010). More precisely, we replace the *JQL3* points by points assigned to the respective journal according to these two international measures, which can range between 0.025 and 1.0.²¹ On average, a business administration professor has a *JQL3* Score of 2.37, which, e.g., translates into two single-authored publications in an A+ journal (e.g., *Journal of Finance* or *Academy of Management Journal*) and one A+ publication, which the professor has written with two coauthors.

2.3 Analytical Strategy

In order to answer our research questions, we estimate a series of OLS regression models with the publication behavior variables being our dependent variables twice. In the first models, our independent variable of interest is a dummy variable that equals 1, if a professor is classified as an accounting professor. Consequently, we compare accounting professors with the aggregate of the remaining fields. In the second models, we include dummy variables for all fields except accounting. In this setting, we compare accounting professors with professors in each of the other fields separately.

In all regression models, we include a set of control variables that have been found to impact publication output in previous literature. First, we apply the time to tenure, i.e., the difference in years between obtaining the PhD and obtaining the first tenured professorship. Second, we include the age at which the professors obtained their first tenured professorship. Third, we control for the years since the professors in our data obtained their first professorship. The three variables account for changing publication output during the academic life cycle of individual researchers (see, e.g., Rauber and Ursprung (2008)) as well as for changing publication output over time in general (see, e.g., Ayaita et al. (2019)). The fourth control variable is the gender of the professors as previous literature documents gender differences with regard to publication output (see, e.g., Hilber et al. (2021), Jokinen and Pehkonen (2017), Madison and Fahlman (2020)). Fifth, we control for the total number of publications, as a proxy for the overall publication activity of the professors. Lastly, we control for the number of different coauthors a professor has collaborated with as prior literature shows a relationship between academic networks and research output (see, e.g., Ductor (2015), Li et al. (2013)).

²¹ Please refer to Appendix D for a list of journals with the most points (1.0), i.e., the highest rated journals, according to the *SJR* and the *SNIP*.

3 Results

3.1 National Focus

3.1.1 Descriptive Evidence

Panel A of Table 2 shows distinct differences between the business administration fields concerning the share of publications with German titles. While accounting professors publish 66.29% of their papers with a German title on average, professors in the remaining business administration fields typically publish less than 40% of their papers with German titles on average.

Panel B of Table 2 shows a similar result concerning the share of publications in DACH region journals. Again, accounting professors on average publish most of their papers for a national audience (75.27%), whereas professors in the remaining

Table 2 Descriptive statistics regarding the national focus and the focus on practitioner journals

<i>PANEL A: Share of Publications with German Title</i>			
	<i>N</i>	<i>Mean (in %)</i>	<i>Standard Deviation (in %)</i>
Accounting Professors	191	66.29	28.70
Business Information Systems Professors	74	31.87	27.44
Finance Professors	169	37.28	31.60
Management Professors	265	33.80	28.46
Marketing Professors	124	35.65	27.47
Operations Professors	137	25.29	26.34
Other Professors	56	42.52	33.53
<i>PANEL B: Share of Publications in DACH Region Journals</i>			
	<i>N</i>	<i>Mean (in %)</i>	<i>Standard Deviation (in %)</i>
Accounting Professors	191	75.27	26.12
Business Information Systems Professors	74	45.46	28.97
Finance Professors	169	48.22	32.76
Management Professors	265	42.33	30.40
Marketing Professors	124	43.30	28.31
Operations Professors	137	34.30	29.22
Other Professors	56	48.76	34.16
<i>PANEL C: Share of Publications in Practitioner Journals</i>			
	<i>N</i>	<i>Mean (in %)</i>	<i>Standard Deviation (in %)</i>
Accounting Professors	191	35.61	24.00
Business Information Systems Professors	74	13.02	16.79
Finance Professors	169	19.33	21.97
Management Professors	265	13.08	17.94
Marketing Professors	124	17.76	16.30
Operations Professors	137	8.37	11.19
Other Professors	56	11.53	19.51

This table reports descriptive statistics regarding the national focus and the focus on practitioner journals for the professors in different business administration fields. Panel A shows the average share of publications with German titles. Panel B shows the average share of publications in DACH region journals. Panel C shows the average share of publications in practitioner journals

business administration fields publish substantially less often (50% or lower) in such journals.

3.1.2 Regression Results

Columns (1) to (4) of Table 3 present our regression results with regard to the national focus of the professors. In column (1), we report a statistically significant difference between accounting professors and their peers in the remaining fields concerning the share of publications with German titles. The size of the coefficient equals 0.2859 (p -value=0.0000), which is economically meaningful given that the average share of publications with German titles of all professors in our regression sample equals 41.91%.

Column (2) displays the results with accounting professors as the reference group, i.e., accounting professors are compared with each other field individually. The difference regarding the share of publications with German titles between accounting professors and professors in each other field is statistically significant for all comparisons. Our model indicates that the largest difference exists between operations and accounting professors (-0.3656 , p -value=0.0000), whereas the smallest difference exists between business information systems and accounting professors (-0.2527 , p -value=0.0000).

Column (3) reports the difference between accounting professors and all remaining fields concerning the share of publications in DACH region journals. Again, the difference is highly significant. The coefficient equals 0.2889 (p -value=0.0000), which we consider economically meaningful in light of the average share of publications in DACH region journals of 51.26% in our regression sample.

Column (4) displays findings for the comparison of accounting professors to each remaining field separately. Similar to our results with respect to the share of publications with German titles, we find statistically significant differences between accounting professors and professors in each other field regarding the share of publications in DACH region journals. Again, the difference is largest when we compare operations and accounting professors (-0.3700 , p -value=0.0000) and smallest when we compare accounting and business information systems professors (-0.2100 , p -value=0.0000). Taken together, these results underline that accounting professors possess a stronger national focus when publishing their academic work compared to their peers in the other business administration fields.

3.2 Focus on Practitioner Journals

3.2.1 Descriptive Evidence

Panel C of Table 2 show the average share of publications in practitioner journals of the professors in each business administration field. Accounting professors publish on average 35.61% of their papers in such journals, which is the highest fraction among all business administration fields. In contrast, business administration professors in the remaining fields publish on average less than 20% of their papers in practitioner journals.

Table 3 OLS regressions on national focus and focus on practitioner journals

Dependent variable:	Share of Publications with German Title	Share of Publications in DACH Region Journals	Share of Publications in Practitioner Journals
Mean LHS	0.4191	0.5126	0.1950
	(1)	(3)	(5)
	0.4191	0.5126	0.1950
	(0.0213)	(0.0202)	(0.0178)
	0.2859***	0.2889***	0.1814***
	(0.0213)	(0.0202)	(0.0178)
Accounting Professors			
Business Information Systems Professors	-0.2527*** (0.0359)	-0.2100*** (0.0387)	-0.1641*** (0.0277)
Finance Professors			
Management Professors	-0.2829*** (0.0289)	-0.2650*** (0.0285)	-0.1393*** (0.0244)
Marketing Professors	-0.2770*** (0.0245)	-0.2868*** (0.0241)	-0.1956*** (0.0198)
Operations Professors	-0.2677*** (0.0293)	-0.2914*** (0.0278)	-0.1512*** (0.0216)
Other Professors	-0.3656*** (0.0282)	-0.3700*** (0.0286)	-0.2336*** (0.0197)
Time to Tenure	-0.1820*** (0.0623)	-0.2244*** (0.0542)	-0.1981*** (0.0435)
Age Tenured Professorship	0.0064 (0.0046)	0.0057 (0.0047)	0.0029 (0.0038)
	0.0087*** (0.0038)	0.0078** (0.0037)	0.0050* (0.0028)

Table 3 (Continued)

Dependent variable:	Share of Publications with German Title	Share of Publications in DACH Region Journals	Share of Publications in Practitioner Journals
Years Tenured	0.0206*** (0.0012)	0.0206*** (0.0012)	0.0094*** (0.0010)
Female	-0.0179 (0.0218)	-0.0113 (0.0233)	-0.0200 (0.0173)
Number of Publications	0.0008** (0.0003)	0.0006* (0.0003)	0.0012*** (0.0002)
Number of Different Coauthors	-0.0027*** (0.0005)	-0.0025*** (0.0005)	-0.0020*** (0.0003)
Constant	-0.2202* (0.1231)	-0.0847 (0.1224)	-0.1563* (0.0905)
Observations	807	807	807
R ²	0.4474	0.4326	0.3258
Adjusted R ²	0.4426	0.4276	0.3198
F-Statistic	92.4181***	87.0258***	55.1472***

This table displays results obtained from six OLS regressions on three different dependent variables. The unit of observation is the individual professor. First, in the first two columns the dependent variable is the share of publications with German titles for each professor. Second, in the third and fourth column, the dependent variable is the share of publications in DACH region journals for each professor. Third, in the fifth and sixth column, the dependent variable is the share of publications in practitioner journals for each professor. The variables of interest are field dummies according to the field in which a certain professor operates. In the first specification of each dependent variable, we first include a dummy variable that equals 1, if a professor is classified an *accounting* professor and zero otherwise. In the second specification of each dependent variable, we include a set of field dummies where *accounting* is the reference category. We display heteroscedasticity robust standard errors in the parentheses

Significance levels are denoted as follows: * $p < 0.1$; ** $p < 0.05$; *** $p < 0.01$

3.2.2 Regression Results

Column (5) of Table 3 presents our results with respect to the difference in the share of publications in practitioner journals between accounting professors and their peers in other fields. According to our model, this difference accounts for 0.1814 and is statistically significant (p -value=0.0000). Given the size of the coefficient, we consider this difference economically relevant, as the average share of publications in practitioner journals equals 19.50% in our regression sample.

Column (6) shows the results where we compare accounting professors with the remaining business administration fields separately. We find significant differences for all fields. Again, the largest difference exists between operations and accounting professors (-0.2336 , p -value=0.0000). The smallest difference exists between finance and accounting professors (-0.1393 , p -value=0.0000). Overall, the regression results show that accounting professors rely more heavily on publications in practitioner journals compared to professors in other business administration fields.

3.3 Focus on Highly Rated Journals

3.3.1 Descriptive Evidence

Panel A of Table 4 presents the average number of publications—not adjusted for co-authorship—in *FT50* journals of the professors in each field. We find that marketing professors in our sample have 3.28 *FT50* publications on average, which is the highest value among all fields. In contrast, accounting (0.85) and business information systems professors (0.82) have the lowest average number of *FT50* publications. Professors in the remaining fields have between 1.44 (finance) and 2.25 (operations) *FT50* publications on average.

Panel B of Table 4 shows the average number of publications in journals that have at least an A rating according to the *JQL3*. In contrast to the list of *FT50* journals, more than 90 journals fulfill this criterion. Given that there are distinctly more A journals according to the *JQL3* than journals in the *FT50* list, we find higher average values in Panel B compared to Panel A. Operations (6.04) and marketing (5.81) professors publish the most publications on average in such journals. By quite some margin, accounting professors have the fewest publications on average in at least A-rated journals (1.81). Professors in the remaining fields on average have between 3.5 and 4 of these publications.

Panel C of Table 4 displays the average number of publications in A+ journals according to the *JQL3*. The *JQL3* classifies 22 journals as A+ journals. With the only exception of the journal *Science*, all A+ journals are also included in the *FT50* list. As there are only few A+ journals according to the *JQL3*, we find comparatively low averages in Panel C. Again, we find that marketing professors have the highest average number of such publications (1.89), whereas accounting (0.38) and business information systems professors (0.39) have the lowest average number of A+ publications.

Table 4 Descriptive statistics regarding publications in highly rated journals and the holistic view on publication records

<i>PANEL A: FT50</i>			
	<i>N</i>	<i>Mean</i>	<i>Standard Deviation</i>
Accounting Professors	191	0.85	3.01
Business Information Systems Professors	74	0.82	1.67
Finance Professors	169	1.44	2.60
Management Professors	265	2.05	3.49
Marketing Professors	124	3.28	6.89
Operations Professors	137	2.25	4.32
Other Professors	56	0.59	1.45
<i>PANEL B: JQL3 ≥ A</i>			
	<i>N</i>	<i>Mean</i>	<i>Standard Deviation</i>
Accounting Professors	191	1.81	3.75
Business Information Systems Professors	74	3.72	5.20
Finance Professors	169	3.77	4.50
Management Professors	265	3.62	6.42
Marketing Professors	124	5.81	9.06
Operations Professors	137	6.04	7.81
Other Professors	56	1.25	2.79
<i>PANEL C: JQL3 = A+</i>			
	<i>N</i>	<i>Mean</i>	<i>Standard Deviation</i>
Accounting Professors	191	0.38	1.89
Business Information Systems Professors	74	0.39	1.08
Finance Professors	169	0.80	1.86
Management Professors	265	0.51	1.54
Marketing Professors	124	1.89	4.09
Operations Professors	137	0.45	1.05
Other Professors	56	0.27	0.84
<i>PANEL D: JQL3 Score</i>			
	<i>N</i>	<i>Mean</i>	<i>Standard Deviation</i>
Accounting Professors	191	2.11	2.01
Business Information Systems Professors	74	2.32	2.63
Finance Professors	169	2.43	2.15
Management Professors	265	2.34	2.20
Marketing Professors	124	3.05	3.56
Operations Professors	137	2.73	2.49
Other Professors	56	0.91	1.45
<i>PANEL E: SJR Score</i>			
	<i>N</i>	<i>Mean</i>	<i>Standard Deviation</i>
Accounting Professors	191	0.82	1.19
Business Information Systems Professors	74	1.18	1.38
Finance Professors	169	1.44	1.95
Management Professors	265	1.51	1.53
Marketing Professors	124	1.90	2.36
Operations Professors	137	1.80	1.80
Other Professors	56	0.69	0.92

Table 4 (Continued)

<i>PANEL F: SNIP Score</i>	<i>N</i>	<i>Mean</i>	<i>Standard Deviation</i>
Accounting Professors	191	1.37	1.66
Business Information Systems Professors	74	3.10	3.46
Finance Professors	169	2.37	2.62
Management Professors	265	2.77	2.83
Marketing Professors	124	3.15	3.64
Operations Professors	137	3.50	3.50
Other Professors	56	1.27	1.60

This table reports descriptive statistics regarding the focus on publications in highly rated journals and the holistic view on all publications for the professors in different business administration fields. Panel A shows the average number of publications in *FT50* journals. Panel B shows the average number of publications in journals that are ranked at least as A journals according to the *JQL3*. Panel C shows the average number of A+ journals according to the *JQL3*. Panel D shows the average *JQL3* Scores. Panel E shows the average *SJR* Scores. Panel F shows the average *SNIP* Scores

3.3.2 Regression Results

Columns (1) to (6) of Table 5 report our regression results regarding the focus on publications in highly rated journals. Column (1) confirms that accounting professors publish significantly less in *FT50* journals. The difference between accounting and the other professors accounts for -0.9394 (p -value = 0.0059). This difference is also economically meaningful given that the average in our dataset accounts to 1.70. In column (2), we compare accounting professors with the remaining fields separately and find significant differences compared to business information systems, management, marketing, and operations professors. The largest difference exists between accounting and marketing professors (2.2963, p -value = 0.0000). In contrast, we find no significant difference between accounting and finance professors regarding the number of publications in *FT50* journals.

Column (3) presents our results regarding the difference between accounting professors and those in other fields with respect to publications in journals that have at least an A rating according to the *JQL3*. The regression model shows that accounting professors publish 2.1349 papers less in such journals in comparison to professors in the other fields. This difference is statistically significant (p -value = 0.0000) and, again, economically relevant as well. We focus on the differences between accounting professors and their peers in the remaining fields separately in column (4). We find that finance, management, marketing and operations professors have significantly more publications in such journals compared to accounting professors. In contrast, regression results show no significant difference between accounting and business information systems professors.

Column (5) reports the results from the regression model, where we compare accounting professors to those in other fields regarding the number of publications in A+ journals. Our regression result reveal that accounting professors have significantly less publications in such journals compared to their peers in other fields. In particular, this difference accounts for -0.3123 (p -value = 0.0901), which is economically meaningful given that the average number of publications in A+ journals

Table 5 OLS regressions on publications in highly rated journals and on the holistic view on publication records

Dependent variable:	FT50	JQL3 ≥ A	JQL3 = A+	JQL3 Score	SJR Score	SNIP Score						
Mean LHS	1.6952	3.8315	3.8315	0.6221	2.4754	2.4275	1.4275	1.4275	1.4275	2.6297	2.6297	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Accounting Professors	-0.9394*** (0.3122)	-2.1349*** (0.4478)	-0.3123* (0.1843)	-0.1710	-0.2255	-0.4268*** (0.1524)	-0.3744	-0.7545*** (0.1257)	-0.0399	-1.4694*** (0.1840)	0.7276**	
Business Information Systems Professors	(0.3849)	0.5109	0.3710	0.8587*** (0.3092)	2.2963*** (0.7798)	0.2151	0.4748** (0.1921)	0.3773** (0.1657)	0.5778** (0.2912)	0.8711*** (0.2170)	0.7384*** (0.2188)	1.2250*** (0.2694)
Finance Professors	0.5109	0.3710	0.8587*** (0.3092)	2.2963*** (0.7798)	0.2151	0.4748** (0.1921)	0.3773** (0.1657)	0.5778** (0.2912)	0.8711*** (0.2170)	0.7384*** (0.2188)	1.2250*** (0.2694)	
Management Professors	0.5109	0.3710	0.8587*** (0.3092)	2.2963*** (0.7798)	0.2151	0.4748** (0.1921)	0.3773** (0.1657)	0.5778** (0.2912)	0.8711*** (0.2170)	0.7384*** (0.2188)	1.2250*** (0.2694)	
Marketing Professors	0.5109	0.3710	0.8587*** (0.3092)	2.2963*** (0.7798)	0.2151	0.4748** (0.1921)	0.3773** (0.1657)	0.5778** (0.2912)	0.8711*** (0.2170)	0.7384*** (0.2188)	1.2250*** (0.2694)	
Operations Professors	0.5109	0.3710	0.8587*** (0.3092)	2.2963*** (0.7798)	0.2151	0.4748** (0.1921)	0.3773** (0.1657)	0.5778** (0.2912)	0.8711*** (0.2170)	0.7384*** (0.2188)	1.2250*** (0.2694)	
Other Professors	0.1752	0.4083	0.1752	0.4083	0.1752	0.4083	0.1752	0.4083	0.1752	0.4083	0.1752	0.4083
Time to Tenure	0.1027	0.1197	0.0826	-0.1955*** (0.0643)	-0.0722*** (0.0163)	0.0695	0.0419	0.0435	0.0435	0.0435	0.0435	0.0413
Age Tenured Professorship	0.0826	0.1197	0.0826	-0.1955*** (0.0643)	-0.0722*** (0.0163)	0.0695	0.0419	0.0435	0.0435	0.0435	0.0435	0.0413
Years Tenured	0.0826	0.1197	0.0826	-0.1955*** (0.0643)	-0.0722*** (0.0163)	0.0695	0.0419	0.0435	0.0435	0.0435	0.0435	0.0413

Table 5 (Continued)

Dependent variable:	FT50	JQL3 ≥ A	JQL3 = A+	JQL3 Score	SJR Score	SNIP Score
Female	-0.4728* (0.2434)	-1.3633*** (0.3973)	-0.3974*** (0.1080)	-0.3743*** (0.1185)	-0.3515*** (0.0892)	-0.5201*** (0.1561)
Number Publications	0.0086 (0.0116)	0.0161 (0.0180)	0.0030 (0.0064)	0.0336*** (0.0119)	0.0174** (0.0070)	0.0289** (0.0121)
Number Different Coauthors	0.0289** (0.0117)	0.0767*** (0.0188)	0.0101* (0.0052)	0.0203 (0.0125)	0.0132* (0.0073)	0.0360*** (0.0135)
Constant	8.4310*** (1.8840)	15.0062*** (2.9716)	4.4244*** (1.0545)	4.9331*** (1.0018)	3.7688*** (0.8115)	6.2202*** (1.2893)
Observations	807	807	807	807	807	807
R ²	0.0978	0.2045	0.0580	0.4898	0.3036	0.4271
Adjusted R ²	0.0899	0.1975	0.0498	0.4853	0.2975	0.4221
F Statistic	12.3791***	9.8039***	7.0331***	109.5811***	49.7522***	85.0972***

This table displays results obtained from twelve OLS regressions on six different dependent variables. The unit of observation is the individual professor. First, in the first two columns the dependent variable is the number of publications in FT50 journals. Second, in the third and fourth column, the dependent variable is the number of publications in journals that are at least rated A according to the JQL3. Third in the fifth and sixth column, the dependent variable is the number of publications A+ journals according to the JQL3. The dependent variables in columns (7) to (12) are the three variables that capture the holistic publication records measured by the JQL3 Score, the SJR Score, and the SNIP Score. The variables of interest are field dummies according to the field in which a certain professor operates. In the first specification of each dependent variable, we first include a dummy variable that equals 1, if a professor is classified an *accounting* professor and zero otherwise. In the second specification of each dependent variable, we include a set of field dummies where *accounting* is the reference category. We display heteroscedasticity robust standard errors in the parentheses

Significance levels are denoted as follows: * $p < 0.1$; ** $p < 0.05$; *** $p < 0.01$

in our regression sample equals 0.62. Column (6) shows that this difference between accounting professors and their peers in other fields is largely triggered by the marketing professors. Marketing professors publish 1.4925 more papers in A+ journals compared to accounting professors, which is statistically significant (p -value=0.0000). In contrast, the differences between accounting professors and professors in business information systems, finance, management, or operations are not statistically significant.

3.4 Holistic View on All Journal Publications

3.4.1 Descriptive Evidence

Panel D of Table 4 presents descriptive evidence concerning the *JQL3* Score of the professors in the different business administration fields. We find that marketing professors have the highest average *JQL3* Score among all business administration fields (3.05). Even though accounting professors have the lowest average score (2.11), the value is relatively close to the averages of the professors in the other fields (e.g., finance professors have an average score of 2.43).

Both international measures for journal quality also document that accounting professors have the lowest scores. Panel E shows that accounting professors have an average *SJR* Score of 0.82, whereas marketing professors have the highest scores (1.90). Panel F shows that accounting professors have the lowest *SNIP* Score of 1.37 compared to the highest scoring field in this dimension, operations (3.50).

3.4.2 Regression Results

Columns (7) and (8) of Table 5 show our regression results with regard to the *JQL3* Score. In column (7) we find that the holistic publication record as measured by this score is significantly lower for accounting professors in comparison to the other business administration fields. More precisely, the difference accounts to -0.4268 (p -value=0.0069), which is roughly 17% of the average score of our regression sample. Column (8) presents differences between accounting professors and their peers in the other fields separately. The regression model shows no significant difference between business information systems and accounting professors. Yet, professors in the remaining fields finance, management, marketing, and operations have significantly higher scores than accounting professors.

Both of our international measures, the *SJR* and the *SNIP* Score, corroborate our findings with respect to the *JQL3* Score. Column (9) documents a statistically significant and economically relevant (-0.7545 , p -value=0.0000) difference between accounting professors and their peers in the other fields. This difference accounts for roughly 53% of the average score of our regression sample. Our regression model in column (11) displays that accounting professors have significantly lower *SNIP* Scores compared to their peers in the other fields. The size of the coefficient equals -1.4694 (p -value=0.0000), which again is economically relevant (56% of the average score of our regression sample) as well.

4 Further Analyses

4.1 Decomposing the Behavioral Differences

To explain the documented gap in publication behavior between accounting professors and those in other fields, we decompose the difference between these two groups using a Blinder-Oaxaca counterfactual decomposition (Blinder 1973; Oaxaca 1973), which typically has been employed to explain gender differences in outcome variables (see, e.g., Bannier et al. (2019)). In our study, we apply a twofold counterfactual decomposition of the following form:

$$\overline{Y}_R - \overline{Y}_A = \underbrace{(\overline{X}_R - \overline{X}_A)' \beta'}_{\text{explained}} + \underbrace{\overline{X}_R' (\beta_R - \beta')}_{\text{unexplained}} + \overline{X}_A' (\beta' - \beta_A) \quad (2)$$

Here, $\overline{Y}_R - \overline{Y}_A$ denotes the outcome differential in our publication behavior variables between professors in the remaining fields (R) and accounting professors (A), and X is a vector capturing individual characteristics as well as a constant. β' denotes a coefficient vector estimated from a pooled regression over the two groups, and β_R and β_A are the coefficients derived from separately regressing the publication behavior variables on the individual characteristics of accounting professors and those in the remaining fields. The twofold decomposition divides the differences with respect to the publication behavior variables between accounting professors and those in the remaining fields into two parts. The first part is the part that can be explained by differences in group characteristics based on our control variables, i.e., the same variables that we use in the OLS regressions. The second part is the part that cannot be explained by differences in these group characteristics, and hence is called the unexplained part. In our setting, this part is the part capturing behavioral differences between accounting professors and professors in the remaining business administration fields.

Table 6 reports the results applying the nine publication behavior variables. In each model, we control for the same set of control variables that we used in our OLS regressions in the previous section. Our results show that the coefficients of the unexplained parts are statistically significant in all models, while the coefficients of the explained parts are not always significant. Additionally, the fraction of the explained respectively the unexplained effects differ substantially. For example, in column (1) the observed difference between accounting and non-accounting professors regarding the share of publications with a German title accounts for 0.3213. Our decomposition approach splits this difference into an explained effect of 0.0354 (11.02%) and an unexplained effect of 0.2858 (88.98%). We observe similar patterns for the remaining variables as well. For instance, the observed difference in the share of publications in practitioner journals between accounting and non-accounting professors equals 0.2077. This difference is decomposed into an explained part of 0.0263 (12.66%) and an unexplained part of 0.1814 (87.34%). Taken together, our decomposition results show that the part of the observed difference that can be explained by differences in characteristics between accounting and non-account-

Table 6 Blinder-Oaxaca decomposition

Dependent variables:	Share of Publications with German Title (1)	Share of Publications in DACH Region Journals (2)	Share of Publications in Practitioner Journals (3)	F150 (4)	JQL3 ≥ A (5)	JQL3 = A+ (6)	JQL3 Score (7)	SJR Score (8)	SNIP Score (9)
Number of accounting professors	168	168	168	168	168	168	168	168	168
Number of professors in other fields	639	639	639	639	639	639	639	639	639
Pooled number of observations	807	807	807	807	807	807	807	807	807
Mean accounting professors	0.6735	0.7676	0.3595	0.8393	1.8452	0.3452	2.2187	0.8487	1.4173
Mean professors in other fields	0.3522	0.4456	0.1518	1.9202	4.3537	0.6948	2.5429	1.5797	2.9484
Observed difference	0.3213	0.3220	0.2077	-1.0809	-2.5084	-0.3496	-0.3243	-0.7310	-1.5310
Explained effect	0.0354** (0.0148)	0.0332** (0.0147)	0.0263*** (0.0081)	-0.1415 (0.1367)	-0.3736 (0.2356)	-0.0373 (0.0706)	0.1025 (0.1537)	0.0236 (0.0855)	-0.0616 (0.1599)
Unexplained effect	0.2858*** (0.0211)	0.2889*** (0.0195)	0.1814*** (0.0184)	-0.9304*** (0.3294)	-2.1349*** (0.4475)	-0.3123* (0.1828)	-0.4268*** (0.1506)	-0.7545*** (0.1273)	-1.4694*** (0.1870)

Note: This table displays the results of a Blinder-Oaxaca decomposition, which was estimated using the same control variables as in our OLS regressions in Table 3 and Table 5. Standard errors in parentheses. Significance levels are denoted as follows: * $p < 0.1$; ** $p < 0.05$; *** $p < 0.01$

ing professors is rather small compared to the unexplained part. Thus, this finding strengthens our argument that we actually observe behavioral differences between accounting professors and their peers in other business administration fields.

4.2 Publication Training

An alternative explanation for our results might be that accounting professors differ from those in other fields of business administration in that they receive less training on how to publish internationally or in particularly highly rated journals. Researchers could receive such training through two potential channels. First, they could receive formal training on how to publish in renowned international journals by attending specific PhD courses on this issue. Second, they could receive informal training through their academic networks. Unfortunately, we lack data on PhD courses attended by the professors in our data. Additionally, a large fraction of professors in our data did not participate in a formal PhD program.

In order to investigate the second channel, however, we conduct a series of additional regression analyses in which we use a proxy for informal training. In particular, we create the dummy variable *International Visit* that equals 1, if professors mention at least one international visit (e.g., a research visit) in their CVs. Such visits might help to establish international networks or receive additional input on how to publish successfully internationally. 58.12% of the accounting professors in our data mention at least one of these international visits, which is below the fraction of professors in the remaining fields (65.09%). This difference is statistically significant on the 10%-level ($\chi^2 = 2.97$). Given that accounting professors differ significantly from those in the remaining fields regarding this publication training proxy, it could be possible that this proxy helps to explain why accounting professors are different compared to their peers with respect to the publication behavior variables.

In order to determine whether this holds true, we estimate a series of additional OLS regressions. In a first step, we include the dummy variable *International Visit* as an additional control variable in the models that we discussed in Section 3. Panel A of Table 7 presents the respective results, which highlight two aspects. First, we document that our publication training proxy is significantly related to several of the dependent variables. More precisely, the regression results show that professors who mention an international visit in their CVs tend to publish less of their papers with German titles or in DACH region journals. Additionally, these professors publish a lower fraction of their papers in practitioner journals. Furthermore, we find that professors with an international visit in their CV have higher scores with respect to their holistic publication records. Second, our results show that although we control for the publication training proxy, our results regarding the difference between accounting professors and their peers in other fields remain robust. So, we still document a stronger national focus, a stronger focus on practitioner journals, a lower number of publications in highly renowned journals, and lower scores regarding the holistic publication records. The magnitude of the coefficients of the accounting dummy decreases only marginally.

In a second step, we analyze whether accounting professors who received publication training according to our proxy act differently compared to accounting pro-

Table 7 Publication training

Panel A: Without Interaction Term	Share of Publications with German Title (1)	Share of Publications in DACH Region Journals (2)	Share of Publications in Practitioner Journals (3)	FT50 (4)	$IQL3 \geq A$ (5)	$IQL3 = A+$ (6)	$IQL3$ Score (7)	SJR Score (8)	SNIP Score (9)
Accounting Professors	0.2833*** (0.0206)	0.2864*** (0.0198)	0.1798*** (0.0173)	-0.9290*** (0.3145)	-2.1291*** (0.4520)	-0.3079* (0.1859)	-0.4206*** (0.1523)	-0.7476*** (0.1256)	-1.4597*** (0.1835)
International Visit	-0.1326*** (0.0192)	-0.1281*** (0.0192)	-0.0839*** (0.0147)	0.5285 (0.3521)	0.2960 (0.5166)	0.2280 (0.1812)	0.3191** (0.1477)	0.3515*** (0.1224)	0.4967*** (0.1895)
Constant	-0.0188 (0.1239)	0.1099 (0.1239)	-0.0289 (0.0906)	7.6283*** (2.0217)	14.5566*** (3.0196)	4.0780*** (1.1342)	4.4484*** (1.0281)	3.2349*** (0.8050)	5.4658*** (1.3086)
Controls	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Observations	807	807	807	807	807	807	807	807	807
R ²	0.4840	0.4664	0.3577	0.1014	0.2049	0.0604	0.4932	0.3114	0.4327
Adjusted R ²	0.4789	0.4610	0.3513	0.0924	0.1970	0.0510	0.4881	0.3045	0.4270
F Statistic	93.5800***	87.1824***	55.5607***	11.2513***	25.7096***	6.4100***	97.0718***	45.1099***	76.0689***

Table 7 (Continued)

Interaction Term	Share of Publications with German Title (1)	Share of Publications in DACH Region Journals (2)	Share of Publications in Practitioner Journals (3)	FT50 (4)	$JQL3 \geq A$ (5)	$JQL3 = A+$ (6)	$JQL3$ Score (7)	SJR Score (8)	SNIP Score (9)
Non-Accounting Professors	-0.2749*** (0.0307)	-0.2420*** (0.0265)	-0.2166*** (0.0317)	1.0942** (0.4685)	2.3730*** (0.7692)	0.4711* (0.2603)	0.6500*** (0.2199)	0.7049*** (0.1579)	1.4718*** (0.2680)
International Visit	-0.1219*** (0.0362)	-0.0717** (0.0327)	-0.1307*** (0.0342)	0.7387 (0.5049)	0.6065 (0.6860)	0.4358 (0.3036)	0.6111** (0.2564)	0.2971 (0.1980)	0.5121* (0.2924)
Non-Accounting Professors x International Visit	-0.0135 (0.0399)	-0.0713* (0.0368)	0.0592 (0.0366)	-0.2655 (0.6407)	-0.3922 (0.9189)	-0.2624 (0.3706)	-0.3688 (0.3025)	0.0687 (0.2284)	-0.0195 (0.3505)
Constant	0.2552** (0.1251)	0.3474*** (0.1248)	0.1914*** (0.0934)	6.5174*** (1.8218)	12.1588*** (2.9645)	3.5904*** (0.9923)	3.7752*** (1.0008)	2.5343*** (0.7727)	3.9927*** (1.2948)
Controls	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Observations	807	807	807	807	807	807	807	807	807
R ²	0.4841	0.4684	0.3607	0.1015	0.2051	0.0610	0.4940	0.3115	0.4327
Adjusted R ²	0.4783	0.4623	0.3535	0.0914	0.1961	0.0504	0.4883	0.3037	0.4262
F Statistic	83.1018***	78.0124***	49.9724***	10.0069***	22.8440***	5.7491***	86.4723***	40.0579***	67.5325***

This table displays results obtained from a series of OLS regressions. The unit of observation is the individual professor. In Panel A, we simply add a dummy variable that equals 1, if a professor notes an international visit in her CV to our previous models. In Panel B, we interact the Non-Accounting Professor dummy with a dummy variable that equals 1, if a professor lists at least one international visit in the CV (e.g., a research stay). In all models, we control for the time to tenure, the age when the professor obtained the first tenured professorship, the years since the professor obtained the first tenured professorship, a dummy variable for the gender of the professor, the number of publications that a professor has published as well as the number of different coauthors of a professor. We display heteroscedasticity robust standard errors in the parentheses. Significance levels are denoted as follows: * $p < 0.1$; ** $p < 0.05$; *** $p < 0.01$.

fessors who did not receive such training. In order to address this research question, we estimate a series of OLS regressions in which we include the following variables. First, a dummy variable *Non-Accounting Professors* that equals 1, if a professor is not classified as an accounting professor. Second, a dummy variable that equals 1, if a professor received publication training as measured by our proxy. Third, an interaction term between both dummy variables. In addition, we include our set of control variables that we utilized in our earlier regression models as well.

Panel B of Table 7 presents the results. We document significant differences between non-accounting professors and accounting professors who both did not receive publication training in terms of our dependent variables as indicated by the coefficient of the non-accounting dummy. These findings are consistent with our previous findings. With respect to the publication training effect for accounting professors, we find that accounting professors with publication training publish with a lower national focus and focus less on practitioner journals when compared to their peers who did not receive this training. Furthermore, we document that the accounting professors who received this training have higher publication scores as measured by the *JQL3* Score and the *SNIP* Score. We derive these results from the coefficient of the dummy variable *International Visit*. Lastly, our regression models yield insignificant coefficients regarding the interaction term. This result suggests that we do not find a significant difference in the extent to which international visits affect the publications of accounting and non-accounting professors.

4.3 Accounting Sub-fields

Given that our results indicate that publication records of accounting professors differ from publication records of their peers in many ways, we provide a more in-depth analysis of the accounting professors. To do so, we assign accounting professors to one of the three groups financial accounting, managerial accounting, and taxation according to the denomination of their chairs. For professors, where a unique assignment was not possible ($n=47$), we applied a Bayesian learning algorithm to provide a unique assignment.²² This process yields in 76 financial accounting, 69 managerial accounting, and 49 taxation professors.

Panel A of Table 8 displays our results regarding the national focus of the accounting sub-fields. Panel A shows that taxation professors (78.70%) publish the highest share of their papers with German titles. This value is distinctly higher, than the averages for financial accounting (67.51%) and managerial accounting (56.34%) professors. The same pattern persists when analyzing the share of publications in DACH region journals. Taxation professors publish 84.75% of their papers in DACH region journals, which is a distinctly higher percentage than financial accounting (75.91%) and managerial accounting (67.99%) professors.

Panel C of Table 8 shows the results of our analysis regarding the focus on publications in practitioner journals. We find that taxation professors in our sam-

²² In particular, we used the professors where a unique assignment was possible as our training data set. Based on this training data set, the algorithm then predicted the group (financial accounting, managerial accounting, and taxation) for the professors where a unique assignment was initially impossible.

Table 8 Accounting sub-fields

<i>PANEL A: Share of Publications with German Title</i>	<i>N</i>	<i>Mean (in %)</i>	<i>Mean Remaining Accounting Fields (in %)</i>	<i>Difference</i>	<i>p-value</i>
Financial Accounting Professors	74	67.51	65.52	1.99pp	0.8067
Managerial Accounting Professors	69	56.34	71.91	-15.57pp	0.0001***
Taxation Professors	48	78.70	62.12	16.58pp	0.0000***
<i>PANEL B: Share of Publications in DACH Region Journals</i>	<i>N</i>	<i>Mean (in %)</i>	<i>Mean Remaining Accounting Fields (in %)</i>	<i>Difference</i>	<i>p-value</i>
Financial Accounting Professors	74	75.91	74.86	1.05pp	0.9581
Managerial Accounting Professors	69	67.99	79.39	-11.40pp	0.0012***
Taxation Professors	48	84.75	72.09	12.66pp	0.0004***
<i>PANEL C: Share of Publications in Practitioner Journals</i>	<i>N</i>	<i>Mean (in %)</i>	<i>Mean Remaining Accounting Fields (in %)</i>	<i>Difference</i>	<i>p-value</i>
Financial Accounting Professors	74	35.18	35.88	-0.71pp	0.9069
Managerial Accounting Professors	69	31.84	37.74	-5.90pp	0.1406
Taxation Professors	48	41.70	33.57	8.13pp	0.0776*
<i>PANEL D: FT50</i>	<i>N</i>	<i>Mean</i>	<i>Mean Remaining Accounting Fields</i>	<i>Difference</i>	<i>p-value</i>
Financial Accounting Professors	74	0.73	0.94	-0.21	0.2900
Managerial Accounting Professors	69	1.42	0.54	0.88	0.0760*
Taxation Professors	48	0.25	1.06	-0.81	0.0016***

Table 8 (Continued)

	<i>N</i>	<i>Mean</i>	<i>Mean Remaining Accounting Fields</i>	<i>Difference</i>	<i>p-value</i>
<i>PANEL E: JQL3 ≥ A</i>					
Financial Accounting Professors	74	1.51	1.97	-0.42	0.7937
Managerial Accounting Professors	69	2.64	1.34	1.29	0.0126**
Taxation Professors	48	1.02	2.08	-1.06	0.0136**
<i>PANEL F: JQL3 = A+</i>					
Financial Accounting Professors	74	0.32	0.42	-0.09	0.0478**
Managerial Accounting Professors	69	0.59	0.26	0.33	0.8111
Taxation Professors	48	0.17	0.45	-0.29	0.0506*
<i>PANEL G: JQL3 Score</i>					
Financial Accounting Professors	74	2.03	2.16	-0.13	0.9946
Managerial Accounting Professors	69	2.33	1.98	0.34	0.5690
Taxation Professors	48	1.92	2.17	-0.25	0.5224
<i>PANEL H: SJR Score</i>					
Financial Accounting Professors	74	0.73	0.88	-0.14	0.8550
Managerial Accounting Professors	69	1.02	0.71	0.30	0.1438
Taxation Professors	48	0.68	0.87	-0.19	0.0679*
<i>PANEL I: SNIP Score</i>					
Financial Accounting Professors	74	1.30	1.42	-0.12	0.7923
Managerial Accounting Professors	69	1.75	1.16	0.59	0.0214**
Taxation Professors	48	0.95	1.52	-0.57	0.0044****

This table provides descriptive information regarding on our publication behavior variables for the three accounting sub-fields. Furthermore, the table displays results of a Mann-Whitney U test regarding the statistical difference between the mean of the current sub-field and the mean of the two remaining sub-fields. Significance levels are denoted as follows: * $p < 0.1$, ** $p < 0.05$, *** $p < 0.01$

ple publish 41.70% of their papers in such journals, which is the highest fraction among the accounting sub-fields and significantly more compared to the mean of the remaining accounting sub-fields financial accounting (35.18%) and managerial accounting (31.84%) (p -value= 0.0776).

Panels D to F of Table 8 presents results concerning the focus on top publications in the accounting sub-fields. Panel D shows that the managerial accounting professors have an average of 1.42 *FT50* publications, which mirrors the average of the finance professors in our sample (1.44). In contrast, financial accounting professors (0.74) and taxation professors (0.25) have substantially fewer *FT50* publications on average. Panels E and F report similar results when we focus on publications in A respectively A+ journals according to the *JQL3*.

Panels G to I of Table 8 shows our results for the holistic view on all journal publications. Panel G reports the results regarding the *JQL3* Score and finds that managerial accounting professors have the highest average score (2.33) compared to financial accounting (1.97) and taxation (1.88) professors. We find similar results when applying the *SJR* Score in Panel H. Again, managerial accounting professors have the highest average score (1.02) in comparison to financial accounting (0.71) and taxation (0.67) professors. Lastly, we focus on the *SNIP* Score in Panel I and find a similar pattern again: managerial accounting professors have the highest average score (1.75) when compared to financial accounting (1.27) and taxation (0.93) professors.

Overall, our analyses regarding the accounting sub-fields yield interesting results. We find that especially the taxation professors have the strongest national focus, whereas managerial and financial accounting professors publish more internationally. Furthermore, we find that managerial accounting professors focus on publishing in particularly highly rated journals as more than one-third have at least one publication in a *FT50* journal or a journal classified at least as an A journal according to the *JQL3* (not reported). This is also evident when looking at the entire publication records, where our findings indicate that managerial accounting professors accumulate the highest score compared to their peers who operate in financial accounting or taxation.

5 Discussion and Implications

Based on a hand-collected dataset consisting of all business administration professors in Germany, this paper substitutes anecdotal with empirical evidence regarding the differences in publication behavior between different business administration fields, where we focus especially on accounting researchers. While we are aware that the term “publication behavior” might contain more dimensions than we analyze in this paper, e.g., the structure of professional networks or publications in other outlets like legal comments, we focus on journal publications exclusively and address four particular dimensions. First, we analyze differences regarding the national focus. Second, we study differences in terms of a focus on practitioner journals. Third, we investigate differences concerning the focus on publications in highly rated international journals. Fourth, we provide evidence regarding the entire publication

portfolio of the professors as measured by a coauthor-weighted count variable based on different journal ratings.

Our results highlight significant differences between the different business administration fields. Concretely, we show that accounting professors publish a substantial fraction of their papers with German titles or in DACH region journals. In contrast, our analyses highlight that operations professors have a strong international focus. Additionally, we present evidence that accounting professors focus more strongly on publications in practitioner journals. The tendency of accounting professors to publish more in practitioner journals and for a German audience, might be one reason why accounting professors publish least often in highly rated international journals, whereas marketing or operations professors frequently publish in those journals. When we analyze the entire publication records of professors as measured by scores based on journal ratings, we also find that accounting professors accumulate lower aggregate scores compared to the remaining business administration fields.

In order to decompose our finding that accounting professors differ with respect to the four dimensions of publication behavior, we analyze whether the observed differences can be explained by common factors. Conducting a Blinder-Oaxaca decomposition, however, we find that the paramount part of the differences between fields cannot be explained by common factors. In addition, we explore whether accounting professors differ with respect to their publication training from the professors in the remaining fields. Regarding our proxy for publication training, i.e., whether a professor lists an international visit in the CV, we find that accounting professors less often report such an international visit. However, the difference is rather small in magnitude and only statistically significant at the 10% level. We find that international visits, on the one hand, are negatively related to the fraction of publications for a national audience as well for practitioners. On the other hand, professors with an international visit have more publications in highly rated journals as well as higher scores for the holistic view on the publication output. In addition, our proxy for publication training does not affect accounting professors differently compared to their peers in the other fields. Consequently, differences in publication training cannot explain the differences in our publication behavior variables. Finally, we find that within the field of accounting, taxation and financial accounting professors are the main driver of the results for accounting professors. These sub-fields are more concerned with German law and regulations, thus publish more for a German audience. In addition, taxation and financial accounting professors have a weaker presence in international journals compared to professors in managerial accounting.

The finding that publication behavior in accounting differs strongly regarding many aspects compared to the remaining business administration fields corresponds to findings of previous research. For example, Grossmann et al. (2019) and Templeton and Lewis (2015) provide evidence against so-called “inclusion fairness” for accounting scholars, i.e., they show that there is fewer publication space in highly rated accounting journals compared to other business administration fields. Similar observations are made by Korkeamäki et al. (2018) who show that the value of a single-authored publication in a top-rated journal is highest in accounting as opposed to finance or marketing for example. Our analyses provide complementing evidence that accounting professors find it more difficult to publish in highly rated

journals. Not only is it more difficult for accounting researchers in general to claim rare spots in highly rated journals (e.g., Grossmann et al. (2019)), German accounting researchers also have to cope with an additional disadvantage in the publication game. I.e., these researchers particularly conduct research on topics, which are primarily relevant for a national audience and thus have lower chances of their work being published in international journals.

Our paper contains several important implications for resource allocation. First and most importantly, our paper contains implications regarding the distribution of research funds within business administration faculties. In many universities, research funds are distributed based on the research output of the professors (Hicks 2012). Typically, professors with more publications or more publications in more highly rated journals will receive a higher share of the funds that the faculty can distribute among the professors. According to the findings of our study, accounting professors could potentially receive a rather low fraction of the allocated funds, if these measures were applied naively. In contrast, marketing professors, which publish most often in highly rated journals, are likely to attract the largest funding in the resource allocation process.

Thus, faculties should think about putting allocation mechanisms in place, which do not naively compare professors in different disciplines according to a measure like the number of publications in a highly rated journal. For example, one remedy is to compare professors within their field and not to their colleagues within the faculty. For example, if an accounting professor belongs to the most successful accounting professors with regard to our measures for publication output (e.g., if the professor ranks in the highest quintile of the accounting professors in Germany), a faculty might want to treat this professor equally to a marketing professor in the top quintile in her field. Admittedly, this approach is difficult to execute, since publication records of the peers in each field are not readily available. A second approach—which is less cumbersome with respect to data gathering—might be to adjust the research output of the professors for the highlighted behavioral differences. Such an approach has been suggested by Korkeamäki et al. (2018) and could be applied prior to the performance-based allocation of funds within business administration faculties. Concretely, exchange rates between the fields might be an option to account for behavioral differences between fields.

Two additional implications of the documented differences in publication behavior for resource allocation are the acquisition of competitive third party funding and the recruiting for new professorship positions, especially in the case of broader calls for applications. E.g., there are cases where professorships in the field “Finance and Accounting” have been advertised. If candidates from the two fields are evaluated based on one of the journal ratings applied in this study, the applicants from the field of accounting are likely having a hard stance. A similar issue can emerge when a faculty has to decide in which field a new professorship should be created. Although this decision will be largely guided by strategic decision content-wise, screening the potential candidates might also influence the decision. E.g., if a position is being created at the intersection of finance and financial accounting, a job market research might reveal that there are a number of candidates with at least five A+ publications in finance, whereas few potential candidates with at least five A+ publications might

be identified for the field of financial accounting. In this hypothetical example, the professorship might be created in the field of finance and not in financial accounting. Finally, the competition on competitive third party funding can also be influenced by differences in publication behavior as funding depends on the research output of professors (Grunig 1997). However, we believe that the issue is less critical here, since applications of finance professors are refereed by finance professors and the same holds true for accounting professors.

6 Appendix

Table A.1 10 most frequent terms in the denominations of the chairs, by field

Field	10 Most Frequent Terms (German)	10 Most Frequent Terms (English)
Accounting	Controlling, steuerlehre, wirtschaftspruefung, unternehmensrechnung, accounting, rechnungslegung, rechnungswesen, internationale, allgemeine	Controlling, taxation and auditing, audit, corporate accounting, accounting, billing/accounting, book-keeping, international, general
Business Information Systems	Wirtschaftsinformatik, information, systems, business, informationsmanagement, management, support, anwendungssysteme, ebusiness, itmanagement	Business information systems, information, systems, business, information management, management, support, application systems, e-business, IT management
Finance	Finance, finanzwirtschaft, finanzierung, banken, finanzdienstleistungen, abwl, financial, corporate, bank, bankbetriebslehre	Finance, finance, factoring, banks, financial services, general business administration, financial, corporate, bank, banking management
Management	Management, organization, personal, unternehmensführung, internationals, strategisches, supply, fuehrung, business, personalmanagement	Management, organization, personal, business management, international, strategic, supply, leadership, business, human resource management
Marketing	Marketing, sales, handel, konsumentenverhalten, dienstleistungsmarketing, innovation, business, management, international, markenmanagement	Marketing, sales, trade, consumer behavior, service marketing, innovation, business, management, international, brand marketing
Operations	Entrepreneurship, management, innovationsmanagement, logistik, technologie, operations, production, produktionswirtschaft, innovation, technologiemanagement	Entrepreneurship, management, innovation management, logistics, technology, operations, production, production management, innovation, technology management
Other	Wirtschaftspaedagogik, statistik, didaktik, lernen, bildung, corporate, wirtschaft, nachhaltige, organisations, entrepreneurship	Business education, statistics, didactics, learning, education, corporate, economy, sustainable, organizational, entrepreneurship

This table shows the ten most frequent terms in the denominations of the chairs in each field of business administration. We derive these by performing textual analysis with the denominations of the chairs in our sample. Prior to counting the ten most frequent terms, we remove general terms such as *Professor* (professor), *Professur* (professorship), *Lehrstuhl* (chair) or *Betriebswirtschaftslehre* (business administration)

Table B.1 Lists of Most Common DACH Region Journals**30 Most Frequent DACH Region Journals**

Journal of Business Economics
Wirtschaftswissenschaftliches Studium
Schmalenbachs Zeitschrift für betriebswirtschaftliche Forschung
Der Betrieb
Das Wirtschaftsstudium
Business Administration Review
Business & Information Systems Engineering
Die Wirtschaftsprüfung
Controlling, Zeitschrift für erfolgsorientierte Unternehmenssteuerung
Betriebswirtschaftliche Forschung und Praxis
BetriebsBerater
Controlling & Management Reivew
Marketing, Zeitschrift für Forschung und Praxis
Finanz Betrieb
Zeitschrift für internationale und kapitalmarktorientierte Rechnungslegung
Zeitschrift Führung und Organisation
Der Steuerberater
Journal of Management Control
OR Spectrum
Die Unternehmung—Swiss Journal of Business Research and Practice
Schmalenbach Business Review
Deutsches Steuerrecht
Steuern und Bilanzen
Die Bank
Marketing Review St. Gallen
Credit and Capital Markets
Absatzwirtschaft, Zeitschrift für Marketing
Zeitschrift für Personalforschung
HMD—Praxis der Wirtschaftsinformatik
Zeitschrift für das gesamte Kreditwesen

This table displays the 30 most common DACH region journals that are included in our dataset

Table C.1 Lists of Highly Rated Journals

Financial Times' Top 50 Journals	VHB Jourqual 3 ≥ A	VHB Jourqual 3 = A+
Academy of Management Journal	Academy of Management Journal	Academy of Management Journal
Academy of Management Review	Academy of Management Review	Academy of Management Review
Accounting, Organizations and Society	Accounting, Organizations and Society	Administrative Science Quarterly
Administrative Science Quarterly	Administrative Science Quarterly	American Economic Review
American Economic Review	American Economic Review	Econometrica
Contemporary Accounting Research	Contemporary Accounting Research	Information Systems Research
Econometrica	Discrete Applied Mathematics	Journal of Accounting and Economics
Entrepreneurship Theory and Practice	Econometrica	Journal of Accounting Research
Harvard Business Review	Entrepreneurship: Theory and Practice	Journal of Consumer Research
Human Relations	European Accounting Review	Journal of Finance
Human Resource Management	European Journal of Information Systems	Journal of Financial Economics
Information Systems Research	European Journal of Operational Research	Journal of Marketing
Journal of Accounting and Economics	Experimental Economics	Journal of Marketing Research
Journal of Accounting Research	Health Care Management Science	Journal of Political Economy
Journal of Applied Psychology	Health Economics	Management Science
Journal of Business Ethics	Health Services Research	Marketing Science
Journal of Business Venturing	IISE Transactions	MIS Quarterly
Journal of Consumer Psychology	Industrial and Labor Relations Review	Operations Research
Journal of Consumer Research	Information Systems Journal	Organization Science
Journal of Finance	Information Systems Research	Review of Financial Studies
Journal of Financial and Quantitative Analysis	INFORMS Journal on Computing	Science

Table C.1 (Continued)

Financial Times' Top 50 Journals	VHB Jourqual 3 ≥ A	VHB Jourqual 3 = A+
Journal of Financial Economics	International Journal of Research in Marketing	The Accounting Review
Journal of International Business Studies	Journal of Accounting and Economics	
Journal of Management	Journal of Accounting Research	
Journal of Management Information Systems	Journal of Applied Psychology	
Journal of Management Studies	Journal of Banking and Finance	
Journal of Marketing	Journal of Business Venturing	
Journal of Marketing Research	Journal of Consumer Psychology	
Journal of Operations Management	Journal of Consumer Research	
Journal of Political Economy	Journal of Economic Behavior and Organization	
Journal of the Academy of Marketing Science	Journal of Economic Dynamics and Control	
Management Science	Journal of Economics and Management Strategy	
Manufacturing and Service Operations Management	Journal of Finance	
Marketing Science	Journal of Financial and Quantitative Analysis	
MIS Quarterly	Journal of Financial Economics	
Operations Research	Journal of Financial Intermediation	
Organization Science	Journal of Health Economics	
Organization Studies	Journal of Industrial Ecology	
Organizational Behavior and Human Decision Processes	Journal of Information Technology	
Production and Operations Management	Journal of International Business Studies	
Research Policy	Journal of Labor Economics	
Review of Accounting Studies	Journal of Management	
Review of Economic Studies	Journal of Management Information Systems	
Review of Finance	Journal of Management Studies	
Review of Financial Studies	Journal of Marketing	
Sloan Management Review	Journal of Marketing Research	
Strategic Entrepreneurship Journal	Journal of Money, Credit and Banking	
Strategic Management Journal	Journal of Operations Management	

Table C.1 (Continued)

Financial Times' Top 50 Journals	VHB Jourqual 3 ≥ A	VHB Jourqual 3 = A+
The Accounting Review	Journal of Organizational Behavior Journal of Political Economy Journal of Product Innovation Management Journal of Public Administration Research and Theory Journal of Public Economics Journal of Retailing Journal of Risk and Insurance Journal of Scheduling Journal of Service Research Journal of Strategic Information Systems Journal of the Academy of Marketing Science Journal of the Association for Information Systems Leadership Quarterly Management Accounting Research Management Science Manufacturing and Service Operations Management Marketing Science Mathematical Programming Mathematics of Operations Research Medical Decision Making MIS Quarterly National Tax Journal Operations Research OR Spectrum Organization Science Organization Studies Organizational Behavior and Human Decision Processes Organizational Research Methods Personnel Psychology Pharmacoeconomics Production and Operations Management RAND Journal of Economics Research Policy Review of Accounting Studies Review of Derivatives Research	

Table C.1 (Continued)

Financial Times' Top 50 Journals	VHB Jourqual 3 \geq A	VHB Jourqual 3 = A+
	Review of Finance	
	Review of Financial Studies	
	Science	
	SIAM Journal on Computing	
	Strategic Entrepreneurship Journal	
	Strategic Management Journal	
	The Accounting Review	
	The Academy of Management Annals	
	Transportation Science	

This table displays the journals included in the *Financial Times' top 50 journals* (column 1), the journals that are at least A journals according to the *VHB Jourqual 3* (column 2), and the journals that are A+ journals according to the *VHB Jourqual 3* (column 3) that are included in our dataset

Table D.1 Lists OF Journals With Highest Points According TO *SJR* and *SNIP*

Journals with the highest <i>SJR</i> points (1.0)	Journals with the highest <i>SNIP</i> points (1.0)
Academy of Management Journal	Academy of Management Journal
Academy of Management Review	Academy of Management Review
Administrative Science Quarterly	ACM Computing Surveys
American Economic Journal: Applied Economics	Administrative Science Quarterly
American Economic Review	American Economic Journal: Applied Economics
Econometrica	American Economic Review
Journal of Accounting and Economics	American Sociological Review
Journal of Economic Literature	California Management Review
Journal of Finance	Communications of the ACM
Journal of Financial Economics	Econometrica
Journal of Labor Economics	Evolutionary Computation
Journal of Marketing	Harvard Business Review
Journal of Monetary Economics	IEEE Computer
Journal of Political Economy	IEEE Pervasive Computing
Management Science	IEEE Transactions on Evolutionary Computation
Organization Science	IEEE Transactions on Knowledge and DATA Engineering
Quarterly Journal of Economics	IEEE Transactions on Software Engineering
Review of Economic Studies	International Journal of Management Reviews
Review of Financial Studies	Journal of Business Venturing
Science	Journal of Economic Literature
Strategic Management Journal	Journal of Economic Perspectives
The Academy of Management Annals	Journal of Finance
	Journal of Financial Economics
	Journal of Management
	Journal of Marketing
	Journal of Operations Management
	Journal of Political Economy
	Journal of the Academy of Marketing Science
	Journal of the European Economic Association
	Management Science
	MIS Quarterly
	Organizational Research Methods
	Psychological Bulletin
	Psychological Review
	Quarterly Journal of Economics
	Review of Economic Studies
	Review of Financial Studies
	Science
	Sloan Management Review
	The Academy of Management Annals

This table displays the highest rated (1.0 points) journals according to the *SCImago Journal Rank* (column 1) and the *Source-Normalized Impact Factor* (column 2) that are included in our dataset

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