



# An analysis of the research productivity of AIS faculty

Ronald J. Daigle<sup>a</sup>, Vicky Arnold<sup>b,\*</sup>

<sup>a</sup>College of Business Administration, Texas Tech University, Lubbock, TX 79409-2101 USA

<sup>b</sup>School of Accountancy, Oklahoma State University, Stillwater, OK 74074 USA

## Abstract

During the past 25 years, a number of articles have examined the accounting research productivity of individual faculty members and institutions. Many articles have focused on the quantity of publications, with a few incorporating a quality measurement component. Concurrently, other research efforts have examined the quality of the journals that are considered to be potential outlets for a broad, cross-section of accounting academics. These studies, taken as a whole, have provided valuable insights into the research productivity across the domain of accounting academics. The purpose of this paper is to examine research in the subdiscipline of AIS, from both a quantity and quality perspective and evaluate both institutional productivity and individual faculty productivity. Information from all AIS research published from 1982 through 1998 in 45 accounting and information systems journals was collected and analyzed. Using this data, we show which journals are considered the highest quality outlets for AIS publications, which faculty have published the most AIS research, which employing institutions are rated highest in AIS research productivity and which doctoral granting institutions are rated the highest for AIS research productivity. The findings of this study contribute to the understanding of the AIS research domain and to accounting by providing valuable insights into the quality of AIS research. © 2000 Elsevier Science Inc. All rights reserved.

## 1. Introduction

During the past 25 years, a number of articles have examined the accounting research productivity of individual faculty members and institutions. Many articles have focused on the quantity of publications while a few have incorporated a quality measurement component (Wilkinson and Durden, 1998; Hasselback and Reinstein, 1995; Zivney et al., 1995; Chung et al., 1992). Concurrently, other research efforts have examined the quality of the journals that are considered to be potential outlets for a broad cross-section of accounting academics (Hasselback and Reinstein, 1995; Hull and Wright, 1990; Howard and Nikolai, 1983; Benjamin and Brenner, 1974). These studies, taken as a whole, have provided valuable insights into accounting research across the domain.

Over the past few years, accounting as a discipline has experienced a change in which academics have become more specialized and fractionalized into subdisciplines such as financial, managerial, tax, and accounting

information systems (AIS). At the same time, sections within the American Accounting Association (AAA) have become more active by sponsoring section journals and specialized conferences to promote research productivity among the membership. As a result, research production within subdisciplines appears to be up, as evidenced by the number of specialty journals being published. To date, no research has focused on the productivity of faculty or institutions within subdisciplines.

Given the emergence of specialization areas and the increased competition for students, many universities have also targeted specialized faculty members in order to develop niche market areas. While many larger universities have developed specialties in several subdisciplines such as financial, managerial, and tax, smaller schools appear to have targeted particular specialization areas in order to gain a competitive advantage.

AIS is one of the growing specialization areas. This growth has been facilitated by the rapidly

\* Corresponding Author. Tel.: 1-405-744-5123; fax: 1-405-744-5180.

E-mail: arnoldgale@aol.com

changing, increasingly complex technology that has changed the nature of the accounting environment. Those accountants with a stronger, more progressive, technological background are being demanded in the marketplace. As a result, the demand for academics specializing in AIS has exploded. A review of job openings in a recent issue of *The Accounting Review* provides evidence of their high demand.

At the same time, many AIS researchers face criticism for failing to publish in those journals that have been previously rated as the top-tier journals. This criticism often manifests itself in unsuccessful promotion due to the lack of quality of publication outlets. This lack of reputed outlets reduces the ability of AIS researchers to become ingrained in the highest quality programs.

Another problem often expressed relates to institutions granting doctoral degrees specializing in AIS. Many of the applicants for the ever growing number of AIS job openings, particularly those just completing doctoral degrees, have graduated from institutions that are not normally considered “top tier” doctoral programs. Even though many of the job openings are at top-tier schools, successfully obtaining a position at those schools becomes extremely difficult for graduates of niche programs.

These two problems taken together imply that AIS may need to be examined as a separate subdiscipline in order to gain a better understanding of both research productivity and quality. Perhaps evaluating quality in a different perspective may shed light on the AIS subdiscipline, particularly since this area is in its infancy when compared to other subdisciplines such as financial, managerial, and tax.

The purpose of this study is to examine research productivity of the extant AIS research, from both a quantitative and a qualitative perspective. This study will examine both institutional productivity and individual faculty productivity. The findings of this study contribute to the understanding of the AIS research domain and to accounting by providing valuable insights into assessing the quality of AIS research.

The remainder of this article will first provide a background which overviews previous literature examining research productivity and journal quality. The next section will discuss the methodology, and the following section will present and discuss the results. The final section will provide conclusions about and implications for the AIS domain.

## 2. Background

Research is a critical component of success in an academic career as evidenced by the emphasis that has and will continue to be placed on publications in

most universities (Hasselback and Reinstein, 1995; Schultz et al., 1989; Cargile and Bublitz, 1986). Hexter (1969) goes so far as to suggest that research provides the best way to evaluate the success of both faculty members and institutions. In order to better understand and evaluate “research,” two streams of research have emerged—one examines research productivity based on number of publications and the other studies journal quality based on perceptions of those in accounting academia.

### 2.1. Journal quality research

One of the first studies to examine quality of accounting journals was Benjamin and Brenner (1974), who asked accounting faculty and department heads to rank 24 accounting and business journals as to their perceived quality. The ranking was done on a 5-point Likert-type scale that was used to calculate a weighted-average score and rank the 24 journals. Although the study gave some insight to journal quality by ranking the journals, the relative value of the journals to each other could not be ascertained due to the method used.

Howard and Nikolai (1983) furthered this research by using magnitude estimation procedures to rate perceived journal quality. Using this rating procedure and calculating the geometric mean for each journal, the journals were both ranked by importance and in relation to each other. Fifty-one journals were selected based on the longevity of the publications and consultation with accounting faculty members specializing in various areas of accounting. The journals were ranked in comparison with the *Journal of Accountancy*. This journal was selected as the anchor since most, if not all, of the subjects would be familiar with this publication. Subjects were told to assume that the *Journal of Accountancy* was equal to 100 and this rating would provide a benchmark for ranking all other journals. For example, if a respondent felt that a journal was twice as good as the *Journal of Accountancy*, they were to assign it a rating of 200. Likewise, if a respondent felt that a journal was only half as good as the *Journal of Accountancy*, they were to assign it a rating of 50. By using this method, Howard and Nikolai (1983) provided a relative measure of journal quality that could be used for comparative purposes.

Hull and Wright (1990) updated Howard and Nikolai's study, due to the increase in the number of available journals for accounting research. Their study increased the number of journals ranked from 51 to 79. While the results were similar for the top ranked journals that had been published for many years, this study added a quality measure for many of the newer, previously unranked journals.

Arnold (1993) extended this line of research by examining the perceived quality of journals as outlets for AIS research. Five hundred four accounting faculty

who were members of the Information Systems/Management Advisory Service (IS/MAS) section of the AAA were surveyed. Those surveyed were requested to rank 80 journals using the magnitude method used by Howard and Nikolai (1983) and Hull and Wright (1990). The results provided an overall ranking of journals, as well as comparisons of perceptions of: (1) full versus associate versus assistant professor ranking; (2) respondents with IS versus non-IS as a primary research area ranking of journals; and (3) respondents at doctoral versus masters/bachelors degree granting programs. The study also compared the magnitude rating to those in the Howard and Nikolai, and Hull and Wright studies.

These studies taken as a whole provide a longitudinal analysis of journal perceptions. All of these studies contain some of the same journals, allowing comparisons over time. In addition, as newer journals were introduced, quality comparisons relative to existing journals were made.

## 2.2. Productivity research

Research focusing on quantity of publications has examined both institutional productivity and faculty productivity. Jacobs et al. (1986) focused on the publication productivity of doctoral programs in eight journals over a 13-year period. Using the eight journals, the study ranked doctoral programs by total author lines with a second ranking for coauthorship. The rankings were adjusted for both the size of the doctoral program (i.e. number of graduates) and available work years of graduates.

Zivney et al. (1995) examined the publication productivity of all doctoral graduates from 1960 through 1990 by degree-granting institution. Using the *Accounting Literature Index*, the authors weighted journals based on the number of articles written by doctorate qualified accounting academics.

Chung et al. (1992) studied the patterns of research output using Lotka's Law of scientific productivity. Lotka's Law proposes an inverse square law relating authors of scientific papers to the number of papers written by each author. Having been applied in other disciplines, the authors apply the law to accounting literature, focusing on 14 journals identified by Dyckman and Zeff (1984) as academic journals. The authors compare actual research records of the top 102 researchers in journals from 1968 to 1988 combined to the number computed using Lotka's Law. Chung et al. also report the most prolific authors in each respective journal over the period studied. The study showed a strong bibliometric regularity in the accounting literature.

## 2.3. Quality and quantity combined

The studies cited above either analyzed the quantity of articles that accounting faculty publish or the

quality of journals where accounting faculty publish, but not both combined. Recent research has examined both quantity and quality simultaneously ( Durden et al., 1999; Hasselback and Reinstein 1995; Wilkinson and Durden 1998). Hasselback and Reinstein (1995) studied both methodologies for 716 institutions based on their faculty's research output in 40 journals over a 25-year period. Journals were weighted based on weights determined in prior research, such as the Hull and Wright (1990) study. The authors ranked institutions based on the total number of articles, consideration of coauthorship, and faculty size.

Some recent studies have focused on the publishing productivity within certain countries. Wilkinson and Durden (1998) studied the quantity and quality of research of institutions within New Zealand, while Durden et al. (1999) studied the quantity and quality of research of institutions within Australia. Both studies focused specifically on accounting journals published exclusively within each respective country.

## 2.4. AIS faculty publication trends

Baldwin et al. (1999) used a unique methodology for determining where AIS researchers publish. Surveying 316 IS section members who are listed in the 1998 *Accounting Faculty Directory*, seventy respondents submitted their vitae to the researchers. Focusing on the 10-year period from 1989 to 1998, the authors report by journal how many articles the survey respondents published.

Poston and Grabski (2000) also studied where AIS research has been published, while performing a trend analysis on underlying theory, research method, and IS lifecycle topics within articles from 17 journals ranked as significant journals for AIS publishing in previous studies. The results of this study were used to develop an overall framework for AIS research.

This study combines different aspects of past studies for a comprehensive examination of AIS research productivity and quality. This study reports publication output by individual AIS faculty member, doctoral granting institution, and current employing institution. Journals are also ranked for quality by the top AIS researchers, allowing individual AIS faculty member, doctoral granting institution, and current employing institution output to be adjusted for quality of research outlet.

## 3. Methodology

Forty-five academic journals in accounting and MIS were used in this study for determining the quantity of AIS research and the quality of AIS research outlets. Many of the accounting academic

Table 1  
Journals Included in Current Study

Abacus	Decision Sciences
Accounting and Business Research	Information Systems Research
Accounting Education	International Journal of Accounting
Accounting Educators' Journal	International Journal of Intelligent Systems in Accounting, Finance and Management
Accounting Enquiries	Issues in Accounting Education
Accounting Historians Journal	Journal of Accounting and Computers
Accounting Horizons	Journal of Accounting and Economics
Accounting Organizations and Society	Journal of Accounting and Public Policy
Accounting Review	Journal of Accounting Education
Accounting Systems Journal	Journal of Accounting Literature
Accounting, Management and Information Technologies	Journal of Accounting Research
Administrative Science Quarterly	Journal of Accounting, Auditing and Taxation
Advances in Accounting	Journal of Accounting, Auditing, and Finance
Advances in Accounting Information Systems	Journal of Business
Advances in International Accounting	Journal of Information Systems
Advances in Management Accounting	Journal of Management Accounting research
Advances in Public Interest Accounting	Journal of Management Information Systems
Advances in Taxation	Journal of the American Taxation Association
Auditing: A Journal of Practice and Theory	Management Science
Behavioral Research in Accounting	MIS Quarterly
Communications of the ACM	Research in Accounting Regulation
Contemporary Accounting Research	Research in Governmental and Nonprofit Accounting
Critical Perspectives on Accounting	

journals selected for this study were either used in the Arnold (1993) study or have come into existence since, through 1998. Arnold (1993) also included a limited number of academic MIS journals; this list was expanded in this study to include all of the major MIS journals in order to obtain a broader scope of information systems journals. The reason for the expanded list is that many AIS faculty members suggest that they publish much of their work in top-tier MIS journals since the top-tier accounting journals are not receptive to AIS research. Journals used in prior studies that tended to be practitioner in nature were not included in this study. A list of all journals used in this study is shown in Table 1.

To determine the quantity of AIS research, the appropriate faculty members were first identified, along with information regarding the current affiliation and the institution from which the faculty member obtained their doctorate degree, if applicable. The listing of appropriate faculty for this study was determined using the *Accounting Faculty Directory* (1998); all faculty with a teaching/research interest of systems (S) or computers (D) were included in the study. To ensure that employer information was current, a check was made of each faculty member's current employer status as of June 1, 1999, at [rarc.rutgers.edu/raw/Hasselback](http://rarc.rutgers.edu/raw/Hasselback).

The next step was to accumulate all publications by the faculty members identified above for the period

1982 through 1998. Three sources were used to accumulate publication information. The *Accounting Literature Index* (Heck et al., 1996), last updated through 1996, was used for many of the accounting journals used in the study. Individual journal indexes and Un-Cover database were also used for journals not in the *Accounting Literature Index*, and for all publication activity from 1996 through 1998. While accumulating this information, each article was noted as either a sole authored or coauthored piece. In addition, each article was classified as to whether or not the subject area was systems-related. All articles appearing in systems-related journals were classified as "systems." For those publications appearing in general accounting journals, the article was classified by content of the article title.

After identifying all publication activity for each AIS faculty member, an adjusted ranking was performed for both total and AIS publications. The ranking consisted of one point assigned for a sole authored publication, and half a point assigned for a coauthored publication. This adjustment process is consistent with the recommendations made in Hasselback and Reinstein (1995).

Using the above ranking, a survey was then sent via E-mail to the top 25 AIS researchers<sup>1</sup>. The sub-

<sup>1</sup>Because of a tie for 25<sup>th</sup> place, 29 surveys were actually mailed.

jects were asked to rank the 45 journals used to accumulate their publication record in this study. Specifically, each subject was asked to give their perception of the relative quality of each journal. Similar to the methodology used by Hull and Wright (1990) and Arnold (1993), a magnitude estimation procedure was used to determine the quality of AIS research outlets.

Participants were asked to rate the relative value of a single-authored article appearing in the main section of each journal to one appearing in the *Journal of Information Systems*. As the anchor for the survey, the *Journal of Information Systems* was assigned a weight of 100. Because this journal is most likely received by a large majority of AIS faculty and therefore the most familiar, it was used as the benchmark for comparison. Participants were asked to leave the response blank for any journals with which they were unfamiliar or unable to evaluate.

Eighteen responses were received from the survey. Based on the responses, the journals were ranked based on a logarithmic transformation of the survey means. Each ranking was converted to its natural log, with the mean of the natural log of each ranking calculated. The mean log for each journal was then transformed back by taking the antilog to get the geometric mean. Blank responses were not used in computing results. The resulting rank assessments of journal quality were then used to weight and compare the research productivity of individual faculty members, employing institutions, and doctoral granting institutions.

#### 4. Results

Using the method described, the top 50 AIS researchers based on productivity are shown in Table 2. The ranking is ordered based on adjusted systems productivity. The table includes each author's current affiliation, the year their last degree was granted, and the school at which the author received her/his last degree. In addition, the number of sole authored, co-authored, and total number of articles is shown for all publications and also for systems-specific publications. Both the total publications and total systems publications are adjusted with one publication counted for each sole authored piece and half a publication for each coauthored piece.

As previously stated, the top 25 researchers shown in Table 2 were asked to rank the journals used in this study. Table 3 provides the overall geometric means computed using the magnitude estimation procedure.

Consistent with the Arnold (1993) study, *The Accounting Review* and the *Journal of Accounting Research*, are ranked as the top two journals in terms of quality as an outlet for AIS research. The rankings of these two journals are also consistent with the overall quality studies done by Howard and Nikolai (1983), Hull and Wright (1990), and Hasselback and Reinstein (1995). While the previous studies cited ranked the *Journal of Accounting Research* first and *The Accounting Review* second, this study's ranking switches their order, with only a negligible difference of 205 to 203. The ranking of these two journals as the top two is interesting since neither tend to publish AIS research.

Of the next nine journals ranked, six are considered to be publications that focus on research in the information system domain, though not necessarily oriented towards the AIS area:

- No. 3. *MIS Quarterly*
- No. 4. *Information Systems Research*
- No. 5. *Management Science*
- No. 7. *Administrative Science Quarterly*
- No. 9. *Decision Sciences*
- No. 11. *Communications of the ACM*

Of special note is how close the geometric means of both *MIS Quarterly* (197) and *Information Systems Research* (195) are to those of *The Accounting Review* (205) and *The Journal of Accounting Research* (203). The closeness of the geometric mean of *MIS Quarterly* to those of the top two journals is consistent with Arnold (1993). These rankings appear to indicate that AIS faculty members rate the relative quality of these two information systems journals very comparably with *The Accounting Review* and the *Journal of Accounting Research*.

Of the three accounting journals ranked between three and eleven, No. 6, *Contemporary Accounting Research*, is new to this study. The other two, No. 8, *Journal of Accounting and Economics* and No. 10, *Accounting, Organizations and Society*, were ranked numbers three and seven, respectively, in the Arnold (1993) study. In the rest of the top 20, only one journal, No. 15, *Journal of Management Information Systems*, has a focus towards information systems. The highest-ranking AIS journals in this study are No. 21, *Journal of Information Systems*, and No. 22, *Advances in Accounting Information Systems*.<sup>2</sup> In the

<sup>2</sup>*Advances in Accounting Information Systems* was originally published in a research annual format and has since been converted to a journal format. At the time of change, the name was changed to *International Journal of Accounting Information Systems*.

Table 2  
Publication Productivity by Author (Top 50) Ranking Based on Systems Publications

Rank	Name	Affiliation	Year	Degree	All Publications					Systems Publications					Adjusted*	
					Total		Total		Total		Total		Total		All Publications	Systems Publications
					Author	Coauthored	Articles	Total	Author	Coauthored	Articles	Total	Author	Coauthored		
1	O'Leary, Daniel E.	Southern California	86	Case Western	15	9	24	15	9	24	19.5	19.5				
2	Brown, Carol E.	Oregon State	89	Oregon State	6	8	14	6	8	14	10	10				
3	Sutton, Steve G.	Texas Tech	87	Missouri	4	21	25	3	12	15	14.5	9				
4	Banker, Rajiv D.	Texas-Dallas	80	Harvard	4	31	35	2	12	14	19.5	8				
5	Gray, Glen L.	Cal State-Northridge	88	California	6	3	9	6	3	9	7.5	7.5				
6	Eining, Martha M.	Utah	87	Oklahoma State	2	11	13	2	10	12	7.5	7				
7	Hunton, James E.	South Florida	94	Texas-Arlington	2	12	14	2	8	10	8	6				
7	Weber, Ron A.	Queensland	77	Minnesota	4	5	9	4	4	8	6.5	6				
9	Arnold, Vicky	Texas Tech	89	Arkansas	3	9	12	3	5	8	7.5	5.5				
9	Dillard, Jesse	New Mexico	76	South Carolina	5	13	18	3	5	8	11.5	5.5				
9	Murthy, Uday S.	Texas A&M	89	Indiana	2	7	9	2	7	9	5.5	5.5				
12	Amer, Tarek S.	North Arizona	89	Ohio State	4	4	8	4	2	6	6	5				
12	Boland, Richard J. Jr.	Case Western	76	Case Western	7	5	12	4	2	6	9.5	5				
12	Grabski, Severin V.	Michigan State	83	Arizona State	3	4	7	3	4	7	5	5				
12	Togo, Dennis F.	New Mexico	86	Arizona State	4	3	7	4	2	6	5.5	5				
16	Borthick, A. Faye	Georgia State	82	Tennessee	2	7	9	2	5	7	5.5	4.5				
16	Harper, Robert M. Jr.	Cs-Fresno	84	Florida State	3	9	12	2	5	7	7.5	4.5				
16	McCarthy, William E.	Michigan State	78	Massachusetts	2	5	7	2	5	7	4.5	4.5				
16	Steinbart, Paul	Arizona State	85	Michigan State	3	8	11	2	5	7	7	4.5				
16	Stone, Dan N.	Illinois	87	Texas-Austin	5	7	12	3	3	6	8.5	4.5				
21	Mock, Theodore J.	Southern California	69	Berkeley	1	18	19	1	6	7	10	4				
22	Boritz, J. Efrim	Waterloo	83	Minnesota	4	8	12	1	5	6	8	3.5				
22	Lampe, James C.	Texas Tech	70	Michigan	2	8	10	2	3	5	6	3.5				
22	Murphy, David S.	Oklahoma State	89	Washington State	2	4	6	2	3	5	4	3.5				
22	Newman, Michael	Manchester	0	British Columbia	0	7	7	0	7	7	3.5	3.5				
22	Romney, Marshall B.	Brigham Young	77	Texas-Austin	2	6	8	2	3	5	5	3.5				
22	Vasarhelyi, Miklos A.	Rutgers-Newark	73	UCLA	2	10	12	2	3	5	7	3.5				
22	Watkins, Paul R.	Southern California	80	Arizona State	3	7	10	2	3	5	6.5	3.5				
22	Wu, Fredrick H.	North Texas	75	Texas Tech	3	2	5	3	1	4	4	3.5				

(continued on next page)

Table 2  
(continued)

Rank	Name	Affiliation	Year	Degree	All Publications				Systems Publications				Adjusted*	
					Total		Total		Total		Total		All Publications	Systems Publications
					Sole Authored	Total Coauthored	Total Articles	Total Coauthored	Sole Authored	Total Coauthored	Total Articles	Total Coauthored		
30	Bagranoﬀ, Nancy A.	American	86	George Washington	3	3	6	2	2	4	4.5	3		
30	Cerullo, Michael J.	Southwest Missouri	71	LSU	1	4	5	1	4	5	3	3		
30	Chu, Pai-Cheng	Ohio State	87	Texas-Austin	3	0	3	3	0	3	3	3		
30	Doney, Lloyd D.	Marquette	63	LSU	2	2	4	2	2	4	3	3		
30	Gibson, Diana L.	Texas Woman's	93	Texas-Arlington	2	2	4	2	2	4	3	3		
30	Heagy, Cynthia D.	Houston-Clear Lake	87	Memphis	1	4	5	1	4	5	3	3		
30	Kandelin, Nils A.	George Mason	90	Southern California	2	2	4	2	2	4	3	3		
30	Prietula, Michael J.	Florida	85	Minnesota	0	6	6	0	6	6	3	3		
30	Raval, Vasant H.	Creighton	76	Indiana	3	0	3	3	0	3	3	3		
30	Reuber, A. Rebecca	Toronto	86	Queen's	3	0	3	3	0	3	3	3		
30	Sangster, Alan				2	3	5	2	2	4	3.5	3		
30	Viator, Ralph E.	Kentucky	86	Texas A&M	2	7	9	2	2	4	5.5	3		
30	Young, Ronald M.	New Orleans	92	Texas Tech	2	2	4	2	2	4	3	3		
43	Arunachalam, Vairam	Missouri	91	Illinois	0	5	5	0	5	5	2.5	2.5		
43	Bhattacharya, Somnath	Texas-El Paso	94	South Florida	3	2	5	2	1	3	4	2.5		
43	Chandler, John S.	Illinois	77	Ohio State	1	4	5	1	3	4	3	2.5		
43	Denna, Eric L.	Brigham Young	89	Michigan State	0	5	5	0	5	5	2.5	2.5		
43	Dexter, Albert S.		70	Columbia	0	5	5	0	5	5	2.5	2.5		
43	Lohrke, Cynthia F.	South Florida	94	Drexel	1	3	4	1	3	4	2.5	2.5		
43	Goldwater, Paul M.	Central Florida	89	LSU	0	7	7	0	7	7	3.5	2.5		
43	Greenberg, Penelope Sue	Widener	82	Ohio State	3	5	8	2	1	3	5.5	2.5		
43	Hollander, Anita S.	Tulsa	87	Tennessee	2	1	3	2	1	3	2.5	2.5		
43	Jensen, Robert E.	Trinity College	66	Stanford	6	11	17	1	3	4	11.5	2.5		
43	Leech, Stewart A.	Tasmania	76	Tasmania	2	2	4	2	1	3	3	2.5		
43	Levitan, Allan S.	Louisville	83	Kentucky	2	2	4	2	1	3	3	2.5		
43	Masoner, Michael	Southern Illinois	75	Minnesota	2	1	3	2	1	3	2.5	2.5		
43	Ragunathan, Bhanu	Toledo	86	Pittsburgh	1	7	8	0	7	8	4.5	2.5		
43	Rasch, Ronald H.	Auburn	80	Texas-Austin	1	5	6	1	3	4	3.5	2.5		
43	Vessey, Iris	Indiana	84	Queensland	1	6	7	0	6	7	4	2.5		
43	Woodroof, Jon	Middle Tennessee	94	Texas Tech	2	2	4	2	1	3	3	2.5		
43	Yuthas, Kristi	Portland State	91	Utah	0	6	6	0	6	6	3	2.5		

\* Sole authored publications count as 1 publication and coauthored publications count at 1/2.

Table 3  
Journal Quality Ranking by Most Productive AIS Researchers

Ranking	Journal	Geometric Mean
1	Accounting Review	205
2	Journal of Accounting Research	203
3	MIS Quarterly	197
4	Information Systems Research	195
5	Management Science	179
6	Contemporary Accounting Research	165
7	Administrative Science Quarterly	158
8	Journal of Accounting and Economics	151
9	Decision Sciences	150
10	Accounting Organizations and Society	147
11	Communications of the ACM	138
12	Auditing: A Journal of Practice and Theory	136
13	Behavioral Research in Accounting	122
14	Journal of Accounting and Public Policy	118
15	Journal of Management Information Systems	113
16	Journal of Business	108
17	Journal of the American Taxation Association	107
18	Journal of Management Accounting Research	107
19	Accounting Horizons	102
20	Critical Perspectives on Accounting	102
21	Journal of Information Systems	100
22	Advances in Accounting Information Systems	98
23	Journal of Accounting, Auditing, and Finance	96
24	Issues in Accounting Education	95
25	Journal of Accounting Literature	95
26	International Journal of Intelligent Systems in Accounting, Finance and Management	92
27	Abacus	86
28	Accounting, Management and Information Technologies	84
29	Advances in Accounting	79
30	Accounting and Business Research	73
31	Journal of Accounting Education	71
32	International Journal of Accounting	70
33	Advances in Management Accounting	67
34	Research in Accounting Regulation	67
35	Journal of Accounting, Auditing and Taxation	67
36	Advances in International Accounting	62
37	Accounting Systems Journal	62
38	Advances in Taxation	61
39	Accounting Education	60
40	Advances in Public Interest Accounting	60
41	Research in Governmental and Nonprofit Accounting	57
42	Journal of Accounting and Computers	48
43	Accounting Educators' Journal	48
44	Accounting Historians Journal	38
45	Accounting Enquiries	32

Arnold (1993) study, these two journals were ranked Nos. 11 and 25, respectively. In the Hasselback and Reinstein (1995) study, *Advances in Accounting Information Systems* was ranked No. 19 and *Journal of Information Systems* was ranked No. 26.

Using the geometric means calculated in Table 3, the research productivity of all AIS faculty was

weighted for quality of journal in which each publication appeared. Each publication was multiplied by the journal quality ranking to derive a quality rating. Table 4 lists the top 50 AIS faculty according to this weighting for quality measurement.

In order to calculate the research productivity by institution, the data was sorted by author's current af-



Table 4  
Weighted Publication Productivity by Author (Top 50) Ranking Based on Systems Publications Weighted for Quality

Rank	Name	Affiliation	Year	Degree	All Publications Weighted				Systems Publications Weighted				Adjusted* and Weighted**	
					Total		Total		Total		Total		All	Systems
					Sole	Coauthored	Articles	Total	Sole	Coauthored	Articles	Total		
1	O'Leary, Daniel E.	Southern California	86	Case Western	16.67	7.97	24.65	16.67	7.97	24.65	20.66	20.66	20.66	
2	Weber, Ron A.	Queensland	77	Minnesota	7.04	7.59	14.63	7.04	6.85	13.89	10.83	10.83	10.47	
3	Banker, Rajiv D.	Texas-Dallas	80	Harvard	4.97	43.51	48.48	2.36	13.83	16.19	26.72	9.28	9.28	
4	Brown, Carol E.	Oregon State	89	Oregon State	5.52	7.45	12.97	5.52	7.45	12.97	9.25	9.25	9.25	
5	Sutton, Steve G.	Texas Tech	87	Missouri	4.45	17.13	21.59	2.96	9.99	12.95	13.02	7.95	7.95	
6	Huntton, James E.	South Florida	94	Texas-Arlington	2.50	12.96	15.46	2.50	9.34	11.84	8.98	7.17	7.17	
7	Eining, Martha M.	Utah	87	Oklahoma State	1.98	11.52	13.50	1.98	10.16	12.14	7.74	7.06	7.06	
8	Gray, Glen L.	Cal State-Northridge	88	California	5.60	2.55	8.15	5.60	2.55	8.15	6.88	6.88	6.88	
9	Boland, Richard J. Jr.	Case Western	76	Case Western	9.73	5.29	15.03	5.33	1.69	7.01	12.38	6.17	6.17	
10	Steinbart, Paul	Arizona State	85	Michigan State	4.02	9.56	13.58	3.00	4.98	7.98	8.80	5.49	5.49	
11	Arnold, Vicky	Texas Tech	89	Arkansas	2.98	8.64	11.62	2.98	4.94	7.92	7.30	5.45	5.45	
12	Murthy, Uday S.	Texas A&M	89	Indiana	1.96	6.92	8.88	1.96	6.92	8.88	5.42	5.42	5.42	
13	McCarthy, William E.	Michigan State	78	Massachusetts	3.05	4.65	7.70	3.05	4.65	7.70	5.37	5.37	5.37	
14	Dillard, Jesse	New Mexico	76	South Carolina	5.42	15.03	20.45	2.93	4.82	7.75	12.94	5.34	5.34	
15	Newman, Michael	Florida	85	British Columbia	0.00	10.52	10.52	0.00	10.52	10.52	5.26	5.26	5.26	
17	Prietula, Michael J.	North Arizona	89	Ohio State	3.98	5.37	9.34	3.98	2.36	6.34	6.66	5.16	5.16	
18	Grabski, Severin V.	Michigan State	83	Arizona State	2.95	3.96	6.91	2.95	3.96	6.91	4.93	4.93	4.93	
19	Dexter, Albert S.	Retired	70	Columbia	0.00	9.73	9.73	0.00	9.73	9.73	4.87	4.87	4.87	
20	Borthick, A. Faye	Georgia State	82	Tennessee	1.79	7.57	9.36	1.79	6.02	7.81	5.57	4.80	4.80	
21	Boritz, J. Efrim	Waterloo	83	Minnesota	6.98	9.91	16.90	1.65	5.95	7.60	11.94	4.62	4.62	
22	Stone, Dan N.	Illinois	87	Texas-Austin	4.82	8.62	13.43	2.84	3.45	6.29	9.13	4.57	4.57	
23	Vessey, Iris	Indiana	84	Queensland	1.50	10.46	11.96	0.00	8.97	8.97	6.73	4.48	4.48	
24	Watkins, Paul R.	Southern California	80	Arizona State	5.03	7.73	12.75	3.00	2.76	5.76	8.89	4.38	4.38	
25	Mock, Theodore J.	Southern California	69	Berkeley	1.00	21.47	22.47	1.00	6.99	7.39	11.74	4.20	4.20	
26	Vasarhelyi, Miklos A.	Rutgers-Newark	73	UCLA	2.34	11.06	13.39	2.34	2.34	5.32	7.86	3.83	3.83	
27	Togo, Dennis F.	New Mexico	86	Arizona State	3.19	1.98	5.17	3.19	1.19	4.38	4.18	3.79	3.79	
28	Harper, Robert M. Jr.	Cal State-Fresno	84	Florida State	2.71	9.03	11.74	2.00	3.40	5.40	7.23	3.70	3.70	
29	Wu, Fredrick H.	North Texas	75	Texas Tech	2.90	1.70	4.60	2.90	1.00	3.90	3.75	3.40	3.40	
30	Ragunathan, Bhanu	Toledo	86	Pittsburgh	1.02	7.90	8.93	0.00	6.45	6.45	4.98	3.22	3.22	

(continued on next page)

Table 4  
(continued)

Rank	Name	Affiliation	Year	Degree	All Publications Weighted						Systems Publications Weighted				Adjusted* and Weighted**			
					Total		Coauthored		Articles		Sole		Coauthored		Articles		All	
					Author	Coauthored	Author	Coauthored	Author	Coauthored	Author	Coauthored	Author	Coauthored	Author	Coauthored	Author	Coauthored
31	Swiokla, John J.		86	Harvard	3.10	0.00	3.10	0.00	3.10	0.00	3.10	0.00	3.10	0.00	3.10	0.00	3.10	0.00
32	Raval, Vasant H.	Creighton	76	Indiana	3.00	0.00	3.00	0.00	3.00	0.00	3.00	0.00	3.00	0.00	3.00	0.00	3.00	0.00
33	Reuber, A. Rebecca	Toronto	86	Queen's	2.98	0.00	2.98	0.00	2.98	0.00	2.98	0.00	2.98	0.00	2.98	0.00	2.98	0.00
34	Gibson, Dana L.	Texas Woman's	93	Texas-Arlington	1.98	1.96	3.93	1.96	1.98	1.96	3.93	1.96	1.98	1.96	3.93	1.96	2.96	2.96
35	Peters, James M.	Carnegie Mellon	89	Pittsburgh	4.42	2.83	7.25	2.95	2.95	0.00	2.95	0.00	2.95	0.00	2.95	0.00	2.95	0.00
36	Young, Ronald M.	New Orleans	92	Texas Tech	1.98	1.90	3.88	1.98	1.98	1.90	3.88	1.90	1.98	1.90	3.88	1.90	2.93	2.93
37	Lampe, James C.	Texas Tech	70	Michigan	1.96	6.15	8.10	1.96	1.96	1.91	3.87	1.91	3.87	1.91	3.87	1.91	2.91	2.91
38	Kandelin, Nils A.	George Mason	90	Southern California	1.84	1.92	3.76	1.84	1.84	1.92	3.76	1.84	1.92	3.76	1.84	2.80	2.80	
39	Romney, Marshall B.	Brigham Young	77	Texas-Austin	1.42	5.75	7.17	1.42	1.42	2.71	4.13	2.71	4.13	2.71	4.13	2.71	2.78	2.78
40	Bouwman, Marinus J.	Arkansas	79	Carnegie Mellon	4.24	3.45	7.69	2.77	2.77	0.00	2.77	0.00	2.77	0.00	2.77	0.00	2.77	0.00
41	Murphy, David S.	Oklahoma State	89	Washington State	1.48	3.02	4.50	1.48	1.48	2.54	4.02	2.54	4.02	2.54	4.02	2.54	2.75	2.75
42	Viator, Ralph E.	Kentucky	86	Texas A&M	2.00	6.07	8.07	2.00	2.00	1.48	3.48	1.48	3.48	1.48	3.48	1.48	2.74	2.74
43	Kim, Kyung Kyu		86	Utah	1.00	4.98	5.98	1.00	1.00	3.47	4.47	3.47	4.47	3.47	4.47	3.47	2.73	2.73
44	Pirkul, Hasan	Texas-Dallas	83	Rochester	0.00	10.17	10.17	0.00	0.00	5.38	5.38	5.09	5.38	5.09	5.38	5.09	2.69	2.69
45	Jessup, Leonard M.	Indiana	89	Arizona	0.00	5.26	5.26	0.00	0.00	5.26	5.26	2.63	5.26	2.63	5.26	2.63	2.63	2.63
46	Meservy, Rayman D.	Brigham Young	85	Minnesota	0.00	5.25	5.25	0.00	0.00	5.25	5.25	2.62	5.25	2.62	5.25	2.62	2.58	2.58
47	Bagranoff, Nancy A.	American	86	George Washington	2.79	2.84	5.63	1.84	1.84	1.48	3.32	1.48	3.32	1.48	3.32	1.48	2.58	2.58
48	Jensen, Robert E.	Trinity College	66	Stanford	6.00	11.69	17.69	6.00	1.50	2.13	3.63	2.13	3.63	2.13	3.63	2.13	2.56	2.56
49	Chandler, John S.	Illinois	77	Ohio State	0.71	5.08	5.79	0.71	0.71	3.58	4.29	3.58	4.29	3.58	4.29	3.58	2.50	2.50
50	Woodroof, Jon	Middle Tennessee	94	Texas Tech	1.98	1.94	3.92	1.98	1.98	0.98	2.96	0.98	2.96	0.98	2.96	0.98	2.47	2.47

\* Sole authored publications count as 1 publication and coauthored publications count as 1/2.

\*\* Articles are adjusted (as stated above) and then weighted based on the journal quality ratings shown in Table 3.

Table 5  
Publication Productivity by Author Affiliation (Top 50) Ranking Based on Systems Publications Weighted for Quality

Weighted** Rank	Adjusted** Rank	School	All Publications						Systems Publications						Adjusted*		Adjusted and Weighted**	
			Total			Total			Total		Total		All	Systems	All	Systems		
			Author	Coauthored	Articles	Author	Coauthored	Articles	Sole	Coauthored	Articles	Publications	Articles	Publications	Publications	Articles	Publications	Publications
1	1	Southern California	19	42	61	18	21	39	40	28.5	44.96	30.48						
2	2	Texas Tech	11	42	53	9	22	31	32	20	28.56	17.81						
3	11	Indiana	1	24	25	0	17	17	13	8.5	18.45	13.06						
4	8	Texas-Dallas	4	38	42	2	15	17	23	9.5	32.55	11.97						
5	3	Brigham Young	2	24	26	2	20	22	14	12	14.13	11.59						
6	5	Michigan State	5	10	15	5	10	15	10	10	10.76	10.76						
7	16	Queensland	4	6	10	4	4	8	7	6	11.26	10.47						
8	5	Texas A&M	4	32	36	2	16	18	20	10	19.63	10.32						
9	10	South Florida	4	22	26	3	12	15	15	9	15.24	9.74						
10	8	Utah	6	22	28	4	11	15	17	9.5	19.87	9.56						
11	5	Oregon State	6	8	14	6	8	14	10	10	9.25	9.25						
12	4	New Mexico	11	18	29	7	7	14	20	10.5	21.52	9.13						
13	15	Arizona State	3	21	24	2	10	12	13.5	7	17.81	8.49						
14	12	Georgia State	2	23	25	2	12	14	13.5	8	13.36	8.11						
15	13	Illinois	9	17	26	4	7	11	17.5	7.5	21.57	7.53						
16	13	Cal State-Northridge	6	4	10	6	3	9	8	7.5	7.35	6.88						
17	21	Case Western	10	13	23	4	2	6	16.5	5	17.80	6.17						
18	24	Manchester	1	7	8	1	7	8	4.5	4.5	5.86	5.86						
19	17	Auburn	2	15	17	2	7	9	9.5	5.5	9.84	5.62						
20	17	Virginia Tech	3	15	18	1	9	10	10.5	5.5	13.30	5.59						
21	17	Northern Arizona	4	7	11	4	3	7	7.5	5.5	7.97	5.40						
22	37	Florida	0	6	6	0	6	6	3	3	5.26	5.26						
23	21	Cal State-Fresno	3	10	13	2	6	8	8	5	8.25	4.72						
24	31	Waterloo	4	8	12	1	5	6	8	3.5	11.94	4.62						
25	17	Oklahoma State	2	8	10	2	7	9	6	5.5	4.77	4.53						
26	24	South Carolina	2	21	23	0	9	9	12.5	4.5	15.04	4.48						
27	21	Bentley	10	11	21	4	2	6	15.5	5	16.12	4.36						
28	26	Toronto	3	2	5	3	2	5	4	4	4.34	4.34						
29	31	Arkansas	10	9	19	3	1	4	14.5	3.5	18.07	4.20						
30	26	Portland State	0	10	10	0	8	8	5	4	4.92	3.93						

(continued on next page)

Table 5  
(continued)

Weighted** Rank	Adjusted* Rank	School	All Publications					Systems Publications					Adjusted*			Adjusted and Weighted**		
			Total		Total Articles	Total		Total Coauthored	Total Articles	All		Systems Publications	All		Systems Publications			
			Sole Author	Total Coauthored		Sole Author	Total Coauthored			Publications	Publications		Publications	Publications				
31	26	North Texas	4	4	8	3	2	5	6	4	4.99	3.90						
32	31	Rutgers-Newark	2	10	12	2	3	5	7	3.5	7.86	3.83						
33	26	Middle Tennessee	5	5	10	2	4	6	7.5	4	6.62	3.52						
34	31	Ohio State	3	1	4	3	1	4	3.5	3.5	3.36	3.36						
35	31	Tulsa	2	3	5	2	3	5	3.5	2.5	3.32	3.32						
36	46	Toledo	2	14	16	0	5	5	9	8.84	3.22	3.22						
37	37	Creighton	3	0	3	3	0	3	3	3	3.00	3.00						
38	37	Texas Woman's	2	2	4	2	2	4	3	3	2.96	2.96						
39		Carnegie Mellon	3	2	5	2	0	2	4	2	5.83	2.95						
40	37	New Orleans	2	4	6	2	2	4	4	3	3.96	2.93						
41	37	George Mason	2	2	4	2	2	4	3	3	2.80	2.80						
42	37	Kentucky	2	10	12	2	2	4	7	3	6.78	2.74						
43	37	American	3	3	6	2	2	4	4.5	3	4.21	2.58						
44	26	Marquette	2	6	8	2	4	6	5	4	3.52	2.57						
45	46	Trinity College	6	11	17	1	3	4	11.5	2.5	11.84	2.56						
46	46	Texas-El Paso	3	2	5	2	1	3	4	2.5	3.94	2.44						
47		Manchester Institute	0	4	4	0	4	4	2	2	2.40	2.40						
48		Southern Illinois-Edwardsville	3	3	6	2	0	2	4.5	2	4.61	2.36						
49		Wisconsin-Milwaukee	2	3	5	2	0	2	3.5	2	3.90	2.31						
50	46	Tasmania	2	2	4	2	1	3	3	2.5	2.57	2.22						
	46	Missouri-Columbia	0	6	6	0	5	5	3	2.5	3.25	2.22						
	31	Southwest Missouri	5	8	13	1	5	6	9	3.5	7.52	2.14						
	46	Massachusetts-Dartmouth	1	10	11	1	3	4	6	2.5	6.12	2.09						
	46	Widener	5	6	11	2	1	3	8	2.5	8.28	2.08						
	37	Delaware	1	13	14	0	6	6	7.5	3	7.12	1.96						
	46	Louisville	2	2	4	2	1	3	3	2.5	2.62	1.94						
	37	Houston-Clear Lake	1	4	5	1	4	5	3	3	1.93	1.93						
	46	Southern Illinois	2	1	3	2	1	3	2.5	2.5	1.73	1.73						
	46	Central Florida	0	7	7	0	5	5	3.5	2.5	2.22	1.36						

\* Sole authored publications count as 1 publication and coauthored publications count as 1/2.

\*\* Articles are adjusted (as stated above) and then weighted based on the journal quality ratings shown in Table 3.

Table 6  
Publication Productivity by Doctoral Granting Institution Ranking Based on Systems Publication Weighted for Quality

Weighted** rank	Adjusted* rank	School	All Publications						Systems Publications						Adjusted*		Adjusted and Weighted**	
			Total			Total			Total			Total			All	Publications	All	Publications
			Sole Authored	Total Coauthored	Total Articles	Sole Authored	Total Coauthored	Total Articles	Sole Authored	Total Coauthored	Total Articles	Sole Authored	Total Coauthored	Total Articles	Publications	Systems Publications	Publications	Systems Publications
1	2	Minnesota	12	35	47	9	28	37							29.5	23	39.87	30.25
2	1	Case Western	22	14	36	19	11	30							29	24.5	33.04	26.83
3	3	Michigan State	15	44	59	9	21	30							37	19.5	44.61	19.82
4	3	Texas-Austin	19	39	58	11	17	28							38.5	19.5	40.53	18.26
5	7	Indiana	17	33	50	9	14	23							33.5	16	34.81	16.76
6	5	Arizona State	12	30	42	10	13	23							27	16.5	29.95	16.14
7	8	Tennessee	11	49	60	6	19	25							35.5	15.5	41.64	15.25
8	5	Missouri	11	55	66	5	23	28							38.5	16.5	38.33	14.42
9	10	Harvard	7	32	39	5	13	18							23	11.5	31.29	13.84
10	9	Ohio State	9	39	48	7	13	20							28.5	13.5	29.64	12.59
11	11	Oklahoma State	4	21	25	4	14	18							14.5	11	15.69	10.95
12	16	Pittsburgh	7	14	21	5	8	13							14	9	16.42	10.60
13	15	Texas-Arlington	4	15	19	4	11	15							11.5	9.5	12.33	10.52
14	11	Southern California	13	13	26	8	6	14							19.5	11	21.96	10.14
15	16	Utah	6	18	24	3	12	15							15	9	16.34	9.13
16	16	Texas Tech	7	7	14	7	4	11							10.5	9	10.02	8.80
17	20	South Carolina	5	23	28	3	9	12							16.5	7.5	18.20	7.65
18	14	Georgia	13	28	41	6	8	14							27	10	23.30	7.23
19	21	Massachusetts	3	17	20	2	10	12							11.5	7	11.04	7.23
20	19	Texas A&M	5	34	39	4	9	13							22	8.5	20.77	7.07
21	13	Louisiana State	3	34	37	3	15	18							20	10.5	16.44	6.93
22	26	UCLA	3	18	21	3	6	9							12	6	13.39	6.64
23	21	Illinois	4	15	19	2	10	12							11.5	7	12.38	6.60
24	27	Alabama	7	13	20	3	5	8							13.5	5.5	13.13	6.55
25	21	Arkansas	9	20	29	4	6	10							19	7	16.75	6.17
26	25	North Texas	3	28	31	1	11	12							17	6.5	18.74	5.90
27	29	Carnegie Mellon	5	17	22	3	3	6							13.5	4.5	20.09	5.62
28	38	British Columbia	0	7	7	0	7	7							3.5	3.5	5.26	5.26
29	21	Florida State	9	22	31	4	6	10							20	7	17.05	4.95

(continued on next page)

Table 6  
(continued)

Weighted** rank	Adjusted* rank	School	All Publications						Systems Publications						Adjusted**	
			Total Sole Authored		Total Coauthored		Total Articles		Total Sole Authored		Total Coauthored		Total Articles		All Publications	Systems Publications
			Total	Sole Authored	Total	Coauthored	Total	Articles	Total	Sole Authored	Total	Coauthored	Total	Articles	All Publications	Systems Publications
30	29	Wisconsin	10	10	13	23	3	3	6	6	16.5	4.5	15.30	4.87		
30	48	Columbia	0	10	10	10	0	5	5	5	5	2.5	6.61	4.87		
32	27	Virginia Tech	13	42	42	55	3	5	8	8	34	5.5	29.73	4.79		
33	48	Queensland	1	6	6	7	0	5	5	5	4	2.5	6.73	4.48		
34	31	South Florida	3	6	6	9	2	4	6	6	6	4	6.38	4.35		
35	31	Purdue	1	22	22	23	0	8	8	12	10.5	4	14.96	4.21		
36	31	Berkeley	1	19	19	20	1	6	7	10.5	4	4	12.21	4.20		
37	38	Kansas	1	9	9	10	1	5	6	5.5	3.5	6.09	3.94	3.64		
38	31	Penn State	8	22	22	30	2	4	6	6	19	4	19.03	3.64		
38	38	Kent State	1	14	14	15	1	5	6	8	8	3.5	7.46	3.64		
40	38	Georgia State	1	19	19	20	0	7	7	10.5	3.5	3.5	11.20	3.58		
41	55	Arizona	1	12	12	13	0	4	4	7	7	2	9.21	3.31		
42	44	Iowa	1	34	34	35	0	6	6	18	3	3	22.74	3.25		
43	31	Washington State	2	6	6	8	2	4	6	5	5	4	3.81	3.23		
44	38	Drexel	2	5	5	7	1	5	6	4.5	4.5	3.5	4.31	3.14		
45	31	Kentucky	6	14	14	20	3	2	5	13	4	4	10.96	3.06		
46	44	Queen's	3	0	0	3	3	0	3	3	3	3	2.98	2.98		
47	38	Michigan	2	8	8	10	2	3	5	6	6	3.5	5.03	2.91		
48	57	Rochester	4	7	7	11	0	3	3	7.5	1.5	2.69	9.29	2.69		
49	31	Memphis	1	9	9	10	1	6	7	5.5	4	4	3.60	2.66		
50	48	Colorado	0	7	7	7	0	5	5	3.5	2.5	2.62	4.15	2.62		
51	44	George Washington	3	3	3	6	2	2	4	4.5	4.5	3	4.21	2.58		
52	48	Stanford	9	11	11	20	1	3	4	14.5	2.5	2.56	15.79	2.56		
53	48	Louisiana Tech	2	13	13	15	0	5	5	8.5	2.5	2.55	6.51	2.55		
54	55	Union	1	5	5	6	1	2	3	3.5	2	2	4.16	2.54		
55	44	North Carolina	2	7	7	9	1	4	5	5.5	3	3	4.74	2.45		
56	66	Penn	1	2	2	3	1	0	1	2	2	1	4.09	2.05		
57	48	Manchester	3	3	3	6	2	1	3	4.5	2.5	3.47	3.47	1.95		
58	57	Waterloo	0	3	3	3	0	3	3	1.5	1.5	1.86	1.86	1.86		
59	57	Rensselaer	0	3	3	3	0	3	3	1.5	1.5	1.78	1.78	1.78		
60	57	Northwestern	2	9	9	11	1	1	2	6.5	1.5	1.73	7.31	1.73		
61	57	Open	0	3	3	3	0	3	3	1.5	1.5	1.67	1.67	1.67		

(continued on next page)

Table 6  
(continued)

Weighted** rank	Adjusted* rank	School	All Publications				Systems Publications				Adjusted*		Adjusted and Weighted**	
			Total		Total		Total		Total		All Publications	Systems Publications	All Publications	Systems Publications
			Author	Coauthored	Articles	Total	Author	Coauthored	Articles	Total				
62	48	Mississippi	1	8	9	0	5	5	5	5	5	2.5	3.79	1.65
63	57	Florida	2	39	41	0	3	3	3	21.5	1.5	29.44	1.49	1.43
64	57	Maryland	7	6	13	1	1	2	2	10	1.5	12.10	1.40	1.40
65	66	Miami	0	2	2	0	2	2	2	1	1	1.40	9.12	1.24
66	57	Temple	8	6	14	0	3	3	3	11	1.5	1.13	1.13	1.13
67	66	Kaist	1	0	1	1	0	1	1	1	1	1.13	6.16	1.04
68	66	New York University	3	5	8	0	2	2	2	5.5	1	2.21	0.99	0.99
69	66	Mississippi State	0	6	6	0	2	2	2	3	1	0.97	0.97	0.97
70	73	Belgrade	0	1	1	0	1	1	1	0.5	0.5	1.23	0.75	0.75
71	73	Syracuse	0	2	2	0	1	1	1	1	1	2.98	0.50	0.50
72	57	Nebraska	2	5	7	1	1	2	2	4.5	1.5	4.99	0.50	0.50
73	73	Florida International	0	1	1	0	1	1	1	5	0.5	5.69	0.48	0.48
73	73	Washington	1	8	9	0	1	1	1	5.5	1	1.80	0.48	0.48
75	66	Cincinnati	3	5	8	1	0	1	1	3	1	0.48	0.46	0.46
75	66	Virginia Commonwealth	2	2	4	1	0	1	1	0.5	0.5	1.14	0.37	0.37
75	73	Loughborough	0	1	1	0	1	1	1	1	1	2.30	0.36	0.36
78	73	Brussels	0	1	1	0	1	1	1	1	0.5	7.02	0.36	0.36
78	73	Rutgers	0	2	2	0	1	1	1	5	0.5	2.93	0.36	0.36
80	73	Exeter	1	5	6	0	1	1	1	2	0.5	0.36	0.36	0.36
81	73	Boston	0	1	1	0	1	1	1	5	0.5	7.02	0.36	0.36
81	73	Houston	2	6	8	0	1	1	1	2	0.5	2.93	0.36	0.36
83	73	Virginia	0	4	4	0	1	1	1	2	0.5	2.93	0.36	0.36

\* Sole authored publications count as 1 publication and coauthored publications count as 1/2.

\*\* Articles are adjusted (as stated above) and then weighted based on the journal quality ratings shown in Table 3.

filiation and then totaled per institution. As a result, the institutional productivity as shown in Table 5 is based on the cumulative record of the existing employees. Table 5 provides data for all publications by existing systems faculty and for the systems publications. The number of publications was then adjusted by counting a sole authored article as one publication and a coauthored article as half a publication. Finally, the articles were weighted for quality as shown in the last two columns of Table 5. The universities are listed in order of weighted rank. In addition, the adjusted rank also appears for comparison purposes.

The same procedures as mentioned above were also used to derive publication productivity of doctoral granting institutions (Table 6). While the order changes somewhat when comparing rankings adjusted for sole and coauthored publications to rankings weighted for quality, the top 10 doctoral granting schools remained constant. Interestingly, several of those schools do not have a strong systems component. This indicates that many systems researchers have learned their systems skills somewhere other than their doctoral program. This is not surprising given that many of the top researchers entered academia prior to systems being an integral part of the curriculum.

## 5. Discussion

There are several implications that should be noted from the above results. Much of the research that has been done by AIS researchers is outside of the systems domain. There could be several reasons for this. Most of the systems researchers were probably trained in traditional accounting programs that did not include a strong systems component. As a result, early research may have been in areas other than systems. Another reason may be that systems researchers need to publish outside the systems area for tenure purposes. If the accounting information systems journals are not generally perceived as high quality publications, systems faculty may feel it necessary to maintain two streams of research in order to publish in more acceptable, traditional accounting journals. These factors may contribute somewhat to the quality perception of the accounting information systems journals.

The results regarding research productivity by both doctoral granting institution and faculty affiliation may provide pertinent information for both prospective doctoral students and faculty candidates. Faculty candidates could use this information to identify environments conducive to pursuing a career in AIS research. Prospective doctoral students could also use the information to identify programs that emphasize AIS as a strong academic component of

an education. One limitation of examining productivity by doctoral granting institutions is that in many cases one individual dominates the productivity. Case Western is a prime example—the total is 24.5 and one graduate published 19.5 of those pieces.

The rating of journals in Table 5 is also quite interesting in that many of the journals that are highly rated for AIS research have not traditionally been receptive to AIS manuscripts. These ratings may be indicative of a growing belief that accounting must be viewed as an information systems discipline and the desire that these outlets will become more receptive over time. In other words, they may reflect the belief that systems will become mainstream accounting as the field advances through the technological revolution.

One of the major limitations that must be considered when reviewing these results is that the impact individual articles may have had on the field are not considered. Rather, articles are valued by the quality of the journal, not the quality of the paper. As a case in point, take McCarthy's 1982 REA paper which has undoubtedly had the most impact on the AIS discipline over the years; yet it would be rated equally with any other AIS paper appearing in *The Accounting Review*. This becomes even more evident when considering that of the papers receiving the notable contribution to the literature award from the Information Systems Section of the AAA, about half of these papers have been published in journals rated less than 100. Another way of considering the impact of individual articles is how often they are referenced in other articles. An article that is frequently referenced may well be considered as higher quality than an article not referenced as often.

While surveying the top 25 AIS researchers is a strength of the study, it could also be considered a limitation. Since these researchers should be knowledgeable of publication outlets, their opinion on the journal quality can be considered a reasonable method for measuring the journals in this study; however, it could be viewed that a limited number of researchers' opinions were used to determine the journal quality comparisons.

A final limitation that must be acknowledged is the potential for error in accumulating the data. The titles of 15 years of articles from 45 journals were collected using a combination of sources. While every effort was made to identify each article, attribute it to the correct author, and appropriately classify it as systems, there clearly is potential for error in the data.

## Acknowledgments

The authors would like to thank Lisa Coehlo, Katie Kulle, Emily Knopp, and Dana Reeves for their invaluable assistance in collecting the data for this



project, and also participants at the 1999 Accounting Information Systems Educators Conference for their feedback on an earlier version on this paper.

## References

- Arnold V. Accounting information systems research: Attitudes and perceptions of publication outlets. *Adv Account Inform Syst* 1993;2:133–60.
- Baldwin AA, Morris BW, Scheiner JH. Where do AIS researchers publish? *Int J Account Inform Syst* 2000;1:123–34.
- Benjamin J, Brenner V. Perceptions of journal quality. *Account Rev* 1974;49:360–2.
- Cargile BR, Bublitz B. Factors contributing to published research by accounting faculties. *Account Rev* 1986;61:158–78.
- Chung KH, Pak HS, Cox PAK. Patterns of research output in the accounting literature: A study of the bibliometric distributions. *ABACUS* 1992;2:168–85.
- Durden CH, Wilkinson BR, Wilkinson KJ. Publishing productivity of Australian accounting ‘units’ based on current faculty composition. Working paper, Texas Tech University, 1999.
- Dyckman TR, Zeff SA. Two decades of the *Journal of Accounting Research*. *J Account Res* 1984;22:225–97.
- Hasselback JR. *Accounting faculty directory*. Englewood, NJ: Prentice Hall, Inc., 1998.
- Hasselback JR, Reinstein A. A proposal for measuring scholarly productivity of accounting faculty. *Issues Account Ed* 1995;10:269–306.
- Heck JL, Derstine RP, Huefner RJ. *Accounting literature index*. New York: The McGraw-Hill Companies, Inc., 1996.
- Hexter, J.H. Publish or perish—a defense. *Public Interest* 1969;57:60–77.
- Howard TP, Nikolai LA. Attitude measurement and perceptions of accounting faculty publication outlets. *Account Rev* 1983;58:765–76.
- Hull RP, Wright GB. Faculty perceptions of journal quality: An update. *Account Horiz* 1990;4:77–98.
- Jacobs FA, Hartgraves AL, Beard LH. Publication productivity of doctoral alumni: A time-adjusted model. *Account Rev* 1986;61:179–87.
- McCarthy WE. The REA accounting model: A generalized framework for accounting systems in a shared data environment. *The Account Rev* 1982;57:554–78.
- Nathan S, Hermanson DR, Hermanson RH. Co-authoring in refereed journals: Views of accounting faculty and department chairs. *Issues Account Ed* 1998;13:80–92.
- Poston RS, Grabski SV. Accounting information systems research: Is it another QWERTY? *Int J Account Inform Syst* 1999;1:9–53
- Schultz JJ Jr., Mead JA, Khurana I. The changing roles of teaching, research, and service in the promotion and tenure decisions for accounting faculty. *Issues Account Ed* 1989;4:109–19.
- Wilkinson BR, Durden CH. A study of accounting faculty publishing productivity in New Zealand. *Pacific Account Rev* 1998;10:75–95.
- Zivney TL, Bertin WJ, Gavin TA. A comprehensive examination of accounting faculty publishing. *Issues Account Ed* 1995;10:1–25.