

**WHAT HAPPENED TO THE CLASS OF YEAR 2000:  
EXAMINING THEIR RESEARCH AND EMPLOYMENT RECORDS**

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**ABSTRACT**

Today's academic environment requires high levels of research from faculty to earn promotion and tenure [P&T], merit pay, summer research grants, and other university resources. Increasingly rigorous doctoral programs have increased the competition for publishing high quality academic research. Those individuals seeking faculty positions should recognize the varying research standards of different strata of accounting programs. Most P&T committees compare candidates' research productivity to that of schools in their strata (i.e., their peer or aspirational schools). This study thus examines the research productivity through 2009 for all Year 2000 graduates from U.S. accounting doctoral programs. Information is categorized by different strata of schools to highlight current research accomplishments, and, by implication, research requirements. These results should help faculty and university administrators make better informed decisions.

Keywords: Research Productivity; Benchmarks; Recruiting

## **WHAT HAPPENED TO THE CLASS OF YEAR 2000: EXAMINING THEIR RESEARCH AND EMPLOYMENT RECORDS**

### **1. Introduction.**

Anecdotally, today's academic environment requires increasingly lofty levels of research productivity for faculty to earn promotion, tenure, merit pay, summer research grants, and other university resources. And, some argue that the rigor of doctoral programs has so sharply increased that competition among researchers for limited journal space has catapulted with it. For example, over the last few decades, the average time spent earning doctorates in accounting has increased from about two to five years to about four to seven years (Trapnell et al. 2009). Recent graduates spend much of this additional time learning advanced statistical techniques that increase their ability to publish in higher level journals than previous graduates without this training. However, Hasselback et al. (2010) reported only modest increased productivity when comparing 1989 – 1993 accounting doctoral graduates' research records in five premier, ten high-level, and 23 other quality journals to their 1999 – 2003 counterparts.

This study examines the research output and promotion success of all 107 Year 2000 U.S. accounting doctoral program graduates through year 2009, categorized by their 2000 and 2009 university affiliations. We answer the questions, "What happened to the class of 2000?" and "What is different about their experiences?"

### **2. Literature Review.**

Hasselback and Reinstein (1995) [H&R] assessed doctoral programs' quality based upon their graduates publishing in 40 accounting and business journals. They established journal quality using the composite of five other studies; weighted their results by the number of coauthors and journal quality to develop a quality composite index; and considered all 2,708 1978-1992 graduates from 73 U.S. doctoral programs. More recently, Hasselback, Reinstein, and Schwan [HRS] (2000; 2003) used this same methodology to measure accounting faculty productivity.

Stephens et al. (2011) ranked doctoral programs by examining the research records of all 1990 to 2000 accounting doctoral graduates writing in 11 major academic journals for both their first three and first six years after graduation, and further ranked the programs by examining the authors' topical and research methodologies. However, they weighted all of these 11 journals equally and ignored the number of each program's graduates. They also ignored the time in grade and the trend of the graduates' productivity.

The current study focuses on one years' graduates' employment history and research records in 40 journals, and provides different quality weights for examined journals to minimize the problems associated with the Stephens et al. (2011) ranking systems.

### **3. Current Study Methodology and Results.**

To analyze the research productivity of all 107 graduates, we applied the H&R (1995) methodology to a database of 30 academic accounting, five academic business, and five practitioner journals. We reviewed Glover et al. (2006), Barniv and Fetyko (2007), Chan et al. (2008), Matherly and Shortridge (2009), and other new ranking studies to independently reassess the HRS (2003) rankings and form the current list. There were some slight changes to the 1995 journal rankings.<sup>1</sup>

Appendix A separates the 40 ranked journals into nine clusters, assigning each journal in a cluster the average quality ranking of that cluster, following Morris et al. [1990] and Glover et al. [2006]. We stratified the major differences in these rankings into four Categories (Clusters I, II, III, and IV). We also list each journal's publication period and number of articles that the Year 2000 graduates published in each of these 40 journals. Appendix A shows the graduates publishing 300 total articles—respectively 86, 64, 51, and 89 in Clusters I through IV.

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<sup>1</sup> 1) *Decision Sciences* replacing *Journal of Business* and going from Category 2 to 3; (2) combining *Advances in Accounting* and *Advances in International Accounting* [AIAA]; (3) adding *Review of Accounting Studies* to replace AIAA and going from category 4 to 2; (4) replacing *Accounting, Auditing & Accountability* with *Journal of International Accounting Auditing & Tax*; (5) replacing *Accounting & Finance* with *Accounting Historians Journal*; (6) moving *Auditing: A Journal of Practice & Theory* from Category 3 to 2; and (7) moving *Accounting Horizons* from Category 4 to 3.

We applied the Englebrecht et al (2008) methodology to rank accounting programs into three strata/tiers (and added a fourth one for programs not listed in the other three). Ranking all Year 2000 doctoral graduates and their subsequent employers, Appendix B places 18 schools in Tier 1, 17 in Tier 2, 26 in Tier 3, and 101 in Tier 4, of which 18, 17, 16, and 23, respectively, were doctoral programs.

To identify each faculty member's research record, we created a database of journals, authors, and publication dates from each journal's tables of contents, including all articles in the 40 journals through 2009.<sup>2</sup> We found that Year 2000 graduates published 13 of the 300 articles before graduation. Year 2000 graduates focused their research efforts mainly on higher level accounting journals, rather than lower level accounting ones or on finance and management science journals.<sup>3</sup>

Exhibit 1 lists all 107 Year 2000 graduates' first year and 2009-10 year professional positions; whether they were promoted to associate professor; the number of their Levels I, II, III, and IV journal articles; a summary of their total number of articles divided by the number of coauthors per article (e.g., a three coauthored article gives each author one third of a full article credit); and then weighs the results by the journal rankings shown in Appendix A to derive a Quality Composite Score. We also noted if the graduate went initially or in year 2009 to an accounting doctoral-granting program (both inside and outside of the United States), if they worked at a non-doctoral AACSB accredited program, and if they became a lecturer (after serving in a tenure-track position). This data can provide specific research benchmarks for peer and aspirational accounting programs.

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<sup>2</sup> We resolved problems such as author name changes, author misspellings, using initials rather than first names, and cases where authors shared the same name by checking the actual articles or author vitas.

<sup>3</sup> They had no articles in *Abacus*, *Accounting Educators Journal*, *Accounting Historians Journal*, *Journal of Taxation*, or *Research in Governmental and NFP Accounting*; one article each in *Decision Science*, *Financial Analysts Journal*, *Journal of Finance*, *Journal of Financial and Quantitative Analysis*, and *Journal of Financial Economics*; and two articles in *Management Science*.

[PLEASE PLACE EXHIBIT 1 HERE]

Exhibit 2 then summarizes the groups of graduates by their number of full credit and coauthor adjusted articles, and quality composite score. The data shows that the 25 faculty teaching at U.S. doctoral programs in 2009-10 have a higher average number of full-credit articles (4.76) than the four faculty teaching at non-U.S. doctoral programs (3.5), and a much higher number of full-credit articles than the 54 tenure track faculty (2.61) teaching at U.S. non-doctoral programs. Exhibit 2 also shows that of the 61 faculty members promoted to associate professor by 2009, the 16 teaching at U.S. doctoral programs have a higher number of full-credit articles (6.38) than the two faculty teaching at non-U.S. doctoral programs (3.50), and much higher number of full-credit articles than the 37 tenure track faculty (3.05) teaching at U.S. non-doctoral programs.

Exhibit 3 shows the 107 graduates' initial, 2000 year, and 2009-10 year employment status, and their 2009-10 academic year promotion status. The data first shows that most Year 2000 graduates remain at the same type of schools as their initial employment; e.g., 25 of 32 (78.1%) graduates remained at U.S. doctoral-granting programs. However, only nine of 32 (28%) stayed at the same doctoral granting institution; 11 (34%) moved to other institutions with doctoral programs; and seven (22%) moved from doctoral to non-doctoral programs while five moved from non-doctoral to doctoral programs. Three (9%) moved to non-tenure track positions at doctoral programs; and two (6%) dropped out of academia.

U.S. non-doctoral AACSB institutions employed 47 of Year 2000 graduates in 2000 and 43 remained at non-doctoral AACSB institutions in 2009. Of the 47, 21 (45%) remained at their same institution; 12 (26%) changed to other non-doctoral AACSB programs; seven (15%) moved from non-doctoral AACSB to doctoral programs; three (6%) moved to non-AACSB programs; and one moved to a non-tenure-track position. Three individuals moved from non-AACSB programs to

non-doctoral AACSB programs; two moved from business to non-doctoral AACSB programs; one retired; one died; and one left academe. Five changed from doctoral to non-doctoral AACSB programs. Ten graduates were at U.S. non-AACSB program in 2000 and 11 in 2009. Six faculty remained at their same program; one changed programs; one moved down from a doctoral program; three moved down from non-doctoral AACSB programs; and one left academe.

Exhibit 3 also shows that only a minority of year 2000 graduates (35 of the 107) were promoted to associate professor at their initial employer institution. Another 26 were promoted at other schools. Eight continued to work for their initial employing institution, but were not promoted; 20 worked at different schools but were not promoted, two were deceased, and one retired. Of the 107 graduates, 57 are in a different location in 2009 than they were in 2000, including three that moved to non-tenure positions at their same school. In other words, most Year 2000 graduates (61 of 107; 57%) were promoted by year 2009; but a significant minority was not. Further analysis can link their research records and promotion success.

[PLEASE PLACE EXHIBITS 2 and 3 ABOUT HERE]

Exhibit 4 examines the 107 graduates' research records and promotion success. The results first indicate that the 17 promoted faculty at doctoral-granting programs had 3.06 Level 1 full-credit articles, significantly more than those promoted at U.S. non-doctoral-AACSB programs (.42) or at non-AACSB programs (.25), or those not promoted at U.S. doctoral programs (.36), non-doctoral-AACSB programs (.36), or at non-AACSB programs (.00). Similarly, these 17 faculty members had more adjusted Level II articles (1.65) than the other categories (.00 to .42), and even more Level III articles (.82) than their other colleagues (.00 to .64). They had about the same number of Level IV articles (.94) as their counterparts (.00 to 1.42). Thus, much "distance" exists between successful faculty at doctoral-granting programs and their counterparts located at other institutions.

The achievement of Year 2000 graduates (except those working at non-AACSB programs) in publishing in Levels I and II journals may relate to their additional years of training, to enhanced incentives/disincentives, and/or lower teaching loads. For example, Hasselback et al. (2000, p. 90) found that faculty coauthoring one article in Level I journal were in the top 10% of their national colleagues, and H&R (2010) found 75% of all post-1970 accounting doctoral graduates published no articles in TAR, JAR, or JAE, and another 10.4% published only one article. Considering the time in grade of the Year 2000 graduates, their overall research records are stronger, thereby raising the bar for all recent graduates and for those graduating previously who want to compete with them.

[PLEASE PLACE EXHIBIT 4 ABOUT HERE]

#### Do Year 2000 Graduates Move to Higher or Lower Ranked Programs?

We next examined the reputations of programs that employed Year 2000 graduates in years 2000 and 2009, using the rankings from Appendix B. Exhibit 5 places all Year 2000 graduates who joined academe into strata/tiers based upon their 2000 and 2009 university affiliations, plus their summary research records. It shows that the 11 Year 2000 graduates who went to strata/tier 1 schools averaged 6.09 top 40 journal articles, while those going to strata/tier 2, 3, and 4 programs averaged 4.33, 3.29, and 2.26 articles, respectively.

Exhibit 6 shows the movements from their doctoral conferring programs to their Year 2000 employer and to their year 2009 employer. It notes that by 2009 only five of the Year 2000 graduates worked at programs ranked above their doctoral conferring programs; 35 worked in similar ranked programs; and 53 worked at a lower ranked program. The table shows that the highest occurrence of program movement occurred in tier 2 and 3 programs in 2000 and 2009.

[PLEASE PLACE EXHIBIT 5 AND 6 ABOUT HERE]

#### **4. Limitations**

As in all research productivity studies, this study has limitations. First, we examined only 40 journals (excluding notes and commentaries), omitting other potential accounting faculty publication outlets. We did not attempt to measure and contrast the “impact” of articles but inferred quality based on where the articles were published. The ranking of journals is open to dispute.

## **5. Conclusions.**

The significance of our data grows out of a seeming discrepancy. The Class of 2000 surpasses its predecessors in research productivity, suggesting that the extra time spent as students may have yielded results. Alternatively, changing incentives and disincentives, plus reduced teaching loads may have contributed significantly to these results. Most of the tracked graduates (57%) achieved promotion within the expected time period. But the movement of the members in terms of institutional rank is *downward*.

Taken together, these results suggest that the competition for publication in higher quality journals is increasing and/or that the publication requirements of the top tier of schools are onerous enough to force even productive scholars out and down. Further research can clarify the situation.

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## EXHIBIT 1

## Individual Year 2000 Accounting Graduate Year 2009 Research Record

Year 2000 Graduate Program	Year 2000 Professional Position	2009-2010 Professional Position	Promoted to Associate Professor	Total Top 40 Journal Articles	Level I Journal Articles	Level II Journal Articles	Level III Journal Articles	Level IV Journal Articles	Weigh Total Articles by Coauthor Only	Quality Composite Score
Alabama	SUNY-Albany	Dayton		4	0	1	2	1	1.42	1.7
Alabama	Wake Fr-MBA	Tenn-Chattan	Yes	1	0	0	1	0	0.33	0.38
Alabama	U Manitoba	<i>U Lethbridge</i>	Yes	3	0	1	1	1	1.33	1.66
Alabama	Louisiana St	Illinois		0	0	0	0	0	0	0
Ariz St	N Car-Charl	Rhode Island		6	0	1	1	4	2.5	2.8
Ariz St	West Wash	West Wash		1	0	0	0	1	0.33	0.33
Arkansas	<i>Florida A&amp;M</i>	<i>Florida A&amp;M</i>	Yes	0	0	0	0	0	0	0
Arkansas	Tulsa	Tulsa	Yes	5	0	2	1	2	1.67	2.17
Arkansas	<i>Kasetsart U</i>	<i>Kasetsart U</i>		0	0	0	0	0	0	0
Ca-Irvine	Arkansas	CS-Long Bch	Yes	5	1	0	1	3	2.08	2.34
Chicago	London Bus	Michigan		4	1	0	3	0	2.33	3.35
Chicago	Business	Business		0	0	0	0	0	0	0
Clev St	SUNY-Brockpo	SUNY-Brockpo	Yes	1	0	0	0	1	0.33	0.33
Clev St	Business	Business		0	0	0	0	0	0	0
Colorado	Wm & Mary	Wm & Mary	Yes	4	0	1	2	1	2.33	3.11
Columbia	Business	Business		1	1	0	0	0	0.5	1
Columbia	Ill-Chicago	<i>Nanyang Tech</i>	Yes	1	1	0	0	0	0.5	1
Conn	SUNY-Utica	SUNY-Utica		0	0	0	0	0	0	0
Cornell	George Wash	George Wash	Yes	3	1	1	1	0	1	1.67
Cornell	Brigham Yg	Brigham Yg	Yes	8	2	3	3	0	3.75	6.49
Drexel	St John's	St John's	Yes	0	0	0	0	0	0	0
Duke	Florida	Drexel		3	0	1	1	1	1.5	1.85
Florida	Cornell	Cornell	Yes	6	5	1	0	0	2.5	5.30
Florida	Cal-Riversid	Florida St		3	0	2	1	0	1.83	2.78
Florida	Oklahoma	Oklahoma	Yes	7	2	4	1	0	3	5.11
Fla Atl	Fla Atlantic	<i>Nova SE</i>		0	0	0	0	0	0	0
Fla State	East Carol	East Carol	Yes	0	0	0	0	0	0	0
Fla State	Delaware	---		1	0	0	0	1	1	0.9
Geo Wash	Boston Coll	Virginia		5	3	0	2	0	2.5	4.16
Georgia	Arizona St	South Fla	Yes	8	1	3	1	3	4.5	5.98
Houston	Tx A&M-C Chr	Tx A&M-C Chr	Yes	0	0	0	0	0	0	0

Illinois	<i>Hong Kong Sc</i>	<i>Seoul Natl</i>	Yes	6	2	3	0	1	2.17	3.52
Illinois	Arizona St	Syracuse		2	1	0	1	0	0.75	1.29
Illinois	Illinois	Illinois		0	0	0	0	0	0	0
Indiana	U Washington	U Washington	Yes	10	4	5	1	0	4.75	8.4
Indiana	Business	Xavier		4	1	0	0	3	2.85	3.25
Iowa	Business	Business		1	0	0	0	1	0.33	0.32
Iowa	Cornell	Iowa	Yes	5	3	0	2	0	2.17	4.12
Kent St	<i>PAAET Kuwait</i>	<i>PAAET Kuwait</i>	Yes	0	0	0	0	0	0	0
Kent St	Metro State	Metro State	Yes	0	0	0	0	0	0	0
La Tech	<i>Missouri Wes</i>	La St-Shreve	Yes	0	0	0	0	0	0	0
La Tech	<i>Piedmont</i>	---		0	0	0	0	0	0	0
MIT	Tulane	Mass-Boston		0	0	0	0	0	0	0
Michigan	Harvard	Boston Coll	Yes	8	6	1	1	0	5	9.74
Michigan	Chicago	Ohio State	Yes	6	4	1	1	0	5	9.38
Michigan	Texas-Austin	Michigan St	Yes	9	3	2	2	2	4.08	6.68
Mich St	Cincinnati	---		2	0	0	2	0	0.83	0.96
Mich St	Auburn	Miami U-Ohio	Yes	10	0	0	2	8	4.75	4.78
Minnesota	Chicago	Chicago	Yes	5	4	1	0	0	2.33	4.60
Miss	<i>Lipscomb</i>	<i>Lipscomb</i>		0	0	0	0	0	0	0
Mississippi	Mississippi	Mississippi		0	0	0	0	0	0	0
Mississippi	Morehead St	Geo Southern	Yes	3	0	0	0	3	1	0.85
Mississippi	Belmont	Belmont	Yes	0	0	0	0	0	0	0
Nebraska	St Cloud St	St Cloud St	Yes	0	0	0	0	0	0	0
Nebraska	Clarkson	SUNY-Albany	Yes	2	1	0	1	0	0.83	1.57
NYU	Business	Business		0	0	0	0	0	0	0
NYU	CUNY-Baruch	---		1	0	0	0	1	0.33	0.33
NYU	<i>Toronto</i>	---	Yes	6	4	2	0	0	2.33	4.71
N Carol	Iowa	Cal-Davis	Yes	10	3	3	4	0	5.48	9.2
North Tx	<i>East Central</i>	Portland		0	0	0	0	0	0	0
North Tx	<i>Tx-Brownsvil</i>	<i>Tx-Brownsvil</i>		0	0	0	0	0	0	0
Okla St	Brigham Yg	Brigham Yg		1	0	0	0	1	0.33	0.32
Oregon	Neb-Omaha	<i>Yonsei Univ</i>		3	0	3	0	0	1.17	1.87
Penn	UCLA	Maryland	Yes	6	5	1	0	0	2.33	4.95
Penn St	Missouri	Grand Valley		1	0	0	0	1	0.33	0.32
Penn St	<i>Cyprus</i>	<i>Cyprus</i>		4	1	0	2	1	2	2.83
Penn St	Business	Business		0	0	0	0	0	0	0
Penn St	MIT	MIT	Yes	9	9	0	0	0	4	8.5
Pittsburgh	Cal-Riverside	So Carolina		0	0	0	0	0	0	0
Pittsburgh	Georgia St	Georgia St	Yes	4	3	1	0	0	1.78	3.88
Rochester	Boston Coll	Boston Coll	Yes	4	3	1	0	0	2.17	4.22
Rutgers	Government	Montclair St	Yes	1	0	0	0	1	0.33	0.28

<b>Rutgers</b>	Pace	Pace	Yes	6	0	4	0	2	1.92	2.69
<b>Rutgers</b>	<i>US College</i>	<i>Berkley College</i>		0	0	0	0	0	0	0
<b>Rutgers</b>	Monmouth	Monmouth	Yes	1	0	1	0	0	0.5	0.8
<b>S Carol</b>	<b>Temple</b>	<b>Kent State</b>		1	0	0	0	1	0.33	0.3
<b>S Carol</b>	Xavier	East Carol	Yes	2	0	2	0	0	0.67	1.07
<b>S Carol</b>	East Carol	Old Dominion	Yes	5	0	0	0	5	2.17	2.03
<b>S Carol</b>	Naval PostG	Deceased		1	0	0	1	0	0.5	0.57
<b>S Fla</b>	<b>Texas A&amp;M</b>	<b>Cen Florida</b>		1	0	1	0	0	0.25	0.4
<b>S Calif</b>	<i>Foreign Univ</i>	Deceased		0	0	0	0	0	0	0
<b>S Calif</b>	<b>Emory</b>	<b>CUNY-Baruch</b>	Yes	2	2	0	0	0	0.67	1.5
<b>S Illinois</b>	West Indies	Saginaw Vall	Yes	2	0	0	1	1	2	2.1
<b>S Illinois</b>	New Orleans	Georgia College	Yes	0	0	0	0	0	0	0
<b>S Illinois</b>	<b>Fla Internat</b>	No Illinois	Yes	3	0	0	1	2	1.17	1.16
<b>Stanford</b>	<b>Rochester</b>	Tilburg Univ	Yes	1	1	0	0	0	0.5	1.12
<b>SUNY-Bin</b>	Scranton	<i>CUNY-Queens</i>		3	0	0	0	3	1.33	1.13
<b>SUNY-Buf</b>	<b>Oregon</b>	<b>George Wash</b>		4	2	0	2	0	3.5	6.07
<b>Syracuse</b>	Wilfrid Laur	McMaster Un	Yes	4	0	1	3	0	1.5	2.11
<b>Syracuse</b>	<b>SUNY-Bingh</b>	<b>SUNY-Bingh</b>	Yes	8	0	3	3	2	3.92	4.81
<b>Tennessee</b>	Mid Tenn St	Mid Tenn St		3	0	0	1	2	2.50	2.48
<b>Tennessee</b>	N Car-Wilmin	<b>Tennessee</b>	Yes	6	0	2	3	1	2.83	3.99
<b>Tx-Austin</b>	Georgetown	<b>South Fla</b>		2	1	0	1	0	0.58	1.04
<b>Tx-Austin</b>	Notre Dame	Notre Dame	Yes	5	4	1	0	0	2.5	4.97
<b>Tx-Austin</b>	Tx Christian	<b>Miss State</b>	Yes	8	0	0	0	8	3.67	3.27
<b>Tx-Arlin</b>	<i>So Adventist</i>	<i>So Adventist</i>		0	0	0	0	0	0	0
<b>Tx-Arlin</b>	Txs-El Paso	Txs-El Paso	Yes	5	0	0	0	5	4.33	4.33
<b>Tx A&amp;M</b>	Missouri St	Missouri St	Yes	2	0	0	0	2	1.33	1.13
<b>Tx A&amp;M</b>	Colorado St	LaTourneau	Yes	2	0	0	0	2	0.53	0.52
<b>Va Tech</b>	Rhode Island	Rhode Island	Yes	1	0	1	0	0	0.33	0.53
<b>Va Tech</b>	Auburn	Auburn	Yes	12	0	0	3	9	6.42	6.33
<b>U Wash</b>	<b>Texas-Dallas</b>	<b>Texas-Dallas</b>		1	0	0	1	0	0.5	0.68
<b>Wash St</b>	Boise St	Retired	Yes	0	0	0	0	0	0	0
<b>Wash St</b>	Bowling Gr	Bowling Gr	Yes	1	0	0	1	0	0.5	0.57
<b>Wash U</b>	Lehigh	<i>CUNY-Hunter</i>	Yes	2	1	0	0	1	1	1.6
<b>Wash U</b>	Tulane	St Louis		1	0	0	1	0	0.5	0.68
<b>Wisconsin</b>	<i>WI-Green Bay</i>	<i>WI-Green Bay</i>	Yes	2	0	1	0	1	0.75	0.9

Note: U.S. Accounting Doctoral Programs listed in **bold**; non-AACSB listed in *italics*; non-U.S. Accounting Doctoral Programs listed in **bold** and *italics*; and non-tenure track lecturers at U.S. doctoral-granting programs listed in **bold** and underline.

**EXHIBIT 2****Summary of Year 2000 Accounting Doctoral Graduates' Year 2009 Research Records**

Total Average Scores for:	Full Credit Articles	Coauthor Adjusted Articles	Coauthor and Quality Composite Scores	Number of Faculty	Promoted to Associate Professor	Total Top 40 Journal Articles
Faculty still in academe in 2009	3.09	1.51	2.23	93	61	3.87
Tenure track faculty teaching @ U.S. accounting doctoral programs	4.76	2.31	3.86	25	16	6.38
Faculty at U.S. accounting non-doctoral programs	2.61	1.30	1.72	54	37	3.05
Faculty at non-U.S. accounting doctoral programs	3.5	1.46	2.3	4	2	3.50

**EXHIBIT 3****Summary of Years 2000 and 2009 Employers of Year 2000 Accounting Doctoral Graduates and Year 2009-10 Employment Status**

Employers	Year 2000 Employers	Year 2009-10 Employers	2009-2010 Employment Status
U.S. Doctoral Granting Program	32	25	
U.S. Non-Doctoral AACSB Program	47	43	
U.S. Non-AACSB Accredited Program	10	11	
Entered Academia Later	2	--	
U.S. Non-Tenure Track		5	
Retired		1	
Deceased		2	
Left Academia		5	
Business	6	6	
Non-U.S. Doctoral Program	4	4	
Non-U.S. Non-AACSB Doctoral Program	2	2	
Non-U.S. Non AACSB Accredited Program	4	3	
<b>Total Year 2000 Graduates</b>	<b>107</b>	<b>107</b>	
Promoted at Same School they worked at in Year 2000			35
Promoted at a Different Same School Than They Worked at in Year 2000			26
Worked at Same Year 2000 School, but Not Promoted			8
Worked at Different Year 2000 School, but Not Promoted			20
Non-Tenure Track Position			5
Hired as a Professor			1
Left academe Before Promotion			4
Deceased			2
Business			6
<b>Total Year 2000 Graduates Still in Academe</b>			<b>107</b>

**EXHIBIT 4**  
**Research Productivity of Year 2000 Accounting Graduates**

2009 Status	Total Individuals 2009	Total Top 40 Journal Articles	Level I Articles	Level II Articles	Level III Articles	Level IV Articles	Coauthor	Quality Composite Score
Promoted at US Doctoral Program	17	6.47	3.06	1.65	0.82	0.94	3.15	5.40
Promoted at US Non-Doctoral AACSB Program	33	3.06	0.42	0.58	0.64	1.42	1.50	1.94
Promoted at US Non-AACSB Program	4	1.00	0.25	0.25	0.00	0.50	0.44	0.62
Non-Promoted at US Doctoral Program	9	1.89	0.44	0.44	0.78	0.22	1.03	1.60
Non-Promoted at US Non-Doct AACSB Prgm	11	2.27	0.36	0.18	0.64	1.09	1.17	1.43
Non-Promoted at US Non-AACSB Program	5	0.60	0.00	0.00	0.60	0.60	0.27	0.23
Promoted at Non-US Doctoral Program	2	3.50	2.50	1.00	0.00	0.00	1.42	2.85
Promoted at Non-US Non-Doct AACSB Prgm	2	2.50	0.50	0.50	1.50	0.00	1.00	1.61
Promoted at Non-US Non-AACSB Program	3	3.00	0.67	1.33	0.33	0.67	1.17	1.73
Non-Promoted at Non-US Doctoral Program	2	3.50	0.50	1.50	1.00	0.50	1.58	2.35
Non-Promoted at Non-US Non-Doct AACSB Prgm	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-Promoted at Non-US Non-AACSB Prgm	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-Tenure Tract at US Program	5	1.00	0.20	0.00	0.60	0.20	0.53	0.74
Left Academe	4	1.00	0.00	0.00	0.50	0.50	0.54	0.55
Deceased	2	0.50	0.00	0.00	0.50	0.00	0.25	0.28
Hired as Professor	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Business	6	0.33	0.17	0.00	0.00	0.17	0.14	0.22
<b>Total</b>	<b>107</b>							

**EXHIBIT 5****Research Productivity by Program of Employment's Rank**

Employment Year	Rank: Program of Employment	Total Individuals	Average Total Top Journal Articles	Level I Articles	Level II Articles	Level III Articles	Level IV Articles	Coauthor	Quality Composite Score
<b>2000</b>	<b>1</b>	<b>11</b>	<b>6.09</b>	<b>3.09</b>	<b>1.55</b>	<b>1.18</b>	<b>0.27</b>	<b>3.24</b>	<b>5.79</b>
	<b>2</b>	<b>6</b>	<b>4.33</b>	<b>2.67</b>	<b>0.67</b>	<b>0.33</b>	<b>0.67</b>	<b>1.99</b>	<b>3.51</b>
	<b>3</b>	<b>14</b>	<b>3.29</b>	<b>1.43</b>	<b>0.93</b>	<b>0.64</b>	<b>0.29</b>	<b>1.56</b>	<b>2.70</b>
	<b>4</b>	<b>68</b>	<b>2.26</b>	<b>0.21</b>	<b>0.44</b>	<b>0.54</b>	<b>1.07</b>	<b>1.07</b>	<b>1.30</b>
	<b>Non-Academic/Other</b>	<b>8</b>	<b>0.88</b>	<b>0.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.62</b>	<b>0.50</b>	<b>0.61</b>
<b>2009</b>	<b>1</b>	<b>5</b>	<b>6.00</b>	<b>3.40</b>	<b>1.80</b>	<b>0.80</b>	<b>0.00</b>	<b>2.82</b>	<b>5.15</b>
	<b>2</b>	<b>8</b>	<b>3.62</b>	<b>2.25</b>	<b>0.62</b>	<b>0.50</b>	<b>0.25</b>	<b>1.95</b>	<b>3.61</b>
	<b>3</b>	<b>13</b>	<b>5.54</b>	<b>2.08</b>	<b>1.46</b>	<b>1.08</b>	<b>0.92</b>	<b>2.68</b>	<b>4.46</b>
	<b>4</b>	<b>67</b>	<b>2.33</b>	<b>0.28</b>	<b>0.43</b>	<b>0.54</b>	<b>1.07</b>	<b>1.13</b>	<b>1.42</b>
	<b>Non-Academic/Other</b>	<b>14</b>	<b>0.93</b>	<b>0.36</b>	<b>0.14</b>	<b>0.21</b>	<b>0.21</b>	<b>0.42</b>	<b>0.63</b>

Rankings based on Tables 3 and 4 of the T.D. Englebrecht et al., "A further inquiry into the scholarly productivity of academic accountants: Twenty years of evidence from classes of 1980–82," *Advances in Accounting* incorporating *Advances in International Accounting*, 24 (2008) 24–31.

**EXHIBIT 6****Movements among Program of Employment Ranks**

School of Graduation Rank	Rank of Program Worked in 2000					Rank of Program Worked in 2009				
	Up	Same	Down	N/A	Total	Up	Same	Down	N/A	Total
1	0	9	15		24	0	3	20		23
2	2	6	12		20	2	2	13		17
3	0	4	22		26	2	3	20		25
4	3	26	0		29	1	27	0		28
Out of Academe				2	2				5	5
Business				6	6				6	6
Retired				-	-				1	1
Deceased				-	-				2	2
Total	5	45	49	8	107	5	35	53	14	107

**Appendix A**  
**QUALITY WEIGHTS FOR FOUR LEVELS OF JOURNALS INCLUDED IN THE**  
**STUDY, YEARS OF JOURNAL PUBLICATIONS, AND NUMBER OF ARTICLES**  
**THAT YEAR 2000 DOCTORAL GRADUATES PUBLISHED THEREIN**

Journal of Accounting Research [1971-2009]	2.25	28
The Accounting Review [1971-2009]	2.25	42
Journal of Accounting and Economics [1979-2009]	2.00	15
Journal of Finance [1971-2009]	2.00	1
Accounting, Organizations and Society [1976-2009]	1.60	4
Auditing: A Journal of Practice and Theory [1981-2009]	1.60	17
Contemporary Accounting Research [1984-2009]	1.60	18
Journal of Accounting, Auditing and Finance [1977-2009]	1.60	7
Journal of the American Taxation Association [1979-2009]	1.60	7
Journal of Finance and Quantitative Analysis [1971-2009]	1.60	1
Journal of Financial Economics [1974-2009]	1.60	1
Management Science [1971-2009]	1.60	2
Review of Accounting Studies [1996-2009]	1.60	7
Decision Sciences [1971-2009]	1.35	1
Journal of Accounting and Public Policy [1982-2009]	1.35	10
Journal of Business, Finance and Accounting [1974-2009]	1.35	7
Journal of Taxation [1971-2009]	1.35	0
National Tax Journal [1971-2009]	1.35	6
Abacus [1971-2009]	1.15	0
Accounting and Business Research [1971-2009]	1.15	1
Accounting Horizons [1987-2009]	1.15	19
Behavioral Research in Accounting [1989-2009]	1.15	12
Journal of Accounting Literature [1982-2009]	1.15	2
Journal of Management Accounting Research [1989-2009]	1.15	3
Financial Analysts Journal [1971-2009]	1.00	1
Issues in Accounting Education [1983-2009]	1.00	12
Journal of Accountancy [1971-2009]	1.00	14
Advances in Accounting/Advances in International Accounting [1984/1987-2009]	.95	12
Advances in Taxation [1987-2009]	.95	1
The International Journal of Accounting [1971-2009]	.95	3
Journal of Accounting Education [1983-2009]	.95	5
Journal of International Accounting, Auditing and Taxation [1992-2009]	.90	3
The Journal of Information Systems [1986-2009]	.90	10
Research in Accounting Regulation [1987-2009]	.90	4
Research in Governmental and Nonprofit Accounting [1985-2009]	.90	0
Accounting Educators' Journal [1988-2009]	.85	0
Accounting Historians Journal [1974-2009]	.85	0
Critical Perspectives on Accounting [1990-2009]	.85	2
Strategic Finance/Management Accounting [1971-2009]	.85	10
The CPA Journal [1971-2009]	.85	<u>12</u>
		<b>300</b>

## Appendix B

### Ranking of University Employees of Year 2000 Accounting Graduates Rank (Alphabetical Within Rank)

Tier 1	Tier 2	Tier 3	Tier 4			
Chicago	Arizona St	Alabama	Arkansas	Georgia College	<i>Nanyang Tech</i>	SUNY-Brockport
Columbia	Carnegie Mellon	Boston Coll	Auburn	Geo Southern	Naval PostG	SUNY-Utica
Cornell	CUNY-Baruch	Cal-Davis	Belmont	<b>George Wash</b>	Neb-Omaha	Tenn-Chattan
Duke	Colorado	Conn	Berkley College	Grand Valley	New Orleans	Tilburg Univ
Florida	Florida St	Emory	Boise St	<b>Hong Kong Sc</b>	No Illinois	<i>Toronto</i>
Harvard	Georgia	Georgetown	Bowling Gr	Inn-Chicago	N Car-Charl	<b>Tulsa</b>
Iowa	Illinois	Georgia St	Brigham Yg	Kasetsart U.	N Car-Wilmin	Tx A&M-C Chr
London Bus	Indiana	Houston	Ca-Irvine	<b>Kent State</b>	<b>North Texas</b>	Tx Christian
Michigan	Mich St	Louisiana St	Cal-Riverside	<b>La Tech</b>	Nova SE	Tx-Arlin
N Carol	Minnesota	Maryland	<b>Cen Florida</b>	LaTourneau	<b>Okla St</b>	Tx-Brownsville
Penn	MIT	Miami U-Ohio	<b>Cincinnati</b>	Lehigh	Old Dominion	<b>Texas-Dallas</b>
Rochester	NYU	Missouri	Clarkson	Lethbridge	Piedmont	Txs-El Paso
S Calif	Ohio State	Nebraska	Clev St	Lipscomb	Portland	U Lethbridge
Stanford	Penn St	Notre Dame	Colorado St	La St-Shreve	Rhode Island	U Manitoba
Texas-Austin	SUNY-Buf	Oklahoma	CS-Long Bch	Mass-Boston	<b>Rutgers</b>	<b>Va Tech</b>
Tx-Austin	UCLA	Oregon	CUNY-Hunter	Manitoba	Saginaw Vall	<b>Virginia</b>
U Washington	Wisconsin	Pace	CUNY-Queens	McMaster Un	St Cloud St	<b>Wash State</b>
Wash U		<b>Pittsburgh</b>	<i>Cyprus</i>	Metro State	St John's	West Wash
		<b>So Carolina</b>	Dayton	Mid Tenn St	St Louis	West Indies
		<b>Syracuse</b>	Delaware	<b>Mississippi</b>	Scranton	WI-Green Bay
		<b>Temple</b>	<b>Drexel</b>	<b>Miss State</b>	Seoul Natl	Wilfrid Laur
		<b>Tennessee</b>	East Carol	Missouri St	So Adventist	Xavier
		<b>Texas A&amp;M</b>	East Central	Missouri Wes	Southern Illinois	Yonsei Univ
		Tulane	<b>Fla Atlantic</b>	Monmouth	<b>South Fla</b>	
		Wake Fr-MBA	<b>Fla Internat</b>	Montclair St	SUNY-Albany	
		Wm & Mary	Florida A&M	Morehead St	<b>SUNY-Bingham</b>	

Rankings based on Tables 3 and 4 of the T.D. Englebrecht et al., “A further inquiry into the scholarly productivity of academic accountants: Twenty years of evidence from classes of 1980–82,” *Advances in Accounting* incorporating *Advances in International Accounting*, 24 (2008) 24–31.

Note: A Tier 4 ranking indicates that a school was not ranked in Tiers 1, 2, or 3.

Note: U.S. Accounting Doctoral Programs listed in **bold**, non-U.S. Accounting Doctoral Programs listed in **bold** and *italics*