

# A Proposal for Measuring Scholarly Productivity of Accounting Faculty

James R. Hasselback and Alan Reinstein

**ABSTRACT:** While many studies have analyzed the quantity of articles that accounting faculty publish or the quality of journals where such faculty publish, no one has yet combined both methodologies. After extensively reviewing the related literature, we assess both the quality and quantity of the publication records of accounting faculty members at over 700 institutions nationwide using 40 journals. Faculty members, students, administrators, and alumni can use these results as a measure of the research records of these institutions.

## Reasons for Analyzing Research Productivity

**H**EXTER (1969) and others have advocated that published research forms the best available criterion for evaluating the quality of individual faculty members and of their departments and institutions. According to Henry and Burch (1974), most decision makers continue to use published research as the primary indicator of academic quality. Similar to corporations who measure "success" by bottom line profits or market share, academic institutions use research productivity as the index to their overall reputation and as a means to strengthen their national stature.

Cargile and Bublit (1986) found that faculty members perceive research to be twice as important as teaching and five times more important than service in promotion and tenure decisions. Their respondents also believe that research dominates salary increase decisions. Organizations making research grants often analyze the applicant's and institution's research productivity as a critical component of any funding deci-

sions. Furthermore, the Schultz et al. (1989) survey of accounting faculty and business school deans predicts that the 1990s will witness even more emphasis on research production as the critical component of the academic reward process.

Campbell et al. (1983) found that, in addition to the more renowned national institutions, most traditional four-year accounting programs now place increasing emphasis on research productivity. This trend can only grow as the prior shortage of doctorally-trained accounting faculty becomes a surplus and institutions strengthen their standards for promotion and tenure. Schwartz (1984) demonstrates that the increased number of faculty members desiring to publish their works in a constant or declining array of prestigious journals has significantly increased the competition and

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resultant quality expectations for these publication outlets. Faculty members who wish to remain mobile in today's competitive job market also must maintain strong publication records.

### Rationale for the Study

The literature points to a need for an objective method of measuring the quality of faculty productivity. Hull and Wright (1990) argue that accounting programs gain national recognition through the publications of faculty; therefore, publication is expected of faculty, but most studies only measure quantity of publication. Kida and Mannino (1980) indicate that a comprehensive and qualitative study is required so that potential faculty members can make choices in selecting a new employer and schools can assess their own expectations. Jacobs et al. (1986) state that an objective method of ranking doctoral programs produces numerous benefits to the faculty of highly ranked schools. According to Williams (1987), an objective method of measuring the quality of publication can help administrators more effectively recruit faculty, allocate resources, and direct program emphases.

However, the purpose of this paper is not to definitively rank accounting programs, but rather to provide a methodology that considers both the quality and quantity of journals over a relatively long period of time. The rankings here should be regarded as illustrative because of the potential to obtain different rankings depending on alternative quality weights for the journals, shorter or longer time-periods of publications, treatment of co-authorship, whether the papers are empirical or analytical, and other considerations. Institutions can expand upon this methodology to develop their own set of journals and journal weights to compare their own and their peer institutions' output.

### PRIOR STUDIES

Researchers have used three methods to assess faculty research productivity: citation analysis, faculty/administration surveys, and counting the number of articles.

Citation analysis (e.g., Rouse and Shockley 1984; Brown and Gardner 1985a, 1985b; Smith and Krogstad 1991; Beattie and Ryan 1991; Bricker 1988) attempts to assess the impact of scholarly research by determining how frequently others make reference to a given article. As MacRoberts and MacRoberts (1989) and others have noted, this method has three weaknesses in the way it has been practiced so far: it gives credit to articles which others criticize frequently; it often considers only the first-named author in co-authored pieces; and it fails to differentiate between different types or classes of journals. Citation analysis is basically *quantitative*; any qualitative judgments must be inferential.

Survey methods establish a scale of values by asking faculty and/or administrators to rank journals relative to an "anchor"; for example, Howard and Nikolai (1983) used a main article in the *Journal of Accountancy* (JOA) as a 100-point "anchor" for respondent use; respondents wishing, for instance, to rate *The Accounting Review* (AR) articles twice as good as JOA articles would assign the AR articles 200 points. The scale is then used as a compiling guide (e.g., Benjamin and Brenner 1974; Howard and Nikolai 1983; Hull and Wright 1990; Schroeder et al. 1988; Brown and Huefner 1993). The survey method has flaws also; for example, faculty who publish frequently in top journals tend to exhibit significant bias in rating journals. Morris et al. (1990) and Jolly et al. (1993) found important differences in quality ratings in the nearly one thousand respondents at AACSB-accredited institu-



tions they surveyed. Survey researchers are clearly most interested in establishing the *quality* of journals and, therefore, by extension, of articles and ultimately programs.

The most common method, counting articles, has up to now aimed at measuring the quantity of publication (e.g., Jacobs et al. 1986; Windal 1981; Bublit and Kee 1984; Koch et al. 1983; Bazley and Nikolai 1975; Andrews and McKenzie 1978; Urbanic 1986; Wright 1992; Porter and Mouck 1993). In our review of approximately 70 articles that either assessed faculty productivity or critiqued such attempts, we found no studies using any of the three methods that assessed both the quantity and quality of accounting articles published.

The summary matrixes of the literature review appear in figures 1 and 2.

### Current Methodology

The current study considers both the quality and quantity of accounting research according to the following process. To gather the information disclosed in exhibit I, we:

1. Ascertained the number of faculty at 716 institutions nationwide based upon a review of Hasselback's (1992) *Accounting Faculty Directory*. Only those faculty members holding the rank of Assistant Professor or above are included in column 1 of exhibit I. Schools offering doctoral programs in accounting are noted in **bold**.
2. Determined the total articles in our sample space by using two computerized databases: Heck et al. (HD&H) (1992) *Accounting Literature Index*, which contained a listing of all articles published in 33 accounting publications, and Pacific Research Company's (PRC) (1992) *Database of Accounting Research*, which contained the listings of 40 accounting publications. A total of 32

of 33 journals from HD&H's list also appeared in the Pacific Research Company's database, allowing us to cross-check our results. The full list of journals used appears in exhibit II. We considered all articles written in the 25-year period from 1967 through 1991. The HD&H database generally includes all articles published since the inception of each journal while the PRC database includes articles published since 1968. These databases gave no credit for notes, letters to the editor, departmental articles, or other instances where the author's name did not appear in their listed professional publications (e.g., *JOA*, *Management Accounting (MA)* and *The CPA Journal (CPAJ)*)—a problem found in many other publications. We then compared all authors to Hasselback's *Directory* in order to ascertain the authors' current affiliation. We personally checked minor problems such as author misspellings, use of initials rather than full first names, and instances where more than one author shared one name (e.g., John Smith). We checked the actual written articles in our universities' libraries to resolve any differences. This process enabled us to assign all articles to their authors' current affiliations. Full credit was given for co-authored works. We ignored articles written by those no longer in academe or deceased. Column 2 of exhibit I gives the total number of articles for each institution based on a faculty member's affiliation as of Fall 1991.

3. In order to consider the impact of co-authors, we next reduced the values from column 2 to consider the effects of co-authorship. For example, we gave .5 credit to each author of a two-person co-authored piece and



**EXHIBIT I**  
**Research Productivity of Accounting Faculty Members**

<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>
# of Faculty	# of Articles	Weighted By Co-Author	Weights to Journals	Col 2/ Faculty Size	Col 3/ Faculty Size	Col 4/ Faculty Size
Abilene Christian University	3	0.00	0.00	0.00	0.00	0.00
Adelphi University	9	0.00	0.00	0.00	0.00	0.00
Adrian College	2	1.00	0.97	0.50	0.50	0.48
Air Force Institute of Tech	2	0.00	0.00	0.00	0.00	0.00
University of Akron	25	30.17	34.33	1.96	1.21	1.37
<b>University of Alabama</b>	<b>16</b>	<b>92.58</b>	<b>113.38</b>	<b>9.12</b>	<b>5.79</b>	<b>7.09</b>
Univ. of Alabama at Birmingham	14	25.67	26.18	2.71	1.83	1.87
Univ. of Alabama in Huntsville	6	4.50	4.26	1.17	0.75	0.71
Alabama A&M University	6	0.00	0.00	0.00	0.00	0.00
Alabama State University	3	0.00	0.00	0.00	0.00	0.00
University of Alaska Anchorage	9	2.17	3.00	0.44	0.24	0.33
University of Alaska Fairbanks	7	5.00	6.65	1.14	0.71	0.95
Albany State College	3	0.00	0.00	0.00	0.00	0.00
Albion College	3	0.00	0.00	0.00	0.00	0.00
Albright College	3	0.00	0.00	0.00	0.00	0.00
Alderson-Broadus College	0	0.00	0.00	0.00	0.00	0.00
Alfred University	3	1.00	0.89	0.33	0.33	0.30
Alma College	2	0.00	0.00	0.00	0.00	0.00
The American University	14	15.00	19.57	1.57	1.07	1.40
American Grad Sch Intl Mgt	8	20.83	29.41	3.75	2.60	3.68
American International College	3	0.00	0.00	0.00	0.00	0.00
Andrews University	2	0.00	0.00	0.00	0.00	0.00
Angelo State University	4	0.00	0.00	0.00	0.00	0.00
Appalachian State University	13	8.00	7.89	0.77	0.62	0.61
<b>University of Arizona</b>	<b>13</b>	<b>37.17</b>	<b>66.29</b>	<b>5.15</b>	<b>2.86</b>	<b>5.10</b>
<b>Arizona State University</b>	<b>28</b>	<b>97.95</b>	<b>134.77</b>	<b>6.68</b>	<b>3.50</b>	<b>4.81</b>
Arizona St Univ.-West Campus	6	18.08	24.60	5.33	3.01	4.10
Arkansas College	1	0.00	0.00	0.00	0.00	0.00

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## EXHIBIT I (Continued)

1 # of Faculty	2 # of Articles	3 Weighted By Co-Author	4 Weights to Journals	5 Col 2/ Faculty Size	6 Col 3/ Faculty Size	7 Col 4/ Faculty Size
University of Arkansas	13	14.92	21.19	2.00	1.15	1.63
Univ. of Arkansas at Little Rock	8	3.00	4.10	0.75	0.38	0.51
Univ. of Arkansas at Monticello	4	0.00	0.00	0.00	0.00	0.00
Univ. of Arkansas at Pine Bluff	5	0.00	0.00	0.00	0.00	0.00
Arkansas State University	9	2.00	1.75	0.22	0.22	0.19
Arkansas Tech University	5	1.00	0.89	0.20	0.20	0.18
Ashland University	6	0.00	0.00	0.00	0.00	0.00
Assumption College	4	2.00	1.56	0.50	0.50	0.39
Athens State College	2	0.00	0.00	0.00	0.00	0.00
Auburn University	15	28.20	30.56	3.33	1.88	2.04
Auburn Univ. at Montgomery	8	5.67	7.35	1.38	0.71	0.92
Augusta College	6	0.00	0.00	0.00	0.00	0.00
Augustana College IL	3	0.00	0.00	0.00	0.00	0.00
Augustana College SD	3	0.00	0.00	0.00	0.00	0.00
Aurora University	2	0.00	0.00	0.00	0.00	0.00
Austin Peay State University	8	1.00	1.02	0.25	0.12	0.13
Azusa Pacific University	0	0.00	0.00	0.00	0.00	0.00
Babson College	12	10.67	11.60	1.58	0.89	0.97
Baldwin-Wallace College	5	0.00	0.00	0.00	0.00	0.00
Ball State University	17	8.83	7.90	0.71	0.52	0.46
University of Baltimore	12	3.67	3.80	0.58	0.31	0.32
Barry University	4	0.00	0.00	0.00	0.00	0.00
Barton College	5	0.00	0.00	0.00	0.00	0.00
Baylor University	15	7.67	9.17	1.07	0.51	0.61
Beaver College	0	0.00	0.00	0.00	0.00	0.00
Belhaven College	2	0.00	0.00	0.00	0.00	0.00
Bellarmine College	4	0.00	0.00	0.00	0.00	0.00
Bellevue College	4	0.00	0.00	0.00	0.00	0.00
Belmont University	5	0.00	0.00	0.00	0.00	0.00
Bemidji State University	7	0.00	0.00	0.00	0.00	0.00

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EXHIBIT I (Continued)

1 # of Faculty	2 # of Articles	3 Weighted By Co-Author	4 Weights to Journals	5 Col 2/ Faculty Size	6 Col 3/ Faculty Size	7 Col 4/ Faculty Size
Benedict College	0	0.00	0.00	0.00	0.00	0.00
Bentley College	25	20.00	22.58	1.32	0.80	0.90
Berry College	3	0.00	0.00	0.00	0.00	0.00
Bethune-Cookman College	3	0.00	0.00	0.00	0.00	0.00
Birmingham-Southern College	4	0.00	0.00	0.00	0.00	0.00
Bloomsburg University	11	1.00	0.98	0.09	0.09	0.09
Boise State University	8	7.67	6.96	1.38	0.96	0.87
<b>Boston College</b>	<b>13</b>	<b>9.67</b>	<b>14.07</b>	<b>1.23</b>	<b>0.74</b>	<b>1.08</b>
Boston University	12	23.33	35.68	3.08	1.94	2.97
Bowling Green State University	11	15.17	20.50	1.91	1.38	1.86
Bradley University	7	6.00	5.49	1.71	0.86	0.78
Brescia College	3	0.00	0.00	0.00	0.00	0.00
University of Bridgeport	4	1.00	0.89	0.25	0.25	0.22
Brigham Young University	29	48.22	62.13	3.00	1.66	2.14
Brigham Young Univ.-Hawaii	2	0.00	0.00	0.00	0.00	0.00
Bryant College	16	2	0.83	0.12	0.05	0.06
Bucknell University	5	2	0.83	0.40	0.17	0.17
Buena Vista College	2	0.50	0.46	0.50	0.25	0.23
Butler University	7	1.50	1.31	0.29	0.21	0.19
Calif Univ. of Pennsylvania	5	0.00	0.00	0.00	0.00	0.00
Univ. of California at Berkeley	13	53.25	100.31	5.38	4.10	7.72
Univ. of California, Davis	4	9.75	16.52	4.50	2.44	4.13
Univ. of California, Irvine	4	8.58	12.96	3.00	2.15	3.24
Univ. of California, Los Angeles	9	28.17	46.90	4.33	3.13	5.21
Univ. of California, Riverside	3	11.83	17.82	6.00	3.94	5.94
Univ. of California, Santa Barbara	0	0.00	0.00	0.00	0.00	0.00
California Poly State University	13	11.83	15.72	1.23	0.91	1.21
Calif State Poly Univ., Pomona	17	1.67	1.79	0.18	0.10	0.11
Calif State Univ., Bakersfield	6	0.00	0.00	0.00	0.00	0.00
California State Univ., Chico	19	19.50	24.71	1.68	1.03	1.30

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## EXHIBIT I (Continued)

1	2	3	4	5	6	7
# of Faculty	# of Articles	Weighted By Co-Author	Weights to Journals	Col 2/ Faculty Size	Col 3/ Faculty Size	Col 4/ Faculty Size
Calif St Univ., Dominguez Hills	7	2.00	2.74	0.43	0.29	0.39
Calif State University, Fresno	14	13.25	16.04	1.57	0.95	1.15
Calif State University, Fullerton	19	8.17	9.13	0.68	0.43	0.48
Calif State University, Hayward	20	6.00	6.84	0.35	0.30	0.34
Calif State University, Humboldt	3	0.00	0.00	0.00	0.00	0.00
Calif State Univ., Long Beach	14	7.67	9.71	0.86	0.55	0.69
Calif State Univ., Los Angeles	21	9.50	8.84	0.52	0.45	0.42
Calif State Univ., Northridge	24	19.50	24.34	1.12	0.81	1.01
Calif State Univ., Sacramento	21	17.67	20.87	1.14	0.84	0.99
Calif State Univ., San Bernardino	16	8.33	8.42	0.81	0.52	0.53
Calif State Univ., San Marcos	2	0.00	0.00	0.00	0.00	0.00
Calif State Univ., Stanislaus	5	7.50	10.82	1.80	1.50	2.16
Calvin College	5	0.00	0.00	0.00	0.00	0.00
Cameron University	4	0.00	0.00	0.00	0.00	0.00
Campbell University	2	0.00	0.00	0.00	0.00	0.00
Canisius College	9	3.50	3.60	0.44	0.39	0.40
Capital University	3	0.00	0.00	0.00	0.00	0.00
Carnegie Mellon University	8	44.33	82.38	8.12	5.54	10.30
Carroll College	2	0.00	0.00	0.00	0.00	0.00
Carson-Newman College	3	0.00	0.00	0.00	0.00	0.00
Case Western Reserve Univ.	10	42.00	44.22	6.10	4.20	4.42
Catawba College	3	3.00	4.04	1.00	1.00	1.35
Catholic University	3	0.00	0.00	0.00	0.00	0.00
Cedarville College	4	0.00	0.00	0.00	0.00	0.00
Centenary College	1	0.00	0.00	0.00	0.00	0.00
University of Central Arkansas	8	1.58	1.39	0.38	0.20	0.17
Central Connecticut St Univ.	15	1.00	0.89	0.07	0.07	0.06
University of Central Florida	17	17.33	17.41	1.65	1.02	1.02
Central Michigan University	15	8.17	9.38	0.93	0.54	0.63
Central Missouri State University	9	2.00	3.60	0.22	0.22	0.40

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EXHIBIT I (Continued)

	1	2	3	4	5	6	7
	# of Faculty	# of Articles	Weighted By Co-Author	Weights to Journals	Col 2/ Faculty Size	Col 3/ Faculty Size	Col 4/ Faculty Size
University of Central Oklahoma	9	0	0.00	0.00	0.00	0.00	0.00
Central State University—Ohio	4	0	0.00	0.00	0.00	0.00	0.00
Central Washington University	11	0	0.00	0.00	0.00	0.00	0.00
Chaminade University	3	0	0.00	0.00	0.00	0.00	0.00
Chapman College	4	0	0.00	0.00	0.00	0.00	0.00
College of Charleston	6	9	3.00	4.38	1.50	0.50	0.73
Cheyney University	2	0	0.00	0.00	0.00	0.00	0.00
<b>University of Chicago</b>	<b>16</b>	<b>69</b>	<b>46.58</b>	<b>91.89</b>	<b>4.31</b>	<b>2.91</b>	<b>5.74</b>
Chicago State University	11	0	0.00	0.00	0.00	0.00	0.00
Christian Brothers University	7	0	0.00	0.00	0.00	0.00	0.00
Christopher Newport University	9	4	1.83	1.67	0.44	0.20	0.19
<b>University of Cincinnati</b>	<b>11</b>	<b>22</b>	<b>12.42</b>	<b>18.22</b>	<b>2.00</b>	<b>1.13</b>	<b>1.66</b>
The Citadel	4	2	1.00	0.91	0.50	0.25	0.23
<b>CUNY-Baruch College</b>	<b>28</b>	<b>134</b>	<b>93.00</b>	<b>120.83</b>	<b>4.79</b>	<b>3.32</b>	<b>4.32</b>
CUNY-Brooklyn College	15	8	8.00	7.19	0.53	0.53	0.48
CUNY-H Lehman College	6	3	3.00	2.67	0.50	0.50	0.45
CUNY-Hunter College	5	3	1.33	1.75	0.60	0.27	0.35
CUNY-Queens College	9	13	9.50	12.58	1.44	1.06	1.40
Claremont McKenna College	3	9	4.83	7.86	3.00	1.61	2.62
Clarion University	14	1	1.00	0.89	0.07	0.07	0.06
Clark University	2	2	2.00	2.57	1.00	1.00	1.28
Clark Atlanta University	5	1	0.33	0.75	0.20	0.07	0.15
Clarkson University	5	18	12.17	15.07	3.60	2.43	3.01
Clayton State College	4	0	0.00	0.00	0.00	0.00	0.00
Clemson University	19	48	25.67	26.29	2.53	1.35	1.38
Cleveland State University	18	22	12.17	12.59	1.22	0.68	0.70
<b>Univ. of Colorado at Boulder</b>	<b>12</b>	<b>60</b>	<b>34.67</b>	<b>55.17</b>	<b>5.00</b>	<b>2.89</b>	<b>4.60</b>
Univ. of Colorado at Co Springs	5	15	12.50	12.15	3.00	2.50	2.43
Univ. of Colorado at Denver	5	44	31.83	47.93	8.80	6.37	9.59
Colorado State University	15	10	5.83	8.32	0.67	0.39	0.55

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EXHIBIT I (Continued)

1	2	3	4	5	6	7
# of Faculty	# of Articles	Weighted By Co-Author	Weights to Journals	Col 2/ Faculty Size	Col 3/ Faculty Size	Col 4/ Faculty Size
Columbia University	11	44.83	68.41	5.18	4.08	6.22
Columbus College	5	1.33	1.30	0.40	0.27	0.26
Concordia College	4	0.00	0.00	0.00	0.00	0.00
University of Connecticut	14	44.83	57.65	4.93	3.20	4.12
Cornell University	7	34.00	67.45	7.71	4.86	9.64
Corpus Christi State University	5	0.83	0.71	0.40	0.17	0.14
Creighton University	9	13.75	14.47	2.89	1.53	1.61
Cumberland College	3	0.00	0.00	0.00	0.00	0.00
University of Dallas	3	0.00	0.00	0.00	0.00	0.00
Dartmouth College	5	27.67	41.90	9.80	5.53	8.38
David Lipscomb University	2	0.00	0.00	0.00	0.00	0.00
University of Dayton	12	4.50	5.43	0.50	0.38	0.45
University of Delaware	13	22.67	25.90	3.23	1.74	1.99
Delaware State College	4	0.00	0.00	0.00	0.00	0.00
Delta State University	5	0.00	0.00	0.00	0.00	0.00
University of Denver	14	16.83	24.93	2.29	1.20	1.78
DePaul University	28	26.83	28.92	1.39	0.96	1.03
DePauw University	3	0.00	0.00	0.00	0.00	0.00
University of Detroit Mercy	3	0.00	0.00	0.00	0.00	0.00
Dickinson State University	2	0.00	0.00	0.00	0.00	0.00
Dillard University	2	0.00	0.00	0.00	0.00	0.00
University of District of Columbia	10	1.00	1.35	0.10	0.10	0.14
Drake University	7	9.50	13.85	2.14	1.36	1.98
Drexel University	11	16.50	19.55	2.82	1.50	1.78
Drury College	1	0.00	0.00	0.00	0.00	0.00
Duke University	8	34.67	69.34	6.38	4.33	8.67
Duquesne University	7	2.50	4.17	0.43	0.36	0.60
East Carolina University	14	7.33	7.96	0.93	0.52	0.57
East Central University	5	0.00	0.00	0.00	0.00	0.00
East Tennessee State University	11	12.50	12.66	1.73	1.14	1.15

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## EXHIBIT I (Continued)

1	2	3	4	5	6	7
# of Faculty	# of Articles	Weighted By Co-Author	Weights to Journals	Col 2/ Faculty Size	Col 3/ Faculty Size	Col 4/ Faculty Size
East Texas State University	3	0.00	0.00	0.00	0.00	0.00
Eastern Conn State University	3	1.00	0.78	0.33	0.33	0.26
Eastern Illinois University	10	2.00	2.05	0.30	0.20	0.20
Eastern Kentucky University	13	4.00	3.90	0.38	0.31	0.30
Eastern Michigan University	16	4.83	5.38	0.50	0.30	0.34
Eastern Montana College	7	0.00	0.00	0.00	0.00	0.00
Eastern New Mexico University	4	0.00	0.00	0.00	0.00	0.00
Eastern Washington University	9	7.33	8.54	1.44	0.81	0.95
Elizabethtown College	5	0.00	0.00	0.00	0.00	0.00
Elmhurst College	3	0.00	0.00	0.00	0.00	0.00
Elon College	5	0.67	1.20	0.40	0.13	0.24
Embry-Riddle Aeronautical Univ.	4	0.33	0.30	0.25	0.08	0.07
Emory University	9	26.33	43.30	4.56	2.93	4.81
Emory and Henry College	2	0.00	0.00	0.00	0.00	0.00
Emporia State University	6	0.00	0.00	0.00	0.00	0.00
University of Evansville	3	0.00	0.00	0.00	0.00	0.00
Fairfield University	7	0.00	0.00	0.00	0.00	0.00
Fairleigh Dickinson—Madison	9	3.00	2.45	0.56	0.33	0.27
Fairleigh Dickinson—Ruthrfd	0	0.00	0.00	0.00	0.00	0.00
Fairleigh Dickinson—Teaneck	11	10.50	9.09	1.18	0.95	0.83
Fayetteville State University	2	0.00	0.00	0.00	0.00	0.00
Ferris State University	14	0.50	0.49	0.07	0.04	0.03
Fisk University	2	0.00	0.00	0.00	0.00	0.00
Fitchburg State College	2	0.00	0.00	0.00	0.00	0.00
University of Florida	20	63.58	108.39	4.70	3.18	5.42
Florida A&M University	7	3.00	6.78	0.43	0.43	0.97
Florida Atlantic University	16	15.00	17.32	1.56	0.94	1.08
Florida International University	23	44.33	59.66	2.65	1.93	2.59
Florida Southern College	4	0.00	0.00	0.00	0.00	0.00
Florida State University	22	45.25	77.71	3.91	2.06	3.53

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## EXHIBIT I (Continued)

1	2	3	4	5	6	7
# of Faculty	# of Articles	Weighted By Co-Author	Weights to Journals	Col 2/ Faculty Size	Col 3/ Faculty Size	Col 4/ Faculty Size
10	30	20.00	29.06	3.00	2.00	2.91
Fort Hays State University						
4	0	0.00	0.00	0.00	0.00	0.00
Fort Lewis College						
5	1	0.50	0.39	0.20	0.10	0.08
Fort Valley State College						
3	0	0.00	0.00	0.00	0.00	0.00
Francis Marion University						
5	1	0.50	0.44	0.20	0.10	0.09
Franklin University						
6	0	0.00	0.00	0.00	0.00	0.00
Franklin and Marshall College						
3	3	1.50	1.36	1.00	0.50	0.45
Freed Hardeman University						
2	0	0.00	0.00	0.00	0.00	0.00
Frostburg State University						
9	0	0.00	0.00	0.00	0.00	0.00
Furman University						
4	1	0.50	1.13	0.25	0.12	0.28
Gannon University						
4	0	0.00	0.00	0.00	0.00	0.00
GMI Engineering & Mgt Inst						
4	0	0.00	0.00	0.00	0.00	0.00
Geneva College						
3	0	0.00	0.00	0.00	0.00	0.00
George Mason University						
13	44	25.17	33.16	3.38	1.94	2.55
George Washington University						
15	10	7.67	13.98	0.67	0.51	0.93
Georgetown University						
12	21	16.17	19.93	1.75	1.35	1.66
University of Georgia						
17	83	48.17	71.20	4.88	2.83	4.19
Georgia College						
7	2	1.00	0.78	0.29	0.14	0.11
Georgia Institute Technology						
5	37	21.33	31.54	7.40	4.27	6.31
Georgia Southern University						
12	7	3.17	3.46	0.58	0.26	0.29
Georgia Southwestern College						
4	0	0.00	0.00	0.00	0.00	0.00
Georgia State University						
29	88	47.58	52.48	3.03	1.64	1.81
Gettysburg College						
3	0	0.00	0.00	0.00	0.00	0.00
Rowan College of New Jersey						
3	0	0.00	0.00	0.00	0.00	0.00
Golden Gate University						
11	0	0.00	0.00	0.00	0.00	0.00
Gonzaga University						
6	3	1.33	1.31	0.50	0.22	0.22
Goshen College						
2	0	0.00	0.00	0.00	0.00	0.00
Governors State University						
5	1	0.50	0.45	0.20	0.10	0.09
Grambling State University						
9	0	0.00	0.00	0.00	0.00	0.00
Grand Valley State University						
9	4	1.67	1.53	0.44	0.19	0.17

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EXHIBIT I (Continued)

1 # of Faculty	2 # of Articles	3 Weighted By Co-Author	4 Weights to Journals	5 Col 2/ Faculty Size	6 Col 3/ Faculty Size	7 Col 4/ Faculty Size
Greensboro College	2	0	0.00	0.00	0.00	0.00
Guilford College	4	0	0.00	0.00	0.00	0.00
Gustavus Adolphus College	3	0	0.00	0.00	0.00	0.00
Hampton University	4	0	0.00	0.00	0.00	0.00
Hardin-Simmons University	3	0	0.00	0.00	0.00	0.00
Harding University	6	0	0.00	0.00	0.00	0.00
University of Hartford	8	14	6.83	0.00	0.00	0.00
<b>Harvard University</b>	<b>22</b>	<b>61</b>	<b>43.92</b>	<b>1.75</b>	<b>0.85</b>	<b>1.11</b>
University of Hawaii at Hilo	4	5	2.83	<b>2.77</b>	<b>2.00</b>	<b>3.50</b>
University of Hawaii at Manoa	9	18	11.83	1.25	0.71	0.70
Hawaii Pacific University	5	1	0.50	2.00	1.31	1.64
Heidelberg College	1	0	0.00	0.20	0.10	0.12
Henderson State University	4	0	0.00	0.00	0.00	0.00
Hillsdale College	2	0	0.00	0.00	0.00	0.00
Hofstra University	16	10	7.17	0.62	0.45	0.49
College of the Holy Cross	3	1	1.00	0.33	0.33	0.26
Hope College	3	0	0.00	0.00	0.00	0.00
<b>University of Houston</b>	<b>21</b>	<b>87</b>	<b>44.83</b>	<b>4.14</b>	<b>2.13</b>	<b>2.90</b>
Univ. of Houston-Clear Lake	11	11	5.33	1.00	0.48	0.44
Univ. of Houston-Downtown	7	11	6.50	1.57	0.93	0.84
Houston Baptist University	5	3	2.33	0.60	0.47	0.83
Howard University	8	1	0.33	0.12	0.04	0.09
University of Idaho	8	5	3.25	0.62	0.41	0.59
Idaho State University	10	5	3.00	0.50	0.30	0.39
<b>University of Illinois</b>	<b>33</b>	<b>153</b>	<b>98.17</b>	<b>4.64</b>	<b>2.97</b>	<b>4.72</b>
University of Illinois at Chicago	12	61	45.42	5.08	3.79	5.25
Illinois Benedictine College	4	1	0.50	0.25	0.12	0.12
Illinois Institute of Technology	4	2	1.00	0.50	0.25	0.29
Illinois State University	23	19	14.67	0.83	0.64	0.68
Illinois Wesleyan University	4	1	0.50	0.25	0.12	0.11

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EXHIBIT I (Continued)

1	2	3	4	5	6	7
# of Faculty	# of Articles	Weighted By Co-Author	Weights to Journals	Col 2/ Faculty Size	Col 3/ Faculty Size	Col 4/ Faculty Size
Immaculata College	1	0.00	0.00	0.00	0.00	0.00
<b>Indiana University</b>	<b>21</b>	<b>44.67</b>	<b>64.55</b>	<b>3.43</b>	<b>2.13</b>	<b>3.07</b>
Indiana Univ.-Purdue University	7	0.53	0.45	0.29	0.08	0.06
Indiana University Kokomo	3	0.00	0.00	0.00	0.00	0.00
Indiana University South Bend	6	4.17	3.91	1.00	0.69	0.65
Indiana University Northwest	5	0.00	0.00	0.00	0.00	0.00
Indiana University Southeast	5	7.33	6.19	1.80	1.47	1.24
Indiana Univ. of Pennsylvania	17	2.00	1.89	0.12	0.12	0.11
Indiana State University	6	4.00	3.46	0.67	0.67	0.58
University of Indianapolis	2	0.00	0.00	0.00	0.00	0.00
Iona College	12	2.00	1.75	0.17	0.17	0.15
<b>University of Iowa</b>	<b>12</b>	<b>56.00</b>	<b>88.91</b>	<b>7.58</b>	<b>4.67</b>	<b>7.41</b>
Iowa State University	13	8.83	10.22	1.08	0.68	0.79
Ithaca College	8	2.50	2.95	0.38	0.31	0.37
Jackson State University	6	1.00	0.91	0.17	0.17	0.15
Jacksonville University	2	0.00	0.00	0.00	0.00	0.00
Jacksonville State University	6	0.00	0.00	0.00	0.00	0.00
James Madison University	14	13.67	14.77	2.00	0.98	1.05
Jamestown College	0	0.00	0.00	0.00	0.00	0.00
Jersey City State College	4	0.00	0.00	0.00	0.00	0.00
John Carroll University	10	17.92	18.28	3.10	1.79	1.83
John F. Kennedy University	0	0.00	0.00	0.00	0.00	0.00
<b>University of Kansas</b>	<b>8</b>	<b>15.83</b>	<b>25.96</b>	<b>3.25</b>	<b>1.98</b>	<b>3.25</b>
Kansas State University	10	10.08	15.43	2.00	1.01	1.54
Keene State College	3	0.00	0.00	0.00	0.00	0.00
Kennesaw State College	13	1.17	1.07	0.23	0.09	0.08
<b>Kent State University</b>	<b>12</b>	<b>10.00</b>	<b>12.35</b>	<b>1.33</b>	<b>0.83</b>	<b>1.03</b>
<b>University of Kentucky</b>	<b>17</b>	<b>23.33</b>	<b>27.84</b>	<b>2.47</b>	<b>1.37</b>	<b>1.64</b>
Kentucky State University	4	0.00	0.00	0.00	0.00	0.00
Lake Superior State University	4	0.00	0.00	0.00	0.00	0.00

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EXHIBIT I (Continued)

1	2	3	4	5	6	7
# of Faculty	# of Articles	Weighted By Co-Author	Weights to Journals	Col 2/ Faculty Size	Col 3/ Faculty Size	Col 4/ Faculty Size
Lamar University	7					
Lander University	2	1.00	0.89	0.29	0.14	0.13
Laredo State University	2	0.00	0.00	0.00	0.00	0.00
LaSalle University	12	0.00	0.00	0.00	0.00	0.00
La Sierra University	4	2.83	3.18	0.33	0.24	0.27
Lawrence Technological Univ.	4	0.00	0.00	0.00	0.00	0.00
Lees-McRae College	3	0.00	0.00	0.00	0.00	0.00
Lehigh University	3	0.50	0.39	0.33	0.17	0.13
LeMoyn College	13	21.17	29.73	2.62	1.63	2.29
Lewis & Clark College	8	0.83	1.49	0.25	0.10	0.19
Liberty University	1	2.00	3.17	2.00	2.00	3.17
Lincoln University	6	0.00	0.00	0.00	0.00	0.00
Linfield College	2	0.00	0.00	0.00	0.00	0.00
Livingston University	3	0.00	0.00	0.00	0.00	0.00
Lock Haven University	2	0.00	0.00	0.00	0.00	0.00
Long Isl Univ., Brooklyn Campus	3	0.00	0.00	0.00	0.00	0.00
Long Island University C.W. Post	6	4.00	3.34	0.67	0.67	0.56
Long Isl Univ. Southampton	14	5.00	4.45	0.36	0.36	0.32
Longwood College	2	0.00	0.00	0.00	0.00	0.00
Loras College	5	0.00	0.00	0.00	0.00	0.00
Louisiana State University	6	0.00	0.00	0.00	0.00	0.00
Louisiana State in Shreveport	20	25.67	32.94	2.80	1.28	1.65
Louisiana Tech University	8	0.33	0.30	0.12	0.04	0.04
University of Louisville	11	9.92	10.53	1.45	0.90	0.96
Loyola College in Maryland	10	7.83	7.54	1.10	0.78	0.75
Loyola University Chicago	9	8.83	7.93	1.67	0.98	0.88
Loyola University in New Orleans	14	5.83	7.15	0.79	0.42	0.51
Loyola Marymount University	7	0.83	0.74	0.29	0.12	0.11
Luther College	9	3.42	4.00	0.78	0.38	0.44
Lycoming College	0	0.00	0.00	0.00	0.00	0.00
	2	0.00	0.00	0.00	0.00	0.00

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## EXHIBIT I (Continued)

1	2	3	4	5	6	7
# of Faculty	# of Articles	Weighted By Co-Author	Weights to Journals	Col 2/ Faculty Size	Col 3/ Faculty Size	Col 4/ Faculty Size
Lynchburg College	5	0	0.00	0.00	0.00	0.00
Lyndon State College	4	0	0.00	0.00	0.00	0.00
University of Maine	2	4	3.50	2.00	2.00	1.75
Manhattan College	7	3	3.19	0.43	0.43	0.46
Mankato State University	19	0	0.00	0.00	0.00	0.00
Marian College	3	0	0.00	0.00	0.00	0.00
Marietta College	3	0	0.00	0.00	0.00	0.00
Marist College	5	0	0.00	0.00	0.00	0.00
Marquette University	10	25	15.75	2.50	1.57	1.70
Mars Hill College	2	0	0.00	0.00	0.00	0.00
Marshall University	11	10	5.25	0.91	0.48	0.42
University of Mary	3	0	0.00	0.00	0.00	0.00
Mary Baldwin College	4	0	0.00	0.00	0.00	0.00
University of Mary Hardin-Baylor	3	0	0.00	0.00	0.00	0.00
Mary Washington College	4	0	0.00	0.00	0.00	0.00
University of Maryland	10	55	36.08	5.50	3.61	4.88
Marymount University	3	0	0.00	0.00	0.00	0.00
Marywood College	1	0	0.00	0.00	0.00	0.00
University of Massachusetts	15	40	23.42	2.67	1.56	2.49
Univ. of Massachusetts at Boston	5	3	1.83	0.60	0.37	0.56
Univ. of Massachusetts-Dartmouth	6	2	2.00	0.33	0.33	0.36
Univ. of Massachusetts Lowell	11	16	9.67	1.45	0.88	0.99
Massachusetts Inst of Tech	7	11	6.33	1.57	0.90	1.58
McNeese State University	8	2	1.00	0.25	0.12	0.12
Memphis State University	19	44	27.08	2.32	1.43	1.61
Mercer University-Atlanta	3	0	0.00	0.00	0.00	0.00
Mercer University-Macon	4	0	0.00	0.00	0.00	0.00
Meredith College	3	0	0.00	0.00	0.00	0.00
Merrimack College	8	3	3.00	0.38	0.38	0.32
Mesa State College	4	0	0.00	0.00	0.00	0.00

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## EXHIBIT I (Continued)

1	2	3	4	5	6	7
# of Faculty	# of Articles	Weighted By Co-Author	Weights to Journals	Col 2/ Faculty Size	Col 3/ Faculty Size	Col 4/ Faculty Size
Metropolitan St College Denver	10	0.83	1.06	0.20	0.08	0.11
University of Miami	10	28.67	31.58	5.50	2.87	3.16
Miami University	18	25.33	32.87	1.89	1.41	1.83
University of Michigan	17	50.25	81.06	4.65	2.96	4.77
University of Michigan-Dearborn	4	1.50	1.34	0.50	0.38	0.34
University of Michigan-Flint	8	5.83	6.20	1.00	0.73	0.78
Michigan State University	21	61.53	93.32	4.52	2.93	4.44
Michigan Technological Univ.	1	0.00	0.00	0.00	0.00	0.00
MidAmerica Nazarene College	0	0.00	0.00	0.00	0.00	0.00
Middle Tennessee State Univ.	18	26.33	24.84	2.78	1.46	1.38
Midwestern State University	6	3.33	2.94	0.83	0.56	0.49
Millersville University of Penn	3	0.00	0.00	0.00	0.00	0.00
Millikin University	3	0.00	0.00	0.00	0.00	0.00
Millsaps College	5	1.00	0.89	0.40	0.20	0.18
University of Minnesota	18	40.27	72.86	4.33	2.24	4.05
University of Minnesota, Duluth	7	5.83	6.41	1.14	0.83	0.92
Minot State University	4	0.00	0.00	0.00	0.00	0.00
Mississippi College	5	0.00	0.00	0.00	0.00	0.00
University of Mississippi	13	15.00	16.36	1.92	1.15	1.26
Mississippi State University	12	8.83	10.55	1.33	0.74	0.88
Mississippi Valley St University	3	0.00	0.00	0.00	0.00	0.00
University of Missouri-Columbia	12	29.17	47.38	4.00	2.43	3.95
University Missouri-Kansas City	7	0.50	0.74	0.14	0.07	0.11
University Missouri-St. Louis	11	8.67	13.98	1.18	0.79	1.27
Missouri Southern State College	6	0.00	0.00	0.00	0.00	0.00
Missouri Western State College	4	0.00	0.00	0.00	0.00	0.00
Monmouth College	7	2.00	1.72	0.43	0.29	0.25
University of Montana	9	7.75	6.74	1.33	0.86	0.75
Montana State University	9	1.83	1.60	0.33	0.20	0.18
Montclair State College	10	0.00	0.00	0.00	0.00	0.00

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## EXHIBIT I (Continued)

1	2	3	4	5	6	7
# of Faculty	# of Articles	Weighted By Co-Author	Weights to Journals	Col 2/ Faculty Size	Col 3/ Faculty Size	Col 4/ Faculty Size
University of Montevallo	4	7.50	7.54	2.25	1.88	1.89
Moorhead State University	14	2.00	1.96	0.14	0.14	0.14
Morehead State University	7	0.00	0.00	0.00	0.00	0.00
Morehouse College	3	0.00	0.00	0.00	0.00	0.00
Morgan State University	4	1.67	2.21	1.00	0.42	0.55
Morris Brown College	0	0.00	0.00	0.00	0.00	0.00
Muhlenberg College	3	0.00	0.00	0.00	0.00	0.00
Murray State University	8	0.83	0.71	0.25	0.10	0.09
Naval Postgraduate School	5	23.33	32.57	5.60	4.67	6.51
<b>University of Nebraska</b>	<b>12</b>	<b>16.50</b>	<b>19.71</b>	<b>2.58</b>	<b>1.38</b>	<b>1.64</b>
Univ. of Nebraska at Kearney	6	0.00	0.00	0.00	0.00	0.00
Univ. of Nebraska at Omaha	9	8.83	9.98	1.44	0.98	1.11
University of Nevada, Las Vegas	13	14.33	15.06	2.15	1.10	1.16
University of Nevada, Reno	7	9.25	11.01	1.86	1.32	1.57
University of New Hampshire	8	6.67	9.88	1.00	0.83	1.24
New Hampshire College	6	0.00	0.00	0.00	0.00	0.00
University of New Haven	7	0.00	0.00	0.00	0.00	0.00
University of New Mexico	9	18.75	24.86	3.00	2.08	2.76
New Mexico Highlands Univ.	3	0.00	0.00	0.00	0.00	0.00
New Mexico State University	16	11.08	15.22	1.25	0.69	0.95
University of New Orleans	13	24.17	24.83	2.38	1.86	1.91
<b>New York University</b>	<b>31</b>	<b>101.28</b>	<b>156.69</b>	<b>5.16</b>	<b>3.27</b>	<b>5.05</b>
New York University-Grad	3	0.00	0.00	0.00	0.00	0.00
New York Institute of Tech	8	2.50	2.11	0.38	0.31	0.26
Niagara University	6	0.00	0.00	0.00	0.00	0.00
Nicholls State University	8	0.50	0.49	0.12	0.06	0.06
Nichols College	6	0.00	0.00	0.00	0.00	0.00
Norfolk State University	11	2.33	2.59	0.36	0.21	0.24
University of North Alabama	7	0.50	0.45	0.14	0.07	0.06
North Carolina at Asheville	4	1.00	0.99	0.50	0.25	0.25

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## EXHIBIT I (Continued)

1	2	3	4	5	6	7
# of Faculty	# of Articles	Weighted By Co-Author	Weights to Journals	Col 2/ Faculty Size	Col 3/ Faculty Size	Col 4/ Faculty Size
University of North Carolina	11	32.33	46.16	4.91	2.94	4.20
North Carolina at Charlotte	14	9.00	9.06	1.29	0.64	0.65
North Carolina at Greensboro	7	8.67	11.04	1.86	1.24	1.58
North Carolina at Wilmington	13	4.00	4.60	0.69	0.31	0.35
North Carolina A&T State Univ.	10	7.20	6.83	1.20	0.72	0.68
North Carolina Central Univ.	8	1.33	1.49	0.25	0.17	0.19
North Carolina State University	12	19.33	29.74	2.58	1.61	2.48
University of North Dakota	11	2.00	1.80	0.18	0.18	0.16
North Dakota State University	6	0.00	0.00	0.00	0.00	0.00
University of North Florida	11	6.42	5.96	1.27	0.58	0.54
University of North Texas	22	54.83	71.18	4.41	2.49	3.24
Northeast Louisiana University	9	2.50	2.34	0.33	0.28	0.26
Northeast Missouri State Univ.	12	0.00	0.00	0.00	0.00	0.00
Northeastern University	14	33.83	54.25	3.93	2.42	3.88
Northeastern Illinois University	12	3.50	4.89	0.42	0.29	0.41
Northeastern State University	6	0.00	0.00	0.00	0.00	0.00
Northern Arizona University	8	4.50	5.32	1.12	0.56	0.67
University of Northern Colorado	11	3.17	3.85	0.64	0.29	0.35
Northern Illinois University	19	26.08	32.67	2.37	1.37	1.72
University of Northern Iowa	10	5.83	6.71	0.90	0.58	0.67
Northern Kentucky University	7	2.00	2.35	0.43	0.29	0.34
Northern Michigan University	11	6.50	7.50	1.09	0.59	0.68
Northern State University	3	0.00	0.00	0.00	0.00	0.00
Northwest Missouri State Univ.	5	0.00	0.00	0.00	0.00	0.00
Northwestern University	11	45.67	89.18	6.18	4.15	8.11
Northwestern State Univ. of LA	3	0.00	0.00	0.00	0.00	0.00
Northwood Institute	8	0.00	0.00	0.00	0.00	0.00
Norwich University	2	0.00	0.00	0.00	0.00	0.00
University of Notre Dame	21	55.00	73.62	4.10	2.62	3.51
Oakland University	9	9.50	10.11	1.44	1.06	1.12

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EXHIBIT I (Continued)

1 # of Faculty	2 # of Articles	3 Weighted By Co-Author	4 Weights to Journals	5 Col 2/ Faculty Size	6 Col 3/ Faculty Size	7 Col 4/ Faculty Size
Oglethorpe University	2	0.00	0.00	0.00	0.00	0.00
Ohio University	10	13.83	16.10	2.20	1.38	1.61
Ohio Northern University	5	0.50	0.45	0.20	0.10	0.09
Ohio State University	23	41.08	66.56	2.96	1.79	2.89
Ohio Wesleyan University	3	0.00	0.00	0.00	0.00	0.00
University of Oklahoma	12	25.50	41.46	3.00	2.12	3.46
Oklahoma Baptist University	3	0.00	0.00	0.00	0.00	0.00
Oklahoma Christian Univ. Sci/Art	4	0.00	0.00	0.00	0.00	0.00
Oklahoma City University	6	2.00	1.68	0.83	0.33	0.28
Oklahoma State University	16	35.67	48.94	3.25	2.23	3.06
Old Dominion University	10	10.33	12.24	1.60	1.03	1.22
Olivet College	3	0.00	0.00	0.00	0.00	0.00
Oral Roberts University	3	0.00	0.00	0.00	0.00	0.00
University of Oregon	7	19.67	32.72	4.43	2.81	4.67
Oregon State University	8	16.33	17.40	3.75	2.04	2.17
Otterbein College	4	0.33	0.41	0.25	0.08	0.10
Pace University	16	2.50	2.44	0.19	0.16	0.15
Pace University-Westchester	13	3.50	2.78	0.31	0.27	0.21
University of the Pacific	3	2.00	1.56	0.67	0.67	0.52
Pacific Lutheran University	8	1.33	1.22	0.25	0.17	0.15
Pacific Union College	6	0.00	0.00	0.00	0.00	0.00
University of Pennsylvania	12	52.25	103.17	6.08	4.35	8.60
Penn State University	16	81.42	122.26	9.31	5.09	7.64
Penn State University at Erie	2	1.50	1.67	1.00	0.75	0.83
Penn State Univ. at Harrisburg	4	0.33	0.26	0.25	0.08	0.07
Pepperdine Univ.-Los Angeles	4	1.50	2.13	0.75	0.38	0.53
Pepperdine University-Malibu	3	2.50	2.28	1.00	0.83	0.76
Pfeiffer College	3	2.00	3.12	0.67	0.67	1.04
Piedmont College	2	0.00	0.00	0.00	0.00	0.00
Pittsburg State University	5	0.00	0.00	0.00	0.00	0.00

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EXHIBIT I (Continued)

1	2	3	4	5	6	7
# of Faculty	# of Articles	Weighted By Co-Author	Weights to Journals	Col 2/ Faculty Size	Col 3/ Faculty Size	Col 4/ Faculty Size
University of Pittsburgh	11	24.83	45.48	4.27	2.26	4.13
Univ. of Pittsburgh at Johnstown	4	0.00	0.00	0.00	0.00	0.00
Plymouth State College	4	1.83	1.67	0.75	0.46	0.42
University of Portland	6	3.50	3.12	0.67	0.58	0.52
Portland State University	13	23.67	28.91	2.46	1.82	2.22
Prairie View A&M University	5	0.00	0.00	0.00	0.00	0.00
Providence College	8	0.50	0.45	0.12	0.06	0.06
University of Puget Sound	5	0.83	1.20	0.40	0.17	0.24
Purdue University	10	20.33	35.32	2.90	2.03	3.53
Quincy College	2	0.00	0.00	0.00	0.00	0.00
Quinnipiac College	7	3.00	2.65	0.71	0.43	0.38
Radford University	9	3.25	3.46	0.67	0.36	0.38
Ramapo College of New Jersey	3	0.00	0.00	0.00	0.00	0.00
Regent University	1	0.00	0.00	0.00	0.00	0.00
Rensselaer Poly Institute	1	0.00	0.00	0.00	0.00	0.00
University of Rhode Island	9	19.00	17.27	2.89	2.11	1.92
Rhodes College	2	0.00	0.00	0.00	0.00	0.00
Rice University	6	29.67	53.03	6.33	4.95	8.84
University of Richmond	10	16.00	19.02	2.20	1.60	1.90
Rider College	14	18.33	17.32	2.14	1.31	1.24
University of Rio Grande	3	0.00	0.00	0.00	0.00	0.00
Roanoke College	2	0.00	0.00	0.00	0.00	0.00
Robert Morris College	14	0.00	0.00	0.00	0.00	0.00
University of Rochester	8	25.08	49.64	5.38	3.13	6.21
Rochester Inst of Technology	6	3.50	6.10	0.83	0.58	1.02
Rockhurst College	4	0.00	0.00	0.00	0.00	0.00
Rollins College	3	6.17	8.45	4.00	2.06	2.82
Roosevelt University	10	0.67	0.58	0.20	0.07	0.06
Russell Sage College	3	0.00	0.00	0.00	0.00	0.00
Rutgers University-Camden	6	1.00	2.26	0.17	0.17	0.38

(Continued on next page)

## EXHIBIT I (Continued)

1	2	3	4	5	6	7
# of Faculty	# of Articles	Weighted By Co-Author	Weights to Journals	Col 2/ Faculty Size	Col 3/ Faculty Size	Col 4/ Faculty Size
Rutgers Univ.-Newark Undergrd	9					
Rutgers Univ.-Newark Graduate	11	6.50	8.81	1.11	0.72	0.98
Rutgers Univ.-New Brunswick	32	17.17	24.95	2.91	1.56	2.27
Saginaw Valley State University	48	32.33	39.26	4.80	3.23	3.93
St. Ambrose University	8	2.00	1.99	0.25	0.25	0.25
Saint Bonaventure University	5	0.00	0.00	0.00	0.00	0.00
St. Cloud State University	9	4.33	5.08	0.78	0.48	0.56
St. Edward's University	17	7.17	10.96	0.59	0.42	0.64
St. Francis College	4	1.50	2.76	0.50	0.38	0.69
Saint Francis College	3	0.00	0.00	0.00	0.00	0.00
St. John Fisher College	3	0.00	0.00	0.00	0.00	0.00
St. John's University	4	7.50	6.78	2.25	1.88	1.70
Saint Joseph's University	25	3.83	3.39	0.24	0.15	0.14
Saint Louis University	10	7.17	7.12	1.40	0.72	0.71
Saint Martin's College	12	5.83	8.04	0.67	0.49	0.67
Saint Mary's College-California	2	0.00	0.00	0.00	0.00	0.00
Saint Mary's College-Indiana	5	0.00	0.00	0.00	0.00	0.00
St. Mary's University-Texas	4	0.00	0.00	0.00	0.00	0.00
St. Norbert College	6	1.00	0.88	0.33	0.17	0.15
Saint Peter's College	2	0.00	0.00	0.00	0.00	0.00
College of Saint Rose	3	0.00	0.00	0.00	0.00	0.00
College of St. Scholastica	7	0.00	0.00	0.00	0.00	0.00
St. Thomas University-Florida	5	0.00	0.00	0.00	0.00	0.00
University of St. Thomas-MN	3	0.00	0.00	0.00	0.00	0.00
University of St. Thomas-Texas	8	0.50	0.61	0.12	0.06	0.08
Saint Xavier College	5	0.50	0.54	0.20	0.10	0.11
Salem State College	4	0.00	0.00	0.00	0.00	0.00
Salisbury State University	7	0.00	0.00	0.00	0.00	0.00
Sam Houston State University	5	2.00	1.75	0.80	0.40	0.35
Samford University	11	1.83	2.35	0.27	0.17	0.21
	5	4.00	3.67	1.00	0.80	0.73

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EXHIBIT I (Continued)

	<u>1</u> # of Faculty	<u>2</u> # of Articles	<u>3</u> Weighted By Co-Author	<u>4</u> Weights to Journals	<u>5</u> Col 2/ Faculty Size	<u>6</u> Col 3/ Faculty Size	<u>7</u> Col 4/ Faculty Size
University of San Diego	7	14	6.83	8.50	2.00	0.98	1.21
San Diego State University	21	103	54.00	75.02	4.90	2.57	3.57
University of San Francisco	3	10	4.67	6.29	3.33	1.56	2.10
San Francisco State University	19	7	3.83	3.89	0.37	0.20	0.20
San Jose State University	13	20	14.17	15.62	1.54	1.09	1.20
Sangamon State University	8	0	0.00	0.00	0.00	0.00	0.00
Santa Clara University	9	15	9.50	15.80	1.67	1.06	1.76
Savannah State College	7	9	8.00	7.05	1.29	1.14	1.01
University of Scranton	10	0	0.00	0.00	0.00	0.00	0.00
Seattle University	9	18	10.33	15.99	2.00	1.15	1.78
Seattle Pacific University	4	2	2.00	2.02	0.50	0.50	0.51
Seton Hall University	11	11	8.83	7.66	1.00	0.80	0.70
Shenandoah University	2	0	0.00	0.00	0.00	0.00	0.00
Shepherd College	1	0	0.00	0.00	0.00	0.00	0.00
Shippensburg University	9	1	0.50	0.45	0.11	0.06	0.05
Siena College	11	0	0.00	0.00	0.00	0.00	0.00
Simmons College	3	0	0.00	0.00	0.00	0.00	0.00
Skidmore College	4	1	0.50	0.45	0.25	0.12	0.11
Slippery Rock University	6	0	0.00	0.00	0.00	0.00	0.00
Sonoma State University	5	3	1.50	1.42	0.60	0.30	0.28
University of South Alabama	7	14	9.50	12.56	2.00	1.36	1.79
University So Carolina-Aiken	2	0	0.00	0.00	0.00	0.00	0.00
South Carolina-Coastal Carol	5	4	4.00	4.91	0.80	0.80	0.98
University of South Carolina	16	91	52.42	64.62	5.69	3.28	4.04
Univ. South Carolina at Sprtnbrg	4	2	0.83	0.75	0.50	0.21	0.19
South Carolina State University	6	0	0.00	0.00	0.00	0.00	0.00
University of South Dakota	8	0	0.00	0.00	0.00	0.00	0.00
University of South Florida	23	69	44.00	46.43	3.00	1.91	2.02
Southeast Missouri State Univ.	11	4	2.50	2.37	0.36	0.23	0.22
Southeastern University	5	0	0.00	0.00	0.00	0.00	0.00

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## EXHIBIT I (Continued)

1 # of Faculty	2 # of Articles	3 Weighted By Co-Author	4 Weights to Journals	5 Col 2/ Faculty Size	6 Col 3/ Faculty Size	7 Col 4/ Faculty Size
Southeastern Louisiana Univ.	10	4.33	4.07	1.10	0.43	0.41
Southeastern Oklahoma State	0	0.00	0.00	0.00	0.00	0.00
Southern Col of 7th Day Adv	5	0.00	0.00	0.00	0.00	0.00
Southern University	5	1.00	0.86	0.20	0.20	0.17
Southern Arkansas University	2	0.00	0.00	0.00	0.00	0.00
<b>Univ. of Southern California</b>	<b>29</b>	<b>95.25</b>	<b>142.72</b>	<b>5.21</b>	<b>3.28</b>	<b>4.92</b>
Univ. of Southern Colorado	4	0.00	0.00	0.00	0.00	0.00
Southern Connecticut State Univ.	9	0.00	0.00	0.00	0.00	0.00
<b>Southern Illinois University</b>	<b>12</b>	<b>22.00</b>	<b>26.31</b>	<b>3.42</b>	<b>1.83</b>	<b>2.19</b>
Southern Illinois at Edwardsville	8	15.00	20.55	3.00	1.88	2.57
University of Southern Indiana	6	1.00	0.84	0.33	0.17	0.14
University of Southern Maine	8	2.50	3.31	0.62	0.31	0.41
Southern Methodist University	10	5.33	9.36	0.70	0.53	0.94
University of Southern Mississippi	14	4.50	4.31	0.57	0.32	0.31
Southern Oregon State College	5	4.00	6.30	0.80	0.80	1.26
Southwest Baptist University	4	0.00	0.00	0.00	0.00	0.00
Southwest Missouri State Univ.	21	19.67	20.28	1.33	0.94	0.97
Southwest State University	5	0.00	0.00	0.00	0.00	0.00
Southwest Texas State University	13	4.50	5.43	0.62	0.35	0.42
Southwestern University	2	0.50	0.61	0.50	0.25	0.30
Univ. of Southwestern Louisiana	12	3.33	2.99	0.50	0.28	0.25
Southwestern Oklahoma St Univ.	5	0.00	0.00	0.00	0.00	0.00
<b>Stanford University</b>	<b>14</b>	<b>74.67</b>	<b>137.25</b>	<b>8.43</b>	<b>5.33</b>	<b>9.80</b>
SUNY College at Fredonia	6	1.83	1.64	0.83	0.30	0.27
SUNY College at Geneseo	4	0.00	0.00	0.00	0.00	0.00
SUNY College at Old Westbury	2	0.00	0.00	0.00	0.00	0.00
SUNY at Oswego	5	0.00	0.00	0.00	0.00	0.00
SUNY at Albany	12	17.83	27.53	2.58	1.49	2.29
SUNY at Binghamton	7	20.67	27.66	5.00	2.95	3.95
<b>SUNY at Buffalo</b>	<b>12</b>	<b>38.08</b>	<b>64.08</b>	<b>5.75</b>	<b>3.17</b>	<b>5.34</b>

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EXHIBIT I (Continued)

1	2	3	4	5	6	7
# of Faculty	# of Articles	Weighted By Co-Author	Weights to Journals	Col 2/ Faculty Size	Col 3/ Faculty Size	Col 4/ Faculty Size
SUNY College at New Paltz	1	0.00	0.00	0.00	0.00	0.00
SUNY College at Plattsburgh	7	2.00	2.27	0.43	0.29	0.32
College of Staten Island	8	0.00	0.00	0.00	0.00	0.00
Stephen F. Austin State Univ.	10	0.50	0.50	0.10	0.05	0.05
Stetson University	10	10.83	11.54	1.40	1.08	1.15
Stonehill College	4	0.50	0.45	0.25	0.12	0.11
Suffolk University	10	10.67	13.59	2.00	1.07	1.36
Susquehanna University	3	2.00	2.43	0.67	0.67	0.81
<b>Syracuse University</b>	<b>13</b>	<b>12.67</b>	<b>22.74</b>	<b>1.77</b>	<b>0.97</b>	<b>1.75</b>
University of Tampa	3	1.50	1.27	0.67	0.50	0.42
Tarleton State University	7	0.50	0.45	0.14	0.07	0.06
<b>Temple University</b>	<b>19</b>	<b>13.33</b>	<b>14.91</b>	<b>1.21</b>	<b>0.70</b>	<b>0.78</b>
<b>University of Tennessee</b>	<b>17</b>	<b>52.83</b>	<b>62.70</b>	<b>5.18</b>	<b>3.11</b>	<b>3.69</b>
Univ. of Tenn at Chattanooga	11	2.70	2.75	0.64	0.25	0.25
Univ. of Tennessee at Martin	8	0.50	0.46	0.12	0.06	0.06
Tennessee State University	7	1.50	1.91	0.29	0.21	0.27
Tennessee Technological Univ.	10	11.83	13.36	2.00	1.18	1.34
<b>University of Texas at Arlington</b>	<b>17</b>	<b>30.00</b>	<b>41.69</b>	<b>3.18</b>	<b>1.76</b>	<b>2.45</b>
<b>University of Texas at Austin</b>	<b>28</b>	<b>118.37</b>	<b>199.04</b>	<b>6.79</b>	<b>4.23</b>	<b>7.11</b>
University of Texas at Dallas	2	8.00	7.76	4.00	4.00	3.88
University of Texas at El Paso	11	3.67	3.96	0.73	0.33	0.36
University of Texas-Pan American	6	3.50	3.78	0.83	0.58	0.63
Univ. of Texas of Permian Basin	4	0.00	0.00	0.00	0.00	0.00
University of Texas at San Antonio	15	19.75	20.61	2.60	1.32	1.37
University of Texas at Tyler	4	1.50	1.42	0.50	0.38	0.35
Texas A&I University	6	1.50	1.28	0.33	0.25	0.21
<b>Texas A&amp;M University</b>	<b>30</b>	<b>87.42</b>	<b>113.27</b>	<b>5.83</b>	<b>2.91</b>	<b>3.78</b>
Texas Christian University	9	20.50	31.09	3.89	2.28	3.45
Texas Southern University	7	1.33	1.18	0.29	0.19	0.17
<b>Texas Tech University</b>	<b>14</b>	<b>30.17</b>	<b>38.17</b>	<b>3.43</b>	<b>2.16</b>	<b>2.73</b>

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## EXHIBIT I (Continued)

1 # of Faculty	2 # of Articles	3 Weighted By Co-Author	4 Weights to Journals	5 Col 2/ Faculty Size	6 Col 3/ Faculty Size	7 Col 4/ Faculty Size
Texas Wesleyan University	3	0.00	0.00	0.00	0.00	0.00
Texas Woman's University	2	0.00	0.00	0.00	0.00	0.00
University of Toledo	12	21.17	19.44	2.83	1.76	1.62
Towson State University	14	12.50	13.04	1.29	0.89	0.93
Transylvania University	1	0.00	0.00	0.00	0.00	0.00
Trenton State College	5	0.33	0.30	0.20	0.07	0.06
Tri State University	2	0.00	0.00	0.00	0.00	0.00
Trinity University	5	12.17	21.06	3.40	2.43	4.21
Troy State University	6	10.00	8.54	3.33	1.67	1.42
Tulane University	9	21.58	35.83	3.67	2.40	3.98
University of Tulsa	10	15.17	23.70	2.70	1.52	2.37
Tuskegee University	2	0.00	0.00	0.00	0.00	0.00
Union College	2	2.50	4.67	2.50	1.25	2.33
U.S. Air Force Academy	4	0.00	0.00	0.00	0.00	0.00
United States Intl University	3	0.00	0.00	0.00	0.00	0.00
Upsala College	0	0.00	0.00	0.00	0.00	0.00
University of Utah	15	43.00	56.73	3.80	2.87	3.78
Utah State University	8	3.50	5.46	0.62	0.44	0.68
Utica College	6	0.00	0.00	0.00	0.00	0.00
Valdosta State University	8	0.83	0.71	0.25	0.10	0.09
Valparaiso University	4	3.00	2.67	1.00	0.75	0.67
Vanderbilt University	3	11.17	12.03	5.00	3.72	4.01
University of Vermont	9	12.83	17.15	2.22	1.43	1.91
Villanova University	17	25.33	27.15	2.71	1.49	1.60
University of Virginia	13	17.33	23.95	2.15	1.33	1.94
University of Virginia-Grad	6	16.17	17.83	4.17	2.70	2.97
Virginia Commonwealth Univ.	18	28.50	29.58	3.06	1.58	1.64
Virginia Poly Inst & State Univ.	20	44.58	57.31	3.40	2.23	2.87
Virginia State University	6	0.50	0.51	0.17	0.08	0.09
Virginia Union University	4	0.00	0.00	0.00	0.00	0.00

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EXHIBIT I (Continued)

	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>
	# of Faculty	# of Articles	Weighted By Co-Author	Weights to Journals	Col 2/ Faculty Size	Col 3/ Faculty Size	Col 4/ Faculty Size
Wagner College	3	0	0.00	0.00	0.00	0.00	0.00
Wake Forest University	7	8	5.00	6.18	1.14	0.71	0.88
Wake Forest University-Grad	4	6	3.50	4.36	1.50	0.88	1.09
Warburg College	4	0	0.00	0.00	0.00	0.00	0.00
Washburn University of Topeka	5	2	1.50	1.33	0.40	0.30	0.27
University of Washington	19	113	67.58	114.75	5.95	3.56	6.04
Washington University	10	45	24.25	45.17	4.50	2.42	4.52
Washington and Lee University	4	0	0.00	0.00	0.00	0.00	0.00
Washington State University	12	42	24.75	34.02	3.50	2.06	2.84
Wayne State College	3	1	0.50	0.46	0.33	0.17	0.15
Wayne State University	14	26	16.50	15.47	1.86	1.18	1.10
Weber State University	12	2	0.83	0.78	0.17	0.07	0.07
Webster University	1	0	0.00	0.00	0.00	0.00	0.00
Wesley College	2	0	0.00	0.00	0.00	0.00	0.00
West Chester University	6	2	2.00	1.89	0.33	0.33	0.32
University of West Florida	11	14	9.67	14.49	1.27	0.88	1.32
West Georgia College	9	8	4.75	4.62	0.89	0.53	0.51
West Texas State University	6	2	0.83	0.77	0.33	0.14	0.13
West Virginia University	11	7	5.00	6.28	0.64	0.45	0.57
Western Carolina University	5	2	1.00	0.87	0.40	0.20	0.17
Western Conn State University	7	0	0.00	0.00	0.00	0.00	0.00
Western Illinois University	12	7	3.50	3.59	0.58	0.29	0.30
Western Kentucky University	10	0	0.00	0.00	0.00	0.00	0.00
Western Michigan University	14	24	13.33	16.07	1.71	0.95	1.15
Western New England College	4	0	0.00	0.00	0.00	0.00	0.00
Western State College of CO	4	0	0.00	0.00	0.00	0.00	0.00
Western Washington University	9	4	2.17	1.93	0.44	0.24	0.21
Westfield State College	3	2	0.83	1.24	0.67	0.28	0.41
Wichita State University	10	18	9.83	13.71	1.80	0.98	1.37
Widener University	8	6	5.00	4.58	0.75	0.62	0.57

(Continued on next page)

EXHIBIT I (Continued)

1	2	3	4	5	6	7
# of Faculty	# of Articles	Weighted By Co-Author	Weights to Journals	Col 2/ Faculty Size	Col 3/ Faculty Size	Col 4/ Faculty Size
Willamette University	1	3.50	3.12	4.00	3.50	3.12
College of William & Mary	12	33.75	42.24	3.42	2.81	3.52
William Jewell College	2	0.00	0.00	0.00	0.00	0.00
Winona State University	9	1.00	0.91	0.11	0.11	0.10
Winston-Salem State University	2	0.00	0.00	0.00	0.00	0.00
Winthrop College	8	0.00	0.00	0.00	0.00	0.00
Univ. of Wisconsin-Eau Claire	16	6.03	7.38	0.62	0.38	0.46
Univ. of Wisconsin-Green Bay	4	1.33	1.57	0.50	0.33	0.39
Univ. of Wisconsin-La Crosse	6	5.33	4.82	1.50	0.89	0.80
<b>Univ. of Wisconsin-Madison</b>	<b>15</b>	<b>46.17</b>	<b>70.85</b>	<b>5.93</b>	<b>3.08</b>	<b>4.72</b>
Univ. of Wisconsin-Milwaukee	10	12.50	14.27	2.10	1.25	1.43
Univ. of Wisconsin-Oshkosh	10	6.50	8.16	0.90	0.65	0.82
Univ. of Wisconsin-Parkside	4	2.00	1.78	0.50	0.50	0.45
Univ. of Wisconsin-Platteville	6	0.00	0.00	0.00	0.00	0.00
Univ. of Wisconsin-River Falls	4	0.00	0.00	0.00	0.00	0.00
Univ. of Wisconsin-Stevens Point	5	0.00	0.00	0.00	0.00	0.00
Univ. of Wisconsin-Superior	2	0.00	0.00	0.00	0.00	0.00
Univ. of Wisconsin-Whitewater	11	2.33	2.15	0.27	0.21	0.20
Wittenberg University	1	0.00	0.00	0.00	0.00	0.00
Wofford College	2	0.00	0.00	0.00	0.00	0.00
Worcester State College	2	0.25	0.56	0.50	0.12	0.28
Wright State University	12	14.50	17.60	2.08	1.21	1.47
University of Wyoming	10	6.67	8.16	1.20	0.67	0.82
Xavier University	9	0.83	0.73	0.22	0.09	0.08
Yale University	4	30.33	65.21	11.00	7.58	16.30
Yeshiva University	3	11.17	11.97	6.00	3.72	3.99
York College of Pennsylvania	6	1.00	0.89	0.17	0.17	0.15
Youngstown State University	13	2.00	2.23	0.23	0.15	0.17



**EXHIBIT II**  
**Journals Included in the Study and Their Ranking**

Journal of Accounting Research	2.26
The Accounting Review	2.26
Journal of Accounting and Economics	1.66
Contemporary Accounting Research\$	1.56
Accounting, Organizations and Society	1.54
Behavioral Research in Accounting\$	1.49
Journal of the American Taxation Association	1.48
Journal of Accounting, Auditing and Finance	1.41
National Tax Journal	1.35
Journal of Business, Finance and Accounting	1.34
Journal of Management Accounting Research\$	1.34
Auditing: A Journal of Practice & Theory	1.23
Journal of Accounting and Public Policy	1.23
Journal of Accounting Literature	1.17
Accounting and Business Research	1.16
Research in Governmental and Nonprofit Accounting\$	1.14
Abacus	1.11
Journal of Corporate Taxation	1.08
Advances in Accounting Information Systems\$	1.08
Accounting Horizons	1.02
Journal of Accountancy	1.00
International Journal of Accounting Education and Research	.98
Journal of Accounting Education	.97
Advances in Accounting	.96
Issues in Accounting Education	.91
The Journal of Information Systems	.90
Management Accounting	.89
Advances in Taxation\$	.89
Research in Accounting Regulation\$	.89
Journal of Cost Management*	.88
Advances in International Accounting\$	.88
Advances in Public Interest Accounting\$	.87
Accounting, Auditing and Accountability*	.87
Advances in Quantitative Analysis of Finance and Accounting*	.87
Corporate Accounting/Financial Manager*	.87
Georgia Journal of Accounting*	.87
Journal of Cost Analysis*	.87
Accounting Historians Journal	.86
Accounting Educators' Journal\$	.84
The CPA Journal	.78

\$ Journals ranked using Jolly, Schroeder, and Spear's (1993) study

\* Journals ranked using cluster analysis

.333 credit for each author of an article that three persons wrote. Column 3 provides this information.

4. To consider the quality of the written articles, we assigned "weights"

to the articles in our data base. We first used Hull and Wright's (H&W) (1990) weighing schema to assign "quality" points to the articles in our database. We used this methodology



to assign values for 24 of the 40 journals in our database. We next used Jolly et al. (JS&S) (1993) study to develop weightings for another ten journals, by focussing on the relative rankings of journals that failed to appear in H&W's list. For example, H&W did not rank *Contemporary Accounting Research* (CAR), but JS&S ranked it between *Accounting, Organizations and Society* (AOS) and *The Journal of the American Taxation Association* (JATA). We thus assigned articles in CAR a value (1.51) midway between those of AOS (1.54) and JATA (1.48). For the other six journal weightings we adapted Morris et al. (1990) methodology to cluster the 34 found articles into six groups. We then reviewed other journal rankings (e.g., Hall and Ross 1991) and books outlining acceptance rates and the qualities of accounting journals (e.g., Vargo and Agudelo 1992; Cabell 1990) as well as independently assigning these six journals to the appropriate class. After agreeing on the proper placing of these missing articles, we assigned values to them equal to that of the average of other journals in their class. Since most of these six journals were newer than the other 34, they were generally given lower weightings than the more established ones. A summary of the results of these procedures appears in exhibit II.

5. Column 5 represents the quotient of articles written without our "condensing" them for co-authorship divided by the faculty size of the authors' present institutions.
6. Column 6 represents the quotient of articles written after "condensing" them for co-authorship divided by the faculty size of the authors' present institutions.
7. Column 7 represents the quotient of articles written after "condensing"

them for co-authorship and factoring in the journal quality divided by the faculty size of the authors' present institutions. The findings of columns 5, 6 and 7 incorporate the quantity and quality of accounting faculty publications.

### Analysis

Of the 716 schools included in the study, 270 or 37 percent of the schools have no faculty members with articles in any of the 40 journals. Another 49 schools have only one article and 59 schools have only two articles. Thus, 52.7% of the schools have two or fewer articles in the 40 journals.

Exhibit III summarizes the schools with the 25 highest scores. The first data column in this exhibit lists the 25 highest ranking schools based on the total number of articles considering co-authorship but not faculty size or journal quality (i.e., taken from column 3 of exhibit I). The data shows that institutions with large numbers of faculty dominate the list. Only three of the top 25 schools (Notre Dame, San Diego State, and Brigham Young) have no accounting doctoral programs.

The second data column of exhibit III considers co-authorship and journal quality (i.e., taken from column 4 of exhibit I). By this calculation Chicago, Northwestern, Carnegie Mellon, Florida State, Harvard, and Minnesota replaced Tennessee, South Carolina, Pennsylvania, Brigham Young, Georgia, and Georgia State in the list of the 25 highest ranking programs.

The third data column of exhibit III incorporates co-authorship, journal quality and faculty size (i.e., taken from column 7 of exhibit I). Yale University holds the highest ranking, with 44 actual articles and an average of over 16 weighted, equivalent articles for each of their four faculty members. However, two of their four faculty members wrote



**EXHIBIT III**  
**Numerical Ranking of the Schools with the 25 Highest Scores<sup>1</sup>**

	# of Articles Weighted by Co-Authors	# of Articles Weighted by Co-Authors and Journal Rating	# of Articles Weighted by Co-Authors, Journal Rating, & Faculty Size	Top 5 Journals Weighted by Co-Authors, Journal Rating, & Faculty Size
University of Alabama	7	10	15	—
University of Arizona	—	—	—	22
Arizona State University	4	6	—	—
Brigham Young University	23	—	—	—
Univ. of Calif at Berkeley	18	14	11	9
Univ. of Calif, Los Angeles	—	—	—	20
Univ. of Calif, Riverside	—	—	21	—
Carnegie Mellon University	—	19	2	3
University of Chicago	—	16	22	12
CUNY-Baruch College	6	8	—	—
Univ. of Colorado-Denver	—	—	5	15
Columbia University	—	—	18	18
Cornell University	—	—	4	2
Dartmouth College	—	—	9	11
Duke University	—	—	7	6
Emory University	—	—	—	25
University of Florida	12	12	23	21
Florida State University	—	21	—	—
University of Georgia	24	—	—	—
Georgia Institute of Technology	—	—	17	—
Georgia State University	25	—	—	—
Harvard University	—	22	—	—
University of Illinois	3	3	—	—
Univ. of Illinois at Chicago	—	—	25	—
University of Iowa	14	18	13	14
University of Michigan	22	20	—	—
Michigan State University	13	15	—	—
University of Minnesota	—	25	—	—
Naval Postgraduate School	—	—	16	—
New York University	2	2	—	—
University of North Texas	16	—	—	—
Northwestern University	—	17	10	7
University of Notre Dame	15	24	—	—
University of Pennsylvania	21	13	8	4
Penn State University	9	7	12	16
University of Rochester	—	—	19	10
University of Pittsburgh	—	—	—	24
Rice University	—	—	6	8
San Diego State University	17	23	—	—
University of South Carolina	20	—	—	—
Univ. of Southern California	5	4	—	—
Stanford University	10	5	3	5
SUNY at Buffalo	—	—	24	19

*(Continued on next page)*

## EXHIBIT III (Continued)

	# of Articles Weighted by Co-Authors	# of Articles Weighted by Co-Authors and Journal Rating	# of Articles Weighted by Co-Authors, Journal Rating, & Faculty Size	Top 5 Journals Weighted by Co-Authors, Journal Rating, & Faculty Size
University of Tennessee	19	—	—	—
University of Texas	1	1	14	13
Texas A&M University	8	11	—	—
University of Washington	11	9	20	17
Washington University	—	—	—	23
Yale University	—	—	1	1

<sup>1</sup>Please see caveats on page 73 of this paper.

all of these articles: Joel Demski wrote 35 of the 44 articles and Rick Antle authored the other nine. Smaller-sized, private institutions with few accounting faculty members—most of whom have achieved excellent publication records—tend to dominate the highest rankings of this exhibit. Eight schools made all three listings (Stanford, Berkeley, Penn State, Iowa, Texas, Washington at Seattle, Alabama, and Florida). The scores that smaller schools achieve could also have been affected significantly by the loss or hiring of a prolific author.

To help ascertain the effect of including different journals on the results of the third data column (i.e., articles by faculty member weighted by co-authorship and journal weighting), a fourth data column was added to this exhibit, which includes only the five highest ranked academic journals in the study (i.e., JAR, TAR, JAE, CAR, and AOS). This process made relatively minor changes in the results. For example, only five schools were added to the rankings—California-Los Angeles (20th), Arizona (22nd), Washington University in St. Louis (23rd), Pittsburgh (24th), and Emory (25th). Similarly, the five programs "leaving" the rankings under this new methodology were also ranked in the lower portions of the 25 schools with the highest scores—i.e., Alabama (15th),

Naval Postgraduate School (16th), Georgia Tech (17th), California-Riverside (21st) and Illinois-Chicago (25th). Furthermore, eight programs appeared in the ten schools with the highest scores under both methodologies (i.e., both in the third and fourth data columns of this exhibit). These results imply that faculty at the highest ranking schools compete for "space" primarily in the highest-ranked accounting journals.

Exhibit IV next ranks the quality and quantity of articles of accounting programs nationwide. Again based upon the column 7 of exhibit I, which incorporates co-authorship, journal quality, and faculty size, exhibit IV provides decile ranking for all 716 schools nationwide—84 doctoral-granting universities, 284 AACSB accredited schools, and 432 non-AACSB accredited institutions. Two doctoral programs no longer active and several others that have produced no doctoral graduates are not included in the 84 doctoral schools. By using the appropriate column, any school can determine its standing based on the type of program it offers. For example, to rank in the highest decile (i.e., upper ten percent) nationwide, a school would need 3.25 equivalent articles per faculty member; however, compared to doctoral programs, it would need 7.72 articles. The last row of this exhibit shows the num-



**EXHIBIT IV**  
**Decile Rankings for Articles Per Faculty Member**  
**Weighted by Co-Authorship and Journal Weighing**

Decile	Overall (716 Programs)	Doctoral Programs (84 Programs)	AACSB Accredited (284 Programs)	Non-AACSB Accredited (432 Programs)
.1	3.25	7.72	4.81	.67
.2	1.61	6.04	3.53	.32
.3	.88	4.81	2.43	.15
.4	.45	4.42	1.78	.03
.5	.22	3.95	1.37	—
.6	.07	3.25	1.01	—
.7	—	2.84	.70	—
.8	—	1.75	.46	—
.9	—	1.61	.18	—
No Articles Written by Faculty Members	270	0	9	261

ber of schools with accounting faculty that wrote no articles in the 40 journals included in the study, an event that never occurred at doctoral-granting universities and arose only nine times at non-doctoral granting AACSB institutions. Thus, while 37.4% of the 716 schools had accounting faculty with no articles in the 40 journals included in the study, 261 of 432 (60.4%) non-AACSB accredited programs wrote no articles.

#### Limitations and Extensions

Like all studies measuring faculty research productivity, this study has several limitations. First, the study includes only 40 accounting journals and ignores certain works (e.g., notes) appearing in practitioner journals. Second, many accounting faculty publish research monographs, in other accounting journals not included in this study, or in top journals (e.g., the *Journal of Finance* or *Management Science*) in other, related fields. Third, the study included only four practitioner journals. Fourth, by crediting faculty members for all articles

they ever wrote, we gave equal credit for recent and "old" (e.g., done 25 years ago) articles. Fifth, the study determines the school's ranking based on the faculty's publication record rather than where a person was located at the time of publication. Finally, the purpose of this study is to demonstrate a methodology for considering the quantity and quality of journals that publish accounting faculty members' research findings. Accounting programs can develop their own set of quality and quantity measures to compare their own and their peer faculty members' research productivity.

Further extensions of this study could include analyzing the schools' publishing record to determine if, like Yale, a small number of faculty provide most of the school's publications. The loss of one or two faculty members could significantly change a school's ranking based on publications.

#### CONCLUSION

This paper analyzed the publication records of 716 schools nationwide by ex-

amining faculty members' current (1991-92 academic year) institution rather than where they may have been at the time of publication. The study found that in over 37 percent of the schools, faculty members had no publications in any of the 40 journals used in the study. Larger institutions granting accounting doctoral degrees tended to dominate the highest rankings in the results when looking at

total number of articles with or without considering co-authorship and journal weightings. When statistics are computed on a per-faculty member basis, high quality private institutions with small numbers of faculty garnered the highest rankings. This result remained consistent when only five premier accounting journals rather than 40 were considered.



FIGURE I  
Studies That Count Articles or Measure Journal Quality

Studies Other Than Those Analyzing "Promoted Faculty Members"

Pub Yr	Authors	Years/Number of Journals Analyzed	# of Years Tested or Sample Size	# Schools Persons or Journals Ranked or Tested	Analyzed School Where Author(s)		Receive Full Or Partial Credit?	Do Co- Authors Account For Faculty Size?	Consider AACSB Accreditation Or the Existence PhD Program
					Wrote The Article	Are Now Doctr			
1975	Bazley & Nikolai (B&N)	1968-1974; 4 Journals (TAR,JAR,MA,JOA)	6.5 Years	15 Schools	Yes	No	Yes	No	No
1978	Andrews & McKenzie	Improvements to B&N Study	6.5 Years	15 Schools	Yes	Yes	Partial	Yes	No
1981	Windal	1973-1977; 12 Journals	5 Years	25 Schools	Yes	No	Full	Yes	No
1984	Bublitz & Kee	1976-1980; 69 Journals	5 Years	15 Schools	Yes	No	Partial	Yes	No
1985	Dyl & Lilly	1978-1981; 7 Journals	4 Years	25 Schools	Yes	No	Partial	Yes	No
1988	Cummings & Clark	1983-1985; 9 Journals	2 Years	45 Schools	Yes	No	Full	No	No
1986	Jacobs, Hartgraves & Beard	1972-1984; 8 Journals	13 Years	25 Schools	No	No	Full	Yes	No
1986	Urbanic	1980-1983 Publications in Accountants Index	4 Years	115 to Full	Yes	No	Full	No	Yes
1983	Koch, Merino & Berman	35 journals for 520 PhD Grads of 1972-1974	6 Years Past Grad	21 Schools	No	No	Full	Yes	No
1987	Williams	1979-1984; 3 Journals (TAR,JAR,JOA)	5 Years	30 Schools	Yes	No	Full	No	No
1974	Henry & Burch	1961-1965; 1966-1971; 2 Journals (TAR,JAR)	Two 5-Year Periods	20 Schools	Yes	No	Full	No	No
1990	Heck, Jensen & Cooley	1979-1988; 24 Journals	10 Years	200 Schools	Yes	No	Partial	Yes	No
1991	Heck, Jensen & Cooley	1979-1988; 24 Journals	10 Years	24 Journals	Yes	No	Partial	Yes	No
1993	Porter & Mouck	1985-1989; 11 Journals	5 Years	26 Schools	Yes	No	Partial	Yes	No
1992	Wright	1981-1983; 25 Journals	3 Years		Yes	Yes	Partial	Yes	No

Studies Analyzing "Promoted Faculty Members"

1987	Campbell & Morgan	79 Journals in AI; 1979-1981 Promotions	3 Yrs for 248 Subs	25 Schools; 33 to Assoc	No	Yes	Full	No	Yes
1989	Hagerman & Hagerman	1974-1985; 19 Journals/Accountant's Index	10 Years	115 to Full	No	No	Partial	Yes	No
1988	Milne & Vent	125 Journals Cited in Accountant's Index	3 Years	20 Schools 154 Promo in 1983	No	Yes	Full	No	No
1989	Jensen, Willits & Cheney	Survey "Promoted Faculty Members" in 1984	79 of 189	188 in 1984; 171 in 1985 More than 150 Journals	No	Yes	Full	No	Yes

FIGURE II  
Studies that Measure Journal Quality

Pub Yr	Authors	Years/Number of Journals Analyzed	# of Years Tested or Sample Size	# Schools Persons or Journals Ranked or Tested	How Classified	Scaling Method Used
1981	Weber & Stevenson	Survey the Quality of 31 Journals	926 of 1,917	31 Schools	By Speciality	Ordinal
1991	Hall & Ross (H&R)	Survey the Quality of 88 Journals	408 of 2,000	88 Schools	Compare PhD, AACSB & Non-AACSB Respondents	Ratio
1990	Morris, Cudd & Crain	Re-Survey H&R Using 8-Cluster Approach	156 of 700	41 Schools	Eight Clusters; Found Bias Between Faculty Pubs & Their Responses	Ratio
1974	Carpenter, Crumpley & Strawser (CC&S)	Survey School Rankings	279 of 1,190	33 Schools	By PhD & Non-PhD Granting Institutions	Ratio
1983	Howard & Nikolai (H&N)	Survey the Quality of 51 Journals	232 of 536	51 Schools	By Speciality Area (e.g., Auditing)	Ratio
1990	Hull & Wright	79 Journals	278 of 783	79 Journals	By Speciality Area (e.g., Auditing)	Ratio
1988	Schroeder, Payne & Harris	Survey the Quality of 41 Journals	193 of 549	41 Journals	Three Groups: Top 21 Accounting Departments, PhD and Non-PhD Granting AACSB Respondents	Ratio
1974	Benjamin & Brenner	Survey the Quality of 24 Journals		24 Journals	Compare 200 Faculty Members & 163 Deans of AACSB Accredited Schools	Interval
1993	Brown & Huefner	Survey Senior Faculty at 40 "Top" MBA Programs	181 of 367	44 Journals	Analyze Journal Familiarity and Quality by Speciality Area	Ratio
1993	Jolly, Schroeder & Spear	Survey 235 Accounting Chairs and 705 Other Faculty Members	132 of 235 257 of 705	59 Journals	Compare Results by Faculty and Chairs if AACSB Accreditation and if a Doctoral Granting Program	Ratio



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