Pergamon

*Journal of Accounting Education*, Vol. 15, No. 3, pp. 425–455, 1997

Printed in Great Britain
0748-5751/97 $17.00 + 0.00

PII: S0748-5751(97)00015-8

Main Articles

# A LITERATURE REVIEW OF ARTICLES ASSESSING THE PRODUCTIVITY OF ACCOUNTING FACULTY MEMBERS

**Alan Reinstein**
WAYNE STATE UNIVERSITY

**James R. Hasselback**
FLORIDA STATE UNIVERSITY

*Abstract:* Many studies have assessed the research productivity of accounting faculty members, often using tools taken from such other fields of business such as economics and marketing. Many decision-makers including departmental administrators, Deans, Salary-Review and Promotion and Tenure Committees, and alumni use these results to make critical decisions. These studies often use three methods to assess faculty research productivity: 'counting' articles written, surveying faculty members or administrators, and using citation analysis. After analyzing how other studies assess the quantity and quality of journals and publications, the researchers present some characteristics that should be included in future studies of this important topic. The results of this literature review should help decision-makers make more informed conclusions when relying on studies that assess their colleagues' research productivity. © 1997 Elsevier Science Ltd

## INTRODUCTION AND RATIONALE FOR THE STUDY

In today's competitive and litigious environment, departmental promotion and tenure committees, administrators and other decision-makers seek 'objective' means to allocate merit pay and to make proper promotion and tenure (P&T) decisions. Similarly, potential students for doctoral programs and faculty members considering job offers desire 'objective' evidence to 'rate' potential employers. These groups often rely on studies that rate or rank accounting programs based primarily on the research of their faculty or doctoral graduates. Faculty considering job offers also often use the results of ranking studies to assess the effectiveness of particular research programs, since they generally consider research productivity as a key component of their academic career. Administrators often use these results to make more informed selections of faculty hires and to help establish reasonable P&T standards. Potential employers of an institution's graduates often use these results to help assess the quality of doctoral programs. According to Williams (1987), administrators at doctoral granting institutions often use such studies to compare their graduates'

productivity to that of their peer institutions and to recruit faculty, allocate resources, and direct program emphases.

Given the importance of such studies, users of such information should understand the strengths and weaknesses of this line of research. The purpose of this study is to review the studies that assess the research productivity of accounting faculty members. To provide a broader perspective, a literature review of research productivity in other disciplines is also provided.

## Studies Involving Non-Accounting Business Disciplines

Research of accounting faculty productivity often followed the work of other fields, e.g., Cleary & Edwards (1960) analyzed departmental contributions to the *American Economic Review*, which Siegfried (1972) updated to cover the 1960s. Schwester (1977), Weaver (1975) and Klemkosky & Tuttle (1977) performed similar studies during similar time periods in the fields of finance and management.

More recently, many researchers have expanded this type of research. Heck & Cooley (1988) analyzed the publications records of 6270 faculty members who authored or co-authored at least one 'main' article in their list of 15 premier finance journals from the date of the journals' inaugural issue (which ranged from 1945 through 1981) through 1986. They found that 62.2% of this group authored or co-authored only one article in this array; only 8.5% of the authors appear more than five times; and, fewer than 1% of them had 16 pieces. Zivney & Bertin (1992) analyzed the research productivity of 1137 graduates of 67 doctoral programs in finance who received their degrees between 1963–87. After examining the computerized versions of the *Finance Literature Index* and the *Accounting Literature Index*, which contained 48 accounting and finance publications, they found that only 5% of finance faculty members published at least one article per year in this array of journals.

While these counting methodologies provide some important information, Albert & Chandy (1986) surveyed 300 real-estate academicians and professionals to ascertain their ranking of several real-estate journals. The authors requested that the respondents assign between 0 and 100 points for the listed journals and segregated their results into academic and professional publications.

In the field of marketing, Clark (1985) counted the authorship of all 423 articles that 621 different faculty members wrote in eight prestigious marketing journals from 1983–84. He found that 85% of these authors wrote or co-wrote only one article during this time period. He then used this data to rank the schools where the faculty members published these articles, their doctoral institutions, and the proportion of faculty who co-author articles with other members of their department. Mobley &

Ibrahim (1989) counted the authorship and affiliations of 402 articles that 183 principal and 162 co-authors wrote in six major marketing journals from 1987–88. They found that authors at 27 institutions accounted for 52% of the authors who wrote these articles.

In the field of economics, Bell & Seater (1978) analyzed the publication output of main articles appearing in 20 top economics journals from 1970 through 1974. After assigning fractional credit for co-authorship, they ranked 82 institutions based upon the total number of articles written and the proportion of the faculty publishing articles. House & Yeager (1978) counted the number of equivalent pages written, adjusted for co-authorship, in 45 top economic journals to rank 40 institutions based upon the pages per faculty member in the top 10, 20, 30, and 45 journals. They disclosed separately these results by the authors' academic ranks: assistant, associate, and full professor.

Graves et al. (1982) accumulated the number of *American Economic Review*-equivalent pages of 24 top economics journals that economics faculty members from 240 institutions wrote from 1974–78. They assumed that all 24 journals were of equal quality and considered the article length as a surrogate for its quality. Their results also indicated which of these 240 ranked institutions awarded doctoral degrees. Tremblay et al. (1990) adopted the methodology of Graves et al. to rank schools by the focus of the written articles: fiscal theory and policy, domestic monetary theory, and industrial organization.

These works suggest that accountants can use three major methods to assess faculty research productivity: 'counting' articles (e.g., to rate programs, to compare male and female faculty members' productivity and to measure P&T data), surveying faculty members or administrators, and using citation analysis—which are introduced in Section 2.

## ACCOUNTING STUDIES THAT ASSESS RESEARCH PRODUCTIVITY

### Counting Articles

Many researchers count journal articles to help evaluate scholarly productivity in general or to ascertain standards for promotion and tenure—as summarized in Tables 1 and 2, respectively. Such research faces a bewildering number of unresolved variables. For example, while most studies focus on from six to 69 accounting journals, all such studies omit some accounting journals and ignore some accounting articles from non-accounting journals. The recent growth in the number of available accounting and non-accounting computerized data bases should help address that problem. The more obvious questions that researchers in scholarly productivity must answer include:

**Table 1. Studies that *count* scholarly productivity in general**

| Reference (study) | Objective | Methods of analysis | Measure | Sample | Evidence provided |
|---|---|---|---|---|---|
| Bazley & Nikolai (1975) | Rank accounting programs | Counting articles | Number of articles written | Articles found in two major academic and two practitioner journals from 1968–74 | Showed that ranking of programs varies over time and types of journals used |
| Andrews & McKenzie (1978) | Rank accounting programs | Counting articles | Number of articles written | Assess the top 15 programs based upon articles written in four journals | Faculty rankings vary significantly over time |
| Windal (1981) | Rank accounting programs | Counting articles | Number of articles written | Articles found in 12 journals were used to rank 12 programs | Faculty at the 'best' program publish an average of less than one article per year |
| Koch et al. (1983) | Rank accounting doctoral programs and measure six year's of research output for 520 new doctoral faculty | Counting articles | Number of articles written | Consider 36 journals | Most of the sampled faculty members published little or no measured research |
| Bublitz & Kee (1984) | Rank accounting programs | Counting articles | Number of articles written | Number of articles written in 69 journals from 1978–83 | Rank authors and institutions |
| Dyckman & Zeff (1984) | Assess programs' faculty | Counting articles | Associate JAR articles with programs, adjusted for joint authorships and faculty size (Note: their article also included a limited amount of citation work) | All articles in JAR from 1963–82 | Elite school programs were, generally, by far the highest producers |

| | | | | | |
|---|---|---|---|---|---|
| Dyl & Lilly (1985) | Rank academic institutions | Counting articles | Give fractional credit for co-authored works | Consider seven journals from 1978–81 | Results change when dividing results by faculty size |
| Jacobs et al. (1986) | Rank doctoral programs | Counting articles | Give both full and partial credit for co-authored works | Count articles written by graduates of 25 major doctoral programs in eight journals from 1972–84 | The relative rankings of doctoral programs are changing quickly |
| Urbancic (1986) | Measure scholarly productivity | Counting articles | Give both full and partial credit for co-authored works | Articles that 306 new accounting faculty wrote in *Accountant's Index*-listed journals | Faculty publication records generally peak soon after graduation, then decline steadily |
| Cerullo & Cerullo (1987) | Measure scholarly productivity | Counting articles | Give both full and partial credit for co-authored works | Articles written in 18 journals from 1980–86 | Much variance exists between 'top' and 'weak' producers |
| Cummings & Clark (1988) | Rank accounting programs | Counting articles | Number of articles written | Articles written in nine journals from 1985–87 | Rank authors, institutions and develop a 'collegiality index' of where co-authors work in the same accounting program |
| Heck et al. (1990, 1991) | Rank accounting and doctoral programs; identify 193 most prolific authors | Counting articles | Number of articles written | Consider 24 academic journals, separating results from inception–1988 and 1979–88 | The decade 1979–88 accounts for 44% of all articles written since the journals began operations |
| Chung et al. (1992) | Assess the quality of accounting doctoral programs and identify most prolific authors | Counting articles by programs' graduates | Number of articles written, consider the effect of co-authors | Articles written in 14 journals from 1968–88 | Seven programs accounted for more than one-third of the most prolific authors |

**continued overleaf**

**Table 1 — *continued***

| Reference (study) | Objective | Methods of analysis | Measure | Sample | Evidence provided |
|---|---|---|---|---|---|
| Wright (1992) | Hire new faculty members more efficiently | Counting articles | Use matched-pair sets of doctoral graduates sent and not sent to 1981–83 faculty consortiums | Two sets of 130 matched sample pairs, 'counting' 25 academic accounting journals | After year 6 past graduation, the control group's publication record falls — but not the consortium group |
| Fogarty & Saftner (1993) | Rank programs' graduates | Counting faculty placements among doctoral programs | Ability of doctoral programs to place their graduates in 'prestigious' programs | 67 US doctoral programs, comparing results for 1980–84 and 1985–90 | This methodology produces 'consistent' results over time |
| Porter & Mouck (1993) | Rank program's graduates | Counting articles | Articles written from 1985–90 | Articles written in 11 major academic accounting journals | Faculty at top 26 programs account for 52.3% of total articles written; faculty members write one articles for the Top 3 journals, on average, every 10–16.6 years |
| Bell et al. (1993) | Rank programs' graduates | Count articles and assess faculty members' teaching competence | Compare department Chairs' opinions of faculty teaching ability with faculty research productivity | 31 Chairs' opinions of 473 faculty 'counting' 56 journals, including major economic, management and finance journals | High correlations exist between perceived high quality teaching effectiveness and research productivity |
| Dwyer (1994) | Ascertain if gender bias exists in research productivity | Counting articles; consider the quality of the doctoral graduate's first employer; frequency of research cited by other studies; and other related variables | Number of articles written that were cited in the *Accounting Literature Index*; consider the effects of co-authors and of promotions in faculty rank | 112 male and 27 female faculty members who earned doctorates in 1981 | Women produced significantly fewer articles; about an equal number of citations; and about the same rank as their male counterparts |

| | | | | | |
|---|---|---|---|---|---|
| Streuly & Maranto (1994) | Ascertain the existence of any gender bias in research productivity | Counting articles | Number of articles written that were cited in ABI, Infotrac or Pacific research Publication databases and seven 'hard copy' indices (e.g., *Accountant's Index*) | 305 matched sets of male and female faculty members who earned doctoral degrees from 1960–86 | No significant difference in research productivity by gender was noted |
| Zivney & Thomas (1985) | Rank accounting faculty | Counting articles | Number of articles written | Articles that nearly 4918 faculty members wrote in three major academic accounting, 23 other accounting academic and 43 other journals from 1965–94 | Rank authors by year of earning doctoral degree; rank doctoral programs by the productivity of their graduates |
| Hasselback & Reinstein (1995a) | Assess program productivity | Count articles, considering the effects of co-authorship and weigh the results to consider journal quality | Number of articles written, adjusted for co-authors and journal quality | Articles that faculty in 716 programs wrote in 40 journals from 1967–91 | Over 37% of faculty members published no articles |
| Hasselback & Reinstein (1995b) | Rank programs' graduates | Same as above | Same as above | Articles that faculty in 73 doctoral programs wrote in 41 journals from 1978–92 | Private school graduates were often more productive than those from public ones |

**Table 2. Studies that *count* scholarly productivity to ascertain standards for promotion and tenure**

| Reference (study) | Objective | Methods of analysis | Measure | Sample | Evidence provided |
|---|---|---|---|---|---|
| Campbell & Morgan (1987) | Research productivity of accounting faculty members achieving promotion or tenure | Counting articles | Consider articles written in 82 journals | 248 doctorally qualified faculty members promoted to higher faculty ranks from 1979–82 | Rank authors and institutions; compare academic and professional accounting journals (e.g., faculty at doctoral institutions often publish in non-top journals) |
| Milne & Vent (1988, 1989) | Productivity of accounting faculty members achieving promotion or tenure | Counting articles | Use computerized data bases in the *Social Science Index*; compare the publication records of faculty earning promotions in 1981 and 1984; consider 36 academic and 72 non-academic journals | 154 accounting faculty promoted in 1981 and 188 promoted in 1984 | The sampled faculty members' research productivity grew significantly from 1981 to 1984 |

| | | | | | |
|---|---|---|---|---|---|
| Hagerman & Hagerman (1989) | Productivity of accounting faculty members achieving promotion or tenure | Counting articles | Count citations in 10 prestigious academic journals, 9 other academic journals and other practitioner journals from 1975–84 | 79 promotions to associate professor at 21 'prestigious' US doctoral programs | Private schools have more rigorous standards than public ones |
| Jensen et al. (1989) | Productivity of accounting faculty members achieving promotion or tenure | Counting articles | Review vitae of faculty members who were promoted in 1984 | 76 promotions; compare their vitae to citations in the *Accountant's Index* (AI) | Much faculty research is not cited in the AI |
| Englebrecht et al. (1994) | Productivity of accounting faculty members achieving promotion or tenure | Counting articles | Articles referenced in the *Accountants' Index*, comparing faculty at doctoral and non-doctoral granting schools | 584 faculty promoted from 1987–89 | Significantly increased standards for promotion to full professor from Campbell & Morgan (1987) study and current results |

1. How many years should the analysis encompass?
2. Which journals and types of articles should be included in the sample space?
3. How should different classes of journals be weighted?
4. How many institutions should be ranked using this process?
5. How many individuals should be ranked using this process?
6. How should the impact of co-authored articles be measured?
7. Should the results include the authors' present institutions or where they worked when they wrote the article?
8. Should the results include where the authors earned their doctoral degrees?
9. Should the results include the types of degrees given or accreditation [e.g., by the American Assembly of Collegiate Schools of Business (AACSB)] earned?
10. Should the results include the size of the accounting faculty?
11. Should the results highlight individual or institutional achievements?
12. Should the results be classified by distinct time periods?
13. How are the counting results to be related to P&T criteria at different types of program (e.g., AACSB-accredited or doctoral-granting)?

## Methodologies Based Primarily on Counting Journal Articles

Most researchers on this topic, including Bazley & Nikolai (1975), Windal (1981), Jacobs et al. (1986), Dyl & Lilly (1985), base their rankings of academic institutions on the number of articles written in selected accounting publications. Recognizing differences in the quality of accounting journals, most studies analyzing faculty publications in prestigious academic journals (e.g., *The Accounting Review* or *Journal of Accounting Research*) consider main articles, notes, and commentaries. However, studies based upon data bases, [e.g., Heck et al. (1990, 1991)], usually credit only articles appearing in journals that list their authors' names in their tables of contents, thus giving no credit for notes, section articles, and letters to the editor appearing in most practitioner journals, such as *The CPA Journal* (CPAJ), *Management Accounting* (MA), and *Journal of Accountancy* (JOA). But articles based upon a review of the *Accountant's Index* (AI) [e.g., Campbell & Morgan (1987)] or of faculty curricula vitae [e.g., Jensen et al. (1989)] credited all classes of articles.

Many studies accumulated all articles written in academic or professional journals [e.g., Koch et al. (1983), Hagerman & Hagerman (1989)] or developed matrices to detail the number of articles written in specific journals [e.g., Cummings & Clark (1988), Cerullo & Cerullo (1987), Windal (1981)]. Based upon a review of the literature, accounting studies have ranked between 15 [e.g., Bazley & Nikolai (1975), Andrews &

McKenzie (1978)] and 716 [i.e., Hasselback & Reinstein (1995a)] institutions; counted between four (Andrews & McKenzie, 1978) and 69 (Bublitz & Kee, 1984) journals; listed the productivity of between 29 (Cummings & Clark, 1988) and approximately 400 (Heck et al., 1991) faculty members; analyzed the publication records of between 79 (Campbell & Morgan, 1987) and 344 (Milne & Vent, 1989) promoted faculty members; and ascertained the relative journal quality based upon surveys from between 156 of 700 (Morris et al., 1990) to 408 of 2000 (Hall & Ross, 1991) respondents.

Several researchers have used a counting methodology to help ascertain if research productivity contains any gender bias. Dwyer (1994) analyzed the research productivity of 112 male and 27 female accounting faculty members who earned their doctoral degrees in 1981, comparing such variables as the number of academic and professional articles each group wrote between 1981–90. She found that female faculty members wrote significantly fewer articles than did their male counterparts. Similarly, Streuly & Maranto (1994) compared the research productivity of male and female accounting faculty members for the five-year intervals between 1960–64 and 1980–84, and for 1985–86. They also compared separately the academic and professional articles written by gender and reached conclusions similar to Dwyer's. However, neither study considered potential differences in the quality of various types of professional or academic journals.

Most studies give all co-authors full credit for their published works; several give each co-author only fractional credit for co-authored articles (e.g., each author of a dual-authored work would receive credit for one-half of an article). However, Jacobs et al. (1986), Urbancic (1986) showed two sets of results by assigning both full and partial credit for co-authored works.

All studies measuring the research productivity of promoted faculty members credited their works only at the institutions where they achieved their promotions [e.g., Campbell & Morgan (1987), Milne & Vent (1988, 1989), Hagerman & Hagerman (1989)]. Similarly, most studies based upon counts of articles written consider only the authors' institutions when they wrote the articles [e.g., Bazley & Nikolai (1975), Urbancic (1986)]—rather than their present institutions.

Furthermore, several articles based upon a counting methodology also considered where the authors earned their doctoral degrees [e.g., Bublitz & Kee (1984), Jacobs et al. (1986)]. Koch et al. (1983), Wright (1992) also used this methodology to analyze the quality of doctoral programs or of being selected as Doctoral Consortium Fellows.

All studies since 1978 considered faculty size or the number of doctoral graduates in determining their rankings. Many studies segregated their findings by the type of degree granted or level of accreditation received.

For example, Urbancic (1986) and Campbell & Morgan (1987) compared research productivity of faculty at doctoral-granting and non-doctoral-granting institutions. Milne & Vent (1988) presented separate results for non-AACSB, AACSB, and doctoral-granting institutions. Hagerman & Hagerman (1989) compared the research records of promoted faculty members at 12 prestigious public and eight private institutions.

Koch et al. (1983) analyzed the proportion of graduates of accounting doctoral institutions who published articles in their examined journals. Only Cummings & Clark (1988) disclosed the number of different articles and active authors at their ranked institutions. Few studies [e.g., Bublitz & Kee (1984), Jacobs et al. (1986)] have analyzed the productivity of both the institutions where the faculty members wrote the article and where they earned their doctoral degrees. A few studies [e.g., Heck et al. (1991)] segregated their results by distinct time periods to recognize the changing nature and increased competition for publication in prestigious journals.

## Counting to Analyze Faculty Promotions

Several quantitative/counting studies focus on the publication records of faculty members who were promoted without changing academic institutions. This methodology provides a strong measure of the P&T research component. By focusing on this relatively small group of faculty members, researchers can highlight changing academic standards. A brief summary of some of these studies appears below.

1. Campbell & Morgan (1987) analyzed the research records of 133 and 115 accounting faculty who were promoted to associate and full professors, respectively, between 1979 and 1981. After selecting the sampled faculty members from Hasselback's *Directory*, they ascertained their research records by consulting the *Accountants' Index* (AI). Campbell & Morgan presented comparative findings for doctoral- and non-doctoral granting institutions by the faculty members' specialty areas (e.g., auditing and taxation). They also disclosed the subjects' publication records in the 51 journals ranked by Howard & Nikolai (1983) as well as another 30 publications.
2. Hagerman & Hagerman (1989) also used the AI to ascertain the publication records of 79 and 47 faculty members from 'prestigious' schools who were promoted to associate and full professors, respectively, between 1975 and 1984. Their sample included only 12 major public schools (e.g., Texas and Arizona) and eight major private schools (e.g., Chicago and Rochester). After segregating their results into categories for prestigious academic journals, other academic journals, and practitioner journals, Hagerman & Hagerman found that faculty of these schools publish few articles in non-

prestigious journals, and they noted some differences in the publication requirements between top private and public institutions.

3. Milne & Vent (1988) also used the AI to help ascertain the publication records of 154 doctorally qualified accounting faculty promoted in 1981 and 188 promoted in 1984, all from AACSB-accredited institutions. They found that these faculty members published articles in 37 academic and 71 non-academic journals. They disclosed the mean, median, minimum, and maximum professional and academic articles and books that faculty members wrote for five-year periods, and they disclosed separate findings by faculty members at doctoral-granting, non-doctoral-granting AACSB-accredited and non-AACSB-accredited institutions.
4. Milne & Vent (1989) also developed quartile rankings for the above data. They disclosed the types of publication (e.g., academic or professional journals), the type of institution (e.g., AACSB-accredited) and the median, mode, maximum, and mean number of articles written in each publication at each type of institution.
5. Jensen et al. (1989) analyzed the vitae for all faculty promoted nationwide in 1984. Using Hasselback's *Directory* as a basis for the sample set, they ascertained that promoted faculty members published their works in almost 100 journals and 55 proceedings that were not found in the AI and, in turn, M and V did not count. They also found that faculty members at non-AACSB-accredited institutions published a higher proportion of their research in non-AI referenced works than did faculty at AACSB-accredited schools, who, in turn, published a smaller proportion of these items than did faculties at doctorate-granting universities.
6. Englebrecht et al. (1994) extended Campbell & Morgan's (1987) study of the expected research requirements to obtain P&T at doctoral- and non-doctoral-granting institutions. They detected significant increases in publication standards, including a tripling of the average number of articles required to obtain promotion to full professor during the six-year period between the studies.

## Surveys

As shown in Table 3, many academicians also have surveyed the quality of accounting publications. Again the variables are daunting, including:

1. Should the survey be based on ordinal, interval, or ratio scales?
2. Should a specific journal be used as an anchor for the survey?
3. Should the survey include both academic and professional journals?
4. Should the respondents' specialty areas (e.g., auditing or taxation) be considered?

**Table 3. Studies that use *surveys* to rank accounting programs or journals**

| Reference (study) | Objective | Methods of analysis | Measure | Sample | Evidence provided |
|---|---|---|---|---|---|
| Estes (1970) | Rank the quality of accounting journals | Survey research | Opinions of 213 Deans, chairs faculty and practitioners | All groups name top schools; no self-selecting programs | Much uniformity among the top 10 programs arose |
| Benjamin & Brenner (1974) | Rank the quality of accounting journals | Survey research | Opinions of 200 accounting faculty members and 163 chairs of AACSB schools | Develop weighted average results for faculty and chair ratings | Develop relative rankings of 24 accounting journals |
| Carpenter et al. (1974) | Rank the quality of accounting programs | Survey research | Opinions of 279 faculty members | Develop levels of accounting programs | Results vary when respondents could not rank their current program or where they earned their doctoral degrees |
| Weber & Stevenson (1981) | Rank the quality of accounting journals | Survey research | Opinions of 782 accounting faculty members | Measure the 'reading', familiarity and prestige of the sampled journals | Rank 32 accounting journals — overall and by specialty area (e.g., tax) |
| Howard & Nikolai (1983) | Rank the (relative) quality of accounting journals | Survey research | Opinions of 528 doctorally qualified accounting educators | A main *Journal of Accountancy* article served as the base anchor for other surveyed journals | Develop relative rankings of 51 accounting journals |
| Schroeder et al. (1988) | Rank the quality of accounting journals | Survey research | Opinions of 183 assistant, associate and full professors | Obtain familiarity and quality ratings of the sampled journals | Rank 80 accounting journals |

| | | | | | |
|---|---|---|---|---|---|
| Morris et al. (1990) | Rank the quality of accounting journals | Survey research | 156 accounting faculty members — noting if they wrote articles in the *journal group* that they ranked | A main *Journal of Accountancy* article served as the base anchor for other surveyed journals | Rank 2–14 journals in each of 8 groups |
| Hull & Wright (1990) | Rank the quality of accounting journals | Survey research | Opinions of 278 accounting faculty members, including professors, associate professors and assistant professors | A main *Journal of Accountancy* article served as the base anchor for other surveyed journals | Rank 79 accounting journals; much agreement exists on the rankings of the top 15 journals by rank and specialty (e.g., tax) |
| Hall & Ross (1991) | Rank the quality of accounting journals | Survey research | Opinions of 959 faculty members | Measure effects of changing (base) reference journals and the 'order' of journals in the survey | Rank 88 accounting journals — overall and by specialty area (e.g., tax) |
| Brown & Huefner (1994) | Rank the quality of accounting journals | Survey research | Opinions of senior faculty at *Business Week's* 'best 40 MBA programs' | Measure both the familiarity and prestige of the sampled journals | Rank 44 accounting journals |
| Smith (1994) | Rank the quality of accounting journals | Survey research | Opinions of 176 accounting instructors and 68 chairs | *Journal of Accountancy* article served as the anchor for the other journals | Rank 93 accounting journals — noting some differences in quality rankings of journals outside the respondents' fields of research |
| Jolly et al. (1995) | Rank the quality of accounting journals | Survey research | Opinions of heads of 389 AACSB-accredited Institutions | An *Accounting Review* article served as anchor to compare other journals | Rank 59 accounting journals |

5. Should the survey include academicians, deans, and corporate officers?

Researchers often use survey techniques to develop qualitative measures, thereby establishing scales of values by asking faculty or administrators to rank journals relative to an 'anchor.' For example, Howard & Nikolai (1983) used a main article in the *Journal of Accountancy* (JOA) as a 100-point anchor for comparing other journals. Thus, respondents wishing to rate *The Accounting Review* (TAR) articles twice as high as JOA articles would assign it 200 points. The scale is then used as a compiling guide [e.g., Benjamin & Brenner (1974), Howard & Nikolai (1983), Hull & Wright (1990), Schroeder et al. (1988), Brown & Huefner (1994), Jolly et al. (1995)]. Smith (1994) instead used a Likert scale survey of accounting faculty members and chairs to rank 93 'major' accounting and other business journals.

However, the survey method has potential flaws also; for example, faculty who publish frequently in top journals tend to exhibit significant bias in rating journals (Morris et al., 1990). Jolly et al. (1995) found important differences in quality ratings in the nearly 1000 respondents at AACSB-accredited institutions they surveyed. Survey researchers are clearly most interested in establishing the quality of journals, and therefore, by extension, of articles and ultimately programs.

## Surveying to Rank Programs or Journals

Survey methods that rank accounting programs [e.g., Carpenter et al. (1974)] rely on the input of practitioners, faculty or administrators rather than on measuring their graduates' research accomplishments. Morton (1975) and Zeff & Rhode (1975) note some weaknesses of this methodology, including sampling bias and failing to use appropriate anchors to produce consistent responses.

Benjamin & Brenner (1974) first used survey techniques to assess the quality of 24 accounting journals. Hull & Wright (1990) later surveyed the quality of 79 accounting publications, presenting their results by the respondents' specialty area (e.g., auditing or taxation). Jolly et al. (1995) and Brown & Huefner (1994) used this methodology to include newer accounting journals. Weber & Stevenson (1981) grouped their results by using ordinal data, but virtually all others [e.g., Hull & Wright (1990), Howard & Nikolai (1983), Hall & Ross (1991), Jolly et al. (1995)] used the more valid ratio methodology.

While some counting studies [e.g., Heck et al. (1990, 1991)] considered only academic articles, the anchoring technique implicitly allows researchers using survey methodologies to consider both academic and professional journals. Estes (1970), Carpenter et al. (1974), Schroeder et al.

(1988), Hull & Wright (1990), and others have used surveys to help measure the quality of academic and professional journals.

To ascertain if respondents over-value journals in which they publish their own articles, Morris et al. (1990) developed eight clusters of Hull & Wright's (1983) results. After correlating their respondents rankings with how frequently authors published articles in these eight classes of journals, Morris and co-workers concluded that survey respondents often do over-value journals that publish their research findings. While Benjamin & Brenner (1974) surveyed 200 accounting faculty and 163 accounting department chairs, Howard & Nikolai (1983) surveyed 528 accounting educators with earned doctoral degrees. Morris et al. (1990) surveyed 700 accounting faculty members nationwide, and Hull & Wright (1990) surveyed 783 accounting academicians.

## Surveying to Measure Program or Journal Quality

Many studies have ranked the quality of academic programs or of journals that publish accounting faculty members' works. Estes (1970) surveyed business school deans, department heads, accounting and non-accounting faculty members, and 'prominent' accountants to obtain their opinions of the quality of several doctoral-granting accounting programs. Rhode & Zeff (1970) questioned the validity of this methodology, stressing that respondents often favor their 'home' institutions and large programs, and note that derived rankings of quality programs do not always imply a quality faculty.

Carpenter et al. (1974) surveyed 1190 accounting faculty members' opinions of 'quality' programs. Their results both included and excluded individual respondents' current affiliation and the institution that awarded them their doctoral degrees. Morton (1975) and Zeff & Rhode (1975) noted some problems with this methodology, including:

1. ignoring emerging programs, especially when asking 'old-timers' to rank programs when new accounting doctoral graduates enter academe;
2. failing to use anchors to ensure that respondents produce consistent responses;
3. generating potential non-response bias;
4. allowing respondents to mistake 'graduate' for 'doctoral' programs;
5. using ordinal or interval data rather than ratio scales; and
6. assuming that the respondents' perceptions of quality programs imply that the faculty at these rated schools have amassed strong research, teaching or service performance.

Since then, accounting researchers have generally focussed on measuring the objective criteria of scholarly productivity rather than the subjective attribute of a program's 'reputation.'

## Citation Analysis

Citation frequency records the extent to which accounting journals influence accounting and other disciplines. Briefly, the more frequently a 'quality' journal cites an article, journal or author, the more 'points' the item receives. Zeff (1988) believes that this methodology should become more useful as accounting faculty members publish their works in more journals and perform more multi-disciplinary research. McRae (1974) first used citation analysis in accounting. Borrowing his methodology from Medical and Social Science literature, he discovered how frequently 17 articles in accounting journals from six countries cite or were cited by other articles. He also developed comparisons between academic and professional journals and citations from/to other disciplines (e.g., accounting and engineering.) Smith & Krogstad (1991), Beattie & Ryan (1991), Bricker (1988), Gamble & O'Doherty (1985a), Gamble & O'Doherty (1985b), and others also used citation analysis to assess accounting faculty or their programs' research productivity.

Brown & Gardner (1985a) and Brown & Gardner (1985b) used computerized data bases to expand upon this technique (e.g., the *Social Science Citation Index*) to rank the research productivity of accounting faculty based upon 'citation scores.' Sriram & Gopalakrishnan (1994) also used this methodology to rank the 'top 34' doctoral programs and their most prolific graduates based upon citations found in six major accounting journals from 1963–88. Smith & Krogstad (1991) ranked auditing faculty members' specific articles based upon how often their works were cited in TAR (1960–83), *Journal of Accounting Research* (JAR) (1969–83), and *Auditing: A Journal of Practice and Theory* (*Auditing*) (1981–83). They also compared these results with the responses to a survey of *Auditing's* Editorial Board's members. Seetharaman & Islam (1995) used citation analysis to rank the quality of 32 accounting journals, considering factors such as the journal's age and circulation, and citations that both premier accounting and non-accounting journals made to it. They also compared their results from 1985–89 and 1988–89 to detect if these rankings 'moved' over time. Unlike survey research, citation analysis is not based upon recollections and personal biases of faculty members, thereby making it an objective methodology.

MacRoberts & MacRoberts (1989) and others note, however, that citation analysis has three general weaknesses: it often fails to consider all but 'first' authors in co-authored pieces; it gives credit to articles that others criticize frequently; and, like other methods, usually does not

differentiate between different types or classes of journal. Seetharaman & Islam (1995) also stress that such studies are often biased, since authors often cite their own work, and researchers can 'select' journals that published many of their articles. Citation rates can also be influenced by the reputation of the author, the sensitivity of the subject matter, and the journal's circulation and coverage.

Citation analysis is basically quantitative. Qualitative judgments must be inferential (e.g., it would only cite a 'good' article), consider only certain types of journals and certain research methodologies (e.g., those involving accounting experiments on human judgments), and, like other methods of assessing scholarly research, usually not differentiate between different types or classes of journals. A summary of some citation studies appears in Table 4.

## ANALYSIS

Our literature review shows many methods being used to measure scholarly productivity, such as counting, analyzing promoted faculty members' research records, surveying the quality of accounting journals, and using citation analysis. When the studies are organized by type and then ordered chronologically, several trends emerge:

1. In the past twenty years, the number of variables used in ranking journals, programs, and professors has steadily increased. But even the most sophisticated studies are still open to objection. Indeed, some very basic questions remain unanswered. For example, is academic prestige best determined by faculty publications, citations, and/or general perceptions, or are other standards more accurate? Fogarty & Saftner (1993) view academic prestige from a different perspective. Rather than relying on faculty publications, citations or general perceptions, they analyzed accounting faculty placements from 67 US doctoral accounting programs. They measured the percent of graduates going to doctoral granting institutions, assuming that the higher the percent of their graduates going to doctoral institutions, the higher the assumed prestige of the doctoral granting institution.
2. Studies using the counting method seem most useful for analyzing trends in the profession as well as trends within and between gender types. The following list reveals a remarkable variety of approaches within the same methodology:

    a. Cummings & Clark (1988) measured the publication activity of nine journals from 1983–85: TAR, JAR, JOA, MA, CPAJ, *Journal of Accounting and Economics* (JAE), *Journal of Accounting, Auditing and Finance* (JAAF), *Journal of Accounting*

**Table 4. Studies using *citation studies* to rank accounting programs, faculty members or journals**

| Reference (study) | Objective | Methods of analysis | Measure | Sample | Evidence provided |
|---|---|---|---|---|---|
| McRae (1974) | Productivity of accounting faculty members | Citation analysis | Number of citations | 17 accounting journals | Rank authors, institutions, compare academic and professional accounting journals, and compare accounting to other disciplines. |
| Gamble & O'Doherty (1985a,b) | Rate journals and authors who studied 'income smoothing' | Citation analysis | Number of citations | 65 papers on income smoothing written from 1952–82 and cited in the AI; 'map' co-citations of related works | Papers in 'growing' sub-field or sub-specialty are much more likely to be cited than in a mature field |
| Brown & Gardner (1985a,b) | Productivity of individual accounting faculty members | Citation analysis | Number of citations | Computerized data bases in the *Social Science Index* | Rank authors and institutions (using citation methodology) |
| Snowball (1986) | Rank doctoral program's graduates | Counting articles | Number of citations | Articles relating to accounting experiments on human judgment in TAR, JAR or AOS from 1964–84 | Assess effects of self-citations; disclose most frequently cited journals, authors and doctoral programs |
| Bricker (1988) | Accounting faculty/ program research productivity | Citation analysis | Number of citations found in SSCI | 428 main articles in six journals from 1983–86, resulting in 10,938 citations | Almost all citations were after 1960; older citations usually referenced major theoretical works |

| | | | | | |
|---|---|---|---|---|---|
| MacRoberts & MacRoberts (1989) | Ascertain the effectiveness of using citation studies to measure accounting/MIS faculty/program research productivity | Citation analysis | Studies that rely on citation indices | Analyze 31 studies from many disciplines that use citation analysis | Many unresolved problems of using citation analysis warrant using much care when relying on these results |
| Smith & Krogstad (1991) | Accounting faculty/ program research productivity | Citation analysis | Number of citations | 1527 citations in 20 major journals that were cited in *Auditing* from 1981–90 | Disclose most frequently cited articles and the 24 authors cited over 14 times |
| Beattie & Ryan (1991) | Accounting faculty/ program research productivity | Citation analysis of books (rather than articles) | Number of citations | Books references in 13 journals from 1987–88 | Many accounting journals referenced major accounting and finance books |
| Sriram & Gopalakrishnan (1994) | Accounting faculty/ program research productivity | Citation analysis | Number of citations | Citations in six major accounting journals from 1963–88 | Rank the USA's Top 34 accounting programs |
| Seetharaman & Islam (1995) | Accounting faculty/ program research productivity | Citation analysis | Number of citations | *1990 Social Sciences citation Index* — also considered Hull and Wright's (1990) 'quality weights' | Ranked 32 journals from 1985–89; results changed after considering journal quality |

*Education* (JAE), and *Journal of American Taxation Association* (JATA). Basing their rankings of programs on the number of different articles published and the percentage of 'active' (i.e., with at least one publication in this list) faculty at their measured institutions, they developed a 'collegiability' index of how many faculty members at the same school co-authored articles with each other.

b. Jacobs et al. (1986) ranked doctoral programs based upon the research productivity of their graduates. They measured how frequently graduates from 25 doctoral programs published articles in eight journals: MA, TAR, JAR, JOA, *Financial Executive* (FE), *The Internal Auditor* (TIA), *Abacus* (A), and CPAJ. They gave full credit for joint publications, and their rankings considered the number of an institution's doctoral graduates.

c. Windal (1981) ranked accounting departments based upon the number of articles their faculty wrote in 12 journals [i.e., TAR, JAR, JOA, MA, A, FE, *Managerial Planning* (MP), *Cost and Management* (C and M), TIA, *The Journal of Taxation* (JOT), *Taxes* (T), and the *Tax Advisor* (TA)]. He gave full credit for co-authored articles and did not consider differences in the quality of the 12 journals.

d. Bublitz & Kee (1984) examined the frequencies of accounting faculty members publishing articles in 69 journals from 1976–80. They classified their sample of publications into five areas: academic, academic–practitioner, practice–public, practitioner–private, and tax journals. After adjusting their results for co-authorship, faculty size, and number of accounting doctoral graduates, they ranked the top 15 programs in the areas of the authors' specialty and where they earned their doctoral degrees. They also stressed, however, that much opportunity still exists for continued research in this area.

e. Koch et al. (1983) analyzed the publication patterns of the 520 accounting doctoral graduates from 1972–74. They counted how many articles in 15 academic, 16 practitioner, and four academic/professional journals these graduates published in the six years after graduation. They gave full credit for co-authored articles and presented their results both by total articles published and separated academic and professional journals.

f. Bazley & Nikolai (1975) counted the number of articles that accounting faculty members wrote in four journals (i.e., TAR, JAR, JOA, and MA) from January 1968 through July 1974. After giving partial credit for co-authorships and crediting publications to the institution where the faculty member wrote

the article, they ranked programs based upon the number of articles published.

g. Andrews & McKenzie (1978) suggested some improvements to the Bazley & Nikolai (1975) study of four accounting journals. They used the results from the quality ranking of Benjamin & Brenner (1974) to assign 'points' to Bazley & Nikolai's results and also considered the derived author's present institution rather than where the author was when the articles were published. This methodology of using both quality and quantity rankings significantly altered Bazley & Nikolai's original rankings.

h. Urbancic (1986) analyzed the research productivity of 306 of 1650 faculty members whose schools achieved AACSB accreditation. Selecting his sample space from the 1984 *Accounting Faculty Directory*, he analyzed the selected faculty members whose articles were cited between 1980 through 1983 in the AI. This methodology considers both journal main articles, subsection articles, books, monographs, conference proceedings, comment letters, rejoinders, and other relevant accounting publications. Since most previous studies considered only main articles in such professional journals as MA, CPAJ, TIA, and JOA, Urbancic considered more publications than did most other authors and adjusted his results for co-authorship. He also disclosed his findings separately for doctoral- and non-doctoral-granting institutions, by professorial rank (e.g., for assistant, associate, and full professor), and by publication class (i.e., for main articles, subsection articles, books and monographs, and other types of publication).

i. Wright (1992) derived 130 matched pairs between accounting doctoral consortium fellows for the years 1981–83 and cohorts who were not granted this honor. He found large differences in the publication patterns of the two groups based upon their publication records in 25 academic journals.

j. Porter & Mouck (1993) traced the institutional backgrounds of authors whose articles appeared in the 'top 11' accounting journals from 1985–89. They gave co-authors partial credit for their articles, and found that faculty at the 'top 26' schools nationwide published 52.3% of articles appearing in the 11 journals, and that most faculty at other schools experienced great difficulty in publishing in these quality journals. They concluded that these rigorous standards imply that many 'non-national' institutions should re-evaluate their P&T standards.

k. Dyckman & Zeff (1984) counted the authorships and doctoral affiliations of all articles written in the JAR from 1963–82. They also gave both full and partial credit for co-authored articles and

also presented the results weighted by the doctoral-granting institution's faculty size as found in Hasselback's *Directory* to account for a potential 'size' effect.

l. Snowball (1986) ranked doctoral programs based upon their graduates' authorship of accounting articles using experiments on human judgment appearing in the JAR, TAR, and AOS from 1964–84, basing his ranking upon the number of equivalent articles (i.e., adjusted for co-authorship) that their graduates wrote. However, he did not differentiate between the quality of these three accounting journals and made no allowance for faculty size or the number of doctoral graduates produced.

m. Bell et al. (1993) surveyed 473 faculty members at 31 US universities regarding their teaching evaluations, scholarly productivity, and their administrators' subjective evaluations of faculty teaching effectiveness and research productivity. They measured research productivity by counting articles in 32 specialized academic journals, such as *Auditing* and the *Journal of Finance*, and 11 practitioner journals, such as CPAJ and JOA. They identified a high degree of correlation between teaching effectiveness and research productivity, particularly for those publishing more scholarly articles.

3. One major development has been the movement toward blending quantitative and qualitative objectives and utilizing more than one methodology in a single study. What follows is a brief history of notable efforts using both counting methods and surveys singly and then in combination to measure the quality of accounting journals:

a. Benjamin & Brenner (1974) surveyed 200 accounting faculty members and 163 deans of AACSB-accredited schools nationwide to ascertain the perceived quality of 24 accounting publications. Based upon approximately a 40% response rate from both groups, they compared both groups of respondents, using interval data.

b. Weber & Stevenson (1981) asked 1917 faculty members, again chosen from Hasselback's *Directory*, the extent of their familiarity with and their evaluation of 32 accounting journals. Based upon 926 replies, They ranked the journals overall and by the respondents' specialty area (e.g., auditing or taxation). However, they did not generate ratio rankings of their ranked journals.

c. Howard & Nikolai (1983) expanded upon the above methods by anchoring the participants' responses and using a ratio scales. Assuming that all participants were familiar with the JOA, they assigned main articles in that publication a weight of 100 points and asked their 551 respondents to rank another 50 journals using

this anchor. Based upon a 58.9% response rate, they ranked the journals overall and by the respondents' areas of specialization.

d. Morris et al. (1990) mirrored much of methodology of Howard & Nikolai (1983) to test if faculty members exhibit bias in journals where they publish their own works. They clustered Howard and Nikolai's sample into eight groups and asked the respondents to indicate the number of points they would assign to journals in each of these groups. Respondents indicated how many articles they published in each of these groups over the last five years. Based upon a 22.3% response rate of 700 accounting faculty members selected from Hasselback's *Directory*, they found no general association between faculty ratings for a given journal group and the faculty publication records in that same journal group. However, they detected some negative bias between those faculty who were better-published in the top two accounting journal groups. They concluded that better-published faculty tended to exhibit significant bias when rendering journal ratings.
e. Hull & Wright (1990) updated the rankings of Howard & Nikolai (1983) by surveying accounting faculty rankings for the 50 of 51 journals that Howard and Nikolai measured and adding another 29 journals to this list. They also used main articles in the JOA as a 100-point anchor and selected 783 terminally qualified accounting faculty members nationwide selected from Hasselback's *Directory*. Based upon a 36% response rate, they disclosed the rankings of the 79 journals in their population and presented the results by specialty area, by doctoral- and non-doctoral-granting degree programs and by those at AACSB and non-AACSB-accredited institutions.
f. Hall & Ross (1991) adopted much of the methodology of Hull & Wright (1990), but changed the reference journal used as an anchor point, the ordering of journals presented on the survey instrument, the group of journals included in the questionnaire, and the presence or absence of data regarding the journals' quality. After altering these four variables and testing for any interaction effects, they surveyed 2000 accounting faculty nationwide taken from Hasselback's *Directory*. Based upon a 48% response rate, they ranked 88 journals and transformed their responses so that a main article in JOA would receive 100 points. They then disclosed the respondents' point rankings for the other 87 journals in their list, including separate findings for faculty at doctoral-granting and non-doctoral-granting institutions and by the faculty members' specialty area.
g. Schroeder et al. (1988) surveyed 183 assistant, associate, and full professors from 21 'top' accounting programs nationwide, all

other doctoral-granting institutions and other AACSB-accredited accounting programs. Based upon a 34.6% response rate, they ascertained 'quality' and 'familiarity' ratings of 80 accounting publications and compared how the above three groups ranked the best 41 of these journals. They also reported the expected research productivity in their four classes of journals required to obtain tenure and promotion to full professor among the three classes of groups surveyed.

h. Brown & Huefner (1994) evaluated how 367 senior faculty at 40 'top' MBA programs perceived the familiarity and quality of 44 accounting journals, giving special consideration to newer (post-1980) journals. They achieved a 49.3% response rate and presented their results, using a ratio scale, on an overall basis and by specialty area (e.g., auditing and financial accounting).

i. Jolly et al. (1995) ascertained how 235 accounting chairs and 705 other assistant professors and above at AACSB-accredited institutions ranked 59 accounting journals. Assuming that academicians were more familiar with TAR than JOA, they used TAR as their anchor to assess the other journals. They presented overall scores and results for the top 30 publishing schools, other doctoral-granting institutions, and other AACSB-accredited institutions. While finding no significant differences in the responses between chairs and faculty members, they noted significant differences in quality ratings among respondent groups.

j. Hasselback & Reinstein (1995a) and Hasselback & Reinstein, 1995b) considered both the quantity and quality of accounting faculty members' research productivity, relying on H & N (1983) and Jolly et al. (1995) to help measure the quality of accounting journals. The first study Hasselback & Reinstein (1995a) measured the quality and quantity of accounting faculty members' publication records in 40 journals at over 700 institutions nationwide. The second, Hasselback & Reinstein (1995b) considered the quality and quantity of articles that all 2708 1978–92 graduates from 73 major US accounting doctoral programs wrote in 41 journals during this time.

4. Taken as a whole, these studies lack a comprehensive measure of the quality and quantity of accounting professors' and their departments' productivity. Recognizing that probably no study can at present analyze fully all the necessary data, we suggest that future studies should at least incorporate the following characteristics:

   a. Consider both the quantity and quality of accounting articles published.
   b. Consider as many schools and journals as possible.

   c. Consider as many faculty members as possible (e.g., using Hasselback's *Directory*.)
   d. Consider giving both full and partial credit for co-authored articles.

5. Focus on the accounting faculty members' current—rather than past—academic affiliations, since students and programs generally receive benefit from faculty members who presently are affiliated with their institutions.
6. Consider the authors' doctoral affiliations.
7. Use a ratio scale to assess the quality of a wide array of journals.
8. Consider faculty size and the number of doctoral graduates.
9. Disclose whether the programs offer doctorates in accounting (all of whom are accredited by the AACSB) and if they achieved AACSB accreditation.
10. Denote how many faculty members have achieved at least some publications, in order to assess the breadth of accounting research.
11. Analyze scholarly productivity over different specific time periods (e.g., 1980–85 and 1986–90) to compare 'emerging' and 'falling' programs.

## CONCLUSION

This paper presented a review of studies that assess the scholarly productivity of accounting faculty members and their programs, focusing on the quality and quantity of journals that published their works. These studies help:

1. potential doctoral students to select the proper school to attend;
2. accounting faculty members to target their research journals; and
3. chairs, deans, and Salary/Personnel Committees to allocate merit raises and make informed P&T decisions.

These lofty goals, however, suffer from two major shortcomings:

1. no one methodology incorporates all key variables (e.g., considers both the quality and quantity of journals used and considers adequate time segments); and
2. differing results and action plans will arise from using different methodologies.

## REFERENCES

Albert, J., & Chandy, P. R., Research and Publishing in Real Estate: A Survey and Analysis. *Akron Business and Economic Review*, Winter 1986, pp. 46-54.

Andrews, W. T., & McKenzie, P. B., Leading Accounting Departments Revisited. *The Accounting Review*, January 1978, pp. 135-138.

Bazley, J. D., & Nikolai, L. A., A Comparison of Published Accounting Research and Qualities of Accounting Faculty and Doctoral Programs. *The Accounting Review*, July 1975, pp. 605-610.

Beattie, V., & Ryan, R. J., The Impact of Non-Serial Publications on Research in Accounting and Finance. *Abacus*, March 1991, pp. 32-50.

Bell, J. G., & Seater, J. J., Publishing Performance: Departmental and Individual. *Economic Inquiry*, October 1978, pp. 599-615.

Bell, T. B., Frecka, T. J., Solomon, I., The Relation Between Research Productivity and Accounting Effectiveness: Empirical Evidence for Accounting Educators. *Accounting Horizons*, December 1993, pp. 33-49.

Benjamin, J. J., & Brenner, V. C., Perceptions of Journal Quality. *The Accounting Review*, April 1974, pp. 360-362.

Bricker, R. J., Knowledge Preservation in Accounting: A Critical Study. *Abacus*, September 1988, pp. 120-131.

Brown, L. D., & Gardner, J. C., Applying Citation Analysis to Evaluate the Research Contributions of Accounting Faculty and Doctoral Programs. *The Accounting Review*, April 1985a, pp. 262-277.

Brown, L. D., & Gardner, J. C., Using Citation Analysis to Assess the Impact of Journals and Articles on Contemporary Accounting Research. *Journal of Accounting Research*, Fall 1985b, pp. 84-109.

Brown, L. D., & Huefner, R. J., The Familiarity With and Perceived Quality of Accounting Journals. *Contemporary Accounting Research*, Summer 1994, pp. 223-250.

Bublitz, B., & Kee, R., Measures of Research Productivity. *Issues in Accounting Education*, 1984, pp. 39-60.

Campbell, D. R., & Morgan, R. G., Publication Activity of Promoted Accounting Faculty. *Issues in Accounting Education*, Fall 1987, pp. 28-43.

Carpenter, C. G., Crumbley, D. L., Strawser, R. H., A New Ranking of Accounting Faculties and Doctoral Programs. *Journal of Accountancy*, June 1974, pp. 90-94.

Clark, G. L., Productivity Ratings of Institutions Based on Publication in Eight Marketing Journals. *Journal of Marketing Education*, Fall 1985, pp. 12-23.

Cerullo, M. J., & Cerullo, V., Institutional Contributions to Accounting Information Systems Research. *Proceedings, 1987 Southwestern American Accounting Association Annual Meeting*, pp. 38-40.

Chung, K. H., Pak, H. S., & Cox, R. A. K. (1992). Patterns of Research Output in the Accounting Literature: A Study of the Bibliometric Distributions *Abacus*, *28*(2), 168–185.

Cleary, F. R., & Edwards, D. J., The Origins of the Contributions to AER During the Fifties. *American Economic Review*, December 1960, pp. 1,011-1,014.

Cummings, W., & Clark, G. L., Accounting Faculty Publication Activity: A New Look at the Data. *Paper Presented at the 1988 Midwest Accounting Society Meetings*, 33 pages.

Dwyer, P. D., Gender Differences in the Scholarly Activities of Accounting Academics: An Empirical Investigation. *Issues in Accounting Education*, Fall 1994, pp. 231-246.

Dyckman, T. R., & Zeff, S. A., Two Decades of the *Journal of Accounting Research*. *Journal of Accounting Research*, Spring 1984, pp. 225-297.

Dyl, E. A., & Lilly, M. S. (1985). A Note on Institutional Contributions to the Accounting Literature *Accounting, Organizations and Society*, *10*, 171–176.

Englebrecht, T. D., Govind I., Patterson, D., An Empirical Investigation of the Productivity of Promoted Accounting Faculty. *Accounting Horizons*, March 1994, pp. 45-68.

Estes, R. W., A Ranking of Accounting Programs. *Journal of Accountancy*, July 1970, pp. 86-90.

Fogarty, T. J., & Saftner, D. V. (1993). Academic Department Prestige: A New Measure Based on the Doctoral Student Labor Market *Research in Higher Education*, *34*(4), 427–449.

Gamble, G. O., & O'Doherty, B., How Accounting Academicians Can Use Citation Indexing and Analysis for Research. *Journal of Accounting Education*, Fall 1985a, pp. 123-144.

Gamble, G. O., & O'Doherty, B., Citation Indexing and Its Use in Accounting: An Awareness Survey and Departmental Ranking, *Issues in Accounting Education*, 1985b, pp. 28-40.

Graves, P. E., Marchland, J. R., Thompson, R., Economics Departmental Rankings: Research Incentives, Constraints, and Efficiency. *The American Economic Review*, December 1982, pp. 1131-1141.

Hagerman, R. L., & Hagerman, C. M., Research Promotion Standards at Selected Accounting Programs. *Issues in Accounting Education*, Fall 1989, pp. 265-279.

Hall, T. W., & Ross, W. R., Contextual Effect in Measuring Accounting Faculty Perceptions of Accounting Journals: An Empirical Test and Updated Journal Rankings. *Advances in Accounting*, 1991, pp. 161-182.

Hasselback, J. R., & Reinstein, A., A Proposal for Measuring the Scholarly Productivity of Accounting Faculty. *Issues in Accounting Education*, Fall 1995a, pp. 269-306.

Hasselback, J. R., & Reinstein, A., Assessing Accounting Doctoral Programs by Their Graduates' Research Productivity. *Advances in Accounting*, 1995b, pp. 61-86.

Heck, J. L., & Cooley, P. L., Most Frequent Contributions to the Finance Literature. *Financial Management*, Autumn 1988, pp. 100-108.

Heck, J. L., Jensen, R. E., & Cooley, P. L. (1990). An Analysis of Contributors to Accounting Journals. Part I: The Aggregate Performances *The International Journal of Accounting*, *25*, 202–217.

Heck, J. L., Jensen, R. E., & Cooley, P. L. (1991). An Analysis of Contributors to Accounting Journals. Part II: The Individual Academic Accounting Journals *The International Journal of Accounting*, *26*(1), 1–17.

House, D. R., & Yeager, J. H. Jr., The Distribution of Publication Success Within and Among Top Economics Departments: A Disaggregate view of Recent Evidence. *Economic Inquiry*, October 1978, pp. 593-598.

Howard T. P., & Nikolai, L. A., Attitude Measurement and Perceptions of Accounting Faculty Publication Outlets. *The Accounting Review*, October 1983, pp. 765-776.

Hull, R. P., & Wright, G. B., Faculty Perceptions of Journal Quality: An Update. *Accounting Horizons*, March 1990, pp. 77-98.

Jacobs, F. A., Hartgraves, A. L., Beard, L. H., Publication Productivity of Doctoral Alumni: A Time Adjusted Model. *The Accounting Review*, January 1986, pp. 179-187.

Jensen, D. E., Willits, S. D., Cheney, D. L., Towards the Determination of Realistic Research Expectations, *Paper Presented at the 1989 Annual American Accounting Association Meetings*, 28 pages.

Jolly, S. A., Schroeder, R. G., Spear, R. K., An Empirical Investigation of the Relationship Between Journal Quality Ratings and Promotion and Tenure Decisions. *The Accounting Educators' Journal*, Fall 1995, pp. 47-68.

Klemkosky, R. C., & Tuttle, D. L., The Institutional Source and Concentration of Financial research. *The Journal of Finance*, June 1977, pp. 901-907.

Koch, B. S., Merino, B. D., Berman, N. D., Publishing Patterns of Doctoral Graduates: A Preference for Perishing. *Proceedings, Doctoral Programs in Accounting Conference, American Accounting Association*, June 1983, pp. 351-366.

MacRoberts, M. H., & MacRoberts, B. R., Problems of Citation Analysis: A Critical Review. *Journal of the ASIS*, September 1989, pp. 342-349.

McRae, T. W., A Citational Analysis of the Accounting Information Network. *Journal of Accounting Research*, Spring 1974, pp. 80-92.

Milne, R. A., & Vent, G. A., A Quartile Analysis of the Five-Year Publication Productivity of Promoted Accounting Faculty. *The Accounting Educator's Journal*, 1988, pp. 137-156.

Milne, R. A., & Vent, G. A., Publication Productivity: A Comparison of Accounting Faculty Members Promoted in 1981 and 1984. *Issues in Accounting Education*, Fall 1989, pp. 94-102.

Mobley, M. F., & Ibrahim, N. A., Analysis of Authorship of Major Marketing Journals. *Proceedings, 1989 Southern Marketing Association Annual Meeting*, pp. 262-265.

Morris, J. L., Cudd, R. M., Crain, J. L., A Study of the Potential Bias in Accounting Journal Ratings: Implications for Promotion and Tenure Decisions. *Accounting Educator's Journal*, 1990, pp. 46-55.

Morton, J. R., Comments on 'A New Ranking of Accounting Faculties and Doctoral Programs'. *Journal of Accountancy*, February 1975, pp. 103-105.

Porter, M. C., & Mouck, T., Academic Accounting Journals: Institutional Concentration and Research Productivity. *Proceedings, 1993 Southwest Regional Meeting, American Accounting Association*, pp. 103-110.

Rhode, J. G., & Zeff, S. A., Comments on 'A Ranking of Accounting Programs'. *Journal of Accountancy*, December 1970, pp. 83-85.

Schroeder, R. G., Payne, D. D., Harris, David G., Perceptions of Accounting Publications Outlets. *The Accounting Educator's Journal*, Fall 1988, pp. 1-17.

Schwester, C., The Doctoral Origins of Contributors to the Journal of Finance from 1964 through 1975. *The Journal of Finance*, June 1977, pp. 908-910.

Seetharaman, A., & Islam, M. Q., Assessing The Relative Quality of Accounting Journals: The Use of Citation Analysis. *Southwest Regional AAA Meeting*, 1995, pp. 53-60.

Siegfried, J. J., The Publishing of Economic Papers and Its Impact on Graduate Faculty Ratings. *Journal of Economic Literature*, March 1972, pp. 31-49.

Smith, G., & Krogstad, J. L., Sources and Uses of Auditing: A Journal of Practice and Theory's Literature: The First Decade. *Auditing: A Journal of Practice and Theory*, Fall 1991, pp. 84-87.

Smith, L. M., Relative Contributions of Professional Journals to the Field of Accounting. *Accounting Educators' Journal*, Spring 1994, pp. 1-31.

Snowball, D. (1986). Accounting Laboratory Experiments on Human Judgment: Some Characteristics and Influences *Accounting, Organizations and Society*, *11*(1), 47–69.

Sriram, R. S., & Gopalakrishnan, V., Ranking of Doctoral Programs in Accounting: Productivity and Citational Analysis. *Accounting Educators' Journal*, Spring 1994, pp. 32-53.

Streuly, C. A., & Maranto, C., Accounting Faculty Research Productivity and Citations: Are There Gender Differences?' *Issues in Accounting Education*, Fall 1994, pp. 247-258.

Tremblay, C. H., Tremblay V. J., Lee, B., Field Publishing Performance of U.S. Economics Departments. *Atlantic Economic Journal*, June 1990, pp. 37-47.

Urbancic, F. R., Publishing Performance by Accounting Faculty: Comparisons and Measures of Productivity. *Proceedings, 1986 Southwest Regional Meeting, American Accounting Association*, pp. 24-31.

Weaver, C. N., Institutional Affiliation of Contributors to the Academy of Management Journal. *Academy of Management Journal*, June 1975, pp. 411-416.

Weber, R. P., & Stevenson, W. C., Evaluations of Accounting Journal and Department Quality. *The Accounting Review*, July 1981, pp. 596-612.

Williams, W. W., Institutional Propensities to Publish in Academic Journals of Business Administration: 1979–1984. *Quarterly Review of Economics and Business*, Spring 1987, pp. 77-94.

Windal, F. W., Publishing for a Varied Public: An Empirical Study. *The Accounting Review*, July 1981, pp. 653-658.

Wright, D. W., Is Success in Academe Predictable? Paper Presented at the 1992 Annual American Accounting Association Meetings, 1992, 28 pages.

Zeff, S. A., The Surge of Academic Journals in Accounting—Boon or Bane. *Accounting Education News*, May 1988, p. 8.

Zeff, S. A., & Rhode, J. G., Comments on 'A New Ranking of Accounting Faculties and Doctoral Programs. *Journal of Accountancy*, February 1975, pp. 105-106.

Zivney, T. L., & Bertin, W. J., Publish or Perish: What is the Competition Really Doing. *The Journal of Finance,* March 1992, pp. 295-329.

Zivney, T. L., & Thomas A. G., A Comprehensive Examination of Accounting Faculty Publishing. *Issues in Accounting Education*, Spring 1985, pp. 1-25.