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The Ten Most-Cited Papers in *Journal of Emerging Technologies in Accounting*: The First Five Years

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Daniel E. O’Leary
University of Southern California

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INTRODUCTION

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This is the sixth issue of the *Journal of Emerging Technologies in Accounting (JETA)*. As a way of commemorating the first five issues, this paper provides a list of the ten most-cited papers to-date.

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The ten papers with the most citations are listed in Table 1. Six of the top ten were from 2004, one paper was from 2005 and three papers were from 2006. A bias toward older papers is not unexpected since it generally takes time for a paper to be noticed so that it can be cited.

The topics of the ten most-cited papers spread across a number of areas (continuous auditing, XBRL, verbal components, XML, accounting standards, enterprise resource planning systems, knowledge-based systems, and analytic procedures). Only continuous auditing/assurance was a topic in more than one paper, and it was addressed in three papers.

Corresponding author: Daniel E. O’Leary
 Email: oleary@usc.edu
 Published Online: xx xxxx

TABLE 1
Ten Most-Cited *JETA* Papers
(as of September 15, 2009)

Rank	Title	Author	Number of Citations	Year
1	Principles of Analytic Monitoring for Continuous Assurance	Vasarhelyi, Alles, and Kogan	17	2004
2	XBRL: An Impacts Framework and Research Challenge	Baldwin, Brown, and Trinkle	11	2006
3	Market Reaction to Verbal Components of Earnings Press Releases: Event Study Using a Predictive Algorithm	Henry	10	2006
4	Continuous Reporting and Continuous Assurance: Opportunities for Behavioral Accounting Research	Hunton, Wright, and Wright	7	2004
4	An XML Architecture for Operational Enterprise Ontologies	Geerts	7	2004
6	On the Structure of Financial Accounting Standards to Support Digital Representation, Storage and Retrieval	Fisher	6	2004
6	Enterprise Resource Planning Systems: An Empirical Analysis of Benefits	O'Leary	6	2004
6	Explanation Provision in Knowledge-based Systems: A Theory Driven Approach for Knowledge Transfer Designs	Smedley and Sutton	6	2004
6	Learning from WorldCom: Implications for Fraud Detection through Continuous Assurance	Kuhn and Sutton	6	2006
10	Analytic Procedures: A Data Envelopment Approach	Feroz, Kim, and Raab	4	2005

34 The number of citations ranged from 4 to 17. Only one author appeared in more than one
 35 paper: Steve Sutton was a co-author on two papers. I also found that the well-known "H-Index"
 36 (e.g., Hirsch 2005) for the journal is 6, and that nine papers fell into the coverage of that H-index.
 37

38 The number of authors ranged from one to three. Four papers had one author, two papers had
 39 two authors, and four papers had three authors.

40 In terms of their location generated as part of the Google search, four were on page 1, two
 were on page 2, three were on page 4, and 1 was on page 5. The Google search is not presented

41 strictly by number of citations. Although the most-cited paper was the first paper listed, the second 41
 42 most-cited paper was on page 5, and the third most-cited paper was on page 2. Further, the Google 42
 43 search is not presented strictly by publication date. For example, the six papers from 2004 were 43
 44 found with four on page 1, one on page 2, and one on page 4. The papers from 2006 were found 44
 45 on pages 2, 4, and 5. It is not clear why Google presents the papers in a manner that does not 45
 46 reflect a stricter ordering of the number of citations. 46

47 EXTENSIONS 47

48 Future research can investigate whether these top ten most-cited papers continue as among 48
 49 those most-cited papers over time, say in five years. Future research could also expand the search 49
 50 for citations to other sources, such as Social Science Citation Index (SSCI). Future research might 50
 51 also investigate the rationale of Google's presentation of papers (apparently not strictly tied to 51
 52 number of citations or date of publication), particularly since most users are likely to examine the 52
 53 papers in the order provided by Google. Software might be developed to sort the Google findings 53
 54 in a manner that the user could select, for example, the number of citations. Further, future 54
 55 research might trace the gradual growth of the H-index over time for JETA. Finally, future research 55
 56 could extend the listing to a larger number of papers, beyond the top ten. 56

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