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

Daniel E. O’Leary
University of Southern California

**INTRODUCTION**

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. Publication of such lists provides insights into those papers and topics that have garnered the most attention to-date, and illustrates the effect of journal on other research. In addition, publication of such lists is important in establishing “impact” of the research of the authors of those papers. “Impact” is often investigated as part of the promotion and tenure process and the annual performance review process. Further, since more frequently cited papers from a section journal bring attention to the journal, the authors are contributing to the growth of the intellectual capital of this new journal and the section. Accordingly, this listing also provides them with some recognition of their efforts.

**METHODOLOGY**

On September 15, 2009, I entered the quoted terms “Journal of Emerging Technologies in Accounting” into Google Scholar. I then gathered the number of citations for the ten most-cited papers. The papers were not listed according to the number of citations in Google Scholar. As a result, I searched through the listings of papers until no further papers with positive numbers of citations were found. The last paper on the list was found on the fifth page using Google. I then investigated an additional ten pages and did not find any other papers that would be part of the top ten listing.

**FINDINGS**

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.
The number of citations ranged from 4 to 17. Only one author appeared in more than one paper: Steve Sutton was a co-author on two papers. I also found that the well-known “H-Index” (e.g., Hirsch 2005) for the journal is 6, and that nine papers fell into the coverage of that H-index. The number of authors ranged from one to three. Four papers had one author, two papers had two authors, and four papers had three authors. 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.
strictly by number of citations. Although the most-cited paper was the first paper listed, the second
most-cited paper was on page 5, and the third most-cited paper was on page 2. Further, the Google
search is not presented strictly by publication date. For example, the six papers from 2004 were
found with four on page 1, one on page 2, and one on page 4. The papers from 2006 were found
on pages 2, 4, and 5. It is not clear why Google presents the papers in a manner that does not
reflect a stricter ordering of the number of citations.

EXTENSIONS

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

REFERENCES

97.

Emerging Technologies in Accounting 2 (1): 17.


Geerts, G. 2004. An XML architecture for operational enterprise ontologies. Journal of Emerging Technolo-
gies in Accounting 1 (1): 73.


Hirsch, J. E. 2005. An index to quantify an individual’s scientific research output. Proceedings of National

Hunton, J. E., A. Wright, and S. Wright. 2004. Continuous reporting and continuous assurance: Opportunities

Kuhn, J., and S. Sutton. 2006. Learning from WorldCom: Implications for fraud detection through continuous

Emerging Technologies in Accounting 1 (1): 63.


#1 Author: Your preferred running head was revised to fit the space allowed. Review carefully.