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INSTITUT
D'ADMINISTRATION
DES ENTREPRISES

Document de recherche

N° 2005-06

*Research on
Accounting and
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practices of diffusing
knowledge*

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Research on Accounting and Auditing: French researchers' practices of diffusing knowledge

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Research on Accounting and Auditing: French researchers' practices of diffusing knowledge

Abstract:

Considering the development of research on accounting and auditing in France, our paper aims at discussing the manner of diffusing scientific knowledge (through various outlets) in this discipline. In fact our study aims at analyzing researchers' behavior (Faculty and Ph.D. Students) in order to determine if there is a single strategy in diffusing scientific knowledge. Existing literature on research productivity, in particular in the United States, suggests that several variables can influence the communication and publication behavior. We integrated two variables (grade and gender) in a questionnaire in order to measure the researchers' productivity (number of papers in various outlets), and to determine the perception that researchers have of the communication and publication requirements. Statistical differences were examined and the results showed that there is no consensus on the research practices.

Keywords:

France, strategy, research productivity, publication, communication.

Introduction

French research on accounting and auditing has been considerably developed. A special issue of the French academic journal of accounting - *Comptabilité Contrôle Audit* - related in 1999 the 20 years of the French-speaking Association of Accounting (AFC *Association Francophone de Comptabilité*), and more largely the 20 years of the research in accounting and auditing in France. At the time of the 25th annual conference of the AFC (2004, Orléans), a methodological seminar on accounting and auditing publication practices (a help with the publication) is born and will renew at the time of the next conferences. Today, this encourages us to develop guides for young researchers in order to further develop research in this discipline. The object of our study is thus to guide current and future young researchers (Juniors) on the research behavior to adopt, while basing on the experience of more advanced researchers (Seniors : Professors and Lecturers), whose advice is not negligible.

We distinguished two components in research activity: activity of publication and activity of communication. The second component did not draw the attention of many researchers. We tried to fill this void by analyzing both activities.

In fact, we attempted to answer the following question: Is there a single strategy on communication and publication? In order to determine which are the existing practices with regards to publication (this word is used in France to indicate the act of presentation of a paper in a journal, in a working paper, or in a book) and communication (this word is used in France to indicate the act of presentation of a paper in a conference, and particularly in a plenary session) in accounting and auditing, we chose to undertake an exploratory study. Not claiming to have an universal answer, we just tried to draw up an inventory of the current practices, over the five last years.

The objective of this paper is also to prolong the debate in France on the evaluation of research productivity so much studied in the United States. However, our study is specific to the French case.

Being given the characteristics of the French academic system (because of the coexistence of two different systems: schools and universities), it is necessary to specify the process of promotion and tenure decision of the French faculty. The scientific community considered for promotion and tenure is typically evaluated on three components. Indeed, accounting and auditing faculty are generally evaluated on their performance in teaching, research and service as mentioned in the annual report of the National Council of the Universities (CNU *Conseil National des Universités*) (CNU,

2004). The system is comparable to the United States's one (Milne and Vent, 1987; Campbell and Morgan, 1987; Hagerman and Hagerman, 1989; Englebrecht, Lyster and Patterson, 1994). However, among these three components, research is perceived by American faculty to be the most important component in the promotion decision (Hagerman and Hagerman, 1989; Cargile and Bublitz, 1986). Cargile and Bublitz (1986) found that faculty members perceive research to be twice as important as teaching and five times more important than service in promotion and tenure decisions. In France, this conclusion also seems to apply. In schools, particularly, research seems to be a very determining factor in the promotion decision. Faculty has the possibility of developing at least partially in terms of remuneration their research activity. In the case of universities, faculty's remuneration is based on a grid of wages of the public office, but research is one of the principal criteria of promotion (Charreaux and Schatt, 2005).

In accounting and auditing discipline, there are a growing number of studies on publication records. However, most studies relate to the United States (Hagerman and Hagerman, 1989; Maranto and Streuly, 1994; Prather-Kinsey and Rueschhoff, 1999; Rama et al., 1997; Read, Rama and Raghunandan, 1998). Few studies relate to the French case. The most recent study by Charreaux and Schatt (2005) explores French accounting (more especially financial and management accounting) research productivity. The authors analyzed French publications in accounting and management control by counting the articles published in four French academic journals and by using citation analysis. However, we found no study has shown interest in French researchers activity of communication in accounting and auditing discipline. Contrary to Charreaux and Schatt (2005), we were not interested in the publications in French journals, but in the communications and publications of French researchers. We were thus more focused on the authors and not on their outlets. Instead of directly analyzing researchers' behavior through the papers presented in journals and conferences, we preferred to contact researchers directly. The literature on French research productivity on accounting and auditing is rare. No study considers the effects of various factors, such as gender, institution, geographic distribution, and promotion on French research productivity in the area of accounting and auditing. Our paper tries to make a substantial contribution to filling this void in existing (non-existing) literature.

This paper is organized as follows: Section 1 discusses the factors we chose to analyze thanks to previous studies; Section 2 describes our sample and methodology; Section 3 exposes our findings; Section 4 provides a brief conclusion to the paper.

Previous studies

In order to study research practices, bibliometric analysis was used in previous studies to assess faculty research productivity. Some studies used this methodology to evaluate the contribution of institutions and individuals to the accounting literature using journal publications (Charreaux and Schatt, 2005). Other studies employed citation analysis to examine several aspects of the production of the accounting literature. Thus, previous studies used three major methods (See literature review in Reinstein and Hasselback, 1997): **1.** Counting articles to analyze faculty promotion and tenure (Campbell and Morgan, 1987; Milne and Vent, 1988; Hagerman and Hagerman, 1989; Englebrecht et al., 1994), to assess accounting institutions (Everett, Klamm and Stoltzfus, 2004), and to ascertain if gender bias exists in research productivity (Dwyer, 1994; Streuly and Maranto, 1994); **2.** Surveying faculty members to rank the quality of accounting journals or programs (Estes, 1970; Hall et Ross, 1991); **3.** Using citation analysis to assess the influence of an article, an author, or a journal (Krogstad and Smith, 2003; Chung et al., 1992). Despite the existence of those three methods, we can note that the most frequently used is the first one.

Figure 1. Levels of study of a bibliometric analysis

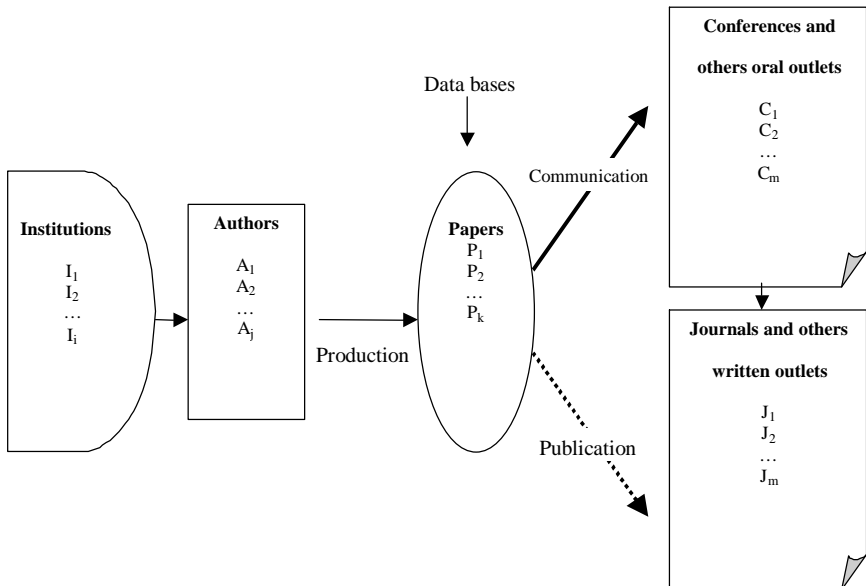


Figure 1 relates the various means of constitution of the sample when using bibliometric analysis. Previous studies were based on a selection of institutions (Hasselback, Reinstein and Schwan, 1995a, 1995b and 2000; Chung et al., 1992), of authors or faculty members (Chow and Harrison, 1998; Rama et al., 1997; Read, Rama and Raghunandan, 1998; Zivney, Bertin and Gavin; 1995), of papers (thanks to data bases, Dwyer, 1994; Streuly and Maranto, 1994), of journals (Buchheit, Collins and Reitenga, 2002; Campbell and Morgan, 1997; Hagerman and Hagerman, 1989; Cottingham and Hussey, 2000; Marston and Ayub, 2000). According to the sample, previous studies were interested in several variables, which influence research productivity. The most frequently studied variables seem to be the type of institution, the gender, and the promotion and tenure decision. These factors may influence the strategy in research activity.

Type of institutions

Several studies analyzed the impact of the type of institution. The number of publications appeared to be associated with the type of institution (Englebrecht et al., 1994). A distinction was made between doctoral and non-doctoral institutions (Hasselback, Reinstein and Schwan, 1995a and 1995b; Rama et al., 1997; Read, Rama and Raghunandan, 1998), and between public schools and private schools (Hagerman and Hagerman, 1989; Read, Rama and Raghunandan, 1998). Hagerman and Hagerman (1989) suggested that the promotion standards differ between public and private schools. Another distinction is often made between accredited and non-accredited institutions (Englebrecht, 1994; Fogarty and Ruhl, 1997; Hasselback and Reinstein and Schwan, 1995a and 1995b). In France, these distinctions are not really made. For example, the accreditation delivered by AACSB (*Association to Advance Collegiate Schools of Business*) doesn't exist in France. However, in France, an accreditation is delivered by the French National Committee for Scientific Research (*CNRS Conseil National de la Recherche Scientifique*) and by the Ministry for National Education, Research, and Technology. These accreditations are partly based on the research activity of the members of the research unit (which receives the accreditation), and we can expect that the type of institutions have an influence on the research activity. However, because of the existence of too many status levels, and the size of our sample, we can't make the distinction between the different statuses and are thus unable to include this variable in our study.

Gender differences

Numerous studies in various academic areas found that women have published fewer papers than men. In the area of accounting, Dwyer (1994, 244) found that women have published significantly fewer articles in total, and significantly fewer articles in academic journals than their male colleagues. However, Streuly and Maranto (1994) noticed that women in the accounting faculty community have achieved comparable levels of research quantity, quality and impact as their male peers. Rama et al. (1997) only examined the publication productivity of accounting faculty promoted to the rank of associate professor. They found that in institutions with a doctoral program, there were no significant differences in publication productivity based on gender. However, in non-doctoral institutions, the promoted women faculty had more publications than did promoted men faculty. Rama et al. (1997) expected greater productivity by women because of a possible discrimination against women in the area of evaluation for promotion, because of the perception of possible discrimination, and because of the nature of women (more work oriented than men). On the contrary, Dwyer (1994) suggested that differences could lead to lower research productivity by female faculty in comparison to their male colleagues (acceptance into high-quality graduate programs, funding and mentoring in the early stage career, collaboration opportunities for research and related co-author decisions, disproportionate participation in service and teaching activities, time devoted for the family, cumulative differential rewards and opportunities). We can thus note the existence of two opposing views about the effects of gender on publication productivity.

Perspective of promotion

As in the US (Cargile and Bublitz, 1986), research is deemed to be the most important component in a promotion decision in France (Charreaux and Schatt, 2005). Some previous studies examined the publication productivity of promoted accounting faculty (Hagerman and Hagerman, 1989; Englebrecht et al., 1994; Rama et al., 1997; Read, Rama and Raghunandan, 1998). Hagerman and Hagerman (1989) studied the promotion to full professor and the promotion to associate professor in order to estimate the quantity of research that is required for promotion. Thus, we can expect that the perspective of promotion may influence publication strategy. Otherwise, communications and publications' output can be comparable to a life cycle. An important variable of the model is time. A distinction must be made between each stage of a researcher's career (from Ph.D. student to

professor) and we must consider that the requirements and consequences can be different for different types of promotions. In France, we can mainly distinguish three types of promotion and tenure decisions (despite some differences between schools and universities): 1. From the stage of Ph.D. student to lecturer's one 2. From the stage of lecturer to professor's one 3. And promotion inside the stage of professor. We attempted to assess the perception of these requirements in the different stages of the French accounting and auditing researchers' life cycle. While many issues have been examined in prior studies (as we mentioned previously), we didn't find French studies which examined the issues of the perception of requirements, the perception of the utility of research production and the researchers' reasons why having a research activity (career oriented or not).

Methodology

An analysis was conducted about French researchers in accounting and auditing. Among the three variables, which are mentioned above, we chose to exclude the type of institutions and to focus our attention only on gender differences and perspective of promotion. The data for this study was collected as part of a survey of the research communication and publication practices, and from French researchers' perception of the role of research communication and publication practices.

Sample selection

Accounting and auditing Ph.D. students' research productivity didn't get a lot of attention. Individuals included in our analysis are accounting and auditing faculty and Ph.D. students in schools and universities. The survey was undertaken by means of a questionnaire mailed over the winter of 2004-2005 to a population of 150 academic researchers. These researchers were drawn from the listing of the 25th annual conference of the French-speaking Accounting Association. We compiled a list of all researchers who participated in this conference and gave their E-mail addresses (130 individuals). We increased the sample size by including 20 persons in charge of accounting-oriented research units (from a government listing of the register of French research). We asked these individuals to diffuse our questionnaire to the members of their research unit.

Table 1. Sample

Number of	Gender		Institution		Total	
	Men	Women	Paris	Province		
Seniors	22	8	7	23	30	
"Professeurs d'université"	10	4	1	13	14	28,57%
"Maîtres de conférences"	9	3	3	9	12	24,49%
Full professors	2	0	1	1	2	4,08%
Associated professors	0	1	1	0	1	2,04%
Assistant professors	1	0	1	0	1	2,04%
Juniors*	10	9	10	9	19	
Ph.D. Students in Universities	8	8	7	9	16	32,65%
Ph.D. Students in Schools	2	1	3	0	3	6,12%
Respondents	32	17	17	32	49	
	65,31%	34,69%	34,69%	65,31%		

* 1st year : 4 ; 2nd year : 3, 3rd year : 3 ; 4th year and more : 9.

A total of 49 usable responses were received. Among this population, 32.65 % are professors ("Professeurs d'université" and Full professors), 28.57 % are lecturers ("maîtres de conférences", associate and assistant professors), and 38.78 % are Ph.D. students. 65.31 % are men and 34.69% are women. 34.69% are attached to Parisian institutions, and 65.31% to institutions in Province.

Data collection

For each individual, the data collection didn't consist in gathering information from their communication and publication history because it doesn't exist in France a well-performed data base making this possible. We then decided to directly ask researchers, about **who** they are, **what** they produced, **how much**, **when** and **why**? Through the use of a mailed questionnaire, we analyzed the responses of French researchers to several questions about their research strategy. The respondents were asked to provide personal information about themselves. We then asked them questions about the different outlets opened to researchers, such as: reference journals, research monographs, working/occasional papers, professional journals, books and chapters in books, magazines (Cottingham and Hussey, 2000, p.102). According to French research practices, we defined an extensive list of outlets (written outlets and oral outlets): **papers in journals** (Several distinctions are made: between academic journals and practitioners journals, between Anglo-Saxon journals and French journals, between accounting and auditing journals, management journals, and journals in others areas, between reference journals and non reference journals), **papers in conferences** (Several distinctions are made : between conferences in France and conferences abroad, between accounting and auditing conferences, management conferences, and conferences in others areas, doctoral seminars), **papers in seminars** (doctoral seminars, seminars organized by a research unit), **papers in books** (chapters in collective books), **working papers**.

Measurement

In order to quantify the research activity of our group of researchers, we asked the respondents indicate the number of papers they presented in the different outlets (previously mentioned) within the five last years. We chose the five last years because we wanted to use the same timeframe for the entire sample and that it seemed to be an adequate length of time.

We then asked the respondents rank the various outlets (Journals, Conferences, and Working papers, Books or Chapters of books) on the following scale: 1. Useless, 2. Not very useful, 3. Very useful, 4. Essential. We didn't integrate the "useful" scale voluntary in order to make the respondents give an opinion.

To complete this measure of research productivity, we asked the individuals to give the reasons for using the different outlets from a list of reasons we established ("for one's career", "to make research progress", "for recognition", "for feedback", "for one's research unit", "for pleasure", "by constraint", or "don't know"; we added "by friendship" for publications in collective book).

Results

Among the 49 questionnaires we received, some respondents didn't completely answer all the questions. According to cases', we considered that the answer is "zero" if the answer should be a number, or that the answer was "no" or "don't know" in the other cases.

As we considered two main factors, which might influence communications and publications' practices, we decided to present the results according to grade and to gender. Considering the low number of answers from researchers from schools (only 4 respondents: 2 full professors, 1 associate professor and 1 assistant professor), we integrated full professors' answers within the answers from the "Professeurs des universités" and assistant and associate professors' answers within the answers from the "Maîtres de conférences".

Like any investigation, there is a skew because of missing answers. Indeed, we can wonder if some researchers didn't answer because of lack of time, because of very important research tasks, or if, on the contrary, they chose not to answer because of fear of showing their weak investment in research. In fact, although the questionnaires were anonymous, their administration by mail could distort anonymity because of the appearance of the mailing address of the person having sent the questionnaire.

In order to answer to five questions (Who produce, what researchers produce, how much they produce, when they produce and why they produced ?) as mentioned previously, the following results relate first, grade and gender differences according to a measure of research production for each kind of researchers. We then focus on grade differences by analyzing the researchers' perceptions of the requirements in terms of research production (communications and publications) and the determinants in choosing a research outlet.

Measure of research production per grade and per gender

Table 2 and Table 3 underlines grade and gender differences. The two tables are complementary insofar as these make possible together to underline the concentration of research production on some researchers (who communicate and publish more than others). Moreover, the calculation of the standard deviation highlights also this concentration.

In Table 2, It appears that professors communicate and publish more than lecturers do in most of the outlets. The research activity of Ph.D. students is very weak (However, 63,16% of our students' sample are at least in their 3rd year of thesis, so are close to completion) compared to the lecturers' one, particularly regarding the publications.

All professors of our sample presented during the five last years, at least a paper in a conference in France, and in a conference abroad, and published an article in a French academic journal. However the proportion of publications in an Anglo-Saxon academic journal is weaker. Men (in terms of proportion) publish and communicate more than women, except regarding seminars and Anglo-Saxon academic journals.

Table 3 gives some scores about research production (averages of communications and publications). The following answers concern a period of five years. To limit and to make easier the choice offered to respondents, we limited the answers, in terms of the number of communications and publications, from "1" to "9", and then "10 or more". To carry out our averages, we decided to retain 10 for those who answered "10 or more". However, it underestimates the reality. The average of communications (all grades considered) is 6.55, in other words more than one communication in a year, including 56% in France and 44% abroad. French researchers seem not to hesitate to go and communicate abroad. On the other hand, It appears that It is more difficult to publish a paper in a non-French academic journal (0.66) than in a French academic journal (2.34). It is interesting to note that professors made on average 2 communications in France and 2 communications abroad more than the lecturers. They also published 1 paper in French journals and 1 in Anglo-Saxon journals more than lecturers. It also appeared that professors presented almost 4 papers more than lecturers in accounting and auditing conferences. Although professors (P) published more than lecturers (L) in Anglo-Saxon journals (P: 1.56; L: 0.45), we can note that, compared to Anglo-Saxon studies about researchers' productivity, it appears that French researchers seem to be less productive. Ph.D. students communicated fewer papers (1.79) and published even less (0.26).

Table 2. Proportion in the use of each outlet

	Grade			Gender		Total
	Professors	Lecturers	Ph.D. Students	Men	Women	
	"Professeurs des universités" or Full professors	"Maîtres de conférences" or Associate or Assistant professors				
Communications in Conferences						
Conferences in France	100,00%	92,86%	47,37%	78,13%	76,47%	77,55%
Conferences abroad	100,00%	85,71%	26,32%	71,88%	58,82%	67,35%
Accounting and auditing conferences	87,50%*	85,71%	42,11%	71,88%	64,71%	69,39%
Management conferences	81,25%	71,43%	31,58%	59,38%	58,82%	59,18%
Seminars						
Doctoral seminars			36,84%	9,38%	23,53%	14,29%
Seminars in one's own research unit	87,50%	78,57%	47,37%	68,75%	70,59%	69,39%
Publications in Journals						
French academic journals	100,00%	78,57%	15,79%	65,63%	52,94%	61,22%
Anglo-Saxons academic journals	43,75%	35,71%	5,26%	25,00%	29,41%	26,53%
Accounting and auditing journals	68,75%	71,43%	5,26%	46,88%	41,18%	44,90%
Management journals	62,50%	57,14%	15,79%	43,75%	41,18%	42,86%
Reference journals (CNRS)	56,25%	64,29%	15,79%	43,75%	41,18%	42,86%
Working papers						
One's own research unit	68,75%	42,86%	31,58%	50,00%	41,18%	46,94%
Another research unit	18,75%	21,43%	5,26%	15,63%	5,88%	14,29%
Collective books						
As author	81,25%	85,71%	15,79%	59,38%	52,94%	57,14%
As coordinator	37,50%	7,14%		18,75%	5,88%	14,29%

* Meaning : Among professors of our sample, 87,50% have presented at least a paper in an accounting and auditing journal during the 5 last years.

Table 3. Average of communications in conferences and publications in journals

Number of	Grade						Gender				Total Mean
	Professors		Lecturers		Ph.D. Students		Men		Women		
	Mean	s	Mean	s	Mean	s	Mean	s	Mean	s	
Communications in conferences											
Conferences in France	6,25	2,67	4,07	3,08	1,21	1,78	3,90	3,20	3,32	3,42	3,67
Conferences abroad	5,56	3,24	2,93	2,16	0,58	1,43	3,63	3,56	1,68	1,83	2,88
Accounting and auditing conferences	6,00	3,81	2,38	1,66	0,84	1,21	3,17	3,43	2,53	3,13	2,97
Management conferences	3,94	3,62	3,43	3,86	0,68	1,45	2,80	3,56	2,11	3,02	2,53
Publications in journals											
French academic journals	4,13	2,68	3,18	2,14	0,21	0,54	2,17	2,70	2,11	2,42	2,34
Anglo-Saxon academic journals	1,56	2,61	0,45	0,52	0,05	0,23	0,78	2,01	0,53	1,07	0,66
Accounting and auditing journals	2,94	3,38	2,30	1,16	0,05	0,23	1,81	2,84	1,26	1,79	1,64
Management journals	1,93	2,71	1,91	1,76	0,21	0,54	1,30	2,23	1,06	1,55	1,26
Reference journals (CNRS)	2,77	2,98	2,50	1,43	0,21	0,54	1,70	2,45	0,74	1,10	1,70

Considering gender differences, we observe a general trend: Men communicated and published more than women. We especially noticed two main things: 1. Women (W) communicated less than men (M) in conferences abroad (W: 1.68, M: 3.63). On average men communicated 2 articles more in conferences abroad than their females' colleagues did. Women tend to publish less in reference journals (CNRS's ranking) than men (W: 0.74, M: 1.70). On average men published an article more in a reference journal than their females' colleagues did.

Thus existing practices seem to be very different according to gender but more particularly according to grade. Consequently the next results attempt to underline grade differences through the perception of the role of communications and publications according to the grade.

Perception of communications and publications' requirements

In order to determine the requirements' perception in terms of research productivity (communications and publications), we asked researchers qualify the utility of each outlet by making a choice between four possibilities (an even number was selected to force researchers to make a positive or negative choice): essential, very useful, not very useful, and useless. For the examination of the data, a score of 1 to 4 was affected to each possible response, 1 for useless to 4 for essential. Thus we could determine an average score. We then considered that a score under 2.5 means that the outlet is useless and that a score over 2.5 means the contrary. Regarding publications, we noticed that, aside from working papers, all the other outlets were regarded as being useful. Moreover, we observed great differences in the ranking of outlets between the various grades particularly regarding communications (See notes under Table 4). However, Table 4 relates that professors and lecturers agreed about the importance of publishing in French academic journals (despite their low number). On the other hand, conferences seem to be more important in the eyes of professors than in those of lecturers. Moreover, publishing in an Anglo-Saxon academic journal seems to be more important for professors. Professors paradoxically attached a rather large importance to doctoral seminars (3.13, in fourth position), whereas the lecturers and the Ph.D. students considered them less useful (with a score respectively of 2.64 and 2.71).

There are other grade differences as we can see in Table 4. We cannot quote them all. We can however notice that there is no consensus on the utility of the various outlets. According to our results, we can suppose that requirements in terms of communications and publications in promotion

and tenure decision are not clearly expressed in the research community, or maybe requirements are well expressed but badly understood.

Reasons for communicating and publishing

Our results indicate that researchers chose to present papers (Table 5) in order to get feedback (24.49% for conferences, 32.65% for seminars in a research unit), but also for recognition (18.37% for conferences) or for the development of one's research unit (18.37% for presentation in a research unit). Depending on grade, professors presented papers to make research progress whereas Ph.D. students and lecturers did so for recognition or to have feedback. Nobody answered that he presented a paper in a conference by constraint.

Everyone agreed that publications in academic journals (Table 6) are important for the career and that is the very reason they published in academic journals. Working papers are elaborated in order to have recognition, for feedback or for one's research unit. Publishing in collective books seems to be for pleasure (16.33%), or a way of making research progress (25% for professors).

Professors seem to think more about the research in their area than about their own career. Lecturers, who are eligible to become professor, tend to publish and to communicate for their career (average of 21.43%). Ph.D. students don't seem to have a very good idea of the reasons for communicating or publishing (63.16% don't know or don't answer). With regard to professors and lecturers, they know especially why they communicate in conferences and publish in academic journals. Next results relate how professors and lecturers chose the conferences where they communicate and the journals where they publish.

Table 4. Scores of utility of communications and publications

	Professors		Lecturers		Ph D Students		Total
	Mean	s	Mean	s	Mean	s	Mean
Utility of publications							
French academic journals	3,81	0,40	3,77	0,44	3,53	0,61	3,69
Anglo-Saxon academic journals	3,38	0,50	3,69	0,48	3,21	0,54	3,40
Professional journals	2,63	0,81	2,62	0,77	2,56	0,51	2,60
Working papers	2,38	0,96	2,62	0,77	2,50	0,71	2,49
Collective books	2,69	0,60	2,77	0,60	2,78	0,55	2,75
Teaching books	2,56	0,89	2,54	0,66	2,56	0,62	2,55
Utility of communication							
Conferences	3,56	0,63	3,43	0,51	3,63	0,48	3,55
Doctoral seminars	3,13	0,62	2,64	0,81	2,71	0,67	2,82
Seminars in a research unit	2,88	0,89	2,92	0,49	2,72	0,80	2,83

Ranking of outlets per grade:

Professors : 1. French academic journals 2. Conferences 3. Anglo-Saxon academic journals 4. Doctoral seminars 5. Seminars in a research unit 6. Collective books 7. Professional journals 8. Teaching books 9. Working papers

Lecturers : 1. French academic journals 2. Anglo-Saxon academic journals 3. Conferences 4. Seminars in a research unit 5. Collective books 6. Doctoral seminars 7. and 8. Professional journals and Working papers 9. Teaching books

Ph.D. students: 1. Conferences 2. French academic journals 3. Collective books 4. Anglo-Saxon academic journals 5. Seminars in a research unit 6. Doctoral seminars 7. and 8. Professional journals and Teaching books 9. Working papers

Table 5. Reasons for communications

Communications in	Professors		Lecturers		Ph.D. Students		Total	
	Number	%	Number	%	Number	%	Number	%
Conferences								
For one's career	2	12,50%	2	14,29%	1	5,26%	5	10,20%
To make research progress	6	37,50%	0	0,00%	0	0,00%	6	12,24%
For recognition	2	12,50%	3	21,43%	4	21,05%	9	18,37%
For feedback	4	25,00%	5	35,71%	3	15,79%	12	24,49%
For one's research unit	0	0,00%	0	0,00%	0	0,00%	0	0,00%
For pleasure	2	12,50%	3	21,43%	0	0,00%	5	10,20%
By constraint	0	0,00%	0	0,00%	0	0,00%	0	0,00%
Don't know or don't answer	0	0,00%	1	7,14%	11	57,89%	12	24,49%
Research unit								
For one's career	0	0,00%	0	0,00%	0	0,00%	0	0,00%
To make research progress	3	18,75%	0	0,00%	0	0,00%	3	6,12%
For recognition	0	0,00%	0	0,00%	0	0,00%	0	0,00%
For feedback	3	18,75%	6	42,86%	7	36,84%	16	32,65%
For one's research unit	6	37,50%	2	14,29%	1	5,26%	9	18,37%
For pleasure	1	6,25%	3	21,43%	0	0,00%	4	8,16%
By constraint	0	0,00%	0	0,00%	3	15,79%	3	6,12%
Don't know or don't answer	3	18,75%	3	21,43%	3	15,79%	9	18,37%

Table 6. Reasons for publications

Publications in	Professors		Lecturers		Ph D Students		Global	
	Number	%	Number	%	Number	%	Number	%
Academic journals								
For one's career	6	37,50%	9	64,29%	1	5,26%	16	32,65%
To make research progress	3	18,75%		0,00%		0,00%	3	6,12%
For recognition	2	12,50%		0,00%	1	5,26%	3	6,12%
For feedback		0,00%		0,00%		0,00%	0	0,00%
For one's research unit	1	6,25%		0,00%		0,00%	1	2,04%
For pleasure	1	6,25%	1	7,14%		0,00%	2	4,08%
By constraint		0,00%		0,00%		0,00%	0	0,00%
Don't know or don't answer	3	18,75%	4	28,57%	17	89,47%	24	48,98%
Working papers								
For one's career		0,00%	1	7,14%		0,00%	1	2,04%
To make research progress		0,00%		0,00%		0,00%	0	0,00%
For recognition	2	12,50%	1	7,14%	2	10,53%	5	10,20%
For feedback	2	12,50%	2	14,29%	1	5,26%	5	10,20%
For one's research unit	2	12,50%	7	50,00%		0,00%	9	18,37%
For pleasure	1	6,25%	1	7,14%	2	10,53%	4	8,16%
By constraint		0,00%		0,00%	1	5,26%	1	2,04%
Don't know or don't answer	9	56,25%	2	14,29%	13	68,42%	24	48,98%
Collective books								
For one's career	2	12,50%	3	21,43%		0,00%	5	10,20%
To make research progress	4	25,00%		0,00%		0,00%	4	8,16%
For recognition		0,00%	2	14,29%	1	5,26%	3	6,12%
For feedback	1	6,25%		0,00%		0,00%	1	2,04%
For one's research unit	1	6,25%		0,00%		0,00%	1	2,04%
For pleasure	3	18,75%	3	21,43%	2	10,53%	8	16,33%
By constraint	1	6,25%		0,00%		0,00%	1	2,04%
By friendship	1	6,25%	2	14,29%		0,00%	3	6,12%
Don't know or don't answer	3	18,75%	4	28,57%	16	84,21%	23	46,94%

Determinants for choosing conferences and journals

There are several factors which influence the choice of conferences and journals where researchers present a paper. In the questionnaire, we proposed seven factors for conferences and five factors for journals (See Table 7). For each factors, researchers must answer by "yes" (if they agree) or "no" (if they don't agree). Another idea would consist in asking them rank the various factors by their importance. But this would have weighed down the questionnaire and the processing data. The theme of a conference (C) or a journal (J) is the major quoted factor (C: 86.67%, J: 90%). The deadlines (73.33%) and the fame of a conference (80%) or a journal (76.67%) appear to be also main factors in the choice of conferences and journals. Professors attach more importance to the deadlines than lecturers do (P: 87.5%, L: 57.14%), to the place of conferences (P: 62.5%, L: 42.86%), or to the presence of other researchers they want to meet (P: 62.5%, L: 42.86%).

Among the factors we proposed, there was the degree of difficulty. Some discussions with some researchers made us realize that this factor could have two meanings. On the one hand, researchers can choose a journal because it is difficult to publish in it (Challenge). It seems to be the case of professors (CNRS's ranking 56.25%). On the other hand, researchers try to publish in a journal because it is not too difficult. It would be necessary to carry out several interviews to confirm the first or the other of interpretations.

Table 7. Choices for communications and publications

	Professors		Lecturers		Global	
	Number	%	Number	%	Number	%
Choice of the conferences						
Theme	15	93,75%	11	78,57%	26	86,67%
Degree of difficulty	6	37,50%	5	35,71%	11	36,67%
Names of the members of advisory board	4	25,00%	4	28,57%	8	26,67%
Deadlines	14	87,50%	8	57,14%	22	73,33%
Place	10	62,50%	6	42,86%	16	53,33%
Fame	13	81,25%	11	78,57%	24	80,00%
Presence of colleagues	10	62,50%	6	42,86%	16	53,33%
Choice of the journals						
CNRS's ranking	9	56,25%	6	42,86%	15	50,00%
Theme	15	93,75%	12	85,71%	27	90,00%
Degree of difficulty	7	43,75%	9	64,29%	16	53,33%
Names of the members of advisory board	3	18,75%	5	35,71%	8	26,67%
Fame	12	75,00%	11	78,57%	23	76,67%
Existing strategy*						
No strategy	2	12,50%	2	14,29%	4	13,33%
Implicit strategy	7	43,75%	10	71,43%	17	56,67%
Explicit strategy	6	37,50%	1	7,14%	7	23,33%
Don't know or don't answer	1	6,25%	1	7,14%	2	6,67%

*With strategy (implicit or explicit): Professors: 81,25%; Lecturers: 78,57%

Conclusion and discussion

Our study aims at analyzing researchers' behavior (Faculty and Ph.D. Students) in order to determine if there is a single strategy of diffusing knowledge. Existing literature on research productivity, in particular in the US, suggests that several variables can influence communication and publication behavior. We integrated gender and grade as explicative variables in our study. Our questionnaire was made in order to measure researchers' productivity (number of papers in various outlets), and to determine the perception that researchers have of communication and publication requirements.

In our study, it appears that French researchers communicate more than once a year. Statistical differences appear between the various grades. Researchers publish more and their publications increase according to the progress in their career. It seems to be more difficult to publish a paper in an Anglo-Saxon journal than in a French one. Considering researchers gender, we observe that women communicate less than men do particularly in conferences abroad. Communications in conferences are considered as very useful. It is interesting to note that professors are more aware about the utility of doctoral seminars than the Ph.D. students and lecturers do. However, doctoral seminars are the best outlet for young researchers for having feedback and advancing in their thesis. We can also notice that professors don't need anymore recognition, contrary to lecturers and Ph.D. students, so they almost present or publish a paper in order to make research progress or for pleasure.

To answer to the question about the existence of a single strategy of diffusing knowledge, the results exposed above show that there is no consensus about the strategy to adopt. We asked professors and lecturers if they have an implicit or an explicit strategy. Table 7 relates that 80% of them said they have a strategy (explicit 23,33%; implicit 56,67%). We can notice that professors have more facility to admit that they have an explicit strategy than lecturers.

This study can give an outline of research communications and publications practices in accounting and auditing in France.

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