DETERMINANTS OF QUALITY IN RESEARCH PUBLICATIONS- A FRAMEWORK

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Abstract

Publication of research work is the most important aspect in research. The work carried out in the research reaches various people interested in that particular field of research if published in a very good subject related journal. Users of the research work understand the contribution made by the researcher, the research methodology adopted, statistical tools used and conclusions emerging out of the study. For the academicians doing research and publishing is further important as they can abreast themselves with the latest updates in the field of research, helps them in establishing as an appraisal tool and also for the organization as a credential. In this context, all the research publications have to be assessed for their conceptual clarity, method of research and result analysis. The assessment is generally taken up with the help of citation analysis, number of downloads, textual analysis and so on. The present study aims at bringing out the quality of research papers published in journal by name "Indian Journal of Accounting ". An analysis of 154 papers published in the past 5 years have been assessed for their quality by considering the various parameters of quality such as abstract, key words, review of literature, research gap, statement of problem, research questions, research methodology, data presentation, structure of the report, referencing style and bibliography.

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The study concludes that any research paper to be called as the best quality must have certain ingredients and the researcher should incorporate all such things so that the quality of the paper remains the best. The journals publishing the research work should mandatorily insist on fulfilling the criteria suggested by the researchers.

Key words: Quality of research publication, assessment, clarity, overview, scope, research writing style

Introduction

Research in various academic fields disseminates the knowledge in that particular field. Research output is expanding day by day as the number of journals is growing. Peer reviewed journals, open access journals, online and off line journals are contributing more to the spread of knowledge and growing percentage of research publications. Thanks to the various bodies such as UGC and AICTE for formulating the rules that all academicians should engage themselves in research, further to UGC, ICMR, ICSSR etc. for funding research proposals.

Academic research involves more than just choosing a topic, collecting and analyzing data. To be considered as a good study, research must meet certain criteria. It is the prime responsibility of researchers to adhere to the quality of research and help in spreading the true knowledge. With wide usage of internet and search engines, no doubt, many of the researchers are producing good research output at the same time they are being misused by majority of researchers. Though the research methodology workshops are conducted and majority of the researchers teach and learn the research methodology, still a big vacuum exists in the theory and practice. The quality research papers are very insignificant in the total research output. In this context, it is necessary for the researchers to assess the quality of their research papers. Though certain metrics such as citation analysis, impact factor, number of downloads, textual analysis are used in the assessment of the quality of research publication, it is still necessary that a framework is to be identified with the various parameters to assess the quality of the work.

Review of Literature

Dirk Schoonbaert, Gilbert Roelants (1996) conclude that citation analysis, even when based on Journal impact factors, can be a worthwhile criterion for evaluating publication records of individual scientists or research units, as long as some of the problems discussed are sufficiently

taken into account. However, this conclusion in no way implies that citation analysis may be considered as the one and only evaluation criterion.

Jim Taylor (2010) in his research investigated the extent to which the outcomes of the 2008 Research Assessment Exercise in the UK, determined by peer review, can be explained by a set of quantitative indicators. Three cognate units of assessment are examined in detail: business and management, economics and econometrics, and accounting and finance. The main finding is that each of the three components of research activity (namely, *research output, esteem* and *research environment*) is highly correlated with various quantitative indicators. A further finding is that the judgment of the Research Assessment Exercise panels was biased and there is also evidence of bias by the economics and econometrics panel. The results support the use of quantitative indicators in the research assessment process, particularly a journal quality index.

Lutz Bornmann et all (2011) discussed misuses of journal impact factor to assess impact of separate journal articles and the effect of several manuscript versions on JIF. It also presents some newer alternative journal metrics such as SCIMAGO Journal Rank and the h-index and analysed examples of their application in several subject categories.

According to Alan Reinstein James R and Hasselback, (2014) many of the studies often use three methods to assess faculty research productivity: 'counting' articles written, surveying faculty members or administrators, and using citation analysis. The study titled 'A Literature Review of Articles assessing the productivity of accounting faculty members' has been taken up to help decision-makers make more informed conclusions when relying on studies that assess their colleagues' research productivity.

Raymond Talinbe Abdulai et all (2014) state that the research journey commences with the selection of a research topic and the preparation of a proposal on the selected topic. A research study should have ingredients such as (a) demonstrate knowledge and understanding of what research is all about and its challenging nature; (b) display an enlarged comprehension of research gap, aim, objectives, and hypotheses as well as their distinguishing characteristics; (c) demonstrate a good understanding of the relevant elements to be considered in the constituent sections of a good research proposal; and (d) comprehend the elements of a research proposal that should feature in the final written dissertation or thesis.

Andrea Giovanni et all (2018) in their research discussed that alternative metrics are gaining increasing interest in the scientometrics community as they can capture both the volume and quality of attention that a research work receives online. Nevertheless,

there is limited knowledge about their effectiveness as a mean for measuring the impact of research if compared to traditional citation-based indicators. The work aimed at investigating if any correlation exists among indicators, either traditional such as citation count and h-index or altmetrics and which of them may be effective for evaluating scholars. The study is based on the analysis of real data coming from the National Scientific Qualification procedure held in Italy.

Lutz Bornmann and Robin Haunschid (2018) evaluated alternative metrics to analyze the research quality. The research interest was to find out whether alternative metrics do measure the impact and influence of specific research or just represent background noise. To this end, the authors suggest that one could correlate various alternative metrics with traditional metrics, such as citations, or analyze their correlation with expert opinions. In addition, the manifesto addresses a major drawback of altmetrics, namely the susceptibility to manipulation; for instance, the difference between a good or bad indicator value based on Twitter often comes down to just a few tweets.

Abhishek Behl, Pankaj Dutt and Pratima Amol Sheorey (2019) in their article 'Bench marking publication metrics for Indian business researchers: Exploring the role of collaborations' found that the rate of collaboration with researchers from the home country is low for top rated publications. Majority of publications were listed in Scopus indexed journals, whereas a handful featured in A and A* journals. A and A* journals were predominantly co-authored with academics from universities outside the country. Tradeoff was achieved by majority of authors by getting published in B, followed by C category journals to achieve research.

According to Firdissa Aga (2023), research results in quality when research process/researching quality and research groundedness quality were highly valued as determinants of academic research quality. Proper interplay of the three guarantees rightfully situating research undertakings, and ascertaining soundness of the process to produce quality results relevant to policies and practices. It is, therefore, desirable to put in place systemic installation of ensuring proper research planning, implementation, and reporting by guaranteeing all inclusive quality; going beyond the quantitative-driven research reports, publications, and citations

Josephine C. Igbokwe et all(2019) have provided empirical evidence in research skills, editors' competency / areas of specialization and mentor-mentee relationship as determining factor for quality of research outputs by librarians.

A.Shanta et all (2013) opined that the quality of a publication should be judged by its usefulness and acceptability evident in subsequent publications. A new, time dependent, factor for impact of individual published papers could be thought about and recommend this factor as the criteria to evaluate the merit of the publication or that of the researcher. This factor could be easily based on the citation of the paper (number of times referred by other researchers in the specific period) or by generating a system of rating by readers.

Muthu Madhan et all (2018) discussed that the regulatory and funding agencies give too much importance to the number of papers published and use indicators such as average IF, cumulative IF and IF aggregate in the selection of researchers for awards, the selection and promotion of faculty, awarding fellowships to students and grants to departments and institutions, and thus contribute to the lowering of standards of academic evaluation, scholarly communication, and the country's research enterprise. Impact factors, provided by Clarivate Analytics in their Journal Citation Reports (JCR), are applicable to journals and not to individual articles published in the journals. Nor is there such a thing as impact factors of individuals or institutions. One cannot attribute the IF of a journal to a paper published in that journal, as not all papers are cited the same number of times; and the variation could be of two to three orders of magnitude. This metonymic fallacy is the root cause of many ills.

Research Gap

Most of the research studies used various metrics such as counting of articles, citation analysis, H-index, impact factor of the journal, cite score, collaborations and other alternative metrics such as social media, Twitter, Facebook. Further earlier researchers have used survey analysis of faculty members or administrators, reviewers and editorial practices to assess the quality of research publications or the journal in which such works have been published. However, the researchers could not find any literature on what kind of weightage can be assigned to the various components of a research paper, whether they can be segregated into various clusters. Hence the researchers have taken up the present study which uses the

analysis of research papers published in the journal 'Indian Accounting Journal' using various parameters of quality segregated into four clusters namely 1) Overview 2)Scope 3) Research Methodology 4) Writing style

Statement of Problem

Off late many journals online and print are publishing the research works of academicians by considering the quality of the papers by applying various parameters. However, there are certain journals which publish the papers without looking into the quality just to earn. Nowadays many journals are emerging which are cloned. It is a need of the hour to bring out a strong framework with the help of which the quality of research works can be assessed.

Research Questions

1. How can a journal classify the research works based on the quality?

2. What are the various parameters that can assess the quality of the research papers?

Objectives of the Study

Based on the review of literature, research gap and research questions raised the following objectives are famed.

1. To establish clusters of parameters of quality of the research publications and build a framework of assessment.

2. To evaluate research works published in Indian Accounting Journal by obtaining a paper score index.

Research methodology

Research Methods

The study uses library method of research where in documentary analysis is taken up. The available past five year issues on the website of "Indian Accounting Association" have been analyzed for the quality assessment with the suggested framework.

Data Sources

The data required for the study have been collected from secondary source that is the published research papers in the last years by the journal "Indian Accounting Journal".

Population

The study takes into consideration all the past issues of "Indian Accounting Journal" that is 10 issues that have been published. All the research works published in all the 10 journals

numbering to 154 have been selected for the analysis.

Quantitative techniques used

This study uses percentages, averages that is mean and weighted average and quality index score and Chi-Square test.

For the purpose of calculating paper quality index various parameters identified as abstract clarity, keywords identification, review of literature, research gap, statement of problem , formulation of research questions, research methods, data sources, collection methods, scientific sampling method, scientific sample size determination, hypothesis testing and statistical tool usage, referencing style, bibliography, structure of report and conceptual clarity. All these parameters are clustered into four viz., 1) Overview 2) Scope of the research 3) Research Methodology and 4) Writing style. Over all cluster weights are determined on the basis of components in each cluster. The overview is assigned 5%, scope of the research 25%, Research methodology 35% and writing style 35% each respectively.

Table No 1: Calculations in Weightage Assignment in cluster and score for each component

	Component wise weightage in a cluster	Overall Cluster Weightage	Effective percentage	Score out of 100
Overview				
Abstract Clarity	70%	5%	3.500%	3.5
Keywords Identification	30%	5%	1.500%	1.5
Scope				
Literature Reviewed	30%	25%	7.500%	7.5
Literature Review Clarity	10%	25%	2.500%	2.5
Research Gap	30%	25%	7.500%	7.5
Statement of Problem	10%	25%	2.500%	2.5
Research Questions	20%	25%	5.000%	5
Research Methodology				
Statistical Tool Usage	20%	35%	7.000%	7
Scientific Sampling Method	20%	35%	7.000%	7
Scientific Sample Size	20%	35%	7.000%	7
Research Method	20%	35%	7.000%	7
Hypothesis Testing	20%	35%	7.000%	7
Writing Style				
Citation Style	30%	35%	10.500%	10.5
Report Structure	30%	35%	10.500%	10.5
Conceptual Clarity & articulation	40%	35%	14.000%	14

Source: Calculated by Researchers

Components in each cluster are further assigned weights such as in overview, abstract clarity is assigned 70% and keywords identification 30% respectively. The same process of assigning weights to the individual components is proceeded with and effective percentage is calculated which further reduced to score for each component out of 100. Based on the marks for all components in each paper, the total score for the paper is calculated. All the papers securing marks above 80 are classified as the Best, 60 to 80 as Good, 40 to 60 as Average and below 40 as Below average respectively.

Period of the study

A five year study period is chosen for the analysis. All the issues published by "Indian Accounting Journal" during 2015 to 2020 are considered for the study.

Scope of the study

The study takes into consideration the various elements of research publication that is abstract, key words, review of literature, research gap, statement of problem, research questions, research methodology, data presentation, structure of the report, referencing style and bibliography.

Results and Discussion

The study takes 154 research publications published in select 5 years and analyzed subject wise. The "Indian Accounting Journal" publishes research works relating to accounting, finance, taxation mainly and other fields of commerce too. A subject-wise classification of the papers is given in Table 2:

Table No 2: Subject-wise Research Paper Classification

Year	Accounting				Taxation				Finance					Multi-disciplinary	Total
	Education	Research	Others	Total	Direct tax	Indirect tax	Others	Total	Stock markets	CSR	Working capital	Others	Total		
2016	2	0	5	7	0	0	1	1	6	0	1	8	15	6	
2017	3	0	9	12	0	1	0	1	6	1	2	2	11	11	
2018	2	0	15	17	0	0	0	0	6	0	0	5	11	5	
2019	0	1	13	14	0	1	0	1	6	2	2	6	16	3	
2020	2	0	5	7	2	0	0	2	8	1	0	1	10	4	
Total	9	1	47	57	2	2	1	5	32	3	5	22	63	29	154
%	16	2	82	37	40	40	20	3	51	6	8	35	41	19	100

Source: Compiled from Indian Accounting Journal.

It is evident from the Table – 2 that 41% of the research papers are in the area of Finance followed by 37% in Accounting, 19% in multi-disciplinary research works and just 5% in Taxation. In Finance area 51% of the research work is related to stock market, 8% on working capital, 6% on CSR and 35% is related to other areas of finance. In accounting area, 16% of research work is related to accounting education, 2% accounting research and 82% in the other fields of accounting. In Taxation area, there are very few research papers published of which 40% is related to direct tax, other 40% is related to indirect tax and 20% is related to the other fields of taxation.

Table 3 indicates the clarity of the abstract and identification details of key words. Abstract gives an overall view of the paper whereas key words reflect the concepts discussed in the paper. Abstract generally summarize, describe and highlight important points from major sections of the paper. They help the editors to classify the research interest. A preliminary probe into the abstract will give an idea about the research interest. The appraisal of the paper is done mostly on the basis of the abstract.

Table No 3:Abstract clarity and identification of key words

	Accounting	Taxation	Finance	Multi-disciplinary
Clear picture	53 (93%)	4(80%)	54(86%)	28(97%)
No clear picture	4(7%)	1(20%)	9(14%)	1(3%)
Total	57	5	63	29
Keywords:				
Identified	54(95%)	4(80%)	63(100%)	29(100%)
Not identified	3(5%)	1(20%)	0(0%)	0(0%)
	57	5	63	29

Source: Compiled from Indian Accounting Journal.

Note: Figures in the brackets indicate percentage.

The clarity in abstract can be achieved by recognizing the elements of the research such as background of the study, methods and discussions. It is appreciable that in most of the papers analyzed the abstract is giving a clear picture about the research. The clarity is almost 97% in multi-disciplinary, 93% in accounting, 86% in finance and 80% in taxation.

The keywords in a research paper help other researchers in finding the research paper when they are conducting a search on the topic. They help in finding the content of research. Short

keywords, specific keywords and using 5 to 7 keywords is most considerable. The key words are identified and reflecting the content perfectly 100% in multi-disciplinary and finance, whereas in accounting it stands at 95% and 80% in taxation.

Table No 4:Review of Literature

	Accounting	Taxation	Finance	Multi-Disciplinary
Mentioned clearly	38(90%)	3(75%)	41(82%)	16(94%)
Not mentioned clearly	4(10%)	1(25%)	9(18%)	1(6%)
Total review of literatures mentioned	42	4	50	17

Source: Compiled from Indian Accounting Journal.

Note: Figures in the brackets indicate percentage.

A total of 113 papers are analyzed for the review of literature whether they are clearly conveying the earlier research done in the area or not. In Accounting and multi disciplinary papers, more than 90% of the papers very clearly mentioned the findings and conclusions of the research. In case of Finance and Taxation, more clarity is required. Too many reviews without proper explanation or too less reviews make the research work below average. The remaining papers under analysis have not included review of research.

Table No 5: Statement of Problem

	Accounting	Taxation	Finance	Multi-Disciplinary
Identified	7(12%)	1 (20%)	5 (8%)	3 (10%)
Not identified	50(88%)	4 (80%)	58 (92%)	26 (90%)
	57	5	63	29

Source: Compiled from Indian Accounting Journal.

A research problem is a statement about an area of concern, difficulty to be eliminated, a condition to be improved, or a troubling question that exists in scholarly literature, in theory, or in practice that points to the need for meaningful understanding and deliberate investigation. The ultimate goal of a statement of the problem is to transform a generalized problem into a targeted, well-defined problem which can be resolved through focused research and careful decision-making. In accounting area, the statement of problem is not identified in 88% of the research papers and identified in 12% of papers. In taxation area, the statement of problem is not identified in 80% of the research papers and identified in 20% of papers. In finance area, the statement of problem is not identified in 92% of the research papers and identified in 8% of papers. In multi-disciplinary area, the statement of problem is not identified in 90% of the research papers and identified in 10% of papers. Not identifying the statement of the problem affects the scope of research.

Table No 6: Research Questions

	Accounting	Taxation	Finance	Multi-Disciplinary
Raised	4(7%)	0(0%)	2(3%)	1(3%)
Not raised	53(93%)	5(100%)	61(97%)	28(97%)
	57	5	63	29

Source: Compiled from Indian Accounting Journal.

The research question will helps in setting out what is that one wants to answer through the research. It pinpoints exactly what the researchers want to find out and sets a clear focus and purpose. In the accounting area, the research questions are raised only in 7% of research papers whereas in remaining 93% of papers research questions are not raised. In the taxation area, in 100% of papers research questions are not raised. In the finance and multi-disciplinary area, the research questions are raised only in 3% of research papers whereas in remaining 97% of papers research questions are not raised.

Other parameters in Research methodology

Almost all the papers have adequately described the data sources and similarly the sampling methods have been discussed. The sampling method and determination of size are the key factors in deciding the scientific nature of the research work. In the analysis of 154 papers, it is found that probability and non probability sampling methods have been used. Considering the method of sampling the scores have been assigned. However, one should remember that the data sources, data collection techniques and sampling methods become parameters in assessment of the quality of research papers.

Table No 7: Statistical tools

Subject	Accounts	Taxation	Finance	Multi-Disciplinary	
Descriptive	6(19%)	0(0%)	12(26%)	2(11%)	20
Inferential	20(63%)	2(67%)	26(55%)	7(39%)	55
Both	6(19%)	1(33%)	9(19%)	9(50%)	25
Total & %	32	3	47	18	100

Source: Compiled from Indian Accounting Journal

Statistical tools show the maturity of the researcher in analyzing and interpreting the data. Use of appropriate tool of research helps in bringing out the conclusions accurately. Researchers use the tools which are required based on the objectives of the study. Tools are applicable in all fields of research. Descriptive statistics helps the researchers in describing the

data where as the inferential statistics helps in inferring conclusions from the sample and generalize to the population. Researchers tend to use descriptive statistics, inferential statistics or both or may not use tools at all depending on the type of research and objectives of research. It is clear from the Table that 100 out of 154 papers used statistical tools. Inferential statistics are used more in the analysis and all most the use of tools is same across the fields. In Finance area 122 types of tools, in Accounting 60 types of tools and in Multi-Disciplinary 40 and in Taxation 14 types of tools have been used. The tools most used in these papers are: regression in 38 research papers followed by measures of central tendency in 32 papers correlation in 30 papers, t tests in 23 papers and variance analysis in 20 papers.

Table No 8: Research Methods

	Accounting	Taxation	Finance	Multi-Disciplinary
EXPLANATORY	1(2%)	0(0%)	1(2%)	1(3%)
DESRCIPTIVE	9(16%)	3(60%)	23(37%)	8(28%)
EXPLORATORY	5(9%)	0(0%)	0(0%)	4(14%)
NOT MENTIONED	42(74%)	2(40%)	39(62%)	16(55%)
Total	57	5	63	29

Source: Compiled from Indian Accounting Journal.

Note: Figures in the brackets indicate percentage.

There are three types of research methods followed by the researchers they are explanatory, descriptive and exploratory. Exploratory research is defined as the initial research into a hypothetical or theoretical idea. This is where a researcher has an idea or has observed something and seeks to understand more about it. Descriptive research focuses on throwing more light on current issues through a process of data collection. Descriptive studies are used to describe the behaviour of a sample population. In descriptive research, only one variable (anything that has quantity or quality that varies) is required to conduct a study.

The three main purposes of descriptive research are describing, explaining and validating the findings. Explanatory research or causal research is conducted to understand the impact of certain changes in existing standard procedures. Conducting experiments is the most popular form of casual research. In accounting area, 74% of the research papers have not mentioned the type of research method, 16% followed descriptive method, 9% exploratory and 2% explanatory. In the Taxation area, 60% followed descriptive method, 40% has not mentioned the method of research. In the Finance area, in 62% of papers no research method is followed, in 37% of the papers descriptive method is used and 2% of the papers are explanatory in nature. In multi- disciplinary area, in 55% of the papers no method is mentioned the research paper, in 28% of the papers descriptive method is used, in 14% of the papers are exploratory and 3% is explanatory.

Table No 9: Hypothesis

	Accounting	Taxation	Finance	Multi-Disciplinary
Framed & tested	26(59%)	4(80%)	37(59%)	13(31%)
Not framed & tested	1(2%)	0(0%)	2(3%)	1(2%)
Framed & not tested	2(5%)	0(0%)	0(0%)	0(0%)
Non hypothesis	15(34%)	1(20%)	24(38%)	28(67%)
Total	44	5	63	42

Source: Compiled from Indian Accounting Journal.

Note: Figures in the brackets indicate percentage.

Hypothesis is a logical prediction of the occurrences without any support of empirical evidence or confirmation. The most commonly used hypotheses are null and alternative hypothesis. These are used basically to test whether any difference exists in sample statistics and population parameters. In the research papers, researchers commit mistakes such as not framing hypothesis but giving conclusions over it or framing the hypothesis but not testing it. Both these errors make the papers as of below the quality. In accounting area, in 59% of research papers the hypothesis is framed and tested, in 2% it is not framed but directly tested, in 5% of papers the hypothesis is framed but not tested and there is no hypothesis in 34% of papers. In taxation area, in 80% of research papers the hypothesis is framed and tested and there is no hypothesis in 20% of papers. In finance area, in 59% of research papers the hypothesis is framed and tested, in 3% it is not framed but directly tested, and there is no hypothesis in 38% of papers. In multi-disciplinary area, in 31% of research papers the hypothesis is framed and tested, in 2% it is not framed but directly tested and there is no hypothesis in 67% of papers. One has to remember that hypothesis may not be required in all kinds of research works.

Table No 10: Structure of Report

	Accounting	Taxation	Finance	Multi-Disciplinary
Followed	39(70%)	5(100%)	52(83%)	23(79%)
Not followed	17(30%)	0(0%)	11(17%)	6(21%)
	56	5	63	29

Source: Compiled from Indian Accounting Journal.

The structure of a report has a key role to play in communicating information and enabling the reader to find the information they want quickly and easily. Each section of a report has a different role to play and a writing style suited to that role. Therefore, it is important to understand what the readers are expecting in each section of a report and put the appropriate information in the appropriate sections. The structure of report includes abstract, introduction, review of literature, research gap, statement of problem, research questions, objectives, hypothesis, research methodology, results and conclusions and references. In accounting area, the structure of report is followed in 70% of research papers whereas it is not followed in 30% of papers. In taxation area, the structure of report is followed in 100% of research papers. In finance area, the structure of report is followed in 83% of research papers whereas it is not followed in 17% of papers. In multi-disciplinary area, the structure of report is followed in 79% of research papers whereas it is not followed in 21% of papers.

Table No 11: Bibliography Style

	Accounting	Taxation	Finance	Multi-Disciplinary
Correct	41 (76%)	3 (60%)	53 (87%)	23 (79%)
Not correct	13 (24%)	2 (40%)	8 (13%)	6 (21%)
	54	5	61	29

Source: Compiled from Indian Accounting Journal

Bibliography is the list of sources that are used during the research. It generally includes the name of the author, the title of works. The bibliography style is 76% correctly followed and 24% not followed correctly in the area of accounting. In the taxation area, it is followed 60%

correctly and remaining 40% of the papers have not followed the style correctly. The papers of finance area (87%) followed the style correctly and rest 13% is incorrect. In multi- disciplinary area, the bibliography is followed correctly in 79% of the papers and 21% is incorrect.

Table No 12:Classification of research papers on the basis of score obtained

Subject	Best Quality	Good Quality	Average Quality	Below Average Quality	Grand Total
Accounting	1	38	11	7	57
Taxation		5			5
Finance	1	49	12	1	63
Multi disciplinary		20	7	2	29
Grand Total	**2(1%)**	**86 (56%)**	**37 (24%)**	**29(19%)**	**154**

Source: Compiled by the researchers

As explained in research methodology each paper is assigned scores and accordingly classified into four types. It is observed that the best papers constitute 1%, Good quality papers 56%, Average quality papers 24% and below average 19%.

Table No 13: Paper quality index

Subject	Count of Research papers	Min.Paper Quality index	Max. Paper Quality index	Average of Paper Quality index
Accounting	57	7.0	83.1	54.3
Taxation	5	60.5	72.1	65.7
Finance	63	22.5	86.4	58.7
Multi disciplinary	29	0.0	75.9	55.2
Grand Total	**154**	**0.0**	**86.4**	**56.6**

Source: Compiled by the researchers

Table 13 indicates the average, minimum and maximum paper quality index in each subject.

Table No 14: Average Score of Papers

Metric	Average Score out of 1
Scope: Research Questions	0.045454545
Scope: SOP	0.077922078
Scope: Literature Reviewed	0.112323846
Scope: Research Gap	0.116883117
RM: Scientific Sampling Method	0.123376623
RM: Research Method	0.357142857
RM: Statistical Tool Usage	0.405844156
Scope: Literature Review Clarity	0.636363636
Writing Style: Citation Style	0.733766234
Writing Style: Report Structure	0.772727273
RM: Scientific Sample Size	0.850649351
Overview: Abstract Clarity	0.876623377
RM: Hypothesis Testing	0.954545455
Overview: Keywords Identification	0.961038961
Writing Style: Conceptual Clarity	0.980519481

Source: Compiled by the researchers

Table – 14 indicates the average score for the papers analysed for the quality. All the scores above 0.6 are considered to be taking care of the quality. However, in case of identification of scope of research and research methodology, authors have to take care. The individual points of consideration in improving the quality are identified as formulation of research questions, statement of problem, literature reviewed, establishment of research gap, methods used in sampling, writing about research methods and usage of statistical tools.

The editorial board while accepting the papers may keep this point in mind. The reviewers may be given a hint about these parameters, so that they can suggest improvement in papers. By adapting to such practices, the impact factor may increase.

Conclusion

Any research work carried out by the researchers is to be assessed for its quality and accuracy. By calculating the paper score index, one can assess the quality of the publication. If all the authors understand this logic, the research output becomes more qualitative. Based on the paper score, journals can identify the subject wise quality, and areas of improvement. In this context, the researchers suggest that a minimum 10 review of literature with a greater quality help the researcher with defining the scope of research. The framework suggested finding out the paper score should be tested further to popularize as a model by taking into consideration the research publications in other journals too. If this model is validated by further research, it stands as a great tool for the researchers to assess the quality of papers published and journals in which the papers are to be submitted.

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