

PROLIFIC AUTHORS OF ACCOUNTING LITERATURE

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ABSTRACT

Measurement of the research productivity of accounting faculty continues to evolve. Many studies on accounting research focused on measuring the perceived quality of accounting and related journals, or measured the research productivity of a limited number of journals or on the research productivity of a limited number faculty. Other studies measured the accounting research productivity of academic institutions and doctoral programs and the effects of research on perceptions about institutions and programs. Finally, some studies measured limited topics such as the productivity of female faculty and the effects on research on perceptions of institutions.

In recent years, comprehensive databases on both accounting faculty and publications in accounting and related journals have provided an opportunity to study research productivity on a broader scale. These databases allowed the development of benchmarks for research productivity by years of experience and by journal quality. In developing these benchmarks, the publication records of individual faculty were unreported.

We analyzed 40 journals for the 35-year period 1967-2001 and identified the most prolific authors and their productivity records. The top 10 researchers based on number of publications in the 40 journals were identified by year of doctoral graduation for the 30-year period 1968-1997. Analyzing all U.S. faculty holding the rank of Assistant Professor and above for the academic year 2001-2002 by the number of publications, we listed the top 75 academic researchers in the 40 journals, including category of publication. Finally, an analysis was made of publication records in ten premier accounting journals.

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Accounting faculty, academic administrators, doctoral candidates, and others seek information about the research productivity of accounting faculty to help evaluate their own research, the research of others, and the research quality of college accounting programs. The desire for such information has increased in recent years. Campbell, Gaertner, and Vecchio [1983] found that most accounting programs have placed increased emphasis on research productivity. Schultz, Meade, and Khurana's [1989] survey of accounting faculty and business school deans predicted that we would witness even greater emphasis on research production as the critical measure in the academic reward process.

Academic administrators seek objective data for use in performance evaluations and in making hiring, tenure, and promotion decisions--particularly *benchmark* data to help set standards of research productivity. Accounting faculty would like to use benchmarks to measure their own progress. The American Assembly of Collegiate Schools of Business [1996] now requires business schools and accounting programs to develop standards of achievement and to measure outcomes against those standards.

Previous studies on the research productivity of accounting faculty generally have used four types of data: (1) measures of the perceived quality of accounting and related journals, (2) quantitative measures of the research productivity of individual faculty, (3) quantitative measures of the research productivity of institutions and accounting programs, and (4) quantitative measures of the research productivity by graduates of specific doctoral programs. However, researchers performing such prior studies typically found difficulty in developing comprehensive databases of faculty and deriving composite qualitative and quantitative publication measures.

By combining Hasselback's [2002-2003] comprehensive faculty database faculty with Heck's Economic Literature Database [2002] and Pacific Research Company's [1995] comprehensive faculty publications databases, we overcame some limitations of prior studies and developed a composite measure of publication quantity and journal quality to develop benchmarks. We provide three measures of research productivity: (1) the number of articles published by each faculty, giving full credit to each author for co-authored articles (*full credit articles*); (2) the number of articles adjusted for co-authorship (*co-author adjusted articles*); and (3) a composite measure of articles adjusted for both co-authorship (i.e., quantity) and quality of journal (*Q&Q composite score*).

Our first efforts helped develop benchmarks of research productivity of accounting faculty in the highest rated accounting journals (best 4 of over 100 journals, best 12, best 22, and best 40 journals). We reported these benchmarks according to the number of years since the authors received a doctoral degree [Hasselback, Reinstein and Schwan (2000)]. While our prior report focused on developing general benchmarks of accounting faculty, this paper reports on the research output of the most prolific individuals in accounting education.

I. LITERATURE REVIEW

Need for Benchmarks of Faculty Research Productivity

The literature shows much desire for information on faculty research productivity (see, for example, Hexer [1969]; Kida and Mannino [1980]; Ostrowsky [1986], and Cargile and Bublitz [1986]). Previous researchers have used three techniques to assess the research productivity of individual faculty and academic programs: counting, citation analysis, and survey.

Counting

Counting techniques, presumably an objective and cost-efficient method, enumerate the number of articles a faculty member or academic program publishes in certain journals, which often ignore the articles' quality. While decision makers may agree that subjective attributes such as quality and rigor are important, they often prefer to use a verifiable measure such as counting.

Previous studies have generated interesting and useful information using the counting technique. Zivney, Bertin, and Gavin [1995], for example, discovered that only five percent of doctoral-degree faculty had published at least one article in the 48 accounting and finance journals included in their database. Chung, Pak, and Cox [1992] found that nearly one-third of the most prolific scholars had graduated from only seven doctoral programs and derived a distribution function relating the number of articles to the number of authors. Dwyer [1994] used this method to show that females earning their doctorates in 1981 had written significantly fewer articles than male graduates of the same year. Streuly and Maranto [1994] reached similar conclusions for two-year and five-year intervals.

Unfortunately, counting is neither as objective nor as simple as it may appear. The selection of journals to include in a study requires several subjective decisions, including identification of potentially relevant and representative journals, justification for the inclusion of those journals, and justification for the exclusion of others. Prior studies often included only articles appearing in the most prestigious journals, impairing the general usefulness of their findings. The recent development of large databases has reduced some of the biases of using small samples.

Other biases persist with the counting technique. For example, should one give full or partial credit for co-authored articles, since there is no objective evidence that one method is better than the other? Most studies use only one method to measure publications. To date, only Jacobs, Hartgraves, and Beard [1986], Hasselback and Reinstein [1995a; 1995b], and Hasselback, Reinstein and Schwan [2000] have provided information containing measures of both *full credit* and *co-author adjusted* articles.

Citation Analysis

Citation analysis measures the frequency in which articles, authors, or journals are referenced in other articles, adopting the underlying assumption that higher quality articles are more often cited than those of lower quality. This technique simply counts how often other articles mention or cite the “studied” article. Sriram and Gopalakrishnan [1994] used citation analysis to rank the top 34 doctoral programs and their most prolific graduates. Seetharaman and Islam [1995] used this technique to rank the quality of 32 accounting journals, considering factors such as a journal's age and circulation, and citations of articles appearing in both premier accounting journals and non-accounting journals. They also compared their results from 1985-87 and 1988-89 to ascertain "movements" in these rankings over time.

Like counting, a valued attribute of citation analysis is its presumed objectivity. Either an article is cited or it is not. However, citation analysis suffers from the same weaknesses as counting and other problems, as well. MacRoberts and MacRoberts [1989] note that citation analysis often fails to consider all but "first-named" authors in co-authored pieces, usually fails to differentiate between different types of journals, and gives credit to cited articles whether they are praised or criticized. Citation frequency can also be influenced by the reputation of the author, the sensitivity of the subject matter, and the journal's circulation and coverage.

Surveys of Journal Quality

Other studies have used surveys to assess the quality of accounting and related journals. Typically, faculty or administrators are asked to rank journals relative to an "anchor" journal. For example, Howard and Nikolai [1983] used *The Journal of Accountancy* as their anchor, assigning it a rating of 100. Average responses usually are used to rank-order journals. Smith [1994] used this technique to rank 93 major accounting and other business journals.

Surveys have been used primarily for measuring the quality of journals. On the other hand, most counting and citation analysis studies have measured the quantity, but not the quality, of faculty research. However, Hasselback and Reinstein [1995a] combined Hull and Wright's [1990] and Jolly, Schroeder, and Spear's [1995] reported journal rankings with Hasselback's [1992] database and databases of publications to help measure both the quantity (both *full credit* and *co-author adjusted*) and quality of publications in 40 journals by faculty affiliated with over 700 institutions. They [1995b] also used this method to measure the quantity and quality of articles of the 2,708 doctoral graduates from 73 major U.S. accounting programs.

Like other assessment techniques, surveys have potential flaws. Morris, Cudd, and Crain [1990] found that faculty who publish frequently in top journals tend to exhibit significant bias in rating those journals. Jolly, Schroeder, and Spear [1995] found significant differences in quality ratings among the nearly 1,000 respondents at AACSB-accredited institutions.

While productivity can be evaluated on an ordinal, interval, or ratio basis, most recent

studies (e.g., Howard and Nikolai [1983]; Schroeder, Payne, and Harris [1988]; and Hull and Wright [1990]) have used the more inferential ratio scale. Other issues include the selection of the anchor, the identification of appropriate persons to evaluate journals, potential response biases due to the specialty interests of the respondents, and the use of cluster analysis (e.g., Morris, Cudd, and Crain [1990]) to group journals rather than rank-ordering them.

II. CURRENT STUDY

The purposes of our recent research into the productivity of accounting faculty are (1) to generate comprehensive data on the quantity, co-authorship, and quality of accounting faculty research that could be used as benchmarks and (2) to explore ways to use such data.

Methodology

Our database contains all 4,890 faculty who graduated from accounting doctoral programs during the 30-year period from 1968 to 1997, as listed in Hasselback for the academic year 2001-2002 [2002-2003]. We ended the sample in 1997, assuming that more recent graduates would have insufficient time (as of 2001) to develop a representative publication record. Faculty in the sample were classified by name, year of graduation from a doctoral program, doctoral accounting program, and present institutional affiliation.

Next we identified over 100 journals from the five most recent published studies on journal rankings (Hull and Wright [1990]; Schroeder, Payne, and Harris [1988]; Hall and Ross [1991]; Smith [1994]; and Jolly, Schroeder, and Spear [1995]) that ranked academic accounting, professional accounting, and business journals. To gain a comprehensive, yet manageable database of publications, we selected the 40 highest ranking journals, which included 30 academic, five professional, and five business journals. Hull and Wright's [1990] study provided a preliminary basis to assign weights to the journals. We then used the Morris, Cudd, and Crain methodology to separate the 40 ranked journals into nine clusters, with all journals in the same cluster receiving the same rank weighting.

A database of journal articles was compiled from Pacific Research Company [1995] and Heck's Economic Literature Database [2002]. All 40 journals are included in the former database and all but three journals are included in the latter one, allowing us to verify the accuracy of our data. We also resolved problems such as name misspellings, the use of initials rather than first names, and multiple persons with the same name by checking actual articles in our universities' libraries. Faculty members changing names are given credit under their present name. Exhibit 1 lists the journals included in the study and their assigned quality weights.

[PLACE EXHIBIT 1 ABOUT HERE]

Next we identified the number of articles each individual faculty wrote and aggregated these data by the year of their doctoral degrees. To supply potential benchmark data, Exhibit 2a shows *full credit* for faculty articles by year that they earned their doctoral degrees. For example,

suppose an accounting program wishes each of its faculty to attain a publication record of full credit articles within the top 1/3 of all faculty. Exhibit 2a indicates that a 1983 doctoral graduate should have published at least four articles (because 60 of 162 individuals who graduated in 1983 have published four or more articles). On the other hand, a 1995 graduate, having a shorter "time in grade," needs roughly two articles (because 65 of 160 have two or more articles).

[PLACE EXHIBIT 2a ABOUT HERE]

The data reported in Exhibit 2a then were adjusted downward, individual by individual, to determine *co-author adjusted* articles. Each person co-authoring an article with one other person earned one-half credit for that article; each person co-authored an article with two others received one-third credit; and so on. Exhibit 2b thus allows those who wish to discount co-authored articles in the same manner as illustrated above to use these data as benchmarks.

[PLACE EXHIBIT 2b ABOUT HERE]

To determine the *Q&Q composite* scores, Exhibit 2c shows each *co-author adjusted* article written by each individual multiplied by the quality weight of the journal (i.e., from Exhibit 1) in which it appeared. These *Q&Q composite* scores combine both the quantity of articles with the quality of journals to serve as benchmarks in a manner similar to the *full credit* articles and *co-author adjusted* articles data supplied in Exhibits 2a and 2b.

[PLACE EXHIBITS 2c ABOUT HERE]

Time in Grade

"Time in grade," i.e., the number of years since the faculty member earned a doctoral degree, constitutes a key factor to meaningfully assess research productivity, since a recent graduate has less time to establish a research record than an older one. Exhibit 3 standardizes the findings of Exhibits 2a, 2b, and 2c by dividing each data point by the related number of years between graduation and 2001. For example, 1968 data were divided by 33 years, 1969 by 32 years, and 1997 by 4 years. As Exhibit 3 indicates, the individual research productivity per year, on average, has remained fairly stable but surprisingly low. The average number of full credit articles published in the 40 journals per year is 0.21, the average co-author adjusted articles is 0.11 per year, and the average Q&Q composite score is 0.16 per year. The numbers for the early years are not as low as expected when compared to the more recent years. The earlier graduates are not under the tenure pressure to publish as the more recent graduates.

[PLACE EXHIBIT 3 ABOUT HERE]

Aggregate Measures of Research Productivity

We calculated the average number of authors per article and the average journal quality for each year. The average number of authors per articles was determined by dividing the total

number of *full credit* articles published by graduates of each year by the total number of *co-author adjusted* articles. The average journal quality of the articles published by graduates of each year was calculated by dividing the total *Q&Q composite* score for each graduation year by the number of *co-author adjusted* articles for that year. After 1976 the number of co-authors have increased slightly but have remained reasonably constant during the last 20 years. The average quality of journal articles has fluctuated only slightly over the 30-year period.

[PLACE EXHIBIT 4 ABOUT HERE]

Exhibits 1 through 4 report descriptive statistics of the entire doctoral faculty database. Some decision makers may wish to use these data to determine general benchmarks based on overall averages. Others, however, may wish to set benchmarks at *best of breed* or *world class* levels. Lucertini, Nicolo, and Telmon [1995], for example, suggest that accounting programs should seek relevant benchmarks to "continuously search, measure, and compare" their processes to the best practices that their competitors have developed. To provide initial data for those who wish the latter, Exhibit 5 lists the ten most prolific publishers in terms of *full credit* articles for each graduation year. In our analysis we have broken the 40 journals into four categories. Category I includes the top three Accounting journals, Category II includes the remainder of the top 12 journals, Category III includes the next 10 ranked journals, and Category IV includes the remaining 18 journals from the study. The number of full credit articles for each of the four categories is shown for each person. This Exhibit may indicate those individuals who may have moved up the listing by publishing in lower ranked journals. Also included in Exhibit 5 are the current affiliations (as of 2002) of these authors and the universities at which they earned their doctoral degrees. These averages could be used as *best of breed* benchmarks.

[PLACE EXHIBIT 5 ABOUT HERE]

Overall Faculty Productivity

We next aggregated all 2001-2002 accounting faculty holding the rank of Assistant Professor or higher. Exhibit 6 shows that from 1967-2001, almost 50 percent of all faculty had no articles published in the 40 journals, and over 70 percent of them wrote two or fewer articles. These data can be used to estimate where an individual productivity record fits among all faculty.

[PLACE EXHIBIT 6 ABOUT HERE]

Best of Breed

Exhibit 7 provides additional data to help develop *best of breed* benchmarks, by listing those faculty with 25 or more *full credit* articles in the 40 journals of our database, regardless of year of doctoral degree. Some of the listed persons are not affiliated with U.S. schools.

[PLACE EXHIBITS 7 ABOUT HERE]

Some decision makers believe that accounting faculty should write only for such premier journals as *The Accounting Review*, *The Journal of Accounting Research*, and *The Journal of Accounting and Economics* (the three journals with the highest quality weights). Exhibit 8 discloses how frequently tenured or tenure-track faculty members have written articles appearing in these three premier journals. Exhibit 9 expands upon this list to identify those individuals who have published at least 12 articles from 1982-2001 in the top 10 accounting journals, according to Johnson, Reckers and Solomon's recent ranking of "comprehensive institutions."

[PLACE EXHIBITS 8 AND 9 ABOUT HERE]

Institutional Analysis

Hasselback and Reinstein [1995a; 1995b] previously reported the number of *full credit* articles, *co-author adjusted* articles, and *Q&Q composite* scores institutional basis for over 700 institutions and for 79 accounting doctoral programs. We re-analyzed these data to ascertain if the three different measures of productivity were statistically correlated. Coefficients of determination (r^2) for various pairing of measures are reported in Exhibit 10, both on a total institution basis and on a per-faculty basis. These correlations were then repeated for only the doctoral granting institutions and for the 34 top publishers (based on total articles written). As shown in Exhibit 10, extremely high correlations arose among the three measures on an institutional basis—perhaps indicating that the one measure can be a surrogate for the other two. *Fully credited* articles, of course, would be the easiest of the measures to use.

[PLEASE PLACE EXHIBIT 10 ABOUT HERE]

III. DISCUSSION

The exhibits provide much data to help develop benchmarks of faculty or institutional research productivity. Exhibit 2a shows, for example, that a faculty member with four listed articles who earned a doctoral degree in 1987 falls in the top 36% of faculty graduating that year (since 72 of the 201 graduates had four or more articles published).

Our study indicates that only 64 percent of faculty graduating with a doctorate in accounting from 1968-97 have published even one article in the 40 major journals included in our study. While these findings confirm the results of other studies (e.g., Chung, Pak, and Cox [1992]), we were somewhat surprised to find that, among those faculty who had published, a relatively high percentage had published only one or two articles.

Some have suggested that the competitiveness of the current environment has led to an increase in the tendency to co-author articles; however, Exhibit 4 indicates that the average number of authors per article has increased in recent years from the 2.14 average over the 30-year period. On the other hand, Exhibit 4 indicates some changes in the average quality of the articles written over this 30-year period. In the early 1970s, the average quality was about 1.4. It dropped to 1.29 in 1987, but recently has increased toward 1.4. While these changes seem

insignificant, we expect that one factor causing the change is the uneven growth in a number of journals that have not had time to earn high quality ratings.

We found extremely high correlations (r^2 over .90) among the three measures of research productivity when measured on a total institution basis, which suggest that adjusting the number of articles written for co-authorship or journal quality may not add useful information. Merely counting the number of articles often provides a good surrogate for the other, more complex measures; however, much lower correlations exist among the three measures for the top producers. These differences suggest that counting articles may be a useful and cost efficient way to compare institutions, while some disagreement on the usefulness of *full credit* articles for assessing the productivity of individual faculty may exist.

IV. LIMITATIONS

Like all prior studies measuring faculty research productivity or ranking programs, the study has limitations. We omitted notes and commentaries appearing in the 40 journals as well as monographs—and may have excluded some “quality” journals. Since there has not been a recent study ranking journals, some newer journals may not have received the benefit of moving up in the rankings. The developed *Q&Q composite* measures of research productivity also are sensitive to the perceptions of those who rate the quality of the journals. While not addressing the issue of the quality of individual articles, we used the perceived journal quality as a surrogate for the quality of specific articles; however, journals of lower perceived quality often publish seminal articles, and not all articles in premier journals are of high quality. In addition, as Christensen, Finger, and Latham (2002) pointed out, many accounting scholars publish much of their work in non-accounting journals. Hence, studies like ours can understate their productivity. Moreover, since various types of schools have distinct research missions and resources, comparing non-doctoral and doctoral-granting programs could be difficult.

V. CONCLUSIONS

Faculty, academic administrators, and others can use our data as benchmarks to help assess actual or desired faculty research productivity, using three measures of productivity: *full credit* articles, *co-author adjusted* articles, and *Q&Q composite* scores. In addition, we report research productivity for all faculty and for the most prolific publishers for a 35-year time span.

Our findings on inter-relationships among the three measures of productivity are mixed. On a total institution basis, total articles seem to be a suitable surrogate for more sophisticated measures incorporating co-authorship and journal quality; however, for individual faculty whose publications are close in number, additional information on their relative productivity might be obtained by adjusting for co-authorship and journal quality.

While we developed major benchmarks for the research productivity of accounting faculty, further research could develop additional benchmarks. While the data-gathering and analysis processes are time-consuming due to the large databases needed, available computerized

databases permit more comprehensive studies of this important issue.

The *Best of Breed* information in Exhibits 5 and 6 is interesting historically, since they also provide data for those wishing to set world-class levels of accounting.

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EXHIBIT 1
JOURNALS INCLUDED IN THE STUDY AND THEIR QUALITY WEIGHTS

Journal of Accounting Research	2.25
The Accounting Review	2.25
Journal of Accounting and Economics	2.00
Journal of Finance	2.00 ¹
Accounting, Organizations and Society	1.60
Contemporary Accounting Research	1.60
Journal of Accounting, Auditing and Finance	1.60
Journal of the American Taxation Association	1.60
Journal of Business	1.60 ¹
Journal of Finance and Quantitative Analysis	1.60 ¹
Journal of Financial Economics	1.60 ¹
Management Science	1.60 ¹
Auditing: A Journal of Practice and Theory	1.35
Journal of Accounting and Public Policy	1.35
Journal of Business, Finance and Accounting	1.35
Journal of Management Accounting Research	1.35
Journal of Taxation	1.35 ²
National Tax Journal	1.35
Abacus	1.15
Accounting and Business Research	1.15
Behavioral Research in Accounting	1.15
Journal of Accounting Literature	1.15
Accounting, Auditing and Accountability	1.00
Accounting Horizons	1.00
Financial Analysts Journal	1.00 ²
Issues in Accounting Education	1.00
Journal of Accountancy	1.00 ²
Advances in Accounting	.95
International Journal of Accounting Education and Research	.95
Journal of Accounting Education	.95
Advances in International Accounting	.90
Advances in Taxation	.90
Critical Perspectives on Accounting	.90
The Journal of Information Systems	.90
Research in Accounting Regulation	.90
Research in Governmental and Nonprofit Accounting	.90
Accounting Educators' Journal	.85
Accounting and Finance	.85
The CPA Journal	.85 ²
Management Accounting	.85 ²

¹Business journal; ²Professional journal

EXHIBIT 2a

**DISTRIBUTION OF FACULTY ACCORDING TO
NUMBER OF ARTICLES PUBLISHED AND YEAR OF DOCTORAL DEGREE**

Year of Doctoral Graduation	Number of Graduates	Total Articles	---Number of Faculty by Number of Articles Published---									
			0	1	2	3	4	5	6	7	8	9+
1968	101	458	44	18	7	8	0	3	1	0	4	16
1969	103	447	35	17	10	5	8	9	0	2	1	16
1970	143	530	56	23	9	6	9	8	6	4	4	18
1971	140	439	54	18	11	15	9	8	6	1	2	16
1972	144	544	60	17	16	9	5	7	5	5	4	16
1973	151	546	65	19	13	8	9	4	4	1	5	23
1974	167	638	70	18	11	11	12	2	6	8	5	24
1975	152	637	52	24	13	8	10	4	1	5	4	31
1976	134	535	44	18	11	10	5	7	10	6	6	17
1977	133	703	41	15	12	9	6	6	6	6	4	28
1978	179	971	52	27	16	11	9	8	9	8	8	31
1979	131	504	44	23	10	12	2	9	6	6	2	17
1980	136	631	39	19	8	14	8	9	4	5	3	27
1981	174	756	60	21	9	11	20	3	13	4	7	26
1982	177	785	57	17	17	15	17	4	5	5	9	31
1983	162	692	49	23	16	14	10	5	3	8	2	32
1984	161	575	50	31	12	17	6	4	4	8	7	22
1985	171	584	53	25	22	15	7	7	11	8	4	19
1986	188	660	63	35	18	9	7	10	3	7	9	27
1987	201	672	59	29	21	20	14	14	11	6	5	22
1988	205	601	70	30	25	22	10	7	9	5	10	17
1989	212	607	67	39	21	21	18	13	9	5	4	15
1990	171	537	57	27	24	13	5	4	9	8	7	17
1991	193	464	68	39	12	14	17	17	7	7	3	9
1992	199	451	66	46	29	9	14	8	7	6	8	6
1993	199	317	91	41	21	14	11	8	4	2	5	2
1994	198	396	76	35	30	18	13	11	7	3	1	4
1995	160	271	63	32	26	11	7	11	4	3	2	1
1996	159	235	79	29	20	11	11	2	2	1	2	2
1997	146	150	74	35	19	9	5	1	1	0	2	0
Totals	4,890	16,336	1,758	790	489	369	284	213	173	143	139	532
Percents	100%		36	16	10	8	6	4	4	3	3	11

EXHIBIT 2b

DISTRIBUTION OF FACULTY ACCORDING TO NUMBER OF ARTICLES ADJUSTED FOR COAUTHORSHIP AND YEAR OF DOCTORAL DEGREE

Year of Doctoral Graduation	Number of Graduates	Total Articles	---Number of Faculty by Number of Articles Published---									
			0	1	2	3	4	5	6	7	8	9+
1968	101	458	44	19	10	8	0	0	4	3	3	10
1969	103	447	35	20	15	8	8	2	2	4	0	9
1970	143	530	56	28	10	10	13	6	4	4	1	11
1971	140	439	54	21	23	12	10	1	4	3	5	7
1972	144	544	60	21	15	20	10	0	3	0	3	12
1973	151	546	65	26	13	11	11	3	8	1	3	10
1974	167	638	70	20	21	15	12	8	2	2	4	13
1975	152	637	52	31	17	9	6	9	6	9	2	11
1976	134	535	44	25	14	12	9	12	5	2	2	9
1977	133	703	41	19	19	7	10	10	4	4	1	18
1978	179	971	52	39	17	15	16	7	6	7	5	15
1979	131	504	44	28	16	12	8	7	3	4	0	9
1980	136	631	39	23	23	9	13	5	6	3	5	10
1981	174	756	60	29	22	20	11	7	7	4	5	9
1982	177	785	57	24	27	20	14	7	11	2	3	12
1983	162	692	49	35	20	14	8	8	7	7	5	9
1984	161	575	50	40	20	15	10	9	5	3	3	6
1985	171	584	53	37	28	17	10	9	7	3	1	6
1986	188	660	63	50	14	12	19	9	10	4	2	5
1987	201	672	59	46	29	25	20	4	4	6	1	7
1988	205	601	70	52	28	16	12	12	8	1	4	2
1989	212	607	67	55	32	27	14	4	7	2	0	4
1990	171	537	57	47	20	12	13	9	5	3	3	2
1991	193	464	68	48	28	23	14	7	1	1	2	1
1992	199	451	66	69	24	18	12	5	2	1	1	1
1993	199	317	91	59	23	14	7	4	0	1	0	0
1994	198	396	76	56	32	24	4	3	1	1	0	1
1995	160	271	63	53	22	14	6	2	0	0	0	0
1996	159	235	79	48	13	9	6	2	1	0	0	1
1997	146	150	74	47	16	5	4	0	0	0	0	0
Totals	4,890	16,336	1,758	1,115	611	433	310	171	133	85	64	210
Percents	100%		36	23	12	9	6	3	3	2	1	4

EXHIBIT 2c

DISTRIBUTION OF FACULTY ACCORDING TO NUMBER OF ARTICLES ADJUSTED FOR QUALITY AND QUANTITY (Q&Q), AND YEAR OF DOCTORAL DEGREE

Year of Doctoral Graduation	Number of Graduates	Total Articles	---Number of Faculty by Number of Articles Published---									
			0	1	2	3	4	5	6	7	8	9+
1968	101	458	44	14	7	11	3	2	2	0	3	15
1969	103	447	35	14	8	9	9	5	5	2	3	13
1970	143	530	56	23	9	9	10	4	3	6	3	20
1971	140	439	54	18	11	16	10	3	6	2	3	17
1972	144	544	60	15	13	12	13	8	2	5	1	15
1973	151	546	65	17	16	8	8	5	8	5	2	17
1974	167	638	70	17	12	17	15	5	7	5	2	17
1975	152	637	52	28	14	11	3	6	2	8	6	22
1976	134	535	44	18	12	15	11	7	2	3	7	15
1977	133	703	41	13	16	12	4	8	3	6	6	24
1978	179	971	52	34	16	13	11	8	10	3	4	28
1979	131	504	44	26	12	12	8	5	4	3	2	15
1980	136	631	39	19	22	9	7	5	8	3	5	19
1981	174	756	60	28	18	13	14	5	7	5	8	16
1982	177	785	57	19	25	14	16	6	5	5	8	22
1983	162	692	49	29	20	13	10	3	5	1	7	25
1984	161	575	50	33	21	11	7	9	6	7	4	13
1985	171	584	53	33	23	18	4	9	8	5	3	15
1986	188	660	63	43	17	8	10	14	9	7	5	12
1987	201	672	59	33	34	16	23	11	2	5	5	13
1988	205	601	70	42	26	21	6	6	4	11	5	14
1989	212	607	67	42	36	23	16	6	4	4	3	11
1990	171	537	57	33	24	12	11	7	4	5	2	16
1991	193	464	68	41	22	19	15	12	6	5	2	3
1992	199	451	66	55	30	17	8	9	2	4	0	8
1993	199	317	91	52	20	15	9	4	0	3	2	3
1994	198	396	76	42	32	15	14	7	6	2	1	3
1995	160	271	63	40	21	15	5	4	6	3	2	1
1996	159	235	79	34	21	2	9	5	4	1	2	2
1997	146	150	74	38	19	8	4	2	0	0	1	0
Totals	4,890	16,336	1,758	893	577	394	293	190	140	124	107	414
Percents	100%		36	18	12	8	6	4	3	3	2	8

EXHIBIT 3

FACULTY RESEARCH PRODUCTIVITY BY YEAR OF DOCTORAL DEGREE (FULL CREDIT ARTICLES, COAUTHOR ADJUSTED ARTICLES AND Q&Q COMPOSITE)

Year of Doctoral Degree	Number of Graduates	--- Total Articles ---			--- Articles/Faculty ---			---Articles/Faculty/Years---		
		Full Credit Articles	Coauthor Adjust Articles	Q&Q Composite Score	Full Credit Articles	Coauthor Adjust Articles	Q&Q Composite Score	Full Credit Articles	Coauthor Adjust Articles	Q&Q Composite Score
1968	101	458	316.29	466.15	4.53	3.13	4.62	0.14	0.09	0.14
1969	103	447	266.95	411.91	4.34	2.59	4.00	0.14	0.08	0.12
1970	143	530	348.20	485.81	3.71	2.43	3.40	0.12	0.08	0.11
1971	140	439	282.12	380.36	3.14	2.02	2.72	0.10	0.07	0.09
1972	144	544	351.89	508.92	3.78	2.44	3.53	0.13	0.08	0.12
1973	151	546	328.03	489.12	3.62	2.17	3.24	0.13	0.08	0.12
1974	167	638	376.09	525.14	3.82	2.25	3.14	0.14	0.08	0.12
1975	152	637	366.55	500.29	4.19	2.41	3.29	0.16	0.09	0.13
1976	134	535	317.10	411.21	3.99	2.37	3.07	0.16	0.09	0.12
1977	133	703	394.11	580.36	5.29	2.96	4.36	0.22	0.12	0.18
1978	179	971	539.62	727.03	5.42	3.01	4.06	0.24	0.13	0.18
1979	131	504	283.07	389.64	3.85	2.16	2.97	0.17	0.10	0.14
1980	136	631	334.27	479.09	4.64	2.46	3.52	0.22	0.12	0.17
1981	174	756	398.94	528.20	4.34	2.29	3.04	0.22	0.11	0.15
1982	177	785	424.07	571.89	4.44	2.40	3.23	0.23	0.13	0.17
1983	162	692	359.53	504.79	4.27	2.22	3.12	0.24	0.12	0.17
1984	161	575	300.33	424.54	3.57	1.87	2.64	0.21	0.11	0.16
1985	171	584	316.79	423.06	3.42	1.85	2.47	0.21	0.12	0.15
1986	188	660	343.38	453.89	3.51	1.83	2.41	0.23	0.12	0.16
1987	201	672	367.08	472.63	3.34	1.83	2.35	0.24	0.13	0.17
1988	205	601	322.19	450.11	2.93	1.57	2.20	0.23	0.12	0.17
1989	212	607	327.14	434.47	2.86	1.54	2.05	0.24	0.13	0.17
1990	171	537	273.73	404.61	3.14	1.60	2.37	0.29	0.15	0.22
1991	193	464	250.65	320.15	2.40	1.30	1.66	0.24	0.13	0.17
1992	199	451	223.74	309.38	2.27	1.12	1.55	0.25	0.12	0.17
1993	199	317	159.00	205.66	1.59	0.80	1.03	0.20	0.10	0.13
1994	198	396	203.74	281.49	2.00	1.03	1.42	0.29	0.15	0.20
1995	160	271	135.20	204.66	1.69	0.84	1.28	0.28	0.14	0.21
1996	159	235	132.32	186.34	1.48	0.83	1.17	0.30	0.17	0.23
1997	146	150	77.14	98.81	1.03	0.53	0.68	0.26	0.13	0.17
Totals	4890	16336	9119.26	12629.71	3.34	1.86	2.58	0.21	0.11	0.16

EXHIBIT 4

AVERAGE NUMBER OF AUTHORS PER ARTICLE AND AVERAGE QUALITY OF ARTICLES BY YEAR OF DOCTORAL GRADUATION

<u>Year of Doctoral Degree</u>	<u>Average Authors per Article</u>	<u>Average Quality</u>
1968	1.73	1.48
1969	2.04	1.50
1970	1.80	1.40
1971	1.88	1.34
1972	1.85	1.43
1973	2.00	1.47
1974	2.03	1.40
1975	2.07	1.36
1976	2.02	1.29
1977	2.11	1.44
1978	2.10	1.34
1979	2.11	1.36
1980	2.21	1.41
1981	2.23	1.31
1982	2.17	1.34
1983	2.28	1.40
1984	2.27	1.39
1985	2.23	1.34
1986	2.27	1.33
1987	2.22	1.29
1988	2.24	1.38
1989	2.22	1.32
1990	2.30	1.46
1991	2.21	1.29
1992	2.40	1.38
1993	2.38	1.28
1994	2.30	1.36
1995	2.32	1.46
1996	2.17	1.41
1997	2.25	1.27
Averages	2.14	1.37

EXHIBIT 5

RESEARCH PRODUCTIVITY OF MOST PRODUCTIVE DOCTORAL GRADUATES FOR THE YEARS 1968-1997 IN 40 JOURNALS

Name	Full Credit Articles	I	II	III	IV	Coauthor Adjusted Articles	Q&Q Composite Score	Present Affiliation	Doctoral Program
1968									
Kinney, William R. Jr.	44	28	5	6	5	31.58	59.33	Texas-Austin	Mich St
Kaplan, Robert S.	42	17	9	3	13	28.70	49.93	Harvard	Cornell
Lev, Baruch	42	27	10	1	4	25.67	51.18	New York U	Chicago
Carmichael, Douglas R.	37	3	2	1	31	27.00	28.93	CUNY-Baruch	Illinois
Revsine, Lawrence	28	17	0	2	9	21.33	37.24	Northwestern	Nrthwstrn
Weygandt, Jerry J.	25	10	2	1	12	13.50	21.42	Wisconsin	Illinois
Nurnberg, Hugo	24	8	1	1	14	20.33	29.08	CUNY-Baruch	Columbia
Huefner, Ronald J.	18	6	2	1	9	12.50	17.28	SUNY-Buffalo	Cornell
Smith, Charles H.	18	7	2	2	7	8.58	13.48	Penn State	Penn St
Brown, Philip R.	12	3	4	4	1	5.08	8.06	W Australia	Chicago
1969									
Strawser, Robert H.	43	10	1	5	27	17.32	22.28	Texas A&M	Maryland
McKeown, James C.	30	23	4	3	0	15.83	33.30	Penn State	Mich St
Mock, Theodore J.	29	9	2	12	6	14.33	24.08	So Calif	Berkeley
Gonedes, Nicholas J.	27	16	9	0	2	23.83	46.60	Pennsylvania	Tx-Austin
Swieringa, Robert J.	24	12	4	0	8	14.33	23.30	Cornell	Illinois
Shank, John K.	21	7	2	3	9	12.67	19.10	Dartmouth	Ohio St
Cushing, Barry E.	17	7	1	4	5	13.33	20.40	Utah	Mich St
Parker, James E.	16	3	5	3	5	10.58	15.43	Missouri	Mich St
Dascher, Paul E.	14	5	0	1	8	6.00	8.20	Stetson	Penn St
Brenner, Vincent C.	13	7	0	0	6	6.08	10.35	Stetson	Penn St
1970									
Ronen, Joshua	39	17	15	3	4	20.92	38.07	New York U	Stanford
Seago, W. Eugene	35	0	2	30	3	29.00	38.16	Virg Tech	Georgia
Loeb, Stephen E.	24	5	0	9	10	18.33	24.68	Maryland	Wisconsin
Most, Kenneth S.	19	5	0	4	10	17.50	23.55	Fla Internat	Florida
Stickney, Clyde P.	18	7	1	2	8	10.33	16.21	Dartmouth	Fla St
Nichols, Donald R.	17	7	0	4	6	10.83	15.45	Tx Christian	Oklahoma
Felix, William L. Jr.	16	9	2	2	3	8.17	15.48	Arizona	Ohio St
Gibson, Charles H.	15	0	0	1	14	10.33	9.61	Toledo	Kent St
Robertson, Jack C.	15	5	1	2	7	9.50	13.30	Texas-Austin	N Carol
Williams, Jan R.	14	1	0	0	13	8.83	8.47	Tennessee	Arkansas
1971									
Watts, Ross L.	25	16	9	0	0	13.15	25.35	Rochester	Chicago
Bailey, Andrew D. Jr.	19	7	2	5	5	7.92	13.19	Illinois	Ohio St
Miller, Paul B. W.	19	0	0	0	19	15.83	14.78	Colorado Spr	Tx-Austin
Largay, James A. III	18	3	4	2	9	10.00	14.78	Lehigh	Cornell
Guy, Dan M.	17	1	0	0	16	7.75	7.69	AICPA-Audit	Alabama
Reichardt, Karl E.	16	0	0	0	16	8.83	7.51	Valparaiso	Missouri
Cerullo, Michael J.	12	0	0	0	12	10.33	8.78	SW Missouri	LSU
Greer, Willis R. Jr.	12	2	2	4	4	9.00	12.67	No Iowa	Michigan
Klammer, Thomas P.	12	1	1	3	7	7.67	9.56	North Texas	Wisconsin
Liao, Shu S.	11	1	1	2	7	9.00	10.55	Naval Postgr	Illinois
1972									
Ohlson, James A.	44	20	24	0	0	30.50	58.11	New York U	Berkeley
Riahi-Belkaoui, Ahmed	36	3	6	14	13	31.33	41.47	Ill-Chicago	Syracuse
Abdel-khalik, A. Rashad	28	19	7	0	2	21.83	43.65	Illinois	Illinois
Previts, Gary John	27	1	2	5	19	15.50	16.10	Case Western	Florida
Ball, Raymond J.	21	13	7	1	0	12.00	24.08	Chicago	Chicago
Choi, Frederick D. S.	19	1	1	1	16	17.00	17.73	New York U	U Wash
Dilley, Steven C.	18	3	1	0	14	10.00	10.99	Michigan St	Wisconsin
Hagerman, Robert L.	17	6	6	1	4	9.67	16.26	SUNY-Buffalo	Rochester
Deakin, Edward B.	16	10	0	1	5	11.67	21.32	Texas	Illinois
Johnson, L. Todd	16	2	0	0	14	9.58	10.38	FASB	Michigan
1973									
Gordon, Lawrence A.	31	2	8	18	3	17.75	24.40	Maryland	Rensselaer
Ashton, Robert H.	29	17	5	3	4	19.83	37.70	Duke	Minnesota
Sunder, Shyam	27	17	6	1	3	20.33	38.42	Yale	Car Mellon
Imhoff, Eugene A. Jr.	24	9	3	3	9	16.67	24.41	Michigan	Mich St
Boatsman, James R.	22	11	2	3	6	9.25	15.53	Arizona St	Tx-Austin
Collins, Daniel W.	21	15	4	0	2	9.75	18.57	Iowa	Iowa
Schnee, Edward J.	16	0	4	3	9	8.33	9.76	Alabama	Mich St
Coffman, Edward N.	15	2	0	3	10	6.00	7.00	Virg Comm	Geo Wash

Epstein, Marc J.	15	0	2	1	12	9.67	9.09	Rice	Oregon
Nikolai, Loren A.	14	6	0	0	8	8.00	11.17	Missouri	Minnesota
Uecker, Wilfred C.	14	11	3	0	0	8.33	17.61	Rice	Tx-Austin
1974									
Libby, Robert	32	22	7	2	1	17.83	35.82	Cornell	Illinois
Ferris, Kenneth R.	29	3	12	7	7	17.50	25.14	Am Grad Sch	Ohio St
Hughes, John S.	26	14	11	1	0	13.98	26.86	UCLA	Purdue
Zimmerman, Jerold L.	24	20	2	0	2	15.23	30.52	Rochester	Berkeley
Baiman, Stanley	19	14	4	1	0	10.17	20.57	Pennsylvania	Stanford
Holder, William W.	19	1	1	2	15	11.33	12.83	So Calif	Oklahoma
Magee, Robert P.	17	13	4	0	0	12.42	26.11	Northwestern	Cornell
Schultz, Joseph J. Jr.	17	4	1	7	5	8.08	11.21	Arizona St	Tx-Austin
Bremser, Wayne G.	16	3	0	0	13	11.33	12.74	Villanova	Penn
Liao, Woody M.	16	3	1	5	7	10.42	14.25	Cal-Riversid	Florida
1975									
Dirsmith, Mark W.	36	0	22	7	7	17.00	23.63	Penn State	Nrthwstrn
Fellingham, John C.	25	7	8	5	5	9.78	16.75	Ohio State	UCLA
Harrell, Adrian M.	22	2	7	8	5	11.58	15.83	So Carolina	Tx-Austin
Foster, George	21	10	4	6	1	16.83	30.75	Stanford	Stanford
Vickrey, Don W.	21	5	0	13	3	14.33	20.67	Ariz St-West	Tx-Austin
Flesher, Dale L.	17	1	3	1	12	9.67	10.27	Mississippi	Cincinnati
Givoly, Dan	16	7	5	2	2	8.33	14.68	Penn State	NYU
Lorek, Kenneth S.	16	11	0	1	4	6.83	13.23	No Arizona	Illinois
Krogstad, Jack L.	15	2	1	4	8	5.86	7.74	Creighton	Nebraska
Baker, C. Richard	14	2	1	2	9	12.00	14.70	Mass-Dartmou	UCLA
1976									
Bloom, Robert	30	0	1	3	26	14.42	14.13	John Carroll	NYU
Englebrecht, Ted D.	30	1	4	2	23	14.67	15.31	Louisiana Te	S Carol
Dillard, Jesse F.	18	1	6	2	9	9.92	12.93	Gen Florida	S Carol
Porcano, Thomas M.	18	1	4	0	13	12.83	15.40	Miami U-Ohio	Indiana
Pastena, Victor S.	18	11	6	0	1	7.92	15.39	SUNY-Buffalo	NYU
Gibbins, Michael	17	7	7	2	1	9.25	16.57	Univ Alberta	Cornell
Graham, Lynford E.	16	0	2	4	10	11.17	11.22	BDO Seidman	Penn
Maples, Lawrence D.	16	0	0	8	8	11.50	13.77	Tenn Tech	Miss St
Ro, Byung T.	15	5	4	5	1	9.50	16.37	Purdue	Mich St
Patton, James M.	14	6	1	0	7	7.58	12.19	Pittsburgh	Wash U
1977									
Ingram, Robert W.	43	13	4	8	18	22.25	33.78	Alabama	Tx Tech
Dhaliwal, Dan S.	31	11	7	11	2	17.00	27.70	Arizona	Arizona
Ketz, J. Edward	25	3	4	3	15	13.83	18.28	Penn State	Va Tech
Wolfson, Mark A.	25	12	8	3	2	11.25	20.24	Stanford	Tx-Austin
Welker, Robert B.	23	4	2	8	9	9.33	13.03	So Illinois	Ariz St
Cheung, Joseph K.	21	1	3	8	9	14.25	17.34	HongKon Tech	Michigan
Romney, Marshall B.	21	0	1	0	20	11.17	10.50	Brigham Yg	Tx-Austin
Jiambalvo, James J.	19	7	6	5	1	9.42	16.66	U Washington	Ohio St
Pratt, Jamie H.	19	9	5	1	4	10.67	17.73	Indiana	Indiana
Grimlund, Richard A.	18	6	3	7	2	10.75	17.96		U Wash
1978									
Reckers, Philip M. J.	64	4	8	24	28	28.33	34.21	Arizona St	Illinois
Wallace, Wanda A.	49	3	3	5	38	39.92	43.29	Wm & Mary	Florida
Larcker, David F.	39	23	10	6	0	18.25	35.00	Pennsylvania	Kansas
Munter, Paul	38	1	1	2	34	19.33	17.67	U Miami	Colorado
Shields, Michael D.	35	6	18	8	3	16.67	26.50	Michigan St	Pittsburgh
Pany, Kurt J.	30	7	0	8	15	12.92	17.80	Arizona St	Illinois
Penman, Stephen H.	25	14	11	0	0	18.33	35.10	Columbia	Chicago
Ratcliffe, Thomas A.	25	0	1	1	23	13.83	12.36	Troy State	Alabama
Schwartz, Bill N.	23	0	3	2	18	13.00	14.05	Ind-So Bend	UCLA
Hopwood, William S.	22	15	4	2	1	9.83	19.94	Fla Atlantic	Florida
1979									
Wright, Arnold M.	35	5	4	17	9	21.42	29.69	Boston Coll	S Calif
Raman, Kris K.	30	4	6	12	8	16.67	24.23	North Texas	Indiana
Covaleski, Mark A.	22	0	16	5	1	9.83	14.88	Wisconsin	Penn St
Messier, William F. Jr.	22	4	6	11	1	11.75	18.15	Georgia St	Indiana
Solomon, Ira	22	7	5	8	2	9.83	16.21	Illinois	Tx-Austin
Giroux, Gary A.	19	2	2	8	7	8.67	11.28	Texas A&M	Tx Tech
Baldwin, Bruce A.	15	4	0	0	11	9.58	13.10	Ariz St-West	Ariz St
Brownell, Peter	15	8	5	1	1	11.50	21.42		Berkeley
Mensah, Yaw M.	14	5	2	6	1	10.17	17.07	Rutgers-N Br	Illinois
Smith, David B.	14	7	0	2	5	6.07	10.21	Iowa State	Illinois
1980									
Banker, Rajiv D.	39	11	18	4	6	16.28	27.93	Texas-Dallas	Harvard
Bamber, E. Michael	20	3	4	6	7	9.75	13.58	Georgia	Ohio St

DeAngelo, Linda E.	20	8	11	0	1	12.00	22.47	S Calif	U Wash
Holthausen, Robert W.	18	12	6	0	0	8.42	16.37	Pennsylvania	Rochester
Leftwich, Richard W.	18	11	7	0	0	9.33	18.27	Chicago	Rochester
Roth, Harold P.	18	0	0	0	18	11.00	9.95	Tennessee	Va Tech
Arrington, C. Edward	17	2	6	4	5	8.67	11.32	N Car-Greens	Fla St
Evans, John H. III	17	9	2	4	2	7.67	13.60	Pittsburgh	Car Mellon
Reinstein, Alan	17	0	1	1	15	7.92	7.45	Wayne State	Kentucky
Baber, William R.	15	9	0	4	2	8.67	15.22	George Wash	N Carol
Morris, Michael H.	15	3	6	5	1	7.67	12.21	Notre Dame	Cincinnati
Smieliauskas, Wally	15	5	7	3	0	10.00	17.89	Univ Toronto	Wisconsin
Tondkar, Rasoul H.	15	0	0	0	15	6.00	5.66	Virg Comm	North Tx
1981									
Chow, Chee W.	58	8	9	14	27	27.00	36.06	San Diego St	Oregon
Knight, Lee G.	43	0	0	3	40	20.33	19.31	Wake Forest	Alabama
Murray, Dennis F.	20	4	5	5	6	11.50	16.74	Colo-Denver	Mass
Robinson, John R.	20	2	6	7	5	8.25	12.08	Texas-Austin	Michigan
Waller, William S.	20	9	7	3	1	10.67	19.72	Arizona	U Wash
Hooks, Karen L.	19	0	1	4	14	11.14	11.81	Fla Atlantic	Geo St
Knechel, W. Robert	19	4	2	7	6	13.42	18.97	Florida	N Carol
Stone, Mary S.	19	5	0	6	8	10.23	13.99	Alabama	Illinois
White, Richard A.	16	2	3	3	8	7.50	10.18	So Carolina	Ariz St
Antle, Rick	15	9	4	2	0	8.00	16.37	Yale	Stanford
1982									
Kaplan, Steven E.	44	2	3	23	16	22.42	27.86	Arizona St	Illinois
Stout, David E.	36	0	0	1	35	15.23	14.30	Villanova	Pittsburgh
Wilson, Earl R.	20	5	2	5	8	9.17	13.19	Missouri	Missouri
Bernard, Victor L.	19	10	6	2	1	11.50	21.36	Michigan	Illinois
Borthick, A. Faye	18	1	0	0	17	10.17	9.88	Georgia St	Tennessee
Lys, Thomas Z.	18	10	7	1	0	8.65	15.99	Northwestern	Rochester
Abdolmohammadi, Mohammad	17	1	3	5	8	11.33	14.03	Bentley	Indiana
Lambert, Richard A.	17	14	1	2	0	9.17	18.72	Pennsylvania	Stanford
Limberg, Stephen T.	16	1	4	5	6	8.67	11.15	Texas-Austin	Ariz St
Schneider, Arnold	16	3	2	4	7	10.83	15.07	Georgia Tech	Ohio St
1983									
Hassell, John M.	25	5	2	2	16	9.58	12.55	Indiana-Indy	Indiana
Smith, L. Murphy	22	0	1	0	21	10.00	9.15	Texas A&M	La Tech
Bamber, Linda S.	19	6	4	3	6	8.33	14.39	Georgia	Ohio St
Simon, Daniel T.	19	5	1	4	9	8.67	11.65	Notre Dame	Nrthwstrn
Collins, Julie H.	18	7	6	3	2	8.17	13.82	No Carolina	Florida
Richardson, Gordon D.	18	4	11	0	3	6.75	11.05	Univ Toronto	Cornell
Schaefer, Thomas F.	18	5	4	1	8	8.00	11.95	Notre Dame	Illinois
Palepu, Krishna G.	17	8	6	0	3	8.03	14.16	Harvard	MIT
Young, S. Mark	16	3	5	8	0	6.92	11.20	So Calif	Pittsburgh
Douppnik, Timothy S.	15	0	0	0	15	9.17	8.49	So Carolina	Illinois
Healy, Paul M.	15	8	5	1	1	7.58	13.75	Harvard	Rochester
1984									
Landsman, Wayne R.	22	14	3	1	4	9.33	17.27	No Carolina	Stanford
Waymire, Gregory B.	20	14	5	1	0	10.33	21.58	Emory	Chicago
Holmes, Sarah A.	19	0	1	4	14	7.65	8.14	Texas A&M	North Tx
Read, William J.	19	0	0	1	18	8.62	8.52	Bentley	Va Tech
Thomas, Jacob K.	17	9	7	1	0	9.67	18.48	Columbia	Michigan
Jain, Prem C.	16	6	9	0	1	11.17	20.82	Georgetown	Florida
Swenson, Charles W.	16	4	5	5	2	9.50	15.07	So Calif	S Calif
Barton, Thomas L.	14	0	0	1	13	6.33	5.86	North Fla	Florida
McNichols, Maureen F.	14	11	2	1	0	7.75	15.72	Stanford	UCLA
Williams, David D.	13	2	2	6	3	6.67	9.58	Ohio State	Penn St
1985									
Strawser, Jerry R.	27	1	1	11	14	13.75	15.95	Texas A&M	Tx A&M
Siegel, Philip H.	23	0	2	1	20	8.67	8.51	F Dick-Madis	Memphis
Datar, Srikant M.	20	10	9	0	1	8.08	15.24	Harvard	Stanford
Rezaee, Zabihollah	19	1	1	1	16	12.83	12.78	Memphis	Miss
Shaw, Wayne H.	18	7	10	1	0	10.33	19.82	So Methodist	Tx-Austin
Anderson, Urton L.	13	1	1	5	6	4.62	5.78	Texas-Austin	Minnesota
Bedard, Jean C.	13	2	2	7	2	5.92	8.64	Northeastern	Wisconsin
Blinc, Dennis M.	11	0	0	3	8	5.50	5.39	Bryant	Arkansas
Reiter, Sara A.	11	2	1	2	6	9.00	10.58	SUNY-Bingham	Missouri
Zarowin, Paul A.	11	5	6	0	0	7.17	13.45	New York U	Chicago
1986									
Kothari, S. P.	28	16	12	0	0	12.73	24.12	MIT	Iowa
King, Ronald R.	26	9	11	5	1	12.67	22.12	Wash Univ	Arizona
Hite, Peggy A.	19	1	4	2	12	11.50	13.18	Indiana	Colorado
Shevlin, Terry	16	9	6	0	1	7.75	14.75	U Washington	Stanford
Balakrishnan, Ramji	15	4	6	2	3	8.94	14.26	Iowa	Columbia
Hill, John W.	15	1	0	6	8	5.83	6.98	Indiana	Iowa

Pasewark, William R.	15	0	1	2	12	6.25	6.77	Texas Tech	Tx A&M
Schatzberg, Jeffrey W.	14	3	3	4	4	5.58	8.80	Arizona	Iowa
Viator, Ralph E.	14	0	3	1	10	9.00	10.30	Texas Tech	Tx A&M
Church, Bryan K.	13	2	3	3	5	6.67	9.05	Georgia Tech	Florida
Gaver, Jennifer J.	13	6	4	3	0	6.67	11.75	Georgia	Arizona
1987									
Cohen, Jeffrey R.	21	1	1	5	14	10.50	11.48	Boston Coll	Mass
Bricker, Robert J.	16	1	6	4	5	8.08	11.37	Case Western	Case Wes
Lundholm, Russell J.	15	8	6	0	1	9.58	18.28	Michigan	Iowa
Sutton, Steve G.	15	0	0	5	10	6.33	6.35	Connecticut	Missouri
Tyson, Thomas N.	15	0	0	2	13	10.33	9.83	St John Fshr	Geo St
Francis, Jennifer	14	12	0	1	1	8.67	16.74	Duke	Cornell
Street, Donna L.	14	0	0	2	12	6.00	5.86	Dayton	Tennessee
Beneish, Messod D.	13	4	4	3	2	9.33	14.74	Indiana	Chicago
DeFond, Mark L.	13	7	2	3	1	6.25	10.89	So Calif	U Wash
Hand, John R. M.	12	7	5	0	0	8.00	16.19	No Carolina	Chicago
Stone, Dan N.	12	1	3	1	7	8.50	9.85	Kentucky	Tx-Austin
1988									
Geiger, Marshall A.	22	0	1	3	18	13.46	13.57	Richmond	Penn St
Bonner, Sarah E.	15	9	3	2	1	7.92	14.27	So Calif	Michigan
Ryan, Stephen G.	15	7	3	0	5	7.53	12.61	New York U	Stanford
Sivaramakrishnan, K.	14	8	4	1	1	6.25	12.13	Texas A&M	Nrthwstrm
Wheeler, Stephen W.	14	3	0	5	6	4.92	6.86	Pacific	Ariz St
Roberts, Michael L.	13	0	4	1	8	8.00	9.94	Alabama	Geo St
Kachelmeier, Steven J.	12	4	2	5	1	5.25	8.46	Texas-Austin	Florida
Schadewald, Michael S.	12	2	3	1	6	5.45	7.60	Wis-Milwauke	Minnesota
Davidson, Ronald A.	11	1	2	3	5	5.33	6.96	Ariz St West	Arizona
Kaplan, Steven N.	11	0	11	0	0	8.00	13.80	Chicago	Harvard
Oakes, Leslie S.	11	1	4	1	5	4.83	6.47	New Mexico	Wisconsin
Young, James C.	11	0	3	1	7	5.50	6.28	No Illinois	Mich St
1989									
Fogarty, Timothy J.	29	0	3	6	20	15.33	16.82	Case Western	Penn St
Barth, Mary E.	25	17	2	0	6	11.67	21.16	Stanford	Stanford
Skinner, Douglas J.	19	12	6	0	1	12.57	23.33	Michigan	Rochester
Ponemon, Lawrence A.	16	1	4	3	8	11.33	14.33		Union
Khurana, Inder K.	13	3	0	4	6	5.64	8.31	Missouri	Ariz St
Stevens, Kevin T.	13	0	1	0	12	6.92	6.70	DePaul	Kentucky
Bushman, Robert M.	11	9	2	0	0	4.92	10.35	No Carolina	Minnesota
Indjeikian, Raffi J.	11	8	3	0	0	5.58	11.20	Michigan	Penn
Warfield, Terry D.	11	4	0	0	7	5.33	7.39	Wisconsin	Iowa
Arnold, Vicky	10	0	0	3	7	3.33	3.40	Connecticut	Arkansas
Bartov, Eli	10	7	3	0	0	6.00	12.38	New York U	Berkeley
Trezevant, Robert H.	10	3	5	2	0	5.67	9.81	So Calif	Arizona
1990									
Raghunandan, K.	20	0	2	4	14	8.75	10.02	Tx A&M Intl	Iowa
Carcello, Joseph V.	19	2	1	6	10	6.42	8.37	Tennessee	Geo St
Sansing, Richard C.	16	6	7	3	0	12.50	22.30	Dartmouth	Tx-Austin
Shackelford, Douglas A.	15	12	1	2	0	7.50	14.74	No Carolina	Michigan
Lee, Charles M. C.	14	4	8	0	2	7.58	14.05	Cornell	Cornell
Jeter, Debra C.	13	4	2	5	2	6.00	9.19	Vanderbilt	Vanderbilt
Rajan, Madhav V.	13	9	3	1	0	6.58	13.96	Stanford	Car Mellon
Hammond, Theresa D.	12	0	4	0	8	7.83	9.08	Boston Coll	Wisconsin
Kim, Oliver	12	10	2	0	0	5.92	12.03	Maryland	Penn
Koonce, Lisa L.	12	4	2	4	2	6.00	9.90	Texas-Austin	Illinois
Nelson, Mark W.	12	7	3	2	0	5.83	11.07	Cornell	Ohio St
1991									
Amir, Eli	13	7	5	1	0	7.17	14.03	Tel Aviv Un	Berkeley
Adhikari, Ajay	12	0	0	0	12	5.00	4.70	American U	Va Comm
Young, Joni J.	12	0	6	0	6	8.83	11.08	New Mexico	Illinois
Ghosh, Dipankar	10	0	2	6	2	7.50	9.20	Oklahoma	Penn St
Balsam, Steven	9	1	4	1	3	5.67	7.47	Temple	Baruch
Cullinan, Charles P.	9	0	0	5	4	6.67	7.19	Bryant	Kentucky
Ramsay, Robert J.	9	1	2	4	2	4.17	6.39	Kentucky	Indiana
Ruhl, Jack M.	9	0	0	0	9	5.00	4.52	W Michigan	Case Wes
Zimmermann, Raymond A.	9	0	0	1	8	3.00	2.84	Txs-El Paso	Tx Tech
Green, Brian P.	8	0	0	1	7	3.25	3.27	Mich-Dearbmn	Kent St
Seetharaman, Ananth	8	0	5	1	2	4.67	6.41	St Louis	Geo St
Wahlen, James M.	8	4	2	0	2	3.11	6.01	Indiana	Michigan
1992									
Sloan, Richard G.	20	15	5	0	0	9.83	19.81	Michigan	Rochester
Cloyd, C. Bryan	13	4	4	4	1	7.50	13.18	Illinois	Indiana
Ittner, Christopher D.	13	6	4	3	0	5.75	10.94	Pennsylvania	Harvard
Lowe, D. Jordan	11	0	0	6	5	3.98	4.54	Nev-L Vegas	Ariz St
Fordham, David R.	9	0	0	0	9	6.28	5.70	Jms Madison	Fla St

Glover, Jonathan C.	9	5	3	0	1	3.12	6.10	Carnegie Mel	Ohio St
Beatty, Anne L.	8	5	3	0	0	4.33	8.14	Penn State	MIT
Bernardi, Richard A.	8	0	1	1	6	4.83	4.80	Roger Wm	Union
Berger, Philip G.	8	2	6	0	0	4.50	8.32		Chicago
Gigler, Frank B.	8	7	1	0	0	4.17	9.16	Minnesota	Minnesota
Hutton, Amy P.	8	4	4	0	0	3.25	6.17	Harvard	Rochester
Hirst, D. Eric	8	6	2	0	0	4.50	9.15	Texas-Austin	Minnesota
Luft, Joan L.	8	3	1	4	0	5.17	8.58	Michigan St	Cornell
Robinson, Thomas R.	8	0	1	0	7	2.92	2.89	U Miami	Case Wes
1993									
Hermanson, Dana R.	19	0	1	4	14	7.00	7.34	Kennesaw St	Wisconsin
Dechow, Patricia M.	11	7	4	0	0	4.58	8.85	Michigan	Rochester
Fargher, Neil L.	8	0	2	5	1	3.00	4.12	New So Wales	Arizona
Maydew, Edward L.	8	7	0	1	0	4.17	8.57	No Carolina	Iowa
Spilker, Brian C.	8	2	2	1	3	3.67	6.10	Brigham Yg	Tx-Austin
Salterio, Steven E.	8	2	5	1	0	4.83	8.15	Un Waterloo	Michigan
Yancey, William F.	8	0	0	3	5	3.50	3.59		Tx-Austin
Barron, Orie E.	7	4	3	0	0	3.08	6.18	Penn State	Oregon
Swenson, Dan W.	7	0	0	2	5	4.33	4.51	Ariz St West	Miss
Anderson, Shannon W.	6	1	3	1	1	3.83	6.23	Rice	Harvard
Mastracchio, Nicholas J.	6	0	0	0	6	3.33	2.83	SUNY-Albany	Union
Subramanyam, K. R.	6	4	2	0	0	3.58	7.12	So Calif	Wisconsin
Stinson, Christopher H.	6	3	1	1	1	1.92	3.23		Stanford
1994									
Hunton, James E.	37	1	4	5	27	19.83	21.86	Bentley	Tx-Arlin
Wilkins, Michael S.	12	1	2	5	4	5.25	6.89	Texas A&M	Arizona
Beasley, Mark S.	11	2	2	2	5	4.92	7.58	N Carol St	Mich St
Behn, Bruce K.	10	1	3	1	5	4.33	5.55	Tennessee	Ariz St
Vafeas, Nikos	8	0	3	5	0	7.00	10.00	Cyprus	Kansas
Hwang, Lee-Seok	7	1	3	1	2	2.83	4.31	CUNY-Baruch	NYU
Iyer, Govind S.	7	0	3	2	2	3.00	4.14	Arizona St	Geo St
Walker, Paul L.	7	1	0	1	5	2.67	3.37	Virginia	Colorado
Seven tied	6								
1995									
Jacob, John	9	6	1	0	2	3.92	7.41	Colorado	Nrthwstrn
Aboody, David	8	7	1	0	0	4.67	9.83	UCLA	Berkeley
D'Souza, Julia D.	8	4	2	0	2	3.75	7.07	Cornell	Nrthwstrn
DeZort, F. Todd	7	0	3	3	1	4.17	5.67	Alabama	Alabama
Gramling, Audrey A.	7	1	1	2	3	3.25	4.24	Georgia St	Arizona
Thomas, Wayne B.	7	1	0	2	4	3.67	4.82	Oklahoma	Okla St
Houston, Richard W.	6	2	1	2	1	3.00	4.46	Alabama	Indiana
Kemsley, Deen	6	4	1	1	0	3.00	6.23	Columbia	N Carol
Karim, Khondkar E.	6	0	0	1	5	2.08	1.95	Rochest Tech	Miss St
Kaszniak, Ron	6	6	0	0	0	3.00	6.54	Stanford	Berkeley
1996									
Erickson, Merle M.	10	6	3	1	0	5.00	9.72	Chicago	Arizona
Ayers, Benjamin C.	8	2	4	1	1	3.67	6.43	Georgia	Tx-Austin
Phillips, Fred	8	1	1	0	6	5.83	7.68	Saskatchewan	Tx-Austin
Ballou, Brian	7	0	0	3	4	3.33	3.50	Auburn	Mich St
Calegari, Michael J.	6	2	3	1	0	4.17	7.03	Santa Clara	Arizona
Sinason, David H.	6	0	0	0	6	2.03	1.90	No Illinois	Fla St
Krumwiede, Kip R.	5	0	0	2	3	3.33	3.50	Brigham Yg	Tennessee
Mills, Lillian F.	5	1	3	1	0	3.50	6.00	Arizona	Michigan
11 tied	4								
1997									
Nichols, Nancy B.	8	0	1	1	6	3.08	3.40	Jms Madison	North Tx
Pacini, Carl J.	8	0	0	1	7	2.87	2.89	Fl GulfCoast	Fla St
Johnstone, Karla M.	6	1	0	1	4	3.17	4.12	Wisconsin	Conn
Bushee, Brian J.	5	4	1	0	0	3.50	7.22	Pennsylvania	Michigan
Ashbaugh, Hollis	4	1	0	1	2	2.33	3.31	Wisconsin	Iowa
Mahoney, Lois S.	4	0	0	0	4	2.00	1.78	Cen Florida	Cen Fla
Mauldin, D. Shawn	4	0	0	0	4	1.42	1.28	Nicholls St	Miss
Seida, Jim A.	4	2	2	0	0	2.33	4.07	Notre Dame	Tx A&M
Tinkelman, Daniel	4	0	1	0	3	3.33	3.83	Pace	NYU
9 tied	3								

EXHIBIT 6

DISTRIBUTION OF FACULTY HOLDING THE RANK OF ASSISTANT PROFESSOR, OR HIGHER, AND TEACHING AT U.S. SCHOOLS,* ACCORDING TO THE NUMBER OF ARTICLES PUBLISHED IN 40 JOURNALS: 1967-2001

Number of Articles	Number of Faculty	Percentage of All Faculty	Cumulative Percentage
0	2,907	49.68	49.68
1	752	12.85	62.54
2	453	7.74	70.28
3	323	5.52	75.80
4	264	4.51	80.31
5	187	3.20	83.51
6	161	2.75	86.26
7	133	2.27	88.53
8	124	2.12	90.65
9	72	1.23	91.88
10	73	1.25	93.13
11-15	212	3.62	96.75
16-20	89	1.52	98.27
21-30	67	1.15	99.42
Over 30	34	0.58	100.00
Total	5,851	100.0%	

* As listed in Hasselback [2002-2003].

EXHIBIT 7
MOST PROLIFIC AUTHORS IN 40 JOURNALS: 1967-2001
WITH 25 OR MORE ARTICLES (UNADJUSTED)

Name	Full Credit Articles	I	II	III	IV	Coauthor Adjusted Articles	Q&Q Composite Score
Reckers, Philip M. J.	64	4	8	24	28	28.33	34.21
Chow, Chee W.	58	8	9	14	27	27.00	36.06
Beaver, William H.	52	33	1	0	18	31.50	52.63
Chambers, Raymond J.	49	7	3	32	7	46.14	59.74
Wallace, Wanda A.	49	3	3	5	38	39.92	43.29
Demski, Joel S.	46	35	8	2	1	30.17	63.04
Kaplan, Steven E.	44	2	3	23	16	22.42	27.86
Kinney, William R. Jr.	44	28	5	6	5	31.58	59.33
Ohlson, James A.	44	20	24	0	0	30.50	58.11
Verrecchia, Robert E.	44	33	9	1	1	28.83	58.13
Bierman, Harold Jr.	43	10	17	6	10	33.00	52.42
Ingram, Robert W.	43	13	4	8	18	22.25	33.78
Knight, Lee G.	43	0	0	3	40	20.33	19.31
Lee, Thomas A.	43	1	1	32	9	37.67	44.32
Strawser, Robert H.	43	10	1	5	27	17.32	22.28
Kaplan, Robert S.	42	17	9	3	13	28.70	49.93
Lev, Baruch	42	27	10	1	4	25.67	51.18
Banker, Rajiv D.	39	11	18	4	6	16.28	27.93
Larcker, David F.	39	23	10	6	0	18.25	35.00
Ronen, Joshua	39	17	15	3	4	20.92	38.07
Munter, Paul	38	1	1	2	34	19.33	17.67
Carmichael, Douglas R.	37	3	2	1	31	27.00	28.93
Hunton, James E.	37	1	4	5	27	19.83	21.86
Dirmsmith, Mark W.	36	0	22	7	7	17.00	23.63
Riahi-Belkaoui, Ahmed	36	3	6	14	13	31.33	41.47
Stout, David E.	36	0	0	1	35	15.23	14.30
Brown, Lawrence D.	35	14	12	4	5	19.50	33.16
Shields, Michael D.	35	6	18	8	3	16.67	26.50
Seago, W. Eugene	35	0	2	30	3	29.00	38.16
Wright, Arnold M.	35	5	4	17	9	21.42	29.69
Crumbley, D. Larry	33	6	3	7	17	19.33	27.33
Libby, Robert	32	22	7	2	1	17.83	35.82
Dhaliwal, Dan S.	31	11	7	11	2	17.00	27.70
Firth, Michael A.	31	5	8	14	4	25.58	39.39
Gordon, Lawrence A.	31	2	8	18	3	17.75	24.40
Hakansson, Nils H.	31	5	22	0	4	26.17	46.33
Bloom, Robert	30	0	1	3	26	14.42	14.13
Englebrecht, Ted D.	30	1	4	2	23	14.67	15.31
Ijiri, Yuji	30	15	4	1	10	22.44	36.10
McKeown, James C.	30	23	4	3	0	15.83	33.30
Pany, Kurt J.	30	7	0	8	15	12.92	17.80
Peasnell, Kenneth V.	30	2	0	28	0	19.50	25.24
Raman, Kris K.	30	4	6	12	8	16.67	24.23
Ashton, Robert H.	29	17	5	3	4	19.83	37.70
Copeland, Ronald M.	29	18	3	3	5	14.33	27.21
Ferris, Kenneth R.	29	3	12	7	7	17.50	25.14
Fogarty, Timothy J.	29	0	3	6	20	15.33	16.82
Mock, Theodore J.	29	9	2	12	6	14.33	24.08
Weil, Roman L.	29	9	6	0	14	15.17	24.18
Abdel-khalik, A. Rashad	28	19	7	0	2	21.83	43.65
Cooper, William W.	28	6	14	1	7	9.13	15.82
Dopuch, Nicholas	28	19	5	3	1	15.08	28.19
Francis, Jere R.	28	9	6	11	2	17.00	26.23
Kothari, S. P.	28	16	12	0	0	12.73	24.12
Revsine, Lawrence	28	17	0	2	9	21.33	37.24
Falk, Haim	27	7	4	9	7	16.00	24.05
Gonedes, Nicholas J.	27	16	9	0	2	23.83	46.60
Previts, Gary John	27	1	2	5	19	15.50	16.10
Strawser, Jerry R.	27	1	1	11	14	13.75	15.95
Sunder, Shyam	27	17	6	1	3	20.33	38.42
Gul, Ferdinand A.	26	3	4	9	10	18.00	22.33
Hughes, John S.	26	14	11	1	0	13.98	26.86
King, Ronald R.	26	9	11	5	1	12.67	22.12
Livnat, Joshua	26	5	9	8	4	12.33	19.76
Barth, Mary E.	25	17	2	0	6	11.67	21.16
Fellingham, John C.	25	7	8	5	5	9.78	16.75
Hassell, John M.	25	5	2	2	16	9.58	12.55
Jaggi, Bikki L.	25	3	2	6	14	15.83	19.73
Ketz, J. Edward	25	3	4	3	15	13.83	18.28
Penman, Stephen H.	25	14	11	0	0	18.33	35.10
Parker, Lee D.	25	1	3	16	5	17.08	20.07
Ratcliffe, Thomas A.	25	0	1	1	23	13.83	12.36
Tippett, Mark J.	25	0	0	21	4	16.00	18.35
Watts, Ross L.	25	16	9	0	0	13.15	25.35
Wolfson, Mark A.	25	12	8	3	2	11.25	20.24
Weygandt, Jerry J.	25	10	2	1	12	13.50	21.42

EXHIBIT 8

**DISTRIBUTION OF FACULTY HOLDING THE RANK OF
ASSISTANT PROFESSOR, OR HIGHER, AND TEACHING AT U.S. SCHOOLS,*
ACCORDING TO THE NUMBER OF ARTICLES PUBLISHED IN
*THE ACCOUNTING REVIEW, THE JOURNAL OF ACCOUNTING RESEARCH,
AND THE JOURNAL OF ACCOUNTING AND ECONOMICS***

Number of Articles	Number of Faculty	Percentage of All Faculty	Cumulative Percentage
0	4,804	82.11	82.11
1	440	7.52	89.63
2	192	3.28	92.91
3	120	2.05	94.96
4	73	1.25	96.21
5	47	0.80	97.01
6	37	0.63	97.64
7	38	0.65	98.29
8	16	0.27	98.56
9	22	0.38	98.94
10	10	0.17	99.11
11-15	31	0.53	99.64
16-20	13	0.22	99.86
21-30	5	0.09	99.95
Over 30	3	0.05	100.00
	5,851	100.0%	

* As listed in Hasselback [2002-2003].

EXHIBIT 9

MOST PROLIFIC AUTHORS IN TEN PREMIER ACCOUNTING JOURNALS, 1982-2001*:

<u>Faculty</u>	Full Credit <u>Articles</u>	Co-author Adjusted <u>Articles</u>
Verrecchia, Robert E.	29	18.50
Reckers, Philip M. J	27	10.92
Kaplan, Steven E.	25	12.50
Kinney, William R. Jr.	25	16.00
Larcker, David F.	24	10.83
Ohlson, James A.	24	16.17
King, Ronald R.	23	11.50
Libby, Robert	23	10.83
Wright, Arnold M.	23	13.25
Barth, Mary E.	22	10.00
Chow, Chee W.	22	9.83
Dirsmith, Mark W.	22	10.33
Shields, Michael D.	22	9.83
Brown, Lawrence D.	21	11.00
Demski, Joel S.	20	10.50
Waymire, Gregory B.	19	10.00
Banker, Rajiv D.	18	7.25
Dopuch, Nicholas	18	10.08
Hughes, John S.	18	8.45
Kothari, S. P.	18	8.40
Landsman, Wayne R.	18	7.67
Waller, William S.	18	9.67
Beaver, William H.	17	8.75
Dhaliwal, Dan S.	17	7.83
Datar, Srikant M.	17	7.08
Francis, Jere R.	17	8.83
Pany, Kurt J.	17	7.25
Sloan, Richard G.	17	8.75
Covaleski, Mark A.	16	7.33
Messier, William F. Jr.	16	8.00
Penman, Stephen H.	16	11.17
Solomon, Ira	16	6.92
Shevlin, Terry	16	7.75
Feltham, Gerald A.	15	8.00
Gibbins, Michael	15	8.50
Hopwood, William S.	15	5.83
Jiambalvo, James J.	15	6.92
Lev, Baruch	15	8.50
McKeown, James C.	15	6.50
Richardson, Gordon D.	15	5.75
Abdel-khalik, A. Rashad	14	11.00
Biggs, Stanley F.	14	6.50
Baiman, Stanley	14	6.83
Harrell, Adrian M.	14	6.08
Imhoff, Eugene A. Jr.	14	7.17

Lundholm, Russell J.	14	9.25
Lee, Chi-Wen Jevons	14	8.50
Mock, Theodore J.	14	6.00
Pastena, Victor S.	14	5.42
Smieliauskas, Wally	14	9.50
Thomas, Jacob K.	14	8.33
Bamber, E. Michael	13	6.50
Bernard, Victor L.	13	7.50
Collins, Julie H.	13	5.50
Dye, Ronald A.	13	10.83
Hemmer, Thomas	13	7.50
Ingram, Robert W.	13	7.50
Knechel, W. Robert	13	7.92
Lys, Thomas Z.	13	6.32
Lambert, Richard A.	13	7.50
Murray, Dennis F.	13	8.33
Pratt, Jamie H.	13	6.67
Ronen, Joshua	13	5.75
Swieringa, Robert J.	13	7.25
Sansing, Richard C.	13	10.00
Skinner, Douglas J.	13	9.07
Shackelford, Douglas A.	13	6.67
Wolfson, Mark A.	13	5.08
Wallace, Wanda A.	13	9.75
Antle, Rick	12	6.67
Amir, Eli	12	6.67
Balachandran, Bala V.	12	6.00
Bonner, Sarah E.	12	6.17
Brownell, Peter	12	8.50
Collins, Daniel W.	12	4.75
Carcello, Joseph V.	12	4.17
Francis, Jennifer	12	6.67
Grimlund, Richard A.	12	7.58
Hunton, James E.	12	5.58
Penno, Mark C.	12	9.08
Ryan, Stephen G.	12	6.19
Shaw, Wayne H.	12	6.67
Strawser, Jerry R.	12	6.17
Sunder, Shyam	12	7.33
Wild, John J.	12	6.67

* Based upon Johnson, Reckers and Solomon (2002) Study, the ten premier accounting journals include *The Accounting Review*; *Journal of Accounting Research*; *Journal of Accounting & Economics*; *Accounting, Organizations & Society*; *Auditing: A Journal of Practice & Theory*; *Journal of the American Tax Association*; *Contemporary Accounting Research*; *Journal of Accounting, Auditing & Finance*; *Behavioral Research in Accounting*; and *Accounting Horizons*.

EXHIBIT 10

**CORRELATIONS AMONG ARTICLES, ARTICLES ADJUSTED FOR CO-AUTHORSHIP
AND ARTICLES ADJUSTED FOR CO-AUTHORSHIP AND JOURNAL QUALITY**

Based on Data from Hasselback and Reinstein (H&R) [1995a; 1995b]

SAMPLE	X VARIABLE	Y VARIABLE	r
All schools in H&R studies on a total institution basis	Total articles written	Total articles written, adjusted for co-authorship	.98
	Total articles written, adjusted for co-authorship	Total articles written, adjusted for co-authorship and journal quality	.96
All schools in H&R studies on a per faculty basis	Articles written per faculty	Articles per faculty, adjusted for co-authorship	.96
	Articles per faculty adjusted for co-authorship	Articles per faculty, adjusted for co-authorship and journal quality	.94
79 schools in H&R studies granting Ph.D./D.B.A. on a total institution basis	Total articles written	Total articles written, adjusted for co-authorship	.96
	Total articles written, adjusted for co-authorship	Total articles written, adjusted for co-authorship and journal quality	.87
79 schools in H & R studies granting Ph.D./D.B.A. on a per faculty basis	Articles written per faculty	Articles per faculty, adjusted for co-authorship	.99
	Articles per faculty adjusted for co-authorship	Articles per faculty, adjusted for co-authorship and journal quality	.94
34 top publishers (total articles) in current study	Articles written	Articles, adjusted for co-authorship	.22
	Articles adjusted for co-authorship	Articles, adjusted for co-authorship and journal quality	.41