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Quantile Regression for Modeling the Relationship between the Number of Papers and the Number of Scopus Citations among Accounting Lecturers in Indonesia

By

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Abstract

his study examines the effect of the number of published documents on the number of Scopus citations and the Scopus H-index of accounting lecturers in Indonesia, with a focus on Universitas Airlangga Surabaya and Universitas Sam Ratulangi Manado, using simple linear regression and median (50th quantile) regression models. Objective. This research aims to analyze the direction, magnitude, and variability of the relationship between publication output and citation performance by comparing simple linear regression with quantile regression at the 50th percentile. Methods. A quantitative research approach was employed using simple linear regression and quantile regression models.

Data. Secondary data were obtained from the Indonesian Science and Technology Index (SINTA) database, focusing on publications by accounting lecturers in Indonesia, Universitas Airlangga Surabaya, and Universitas Sam Ratulangi Manado. **Results and Discussion.** The findings reveal a significant positive relationship between the number of published documents and both the number of Scopus citations and the Scopus H-index. The magnitude of the regression coefficients varies across models and institutional samples.

Index Terms- *Quantile Regression, Scopus Citations, H-index, Academic Publications, Accounting Lecturers*

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INTRODUCTION

In order to understand direction and magnitude influence between variables so analysis regression used For know pattern relationships and influences variables predictor to variables response , with estimate curve regression . There is three approach For estimate curve regression that is approach regression parametric , regression nonparametric and regression semiparametric (Budiantara *et al* , 2015).

Study This Using simple linear modeling or Ordinary Least Squares, the principle of the OLS method is to minimize the sum of squares of the residuals or *Sum of Squares Error* (SSE) to obtain an estimator. In classical regression, a good model meets the *Best Linear Unbiased Estimator* (BLUE) properties. However, the OLS method is known to be sensitive to deviations from the assumptions in the data. If the data does not meet one of the assumptions, the OLS estimator is no longer suitable for use. (Balami , 2017).

And the second one is quantile modeling where the quantile regression method of Koenker and Basset (1978) is an

extension of the regression model on conditional quantiles where the conditional quantile distribution of the response variable is expressed as a function of the observed covariates. This method can be used to measure the effect of *explanatory variables* not only in the center of the data distribution, but also at the top or bottom of the tail of the distribution. Each quantile characterizes a specific point (center or tail) of the conditional distribution. The combination of various quantile values will produce a complete description of the conditional distribution. This analysis is useful for conditional distributions that are asymmetric, dense in the tail of the distribution, or the distribution is truncated .

Study This based on the lecturer's roadmap teacher accountancy in fulfil level competence skill For master and develop expertise in the field accountancy Good in a way academic both academic and non- academic or practice in industry . Lecturer in the field of accountancy considered need No only control knowledge accountancy However capable follow development progress knowledge accountancy the even develop solution for problems in the field accounting . There is a number of variables that are capable give

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contribution to impact publication cited in Scopus even H - Index .

Formulation Problem

Based on description background behind above , then problem the main thing that will be studied in research This is looking for the best model from influence from amount documentation publication to amount Scopus citations and number of H Indexes for lecturers accounting in Indonesia, Airlangga University Surabaya and Sam Ratulangi University Manado with use simple linear regression parameter estimation and regression quantile 50 .

Research purposes

1. Modeling linear regression and regression 50th quantile on influence amount document publication lecturer accountancy to amount Scopus citations and the number of Scopus H Index in Indonesia.
2. Modeling linear regression and regression 50th quantile on influence amount document publication lecturer accountancy to amount Scopus citations and the number of Scopus H Index at Airlangga University Surabaya
3. Modeling linear regression and regression 50th quantile on influence amount document publication lecturer accountancy to amount Scopus citations and the number of Scopus H Index at Sam Ratulangi University Manado.

Benefits of research

1. For academics , getting enlightenment that publications made by each academics get appreciation and benefit Good national and international , as well as capable increase interest publication on Good results study and results thinking .
2. For the Indonesian people , getting pride alone as well as capable get confession in a way wide in the eyes of the international community.
3. For the Ministry of Education and the Ministry of research and technology higher education , capable get perspective about quality development about study and level technology at the level college high , so that can mapped potential the advantages it has .
4. For practitioners , able to get enlightenment on problems faced in what is brought to perspective research by academics with Then done various analysis , so that capable found solution for sustainability something performance and development .

Research methods

Study This use method study quantitative , with utilise simple linear regression and also regression 50th quantile . Research this also does analysis comparison of emerging models For predict connection antat variables with each strength coefficients that appear with use second regression . The data used is secondary data taken from the SINTA database which is from Research and Technology Directorate General of Higher Education . Research This take 3 sample sizes ,

namely , the entire sample amount lecturer accounting that has been do publications , especially in Scopus from August 2020 and beyond .

Findings /Conclusions

Study This find various type model variations for each sample used . Found in study This that the variable amount document publication influence in a way significant and unidirectional on variables amount citations in Scopus and the number of lecturers' Scopus H- Index accounting in Indonesia, Airlangga University and Sam Ratulangi University. Although magnitude coefficient amount citations in Scopus and the number of Scopus H- Indexes vary (Table 2 and Table 5).

Implications Practical

Publications made by academics also collaborate with practitioners in obtaining data in the field capable help both academics and practitioners capable understand and analyze problems that occur so that can given appropriate solution in form results study and results published thoughts in a way sustainable .

Social Implications

Research result and results published thoughts Good in a way national and international so range knowledge the can beneficial for public wide .

Literature Review

Analysis Regression

the relationship between a response variable and one or more predictor variables. For example, given paired data (X_i, Y_i) for n observations, the relationship between the variables can be expressed as follows:

$$Y_i = f(X_i) + \varepsilon_i; i = 1, \dots, n$$

where $f(X_i)$ is the regression curve and ε_i are random errors assumed to be identical, independent, and normally distributed with a mean of zero and a variance of σ^2 (Eubank, 1999). Regression analysis has two main objectives. First, it provides a way to explore the relationship between the response variable and the predictor variable, and second, it makes predictions (Rory, 2016).

Regression County

Regression Quantile is something approach in analysis regression introduced by Koenker and Bassett (1978). The approach This suspect various function quantile from something distribution of Y as function from X. Regression Quantiles are very useful If data distribution is not homogeneous (*heterogeneous*) and not shaped standard . Form No standard among others not symmetrical , there is tails in the distribution . Parameter estimation in regression quantile can done with a number of methods , such as approach *direct* , *rank-score* , and *resampling* (Koenker , 2005).

According to Chen and Wei (2005), for get the parameter estimator of the regression model quantile obtained with method linear programming among others use algorithm simplex , *interior-point* , and *smoothing* . Algorithmic methods simplex has developed by Barrodale and Robert

(1974). The algorithm method the give solution linear programming problems involving Lots variables decision with help computing . (Davino, Furno and Vistocco , 2014).

Previous Research

There have been many research that utilizes regression quantile in predict relationship between variables namely research conducted by Ustacara and Velandi a (2019) where obtain the result model Value at Risk (VaR) estimation based on technique regression quantitative linear and non-linear replicating property empirical from return asset without need assumptions distribution and comparison technique VaR traditional For mark Colombian peso exchange rate , index market price of debt public , and index price share Colombia , during period December 2007 and November 2015.

Orts and Martí (2018) disclose that regression quantile find existence effect heterogeneous and nonlinear between characteristics Austrian, French , German, Italian, Spanish and British companies and the intensity exports and market coverage . In addition , the analysis quantiles also show that , for a number of case , influence characteristics company to intensity exports and market coverage are very different .

Acosta (2018) found that regression quantile is tool useful and convenient statistics for analyze persistence inflation . In terms of special , this give clear picture about periods in which inflation changed , and about impact shock inflation in amount certain , coincident with period when policy economy Mexico experience change drastically changing the formation process price .

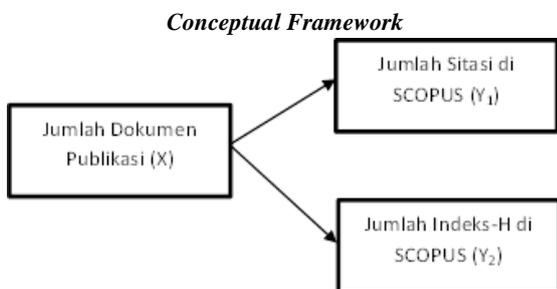


Figure 1. Framework Conceptual Relationship of Quantity Document Publication with Number of Citations and H- Index in SCOPUS

Hypothesis

Modeling Scenario I, On the Whole Data or Global Accounting Lecturers In Indonesia

H_{1a} : The more tall Amount Document Publication of Accounting Lecturers throughout Indonesia , then the more the number of citations in SCOPUS is also high Publication by Accounting Lecturers throughout Indonesia .

H_{1b} : The more tall Amount Document publication of Accounting Lecturers throughout Indonesia , then the more high number H- index in SCOPUS above Publication by Accounting Lecturers throughout Indonesia .

Modeling Scenario IIA, Accounting Lecturer at Airlangga University , Surabaya

H_{2a} : The more tall Amount Document Publication of

Accounting Lecturers at Airlangga University Surabaya, then the more the number of citations in SCOPUS is also high Publication by Accounting Lecturer at Airlangga University Surabaya.

H_{2b} : The more tall Amount Document publication of Accounting Lecturer at Airlangga University Surabaya, then the more high number H- index in SCOPUS above Publication by Accounting Lecturer at Airlangga University Surabaya.

Modeling Scenario IIB, Accounting Lecturer at Sam Ratulangi University , Manado

H_{3a} : The more tall Amount Document Publication of Accounting Lecturers at Sam Ratulangi University Manado, then the more the number of citations in SCOPUS is also high Publication by Accounting Lecturer at Sam Ratulangi University Manado.

H_{3b} : The more tall Amount Document publication of Accounting Lecturer at Airlangga University Manado, then the more high number H- index in SCOPUS above Publication by Accounting Lecturer at Sam Ratulangi University Manado.

Methods

Research methods

Study This use method quantitative , with utilizes two regression models , namely the Classical Linear Regression Model and the Regression Model Quantile .

Model Specifications

Classical Linear Regression Model , it is with apply Good all stages modeling linear regression on selected data , either on the entire data or on each university . Then assumption tests were carried out , in particular Normal distribution and homoscedasticity in residuals or errors, whereas for Regression Model Quantile , is with apply Good all stages modeling regression quantiles on the selected data , either on the entire data or on each university . Then the modeling that can be lowered is as following :

$$JSP_{global} = \alpha + \beta_1 JDP_{global} + \epsilon \dots \dots (1a)$$

$$JI- H_{global} = \alpha + \beta_1 JDP_{global} + \epsilon \dots \dots \dots (1b)$$

$$JSP_{airlangga} = \alpha + \beta_1 JDP_{airlangga} + \epsilon \dots \dots \dots (2a)$$

$$JI- Hairlangga = \alpha + \beta_1 JDP_{airlangga} + \epsilon \dots \dots (2b)$$

$$JSP_{samratulangi} = \alpha + \beta_1 JDP_{samratulangi} + \epsilon \dots \dots (3a)$$

$$JI- H_{samratulangi} = \alpha + \beta_1 JDP_{samratulangi} + \epsilon \dots \dots (3b)$$

Where, α is constant ; β_1 global is Coefficient regression Amount Document Publications by Accounting Lecturers in Indonesia; β_1 Airlangga is Coefficient regression Amount Document Publication by Accounting Lecturer at Airlangga University; β_1 samratulangi is Coefficient regression Amount Document Publication by Accounting Lecturer at Sam Ratulangi University, while JDP_{global} is Amount Document Publications by Accounting Lecturers in Indonesia; JDP_{airlangga} is Amount Document Publication by Accounting Lecturer at Airlangga University; JDP_{samratulangi} is Amount Document Publication by Accounting Lecturer at Sam Ratulangi University. JSP_{global}

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is Number of Publication Citations by Accounting Lecturers in Indonesia; JSPairlangga is Number of Publication Citations by Accounting Lecturers at Airlangga University; JSPsamratulangi is Number of Publication Citations by Accounting Lecturers at Sam Ratulangi University, while JI-Hglobal is Amount H- Index of Publications in SCOPUS by Accounting Lecturers in Indonesia; JI- Hairlangga is Amount H- Index of Publications in SCOPUS by Accounting Lecturers at Airlangga University; JI- Hsamratulangi is Amount H- Index of Publications in SCOPUS by Accounting Lecturers at Sam Ratulangi University.

Definition Operational

As for the research This using 3 variables , 1 as independent variables and 2 as variables dependent variable Independent divided into 1 variable , namely 1) Number Document Publication , while Variables Dependent divided into 2 variables , namely 1) Number of Citations in SCOPUS and 2) Number of H- index in SCOPUS. Each proxy for each variable is in accordance with the name of each variable concerned .

Data and Measurement

Study This using secondary data taken from the Science and Technology (SINTA) database, which is a publication base/ database lecturer all over Indonesia from all over college tall both the country and private under supervision of the Minister of Research and Technology Directorate General of Higher Education of the Republic of Indonesia. SINTA data used is the data for August 2020, above publications conducted by Accounting Lecturers in Indonesia.

As for the universities that become top data source lecturer accounting in Indonesia is Airlangga University State University in Surabaya , East Java Province , has 34 lecturers , while Next University College is Sam Ratulangi University in Manado, Central Sulawesi Province , with 42 lecturers .

Analysis Comparison to model coefficients , particularly at the 50th quantile of regression quantile with results of the classical linear regression model . The software used in this research This is RStudio against both models .

Results

Testing Assumptions Classic

In Table 1. Can concluded about testing assumptions classic on each model, from results testing Normality with use Shapiro-Wilk normality test , in models 1a, 1b, 2a, 2b, 3a and 3b shows p-value < 2.2e -16; < 2.2e-16; 1.46e-06; 5.775e-07; 8.824e-12; 7.952e-12 where all p- value is not enough from mark significance of 0.05, so that can it is said all data on all models is No distributed normally .

As for testing autocorrelation with use Durbin-Watson test on each of models 1a, 1b, 2a, 2b, 3a and 3b shows p-value is 0.9971 ; 0.1484; 0.2166; 0.3298; 0.9701; 0.007465 where all p- value is not enough from mark significance of 0.05, so that can it is said that each model is of course pure happen autocorrelation between variables independent and dependent

Beside That testing homogeneity with with use Breusch-Pagan test on each of models 1a, 1b, 2a, 2b, 3a and 3b shows

p-value of < 2.2e-16; < 2.2e-16; 0.0001505; 0.001545; < 2.2e-16; < 2.2e-16 where all p- value is not enough from mark significance of 0.05, so that can it is said that each model is variants from residual no homogeneous .

Multicollinearity in each model shows results that No there is multicollinearity , thing This caused by because each model in study This only has 1 variable dependent and 1 independent variable , so that only there is 1 relationship just .

Table 1. Test Results Assumptions Classic

Model	Normality	Autocorrelation	Homogeneity	Multicollinearity
	Shapiro-Wilk normality test	Durbin-Watson test	Breusch-Pagan test	
1a	W = 0.47006 , p-value < 2.2e-16	DW = 2.1764, p-value = 0.9971	BP = 2055.8, df = 1, p-value < 2.2e-16	Variable < 2
1b	W = 0.8729, p-value < 2.2e-16	DW = 1.935, p-value = 0.1484	BP = 1023.9, df = 1, p-value < 2.2e-16	
2a	W = 0.72984 , p-value = 1.46e-06	DW = 1.7871, p-value = 0.2166	BP = 14.366, df = 1, p-value = 0.0001505	
2b	W = 0.7045, p-value = 5.775e-07	DW = 1.9026, p-value = 0.3298	BP = 10.025, df = 1, p-value = 0.001545	
3a	W = 0.41066 , p-value = 8.824e-12	DW = 2.5603, p-value = 0.9701	BP = 159.06, df = 1, p-value < 2.2e-16	
3b	W = 0.40641 , p-value = 7.952e-	DW = 1.2905, p-value = 0.007465	BP = 100.59, df = 1, p-value < 2.2e-16	

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CLASSICAL LINEAR REGRESSION MODEL

Modeling Scenario I, On the Whole Data or Global Accounting Lecturers In Indonesia

Amount Document Publication of Accounting Lecturers To Number of Citations in SCOPUS

From the results calculation can seen in Table 2 and Figure 2a. with using RStudio software, with order regression so obtained p-value F - statistic is $< 2.2e-16$, where mark both of them more small from mark significance used which is 0.05, so that can stated that H_1 is accepted . This is disclose that the more tall Amount Document Publication of Accounting Lecturers throughout Indonesia , then the more the number of citations in SCOPUS is also high Publication by Accounting Lecturers throughout Indonesia .

Likewise with R-squared value of 0.3507, which states that Amount Document Publications of Accounting Lecturers in Indonesia can influence by 35.07% against Number of Citations in SCOPUS. Model 1a is generated is

$$JSP_{global} = -0.59197 + 2.66397JDP_{global} + \varepsilon$$

Amount Document Publication of Accounting Lecturers To Amount H Index in SCOPUS

From the results calculation can seen in Table 2. and Figure 2b. with using RStudio software, with order regression so obtained p-value F - statistic is $< 2.2e-16$, where mark This more small from mark significance used which is 0.05, so that can stated that H_1 is accepted . This is disclose that the more tall Amount Document publication of Accounting Lecturers throughout Indonesia , then the more high number H- index in SCOPUS above Publication by Accounting Lecturers throughout Indonesia .

Likewise with R-squared value of 0.4739, which states that Amount Document Publications of Accounting Lecturers in Indonesia can influence by 47.39% against Amount H index in SCOPUS. As for model 1b, it is generated is

$$JI - H_{global} = 0.036814 + 0.101477JDP_{global} + \varepsilon$$

Modeling Scenario Iia , Accounting Lecturer at Airlangga University , Surabaya

Amount Document Publication of Accounting Lecturers To Number of Citations in SCOPUS

From the results calculation can seen in Table 2. and Figure 3a. with using RStudio software, with order regression so obtained p-value F - statistic is $3.94e-07$, where mark This more small from mark significance used which is 0.05, so that can stated that H_1 is accepted . This is disclose that the more tall Amount Document Publication of Accounting Lecturers at Airlangga University Surabaya, then the more the number of citations in SCOPUS is also high Publication by Accounting Lecturer at Airlangga University Surabaya.

Likewise with R-squared value of 0.5438, which states that

Amount Document Publications of Accounting Lecturers at Airlangga University can influence by 54.38% against Number of Citations in SCOPUS at Airlangga University. Model 2a is generated is

$$JSP_{airlangga} = -14.7044 + 3.9820JDP_{airlangga} + \varepsilon$$

Amount Document Publication of Accounting Lecturers To Amount H Index in SCOPUS

From the results calculation can seen in Table 2. and Figure 3b. with using RStudio software, with order regression so obtained p-value F - statistic is $7.991e-08$, where mark This more small from mark significance used which is 0.05, so that can stated that H_1 is accepted . This is disclose that the more tall Amount Document publication of Accounting Lecturer at Airlangga University Surabaya, then the more high number H- index in SCOPUS above Publication by Accounting Lecturer at Airlangga University Surabaya.

Likewise with R-squared value of 0.5863, which states that Amount Document Publication of Accounting Lecturers at Airlangga University Surabaya can influence by 58.63% against Amount H index in SCOPUS at Airlangga University Surabaya. The 2b model was generated is

$$JI - Hairlangga = -0.05889 + 0.13011JDP_{airlangga} + \varepsilon$$

Modeling Scenario Iib, Accounting Lecturer at Sam Ratulangi University , Manado

Amount Document Publication of Accounting Lecturers To Number of Citations in SCOPUS

From the results calculation can seen in Table 2. and Figure 4a. with using RStudio software, with order regression so obtained p-value F - statistic is $< 2.2e-16$, where mark This more small from mark significance used which is 0.05, so that can stated that H_1 is accepted . This is disclose that the more tall Amount Document Publication of Accounting Lecturers at Sam Ratulangi University Manado, then the more the number of citations in SCOPUS is also high Publication by Accounting Lecturer at Sam Ratulangi University Manado.

Likewise with R-squared value of 0.8759, which states that Amount Document Publication of Accounting Lecturers at Sam Ratulangi University Manado can influence by 87.59% against Number of Citations in SCOPUS at Sam Ratulangi University Manado. The resulting model 3a is

$$JSP_{samratulangi} = -0.1220 + 3.0488JDP_{samratulangi} + \varepsilon$$

Amount Document Publication of Accounting Lecturers To Amount H Index in SCOPUS

From the results calculation can seen in Table 2. and Figure 4b. with using RStudio software, with order regression so obtained p-value F - statistic is $< 2.2e-16$, where mark This more small from mark significance used which is 0.05, so that can stated that H_1 is accepted . This is disclose that the more tall Amount Document Publication of Accounting Lecturer at Sam Ratulangi University Manado, then the more high number H- index in SCOPUS above Publication by Accounting Lecturer at Sam Ratulangi University Manado.

Likewise with R-squared value of 0.8737, which states that

Amount Document Publication of Accounting Lecturers at Sam Ratulangi University Manado can influence by 87.37% against Amount H index in SCOPUS at Sam Ratulangi University Manado. The 3b model was generated is

$$JI-Hsamratulangi = 0.01074 + 0.19778JDPsamratulangi + \epsilon$$

Table 2. Calculation Results for Models 1a, 1b, 2a, 2b, 3a and 3b

Model 1a						
Min	1Q	Median	3Q	Max		
-115.06	-9.29	-1.08	2.30	439.12		
Coefficients:	Estimate	Std. Error	t value	Pr (> t)		
(Intercept)	-5.2005	1.4589	-3,565	0.000382 ***		
^Total Scopus Documents`	2.8978	0.1253	23,120	< 2e-16 ***		
Significant codes:	0 '***'	0.001 '**'	0.01 '*'	0.05 '.'	0.1 ''	1
Residual standard error: 37.02 on 987 degrees of freedom						
Multiple R-squared: 0.3513, Adjusted R-squared: 0.3507						
F-statistic: 534.5 on 1 and 987 DF, p-value: < 2.2e-16						
Model 1b						
Min	1Q	Median	3Q	Max		
-3.5814	-0.4973	-0.1058	0.4595	5.9379		
Coefficients:	Estimate	Std. Error	t value	Pr (> t)		
(Intercept)	0.323418	0.033903	9,539	<2e-16 ***		
^Total Scopus Documents`	0.086932	0.002913	29,846	<2e-16 ***		
Significant codes:	0 '***'	0.001 '**'	0.01 '*'	0.05 '.'	0.1 ''	1
Residual standard error: 0.8603 on 987 degrees of freedom						
Multiple R-squared: 0.4744, Adjusted R-squared: 0.4739						
F-statistic: 890.8 on 1 and 987 DF, p-value: < 2.2e-16						
Model 2a						
Min	1Q	Median	3Q	Max		

-62,864	-17,089	-4.116	13,280	182,064		
Coefficients:						
(Intercept)	-14.7044	10.0737	-1,460	0.154		
^Total Scopus Documents`	3.9820	0.6269	6,351	3.94e-07 ***		
Significant codes:	0 '***'	0.001 '**'	0.01 '*'	0.05 '.'	0.1 ''	1
Residual standard error: 40.91 on 32 degrees of freedom						
Multiple R-squared: 0.5576, Adjusted R-squared: 0.5438						
F-statistic: 40.34 on 1 and 32 DF, p-value: 3.94e-07						
Model 2b						
Min	1Q	Median	3Q	Max		
-3.0637	-0.5024	-0.0191	0.1844	5.4567		
Coefficients:						
(Intercept)	-0.05889	0.30249	-0.195	0.847		
^Total Scopus Documents`	0.13011	0.01883	6,911	7.99e-08 ***		
Significant codes:	0 '***'	0.001 '**'	0.01 '*'	0.05 '.'	0.1 ''	1
Residual standard error: 1.229 at 32 degrees of freedom						
Multiple R-squared: 0.5988, Adjusted R-squared: 0.5863						
F-statistic: 47.76 on 1 and 32 DF, p-value: 7.991e-08						
Model 3a						
Min	1Q	Median	3Q	Max		
-11,220	0.122	0.122	0.122	6,537		
Coefficients:						
(Intercept)	-0.1220	0.3913	-0.312	0.757		
^Total Scopus	3.0488	0.1789	17,043	<2e-16 ***		

Documents`						
Significant codes:	0 '***'	0.001 '***'	0.01 '**'	0.05 '.'	0.1 ''	1
Residual standard error: 2.455 at 40 degrees of freedom						
Multiple R-squared: 0.879, Adjusted R-squared: 0.8759						
F-statistic: 290.5 on 1 and 40 DF, p-value: < 2.2e-16						
Model 3b						
Min	1Q	Median	3Q	Max		
-0.40629	-0.01074	-0.01074	-0.01074	0.60483		
Coefficients:						

(Intercept)	0.01074	0.02564	0.419	0.677		
Total Scopus Documents`	0.19778	0.01172	16,874	<2e-16***		
Significant codes:	0 '***'	0.001 '***'	0.01 '**'	0.05 '.'	0.1 ''	1
Residual standard error: 0.1609 at 40 degrees of freedom						
Multiple R-squared: 0.8768, Adjusted R-squared: 0.8737						
F-statistic: 284.7 on 1 and 40 DF, p-value: < 2.2e-16						

Source : processed data

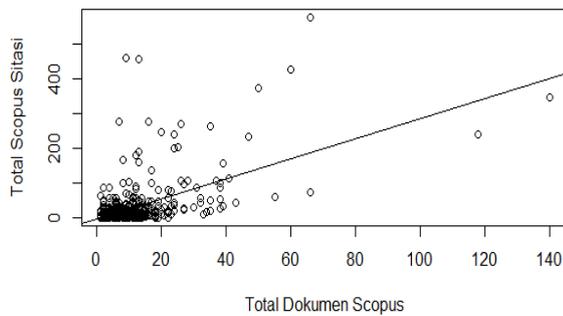


Figure 2a. Relationship of the Number of Scopus Documents Against Number of Scopus Citations by Accounting Lecturers in Indonesia

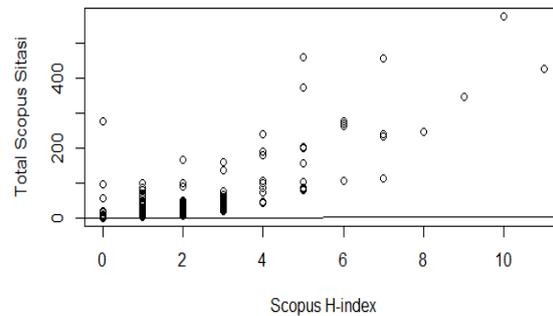


Figure 2b. Relationship of the Number of Scopus Documents Against Number of H- Index of Accounting Lecturers in Indonesia

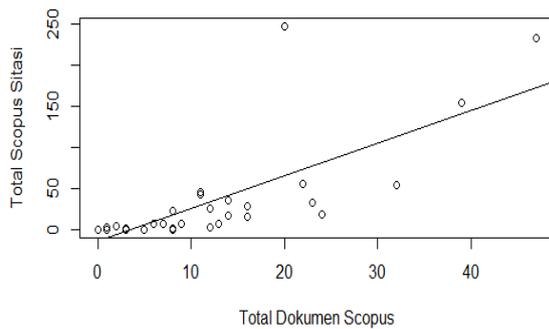


Figure 3a. Relationship of the Number of Scopus Documents Against Number of Scopus Citations by Accounting Lecturers at Airlangga University

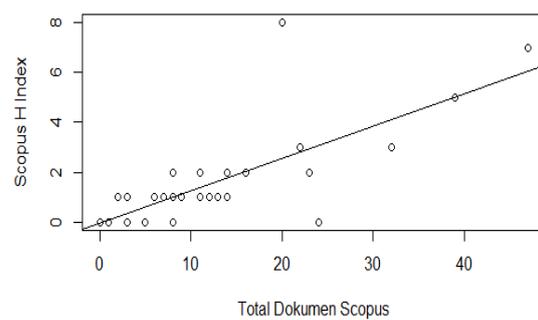


Figure 3b. Relationship of the Number of Scopus Documents Against Number of H- Index of Accounting Lecturers at Airlangga University

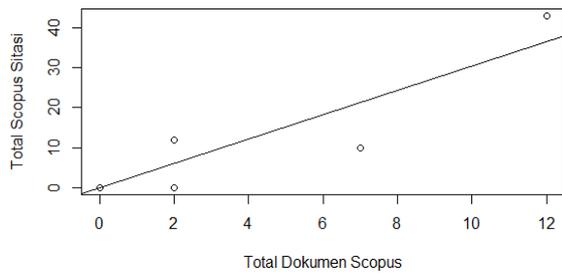


Figure 4a. Relationship of the Number of Scopus Documents Against Number of Scopus Citations by Accounting Lecturers at Sam Ratulangi University

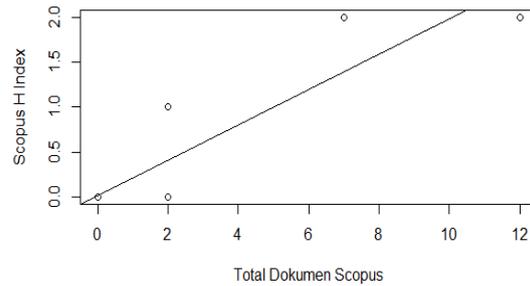


Figure 4b. Relationship of the Number of Scopus Documents Against Number of H- Index of Accounting Lecturers at Sam Ratulangi University

Fit Best Model Regression

In Table 3. can seen that the equation model of model 1a obtained from results when done Ramsey test, namely p-value of $< 2.2e-16$, or can it is said more small from 0.05, then the equation model is Non-Linear, while model 1b is obtained results namely a p-value of $< 2.2e-16$, or can it is said more small from 0.05, then the equation model is Non-Linear.

equation model for model 2a is obtained from results when done Ramsey test, namely p-value of 0.1929 , or can it is said more big from 0.05, then the equation model is linear, while model 2b is obtained results namely p-value of 0.6806 , or can it is said more big from 0.05, then the equation model is Linear.

Beside Therefore , the model equation of model 3a is obtained from results when done Ramsey test, namely p-value of $1.06e-10$, or can it is said more small from 0.05, then the equation model is Non-Linear, while model 3b is obtained results namely p-value of $9.874e-07$, or can it is said more small from 0.05, then the equation model is Non-Linear.

Table 3. Best Fit Regression Model

Model	Ramsey Test	Equation Model
1a	RESET = 147.88, df1 = 2, df2 = 5998, p-value $< 2.2e-16$	Non-Linear
1b	RESET = 331.31, df1 = 2, df2 = 5998, p-value $< 2.2e-16$	Non-Linear
2a	RESET = 1.7393, df1 = 2, df2 = 30, p-value = 0.1929	Linear
2b	RESET = 0.38973, df1 = 2, df2 = 30, p-value = 0.6806	Linear
3a	RESET = 44.642, df1 = 2, df2 = 38, p-value = $1.06e-10$	Non-Linear
3b	RESET = 20.34, df1 = 2, df2 = 38, p-value = $9.874e-07$	Non-Linear

Source : processed data

QUANTIL REGRESSION MODEL

Modeling Scenario I, On the Whole Data or Global Accounting Lecturers In Indonesia

Amount Document Publication of Accounting Lecturers To Number of Citations in SCOPUS

Study this also does regression quantiles , in particular quantile 50 and obtained equality regression as following :

$$JSP_{global} = 0.20000 JDP_{global} + \varepsilon$$

Beside that in Table 4. with Figure 5a also obtained results p-value of 0.00086 , value This more small from mark significance 0.05, so can known that amount document Scopus publications of lecturers accounting in Indonesia influences amount Scopus citations in Indonesia.

Amount Document Publication of Accounting Lecturers To Amount H Index in SCOPUS

Study this also does regression quantiles , in particular quantile 50 and obtained equality regression as following :

$$JI-H_{global} = 5.00000 JDP_{global} + \varepsilon$$

Beside that in Table 4. with Figure 5b also obtained results p-value of 0.00087 , value This more small from mark significance 0.05, so can known that amount document Scopus publications of lecturers accounting in Indonesia influences number of H- Scopus Index in Indonesia.

Table 4. Calculation Results Regression Model 1a, 1b, 2a, 2b, 3a and 3b quantiles

Coefficients :	Value	Std. Error	t value	Pr (> t)
Model 1a				
know: [1] 0.5				
(Intercept)	0.00000	0.35718	0.00000	1,00000
Scopus Citation	0.20000	0.06001	3.33286	0.00086
Model 1b				
know: [1] 0.5				
(Intercept)	0.00000	2.24250	0.00000	1,00000
Scopus H- Index	5,00000	1,50029	3.33269	0.00087



	Coefficient	Lower BD	Upper BD	
Model 2a				
know: [1] 0.5				
(Intercept)	- 1.86667	- 15.74264	1.29418	
Scopus Citation	1.86667	1,50874	4.17547	
Model 2b				
know: [1] 0.5				
(Intercept)	0.00000	-0.26710	0.00000	
Scopus H-Index	0.12500	0.09849	0.13708	

Model 3a				
know: [1] 0.5				
(Intercept)	0.00000 0e+00	0.000000 e+00	0.000000 e+00	
Scopus Citation	3.58333 0e+00	- 1.797693 e+308	1.797693 e+308	
Model 3b				
know: [1] 0.5				
(Intercept)	0.00000 0e+00	0.000000 e+00	0.000000 e+00	
Scopus H-Index	1.66670 0e-01	- 1.797693 e+308	1.797693 e+308	

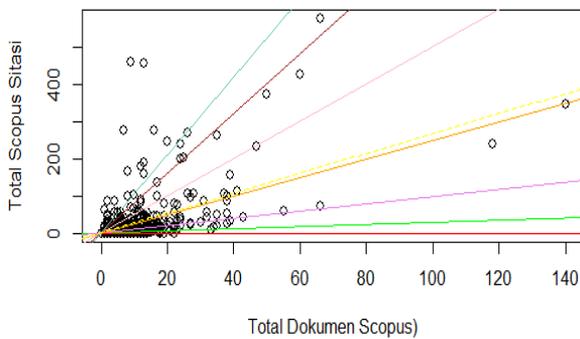


Figure 5a. Relationship of the Number of Document Regarding Scopus Citations of Accounting Lecturers in Indonesia

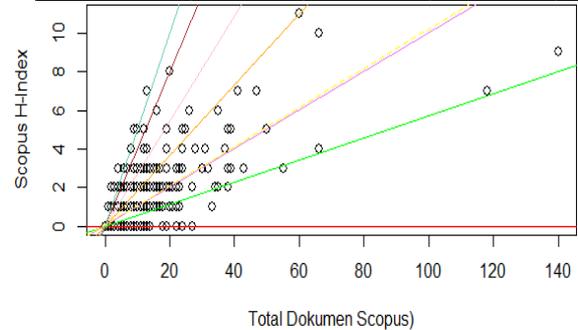


Figure 5b. Relationship of the Number of Document Against the Scopus H- Index of Accounting Lecturers in Indonesia

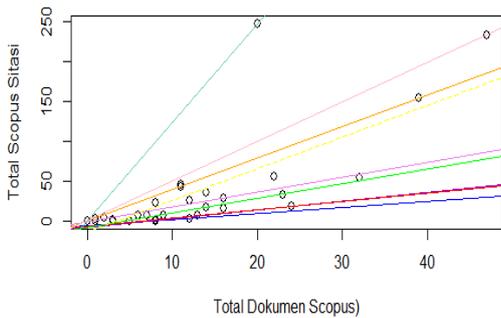


Figure 6a. Relationship of the Number of Document Regarding Scopus Citations of Accounting Lecturers at Airlangga University

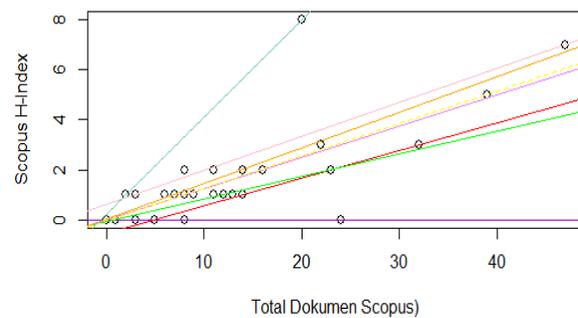


Figure 6b. Relationship of the Number of Document Against the Scopus H- Index of Accounting Lecturers at Airlangga University

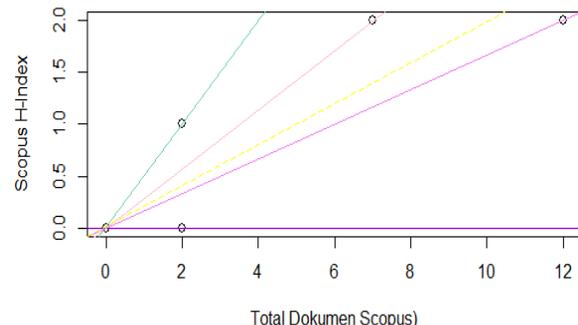
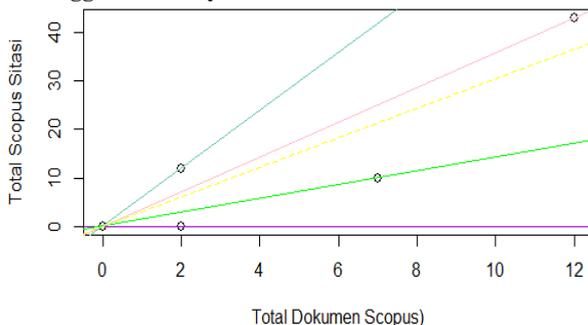


Figure 7a. Relationship of the Number of Document Regarding Scopus Citations of Accounting Lecturers at Sam Ratulangi University

Modeling Scenario IIa , Accounting Lecturer at Airlangga University , Surabaya

Amount Document Publication of Accounting Lecturers To Number of Citations in SCOPUS

As for the research that reviewed environment lecturer at Airlangga University amount document publication to amount Scopus citations in Table 4. with Figure 6a, regression was also carried out quantiles , in particular quantile 50 and obtained equality regression as following :

$$JSPairlangga = -1.86667 + 1.86667 JDPairlangga + \varepsilon$$

Amount Document Publication of Accounting Lecturers To Amount H Index in SCOPUS

As for the research that reviewed environment lecturer at Airlangga University amount document publication to amount H index in Scopus Table 4. with Figure 6b, regression was also carried out quantiles , in particular quantile 50 and obtained equality regression as following :

$$JI- Hairlangga = 0.12500 JDPairlangga + \varepsilon$$

Modeling Scenario IIb, Accounting Lecturer at Sam Ratulangi University , Manado

Amount Document Publication of Accounting Lecturers To Number of Citations in SCOPUS

As for the research that reviewed environment lecturer at Sam Ratulangi on amount document publication to amount Scopus citation Table 4. with Figure 7a, regression was also carried out quantiles , in particular quantile 50 and obtained equality regression as following :

$$JSPsamratulangi = 3.583330e+00 JDPsamratulangi + \varepsilon$$

Amount Document Publication of Accounting Lecturers To Amount H Index in SCOPUS

As for the research that reviewed environment lecturer at Sam Ratulangi on amount document publication to amount H index in Scopus Table 4. with Figure 7b, regression was also carried out quantiles , in particular quantile 50 and obtained equality regression as following :

$$JI- Hsamratulangi = 1.666700e-01 JDPsamratulangi + \varepsilon$$

Discussion

Study This notice that with the use of two models , namely the classical linear regression model with regression model quantiles , in particular upper 50 quantile amount document publication lecturer accountancy both in Indonesia, Airlangga State University Surabaya and Sam Ratulangi State University Manado towards amount document publications that have been get citations at Scopus level and number document publications that get H index at Scopus level is far different .

Classical Linear Regression Model

$$JSPglobal = -0.59197 + 2.66397JDPglobal + \varepsilon$$

$$JI- Hglobal = 0.036814 + 0.101477JDPglobal + \varepsilon$$

$$JSPairlangga = -14.7044 + 3.9820JDPairlangga + \varepsilon$$

Figure 7b. Relationship of the Number of Document Regarding Scopus H- Index of Accounting Lecturers at Sam Ratulangi University

$$JI- Hairlangga = -0.05889 + 0.13011JDPairlangga + \varepsilon$$

$$JSPsamratulangi = -0.1220 + 3.0488JDPsamratulangi + \varepsilon$$

$$JI- Hsamratulangi = 0.01074 + 0.19778JDPsamratulangi + \varepsilon$$

Regression Model Quantile (Quantile 50)

$$JSPglobal = 0.20000 JDPglobal + \varepsilon$$

$$JI- Hglobal = 5.00000 JDPglobal + \varepsilon$$

$$JSPairlangga = -1.86667 + 1.86667 JDPairlangga + \varepsilon$$

$$JI- Hairlangga = 0.12500 JDPairlangga + \varepsilon$$

$$JSPsamratulangi = 3.583330e+ JDPsamratulangi + \varepsilon$$

$$JI- Hsamratulangi = 1.666700e-01 JDPsamratulangi + \varepsilon$$

If done analysis comparison that coefficient α in the relationship amount document publication to amount lecturer's Scopus citation accounting in Indonesia shows significant difference , both direction and the size namely hear linear regression produces -0.59197 , whereas with use regression 50th quantile no obtained value of α or zero. However when seen coefficient β_1 based on classical linear regression obtained mark as big as 2.66397 , whereas in regression 50th quantile obtained mark coefficient β_1 is 0.20000 .

In a relationship between amount document publication to amount Scopus H index of lecturers accounting in Indonesia is obtained mark coefficient α in linear regression significant difference although No there is difference direction , where obtained mark of 0.036814 , whereas with use regression 50th quantile obtained mark coefficient β_1 is 5.00000 .

However If done analysis comparison that coefficient α in the relationship amount document publication to amount lecturer's Scopus citation accounting at Airlangga University Surabaya with amount more samples A little show significant difference , both direction and the size namely hear linear regression yields -14.7044 , whereas with use regression 50th quantile no obtained value -1.86667 . But when seen coefficient β_1 based on classical linear regression obtained mark amounting to 3.9820 , while in regression 50th quantile obtained mark coefficient β_1 is 1.86667 .

In a relationship between amount document publication to amount Scopus H index of lecturers accounting at Airlangga University Surabaya was obtained mark coefficient α in linear regression significant difference although No there is difference direction , where obtained mark of -0.05889 , while with use regression 50th quantile obtained mark coefficient β_1 is 0.12500 .

This is also done comparison college the height of other countries that have lecturer accounting , if done analysis comparison that coefficient α in the relationship amount document publication to amount lecturer's Scopus citation accounting at Sam Ratulangi University Manado with amount more samples A little show significant differences , both direction and the size namely hear linear regression yields -0.1220 , whereas with use regression 50th quantile is zero or No own mark coefficient α . But when seen coefficient β_1 based on classical linear regression obtained mark amounting

to 3.0488, whereas in regression 50th quantile obtained mark coefficient β_1 is 3.583330.

In a relationship between amount document publication to amount Scopus H index of lecturers accounting at Sam Ratulangi University Manado was obtained mark coefficient α in linear regression significant difference although No there is difference direction, where obtained mark of 0.01074, while with use regression 50th quantile obtained mark the coefficient β_1 is 1.666700e-01.

Conclusion

Study This conclude that when done modeling with use different methods will produce different coefficients, so that methods the capable predict direction connection and magnitude varying relationships. Good use simple linear regression and regression 50th quantile into which the data is divided The same Lots as much as magnitude quantile will also produce coefficient that is capable predict varying circumstances and situations (Davino, Furno and Vistocco, 2014).

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This article guides a stepwise walkthrough by Experts for writing a successful journal or a research paper starting from inception of ideas till their publications. Research papers are highly recognized in scholar fraternity and form a core part of PhD curriculum. Research scholars publish their research work in leading journals to complete their grades. In addition, the published research work also provides a big weight-age to get admissions in reputed varsity. Now, here we enlist the proven steps to publish the research paper

Identify the constructs of a Journal – Essentially a journal consists of five major sections. The number of pages may vary depending upon the topic of research work but generally comprises up to 5 to 7 pages. These are:

- 1) Abstract
- 2) Introduction
- 3) Research Elaborations
- 4) Results or Finding
- 5) Conclusions

In Introduction you can mention the introduction about your resear ch.

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