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## Article

# A Profile of JAMIS Publications between 2006 and 2012. Reflections on the Journey towards Internationalization

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## A PROFILE OF JAMIS PUBLICATIONS BETWEEN 2006 AND 2012. REFLECTIONS ON THE JOURNEY TOWARDS INTERNATIONALIZATION

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### ABSTRACT

*The aim of this paper is to provide an overview of the publications in the Journal of Accounting and Management Information Systems (JAMIS) over the period 2006-2012, and to comment on their characteristics in the context of international practices and of the Romanian particularities. We use observation and statistical analysis of the characteristics of the 175 articles in terms of authorship, citations, topics, and methodologies. We find that JAMIS is a journal that covers various aspects in terms of articles' methodology, topics, and authors' affiliation. A trend towards increasing the length of the papers and the number of references was found, suggesting an increasing in the quality of the papers published in JAMIS over this period. Our analysis is intended to provide an overview to an international audience about the transformations of a journal originated in an emerging economy, from a local orientation towards internationalization, and to inform current and potential authors about the characteristics of the publications in this journal.*

 *JAMIS, methodologies, research, academic journals*

### INTRODUCTION

Academic research is becoming more and more important in accounting, affecting the status and salary of researchers, the reputation of, and the funding received by institutions. The reputation and rank of journals, as well as the characteristics of the articles published, are important issues in the publishing process of the academic research. Therefore, previous research provides evidence and insights on these issues in different countries (Charreaux & Schatt, 2005 for France; Zhang & Mao, 2007 for

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China; Moya & Prior, 2008 for Spain etc.), in various journals (Lehman and Street, 1990 for the *Journal of Accounting Education*; Gosselin, 2005 and Chtioui & Soulerot, 2005 for *Comptabilité Contrôle Audit*; Northcott & Doolon, 2008 for *Qualitative Research in Accounting & Management*; Qu *et al.*, 2009 for *Contemporary Accounting Research*; Bisman, 2012 for *Accounting History*; Guthrie & Parker, 2012 for *Accounting, Auditing & Accountability Journal* etc.), or in the international accounting literature (Carmona *et al.*, 1999; Bonner *et al.*, 2006; Hoffjan *et al.*, 2008; Raffournier & Schatt, 2010).

The analysis of the accounting research publications indicates the state of the art for the domain, the legitimacy and reputation of researchers or journals and contributes to the understanding of the accounting research activity as a social and institutional practice (Qu *et al.*, 2009). The aim of this paper is to provide an overview of the publications in the *Journal of Accounting and Management Information Systems* (JAMIS) over the period 2006-2012 and to comment on their characteristics in the context of international practices and of the Romanian particularities. 175 papers have been published in JAMIS over this period, and the observation and statistical analysis of the papers' characteristics (authors, citation, topics, and methodologies) allowed us to achieve our paper's objective.

JAMIS is a journal founded in 2002, but over a short period of time it has experienced several stages of reforms and transformations. Because the rankings of institutions, researchers and journals affect the publication in a specific journal, the analysis of the journal is provided in a wider context of research and publication in accounting in general, and in emerging economies and in Romania, in particular. This analysis is intended to provide an overview to an international audience about the transformations of a journal originated in an emerging economy from a local orientation towards internationalization and to inform current and potential authors about the characteristics of the publications in this journal.

The paper is structured as follows: the next section offers an overview of the general context of publishing accounting research, providing the institutional factors influencing the behavior of researchers and editors. The presentation of the journal follows, while the next section provides the detailed analysis of the publications in this journal for the period 2006–2012. Finally, some reflections on the journal's journey towards internationalization are presented.

## **1. THE GENERAL CONTEXT**

### **1.1 Publishing in accounting journals – an international overview**

There is an increasing literature on the subject of publications in accounting, permitting to understand the structure and the social role of academic accounting research (Qu *et al.*, 2009). Many papers are devoted to the publication in top

international accounting journals and their ranking (Carmona *et al.*, 1999; Hasselback *et al.*, 2000; Herron & Hall, 2004; Swanson, 2004; Bonner *et al.*, 2006; Raffournier, 2007; Raffournier & Schatt, 2010).

While many rankings coexist and are used by different national bodies or universities, there seems to be common acceptance that the most prestigious accounting journals are the following ones, listed in alphabetical order (Bonner *et al.*, 2006): *Accounting Organizations and Society*, *Contemporary Accounting Research*, *Journal of Accounting and Economics*, *Journal of Accounting Research*, and *The Accounting Review*. The selection of these five journals in the top tier list indicates a fierce competition for publication at this level, while there is an estimated number of over 10,000 accounting academics worldwide (Bonner *et al.*, 2006). Suggestions have been made towards expanding this list to more journals, as the number of competing academics is bigger than in other domains (Swanson, 2004).

For various reasons, including the prestige of the US and UK doctoral programs and the historical background of the top tier journals (Qu *et al.*, 2009; Raffournier & Schatt, 2010; Baker, 2011), these journals publish primarily US and UK-based authors. Raffournier and Schatt (2010) find that for some of the top-five journals the percentage of papers with at least one English-speaking (native) co-author is 100%, and it exceeds 80% in the case of other journals. In the same line, Cadez *et al.* (2011) (citing Chan *et al.*, 2007) show that while accounting research is dominated by Anglo-Saxon researchers, i.e. the USA and the UK represent 73% of publication authorship in accounting, the combined global scientific publication authorship of these countries is merely 28%. Therefore, there is a need to accept and recognize other journals, which have larger degrees of geographical coverage and methodological diversity.

Besides research that analyzes accounting journals enjoying a good international visibility (Carmona *et al.*, 1999; Hasselback *et al.*, 2000; Bonner *et al.*, 2006; Raffournier & Schatt, 2010 among many others), other authors focus on a specific country or journal, in order to highlight its particularities (Lehman and Street, 1990; Charreaux & Schatt, 2005; Chtioui & Soulerot, 2005; Gosselin, 2005; Moya & Prior, 2008; Northcott & Doolon, 2008; Qu *et al.*, 2009; Bisman, 2012).

However, all these papers deal with widely recognized international journals or with national journals published in various languages (French, Spanish etc.) in which scholars from emerging economies rarely publish. For example, Carmona *et al.* (1999) note the dominance of British authors in European accounting research and present the following average number of contributions to leading journals from some European countries: 80 papers from the UK, 3.7 from France, 3.5 from Germany, 1.79 from Spain, 0.21 from Hungary, and 0.16 from Romania. While in European Western countries there was a significant improvement in the number of publications in international journals over the recent years (Berland & Pochet, 2010; Gonzalo & Mora, 2010), the international visibility of research by authors based in emerging countries in Central and Eastern Europe, as in other emerging economies, remained

low (Capkun & Pervan, 2010; Cadez *et al.*, 2011). This is consistent to the difficulties encountered by scholars from emerging economies in accessing the international journals (Hopper *et al.*, 2009).

While there are only two outlets dedicated to the research in accounting in emerging economies (the recently launched *Journal of Accounting in Emerging Economies*, and the book series *Research in Accounting in Emerging Economies*, both published by Emerald) and some special sections in various journals (as for example, the *European Accounting Review* in 2011 and *Management Accounting Research* in 2002), there is an increasing number of scholars based in these countries seeking publication outlets for their research.

Additionally, national journals dedicated to academic research in accounting do not exist in some Central and Eastern European countries. This is for example the case of Croatia, where no accounting dedicated academic journals exist, and research is published in generalist academic economic journals or in accounting professional journals (Capkun & Pervan, 2010). In some other countries such outlets exist, but even in this case, there is an orientation towards internationalization, which leads to the search for other outlets. In this context, the experience of the *Journal of Accounting and Information Systems* might be useful for those interested in an outlet for their publication.

## **1.2 How to measure the quality of a journal**

As previously indicated, there are various ranking systems at the international level, and the number of accounting journals usually considered as top journals is limited to three to six titles. The journal ranking exercise impacts reputation and funding, the quality and quantity of academic research, and the contribution of research for practice and policy makers (Northcott & Linacre, 2010). Some rankings are proposed by national agencies (such as for example in France or Australia), others are proposed by universities or researchers. Bonner *et al.* (2006) analyze 17 journal rankings, while Hoffjan *et al.* (2008) use 46 relevant rankings and conclude that while there is consensus about the top journals, there are variations in terms of ranking in the lower qualitative region. Also, there are authors suggesting that the ranking should be adopted for sub-domains of accounting research (such as financial reporting, taxation, auditing, management accounting etc.) (Herron & Hall, 2004; Lowensohn & Samelson, 2006).

The quality of a journal is generally assessed by using objective data (such as citations or impact factors) and/or subjective data (individuals' perception) (Polonsky & Whitelaw, 2005; Matherly & Shortridge, 2009). One of the "objective" measures of journal quality is its coverage in international databases. One of the most famous sources of bibliometric information is the *Social Sciences Citation Index* (SSCI) (ISI listed journals), which is becoming more and more influential in business schools (Gendron, 2008). However, using the SSCI has been criticized in general, as data may

be unreliable (self-citations are not eliminated, citation does not distinguish between a good and a bad publication, the level of citation depends on the circulation of the journal) (Ryan *et al.*, 2003), and in accounting in particular, because “SSCI might constitute a too severe criterion for comparing social sciences research between Anglo-Saxon and non Anglo-Saxon countries” (Carmona *et al.*, 1999: 468). Some disagree with the use of SSCI as the main ranking criterion, firstly because it only presupposes two categories of journals (listed and non-listed by SSCI), and secondly because the inclusion does not necessarily reflect the quality, as some accounting non-SSCI journals are better ranked than other accounting SSCI journals (Bonner *et al.*, 2006; Hoffjan *et al.*, 2008). As an alternative to SSCI, Scopus gained in popularity in recent years, especially in some developing countries<sup>1</sup>.

Authors suggest various indicators to analyze a journal's quality. Matherly and Shortridge (2009) consider that the length of a paper, along with other factors, is a good indicator of the quality. They find a strong correlation between the length of a paper and the type of readership (the research papers are longer than the papers for professional journals), the acceptance rate of a journal and the reviewing process. Beyer *et al.* (2010) suggest that besides A journals (the top journals, usually the list of 5 described earlier), B journals are considered those having an acceptance rate under 30 percent.

In Romania, the ranking of journals was made by the National Authority for Scientific Research in Higher Education (CNCSIS), mainly based on quantitative criteria, of which the coverage in international databases was the most important one. The journals were ranked into the following categories: A – ISI journals; B – journals that have the potential for international recognition (in 2006 a new category B+ was created for the journals that had a website containing information regarding the review process and the availability of abstracts)-this category mainly included journals indexed in international databases; C – journals with national relevance; and D – journals that the CNCSIS was aware of. The ranking was used until 2011, when CNCSIS (transformed into CNCS) ceased to make the ranking for economics and other domains.

Nowadays, the ranking is mainly based on the criteria proposed by the Ministry of Education for promotion: 1) ISI listed journals having an influence score greater than 0.25<sup>2</sup>; 2) other ISI listed journals, and journals indexed in at least three international databases from a list provided by the Ministry<sup>3</sup>; 3) other journals. For academic promotion, one must publish in the first and second categories, the publications in the third category of this journals' ranking are not taken into consideration as a valid criteria in the current promotion.

Besides the comments on the promotion criteria (which are outside the scope of this paper), some critiques to the use of this ranking system for the accounting domain are obvious/required. For example, ISI listed accounting journals with an influence score greater than 0.25 are mainly the top journals<sup>4</sup>, with the publication patterns described

above. In 2012 only 9 journals are included in this category. Table 1 presents the list of ISI listed accounting journals and their influence score, which is used in Romania as valid criteria for academic promotion and for research funds' allocation:

*Table 1. Descriptive of SSCI accounting journals and their influence score, applicable in Romania*

NR.	Journal	Influence score
1	<b>Abacus</b>	<b>0.30</b>
2	Accounting and Business Research	0
3	Accounting and Finance	0
4	Accounting Horizons	0
5	<b>Accounting Organizations and Society</b>	<b>0.92</b>
6	<b>Accounting Review</b>	<b>2.85</b>
7	Asia – Pacific Journal of Accounting and Economics	0
8	<b>Auditing – A Journal of Practice &amp; Theory</b>	<b>0.85</b>
9	Australian Accounting Review	0
10	<b>Contemporary Accounting Research</b>	<b>1.57</b>
11	European Accounting Review	0
12	<b>Journal of Accounting and Economics</b>	<b>5.32</b>
13	Journal of Accounting and Public Policy	0
14	<b>Journal of Accounting Research</b>	<b>4.25</b>
15	<b>Journal of Business Finance and Accounting</b>	<b>0.57</b>
16	Journal of International Financial Management and Accounting	0
17	Management Accounting Research	0
18	<b>Review of Accounting Studies</b>	<b>2.32</b>
19	Spanish Journal of Finance and Accounting	0

Consequently, ISI listed journals on this list, having an influence score of 0 (such as for example the *European Accounting Review*), are considered equivalent to a Romanian journal indexed in 3 international databases established by the Ministry of Education, and is included in the second category. Other perfectly respectable and influential international journals that are not covered in three databases from the Ministry's list (such as for example, the *Journal of Accounting in Emerging Economies*, published by Emerald, or *Accounting in Europe*, indexed in Scopus) are included in the third category, and do not count for promotion and research funds allocation purposes. Therefore, we believe that at least for the accounting domain, this classification system is not as stimulating publications in good quality journals.

Concluding, when considering a journal, one should take into consideration various ranking systems and quality indicators used at the national but especially at the international level. Following, we refer to these ranking systems for the case of JAMIS and we place the journal's strategy within the international context. But before focusing the analysis on JAMIS, the general context of publishing accounting research in Romania should be understood.

### **1.3 Publishing the accounting research – the case of Romania**

As a short overview, accounting research was limited in Romania for many years to writing books and papers for professional journals (Dumitru *et al.*, 2011; Albu & Albu, 2012), similar to many other European countries (Gosselin, 2005; Walton, 2008; Moya & Prior, 2008; Berland & Pochet, 2010; Capkun & Pervan, 2010; Cadez *et al.*, 2011). After the year 2005, the National Authority for Scientific Research in Higher Education (CNCSIS) ranked the journals and oriented the academic promotion criteria towards the use of those rankings. At that time, Romanian accounting academics started to feel pressures for publication in recognized and highly ranked journals. Similar to other European countries, a research assessment model of Anglo-Saxon inspiration was implemented, based on rankings and productivity.

This model might have positive effects, such as an increase in the quality and quantity of research, but also perverse effects (Charreaux & Schatt, 2005; Cadez *et al.*, 2011; Albu & Albu, 2012). While in developed countries journals rankings and analysis of publications are internal to each domain (as for example, accounting, finance etc.), many developing countries use a quantitative model, based on selected international databases, with no consideration for the particularities of various research domains. Based on our knowledge of the Romanian case and that of other emerging countries, we consider that the comment of Cadez *et al.* (2011: 17) for the case of Slovenia perfectly describes the current situation:

“While a transparent and objective system may seem fair, in reality it has become a hindrance to quality research in many disciplines, including accounting. The use of bibliometric methods is not a problem per se, the problem is that the same evaluation criteria are applied to all disciplines. As a result, accounting researchers in Slovenia find it hard to compete for promotions and research funding with researchers from other business disciplines, let alone researchers from the natural sciences, because other disciplines have completely different publishing patterns.”

Consequently, this model led to an increase in the number of publications, but in many cases these are from outside the accounting domain (generalist economic journals or even non-economic ones), because the rank of the journal was perceived as being more important than the contribution to the accounting knowledge. Albu and Albu (2012) provide details about this behavior in the case of Romania. The following quote reflects the perceptions of Romanian accounting academics (p. 163):

“The rank affects the choice of an outlet. The articles are sent to those journals which are better ranked, even if they are not representative for the field to which the academic pertains to; for example, it might be preferable to publish an accounting paper in an economic or technical journal better ranked, than in an accounting journal, lower ranked.”



Therefore, the Romanian academic evaluation model uniquely favored the rank of the journal and did not encourage the increase of quality and international visibility within the accounting field. As the previous section indicated, even scholars from developed countries find it difficult to access top accounting journals. In order to be considered performers, accounting academics publish or look for publication in journals outside their field. Consequently, as of now there are only a few Romanian contributions in the international accounting literature (non-Romanian accounting journals).

Even if the general trend is similar, the evaluation systems of other countries were adapted and triggered different outcomes. In these countries, while the practice of publishing in non-accounting journals is not definitely excluded, it is not accepted to be the prevailing practice. It is considered that on the long term, international recognition in the field can be achieved only based on the contributions to the accounting domain. Therefore, publications in international accounting journals are encouraged. This is the case of Slovenia (Cadez *et al.*, 2011), where the system was adapted as follows: internal criteria used for promotion purposes are different than the quantitative system used at the national level, and publications in accounting journals are important; doctoral studies at foreign universities, the collaboration with international scholars and the participation at international accounting conferences are highly encouraged. Therefore, even if Slovenia has only 20 researchers in accounting, as compared to probably more than 300 in Romania, their research enjoys greater visibility in the international accounting literature.

As previously mentioned, publication of Romanian accounting researches remained mainly national, with some exceptions which mainly include generalist journals, or even journals that are outside the economic domain. In Romania the possible outlets for publishing accounting research mainly include: an accounting dedicated academic journal – JAMIS; and accounting professional journals– which are published by the professional bodies and have professionals as their primary readership - *Audit Financiar [Financial Auditing]* – AF (issued by the Romanian professional body of financial auditors) and *Contabilitatea, Expertiza și Auditul Afacerilor [Business Accounting, Expertise and Auditing]* – CEEA (issued by the Body of Expert and Licensed Accountants of Romania). Of these journals, AF was ranked similarly as JAMIS in the CNCSIS's ranking. However, JAMIS accepts papers only in English, while AF publishes papers in Romanian. AF publishes shorter papers and with a focus on a practice-oriented research. CEEA is a well-known professional journal, with a perceived quality not very different than AF (Albu & Albu, 2012), but the inclusion of AF in databases allowed the journal to be better ranked than CEEA in the national ranking. A comparison of papers published in 2007 in these three journals indicates that publication patterns (in terms of references, research methods, authorship) are comparable in CEEA and AF, and that there is a significant difference between JAMIS and the other two journals (Albu *et al.*, 2010). This is consistent with the different publication patterns in academic (JAMIS) versus professional (CEEA and AF) journals, which is not reflected by the national ranking.

Other journals are also used as outlets. Some of them are accounting dedicated, but were not included in the CNCSIS rankings or are very recent and have a reduced visibility. Others are generalist journals that also publish accounting research. We advance the idea that the structure of Romanian universities (namely, that only the Bucharest University of Economic Studies has a Faculty of Accounting and Management Information Systems, while the other universities have faculties of economics) and the “fashion” that each faculty should have its own journal, but also the lack of an active Romanian Accounting Academics Association, led to the preference of academics to publish in the in-house journal of their faculties. Dumitru *et al.* (2011) analyze the characteristics of accounting research published between 2005 and 2011 in three generalist journals as compared to JAMIS and find that accounting papers published in generalist journals rarely employ any theory or methodology, and have a local focus. Of course, there are exceptions, and they may be explained by the perceived quality of the journals, by the quality of the review process, and the databases in which journals are indexed.

This section provided the general background in which JAMIS is published, identifying the national and international context of publishing the accounting research. Journal rankings, the aspiration to achieve international visibility, and the promotion criteria affect academics’ behavior in terms of choosing publication outlets for their research.

## **2. JAMIS – AN OVERVIEW**

JAMIS is an accounting-dedicated academic journal, published by the Faculty of Accounting and Management Information Systems of The Bucharest University of Economic Studies, Romania (ASE). The journal was founded in 2002 and is published quarterly. Consequently, each year (volume) contains four issues, with two exceptions: the first year (2002) when only 2 issues were published, and the years 2006, 2007 and 2008 when along with the current issues, a supplement was published. The journal underwent several reforms during its existence. Over the recent years it increased its international visibility and attracted a reasonable amount of submissions, especially from other emerging countries.

The journal’s first issues contain mainly descriptive papers, published in Romanian language, and authored mainly by academics affiliated to the faculty publishing the journal. As we have mentioned before, the creation of this journal and the publication of research papers comes after a long period when promotions and evaluations were based on textbooks and general papers published in professional journals. Therefore, the publications in the first issues should be interpreted in this context. These first issues have been coordinated by the departments of the faculty (each issue was dedicated to a different theme, according to each of the five departments). A scientific committee including a few members of the chair was presented in each issue. However, these papers reflect what was understood by research at that time in

Romania (Calu, 2005; Dumitru *et al.*, 2011). The situation is not very different than the situation in other European countries, at that time or some years earlier (Gosselin, 2005; Capkun & Pervan, 2010; Cadez *et al.*, 2011).

The changes in the promotion criteria and the development of a national ranking of journals led the director of the journal (which is its founder too) to implement some changes in the editorial process. These changes were meant firstly to obtain a good rank in the national ranking process. Consequently, starting 2006 the editorial policy included: the use of a double-blind review process, the publication of papers in English, French or Romanian (but with at least the abstract in a foreign language), the existence of a stable editorial board, with members from several Romanian universities and from foreign universities. Also, according to the editorial policy, the journal's editorial team expected papers employing a certain methodology and research methods, as well as bringing original contributions ([www.revistacig.ase.ro](http://www.revistacig.ase.ro)).

To complement these changes, the journal was linked to the International Conference on Accounting and Management Information Systems, organized annually by the same university since 2006. Some of the papers presented at the conference are selected to be published in the journal. The conference provides the opportunity to select and publish papers of foreign authors (aside from Romanian authors), as it is an international conference and attracts foreign researchers. In the first three years (2006, 2007 and 2008), all the papers presented at the conference were published in supplements to the journal. After 2008, only a limited number of the papers presented at the conference started to be published in the journal, after a supplementary fast-track review process. The practice of organizing a conference in relation to a journal is common at the international level. Baker (2011) explains how the *Journal of Accounting Research*, founded in 1963, began organizing a conference in 1966 in order to support accounting research and attract papers. More recently, journals edited by academic organizations are to various degrees related to the annual congresses organized by those organizations<sup>5</sup>.

As a result of these changes, JAMIS was classified as B+ by the CNCSIS in 2007 (national ranking), and was indexed in Ulrich's Periodical Directories in 2008, in ProQuest, EBSCO and Cabell's Directories in 2010, in REPEC in 2011, and in the ESSEC's Ranking of Journals 2011. In order to facilitate the inclusion in other databases and to attract foreign authorship, in 2009 the board decided to exclusively publish papers in English. Over the following years, the journal continued to attract submissions from foreign authors, and to increase its coverage in international databases.

The Editorial board now includes the director of the journal, the editor in chief, a support network of 11 assistant editors representing 4 major Romanian universities and different research fields, and editorial board members from prestigious Romanian and foreign universities. The current situation of the editorial board members is the following (see Table 2).

*Table 2. Breakdown/Descriptive statistics of JAMIS's editorial board by country, university, and or/region*

University/Country/Region	Number of the editorial board members	% in total
ASE	13	34.2%
Other Romanian universities	9 (from 4 universities)	23.7%
Other European countries	11 (from 6 countries)	28.9%
USA	3	7.9%
Australia	2	5.3%
Total	38	100%

In terms of editorial board size, we argue that JAMIS is comparable to other international journals. For example, *Contemporary Accounting Research* has 73 editorial board members, while *The Accounting Review* has 98, and *Journal of Accounting Research* and *Journal of Accounting Education* have less than 40 (Qu *et al.*, 2009).

However, the size is not the most important issue when analyzing an editorial board, rather the diversity of the board, both in affiliation and research methodologies as indicators of the wideness of the journal (Qu *et al.*, 2009; Bisman, 2012). Methodological diversity is a characteristic of the European research tradition, and is appropriate in the multicultural and changing environment (Panozzo, 1997; Baker, 2011). This diversity is the key to the implementation of the journal's strategy, stated in its presentation ([www.revistacig.ase.ro](http://www.revistacig.ase.ro)):

“The Journal of Accounting and Management Information Systems (JAMIS) aims to become and act as the primary journal publishing papers in the accounting domain, representative for the countries of the Central and Eastern Europe and other developing countries. Aimed at promoting research in general, and research conducted in this part of the world in particular, JAMIS encourages the international dialogue and supports the exchange of ideas among researchers belonging to different universities and research paradigms.”

After this overview of the journal's evolution, we continue with an analysis of the papers published in the journal in order to comment on how these publications are consistent with the journal's strategy.

### **3. ANALYSIS OF PUBLICATIONS IN JAMIS**

We analyze the publications in the main issues of JAMIS after changing the editorial policy in 2006 (beginning with the second issue of 2006) and until 2012 (the first issue for 2012, which is the most recent issue published of the journal before the current one). Table 3 comprises the characteristics of these publications over the period.

Table 3. Number of issues and articles published between 2006 and 2012

Year (volume)	Number of issues	Number of articles	Average number of articles per issue
2006	3	22	7.33
2007	4	30	7.50
2008	4	31	7.75
2009	4	30	7.50
2010	4	29	7.25
2011	4	26	6.50
2012	1	7	7.00
<b>Total</b>	24	175	7.29

For the purpose of this paper, we have gathered and analyzed the following types of data for all the articles published in these issues: topic, methodological approach, authorship, length of the paper, and citations.

### 3.1 Analysis of topics

According to its scope, JAMIS is an accounting journal encouraging the submission of, and accepting for publication papers from a wide range of accounting topics. To analyze paper's topics, we used previous classifications and adapted them to the Romanian specificities. For example, Bonner *et al.* (2006: 664) take into consideration the specialty areas of the American Accounting Association, i.e. financial accounting, managerial accounting, auditing, information systems and taxation. Gosselin's (2005) study is placed in the French context and is based on the publications in the French journal *Comptabilité Contrôle Audit*. He classifies the articles in several domains: management control, financial accounting, international accounting, auditing, accounting history, law and taxation, accounting research, and education. In a similar research, Chtioui and Soulerot (2005) use three domains: financial accounting, managerial accounting and audit. Other studies on accounting journals divide papers in areas such as accounting history, public sector accounting, social and environmental reporting (Lungu *et al.*, 2009; Bisman, 2012; Guthrie & Parker, 2012).

In line with this literature and with previous studies on the case of Romania (Albu *et al.*, 2010), we have retained in our article the following topics: accounting and financial reporting (AFR), accounting and management control (AMC), auditing and controlling (AC), management information systems (MIS), financial analysis (FA), law (L), and others (O). We assigned the papers to a specific topic (specialty area) by analyzing their title, key-words and ultimately their abstract. Where a paper significantly covered more than one specialty area, we classified the paper as a mixed one.

*Table 4. Publications in JAMIS by topic*

Topic	Total number of papers	Frequency (total)	Frequency (per year)						
			2006	2007	2008	2009	2010	2011	2012
AFR	73	42%	36%	37%	48%	33%	48%	50%	29%
AMC	17	10%	5%	20%	10%	13%	3%	8%	0%
AC	11	6%	5%	7%	3%	3%	7%	12%	14%
MIS	36	21%	14%	30%	23%	23%	10%	15%	43%
FA	12	7%	5%	3%	6%	13%	10%	4%	0%
L	5	3%	0%	0%	0%	3%	10%	4%	0%
O	9	5%	5%	3%	6%	3%	7%	4%	0.14
Mixed	12	7%	32%	0%	3%	7%	3%	4%	0%

These results indicate that most JAMIS publications are in the AFR area. This is in line with the results at the international level. According to Behn *et al.* (2008 cited in Beyer *et al.*, 2010), accounting publications generally are 49% in financial accounting and reporting, 20% in management accounting, 14% in auditing, 10% in taxation, 5% in information systems, and 2% in other areas. However, AMC and AC articles seem to be less present in JAMIS, while articles in MIS represent a larger proportion. By analyzing JAMIS's 2007 issues (including the 2007 supplement, therefore working on a database of 119 articles, of which only 30 were published in the regular issues), Albu *et al.* (2010) find the following frequencies: financial accounting 20%, management accounting 20%, auditing 3%, taxation 4%, financial analysis 8%, law 7% and management information systems 33%; this represents a different structure than for the publications in the main issues. However, these results indicate the effort of the editorial board to publish research in the various areas pertaining to the field of accounting, allowing of course for the nature and quality of submissions. For subtopics or details regarding the publication in particular areas, some papers analyzing JAMIS publications are available too. As such, Dumitru *et al.* (2011) analyze the publications in management accounting, while Stanciu *et al.* (2010) examine the articles in management information systems.

### 3.2 Analysis of methodological approach

JAMIS is a journal developed in the European tradition of research (Carmona *et al.*, 1999; Qu *et al.*, 2009; Baker, 2011) meaning it values the diversity in research methodologies and theoretical foundations. In Romania, accounting research was mainly normative or theoretical (in terms of concepts presentation) until recently, in line with the experience of other European or emerging countries (Gosselin, 2005; Zhang & Mao, 2007). However, over recent years there was an increase in developing and refining research methodologies. Therefore, the aim of the journal was to encourage the use of theoretical backgrounds and of diverse research methods and techniques.

Table 5. Publications in JAMIS – empirical and non-empirical approaches

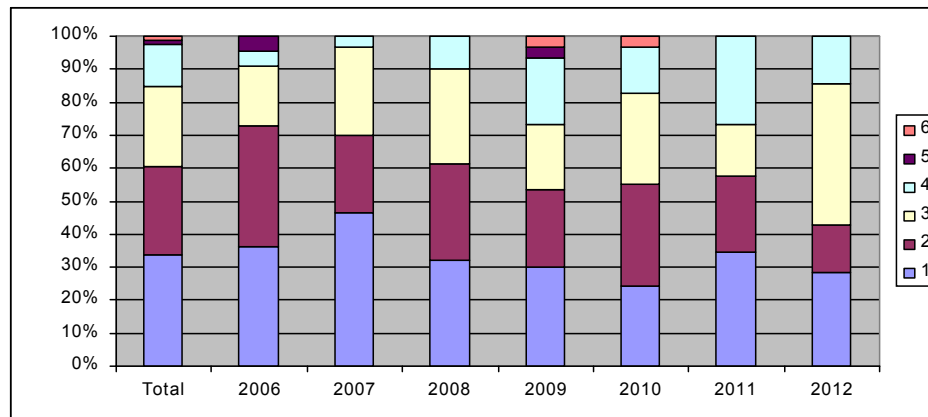
Type	Number of articles	Frequency (total)	Frequency (per year)						
			2006	2007	2008	2009	2010	2011	2012
Empirical	98	56%	32%	40%	61%	57%	59%	77%	86%
Non-empirical	77	44%	68%	60%	39%	43%	41%	23%	14%

For comparison, Albu *et al.* (2010) find out that 16% of the JAMIS papers they analyzed (2007 issues + supplement) use surveys, 3% case studies, 20% were normative research, and 61% were descriptive papers. The results were compared to other Romanian accounting journals in which over 90% of the papers published during the same year were qualified as descriptive. The authors concluded that JAMIS publishes more papers employing a research methodology than the other journals they studied, in line with its ‘academic’ approach. The results presented in Table 5 for the main issues of JAMIS indicate a higher percentage and an increasing trend for the publication of empirical studies. A more in-depth analysis of the 175 articles published indicates a variety of research approaches and techniques. For example, 5 papers can be viewed as archival research, 18 papers employ econometric models, 18 papers use questionnaires, and 6 use interviews. There are differences between topics in terms of the research design too, the following percentages of papers being classified as empirical: 92% in FA, 70% in AFR, 58% in AMC, 45% in AC, 31% in MIS.

### 3.3 Analysis of authorship

By analyzing the number of authors we find an average of 2.25 authors per paper and a median of 2 authors. An analysis of authorship by topic indicates variations, the average number of authors being 2.84 for AMC, 2.58 for FA, 2.27 for AC, 2.14 for AFR, 2.00 for MIS and 1.20 for L. The minimum number of authors is 1 (33.7% of the articles) and the maximum number of authors is 6 (1.1% of the papers published). The evolution of the number of authors over the time is the following in figure 1.

This analysis suggests that there were no drastic variations of the number of authors over the time for the papers published in JAMIS. Other studies indicate that in Romania there is a tendency towards an increasing co-authorship. For example, for the AMIS conference and the MIS topic, Stanciu *et al.* (2010) found a decreasing number of papers with one author, from 48% in 2006 to 19% in 2009.



*Figure 1. The evolution of the number of authors*

The discussion related to the issue of whether to co-author or not to co-author is considered as a very important one nowadays (de Villiers & Dumay, 2012). It was noted that in the Anglo-Saxon countries there is a higher tendency to co-author, because of the high pressure for publication and efficiency (Charreaux & Schatt, 2005; de Villiers & Dumay, 2012). For example, for the French academic environment Charreaux and Schatt (2005) report in 2005 an average number of 1.43 authors/paper, while Gosselin (2005) finds for the *Comptabilite Controle Audit* an average number of 1.57 authors per paper, and 63.7% of papers having one author. On the other hand, de Villiers and Dumay (2012) report that the majority of papers published in many international accounting journals (mainly Anglo-Saxon) are co-authored (more than 65% and even 70% in some top journals).

The trend in the European countries is also towards co-authorship-the number of papers with a single author decreases (Gosselin, 2005; Moya & Prior, 2008). Therefore, with an average of 66.3% of the papers published in JAMIS being co-authored, we provide evidence that a tendency towards co-authorship manifests in Romania too in order to increase the publication productivity. This tendency is even more obvious if we compare the publications in the journal in the period 2002-2006, when the overwhelming majority of papers had a sole author.

Various criteria have been used to analyze the authorship for publications, such as the affiliation (university and country), the school granting the doctoral degree, and the productivity of authors in a specific journal (which might also be analyzed as the familiarity of authors or degree of concentration) (Charreaux & Schatt, 2005; Gosselin, 2005; Qu *et al.*, 2009). In order to analyze the degree of diversity of authors in JAMIS, we consider the number of authors and their affiliation. There are 238 different authors who published articles in the JAMIS issues we have studied, as sole author or co-authors. With 175 papers published, the average number of articles



published by an author is 1.36. Considering that this indicator has a value of 1.57 for *Comptabilité Contrôle Audit* (Gosselin, 2005) for example, there is a strong indication of a great variety in authorship in JAMIS and of a lack of “concentration” on a reduced number of authors.

In terms of affiliation, 37% of authors are affiliated with the ASE, and 22% of authors are affiliated with other Romanian universities (therefore 59% of the authors are affiliated with Romanian universities). Comparing this percentage with the case of the French journal *Comptabilité Contrôle Audit*, for which approximately 80% of the papers published before 2005 are authored by French authors, and with the case of the Canadian *Contemporary Accounting Research*, for which 71% of the authors are affiliated with US institutions, we conclude that JAMIS is not a journal focused on Romanian studies.

More than that, JAMIS published papers of researchers affiliated with universities from 30 countries over the researched period of 2006-2012, and we view this as being the strongest indication of the Journal’s international diversity of the Journal. Therefore, JAMIS is not a “local” journal, but one that provides a milieu for conversation and exchange of ideas for authors with a diverse affiliation. Besides this clear indication of the international diversity, the previous background and visibility of authors published in the journal testimonies for the editorial policy of encouraging publication from emerging scholars, but also of publishing top researchers with strong international visibility<sup>6</sup>.

### **3.4 Analysis of articles’ length**

Articles’ length characterizes the journal’s general policy, and it is discussed in papers addressing the publications in accounting (Guthrie & Parker, 2012; de Villiers & Dumay, 2012). Some argue that longer papers are boring and readers have difficulties in finding the contributions. On the other hand, others argue that there is not enough space for the literature review, methodology and results in a short paper. Matherly and Shortridge (2009) argue that academic journals publish longer papers than professional journals, and therefore the length is an indicator of the journal’s quality.

Regarding articles published by JAMIS, we find an average of 18.14 pages per paper, with a standard deviation of 5.69, a median of 17, a minimum of 6 (the article was a comment), and a maximum of 37. A trend towards the increasing of number of pages can be observed too: the average was 14.82 pages in 2006, and it increases to an average of 20 pages after 2009. There are also small variations between topics (see Table 6).

*Table 6. Length of the articles published in JAMIS per topics*

Topic	Average number of pages	Standard deviation
AFR	19.38	5.61
AMC	18.68	5.35
AC	20.82	8.10
MIS	16.75	4.44
FA	16.83	6.34
L	15.80	4.21
<b>Total</b>	<b>18.18</b>	<b>5.69</b>

Another statistic used in literature is the number of words. De Villiers and Dumay (2012) report 12.519 to be the average number of words of articles published in *Accounting, Auditing & Accountability Journal* in 2010, while the average for *Accounting Organizations and Society* for the same period is 14.363 words. In its guidelines, *Accounting, Auditing & Accountability Journal* indicates the limits of 6,000 and 12,000 words respectively as their ideal range for the length of the submitted papers. Refining the analysis for JAMIS, a paper with a length close to the average of 18.14 pages has app. 7000 words, and the longest paper (37 pages) has 13,746 words. Therefore, we conclude that JAMIS publications' length is in line with the practices of international accounting journals.

### **3.5 Analysis of citations**

References are considered to be a strong indication of the quality of papers, since the paper's purpose and contributions have to be analyzed in a specific stream of literature. Citations analysis is an indication of the knowledge structure of accounting research (Chtioui & Soulerot, 2005). Within the French context (pre-2005), Charreaux and Schatt (2005) find an average number of 34.5 references for the papers published in four French journals, while Chtioui and Soulerot (2005) find an average of 37.85 references for the articles published in *Comptabilité Contrôle Audit*. Turning to international journals, the average number of citations for papers published by *Accounting, Auditing & Accountability Journal* was 67.6 for 2010 and 89.1 for *Accounting Organizations and Society*, with a maximum of 257 references (de Villiers & Dumay, 2012).

For JAMIS, the average number of references is 25.86, with a standard deviation of 18.12, a median of 22, and a maximum of 95. The average number of references for 2006 was 14.68, while after 2009 the average exceeded 30 references. We also analyzed the types of references, given the finding that French researchers use more books (1/3 of the referenced sources) than their Anglo-Saxon counterparts (Gosselin, 2005), and that the average age of the references was of 5.3 years (Charreaux & Schatt, 2005). The analysis by topic and by type of references provides the following results (see Table 7).

Table 7. Analysis of citations in JAMIS articles

Topics	Average number of references	Standard deviation	Books	Articles	Romanian references	Self-citations	References dated after the year 2000	References dated within 2 years before the article citing them
AFR	30.03	20.06	4.62	17.6	3.63	1.32	19.84	6.48 (21.58%)
AMC	36.79	20.75	7.68	21.79	3.89	1.74	22.47	5.74 (15.6%)
AC	26.82	13.63	4.73	15.45	4.09	1.09	20.64	7.18 (26.78%)
MIS	20.17	11.93	4.47	6.06	2.28	1.14	16.25	5.53 (27.42%)
FA	22.50	19.13	3.75	12.73	0.75	0.33	13.50	4.17 (18.53%)
L	6.80	1.79	3.40	1.80	5.00	1.2	5.60	2.80 (41.18%)
Total	25.86	18.12	4.57	13.65	2.98	1.15	17.66	5.79 (22.39%)

These results suggest that there are variations between topics in terms of citations pattern. While Law articles have the smallest number of references (6.8), the ones in AFR, AMC or AC have more references than the average total number (25.86 papers). As for Romanian references, the highest percentage corresponds to Law papers (74% of references are by Romanian authors) and the smallest is in Financial Analysis (3.11%). The novelty of referenced articles is significant for all the five topics of the Journal (as seen in the last column of the *Table 7*). While the statistics of most topics are comparable, the results for Law are out of numbers. This might be explained by the focus of the papers published in this topic on Romanian matters (all the papers have Romanian authors), but also by the particularities of the domain.

## COMMENTS AND CONCLUSION

We analyze in this paper the publications in JAMIS between 2006 and 2012, totaling a number of 175 articles, and comment on their characteristics in the context of international practices and of Romanian particularities.

Our conclusions may be summarized as follows. JAMIS is opened to diversity, both in terms of topic and research methodology. While over 40% of the articles published are in the accounting and financial reporting area, other accounting topics are well represented in the journal. There are an increasing number of papers employing an empirical methodology, rising from 32% in 2006 to 86% in 2012. These papers have a significant diversity in terms of research design and techniques: archival research, econometric models, historical analysis, case studies etc. Therefore, the orientation of the journal towards empirical papers should not be interpreted as a reduced interest in thorough normative research, but as a movement away from descriptive papers.

The analysis reveals that 66.3% of the papers published in JAMIS are co-authored, with an average number of 2.25 authors per paper. The total number of authors who published in JAMIS over this period is 238, with an average number of 1.36 papers per author. This is a strong indication of a great variety in authorship in JAMIS

articles, and of a lack of “concentration” on a reduced number of authors. In terms of affiliation, 37% of authors are affiliated with ASE, 22% with other Romanian universities, and 41% with foreign universities. Authors are affiliated with universities from 30 countries, this being the strongest indication of the internationalization.

The average length of a paper published in JAMIS is 18.14 pages and 7,000 words, and the average number of references is 25.86. We found differences between topics, both in terms of length, and number and type of references though. A trend towards increasing the length of the papers and the number of references was found. Since both the length and the references are considered as indicators of a journal’s quality (Chtioui & Soulerot, 2005; Matherly & Shortrifge, 2009), we argue that the quality of the papers published in JAMIS increased over the period between 2006 and 2012. The number of internationally visible foreign authors publishing papers in JAMIS goes in the same direction.

We reached these conclusions by analyzing the papers published in JAMIS between 2006 and 2012 (an extended period of time, and a significant timing), and there were strong indications for the manner in which the strategy of the journal was constructed and implemented by the Journal’s editor in chief and its director, along with the editorial team. Also, these results prove the positive effects of the editors’ actions and initiatives. In terms of diversity of papers in both methodological approach and topic, the editors continuously encouraged novel approaches and research ideas. For example, JAMIS published papers dealing with accounting education issues, the accounting profession at large, the ethics and professional judgment, and very topical subjects such as corporate governance, corporate social responsibility, IFRS for SMEs, and XBRL.

Other initiatives intended to diversify the visibility and attractiveness of the Journal included: a special issue on “National perspectives on international accounting harmonization” guest-edited by David Alexander (University of Birmingham, UK) and Cătălin Albu (ASE, Romania), that attracted many papers of foreign authors and on foreign data; a special section for emerging scholars was created in 2012 in order to facilitate and support publications by these scholars (for which reviewers were asked to act more constructively and to assume a more mentorship-like role); book reviews are welcomed, to disseminate the opinion on those accounting books that are relevant for our readership in terms of accounting research and education. The most recent initiative envisages increasing the visibility of accounting research results to practitioners. This initiative results in the current special issue jointly edited with KPMG Romania, and intended to stimulate the collaboration between academia and practice in our country.

As a final remark, we underline that the quality of the journal and its evolution are the very result of the actions of its authors, reviewers, readers and editors. Ethics, innovation and thorough research are expected from authors, and our reviewers and editors’ dedication and availability to serve the academic community are highly appreciated.

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<sup>1</sup> For example in Poland (<http://info.scopus.com/customdata/partners.html>).

<sup>2</sup> The article influence score (ro. Scor relativ de influență) is calculated by ISI Thomson in its Journal Citation Reports, and is different than the impact factor. Generally, it is more constraining than the impact factor. It determines the average influence of a journal's articles over the first five years after publication ([http://admin-apps.webofknowledge.com/JCR/help/h\\_eigenfact.htm](http://admin-apps.webofknowledge.com/JCR/help/h_eigenfact.htm)).

<sup>3</sup> These databases are: ISI Web of Knowledge, Scopus, EBSCO, EconLit, REPEC, DOAJ, Cabell's, JSTOR, Science Direct, SpringerLink, ProQuest.

<sup>4</sup> It must be noted that the Romanian CNCS provides the updated list of journal's influence score (see <http://www.cnctis.ro/program-resurse-umane-proiecte-de-cercetare-pentru-stimularea-constituirii-de-tinere-echipe-de-cercetare-independente-competitie-2012/> for the latest version, i.e. January 2012), and that data in Table 1, and our comments, are based on this list. Accordingly, this journals' list and the journals' influence score (and their impact factor, used in the past) is used for the promotion and research funds allocation purposes nationwide.

<sup>5</sup> For example, the *European Accounting Review* is the journal of the European Accounting Association; *Contemporary Accounting Research* is the journal of the Canadian Accounting Association etc.

<sup>6</sup> Researchers with high international visibility who published in JAMIS include: David Alexander (University of Birmingham, UK), Richard Baker (Adelphi University, USA), Alain Burlaud (INTEC, France), Robert Faff (Monash University, Australia), Helen Irvine (Queensland University, Australia), Falconer Mitchell (University of Edinburgh, UK), Belverd Needles (DePaul University, USA), Bernard Raffournier (University of Geneva, Switzerland).