

PROLIFIC AUTHORS OF ACCOUNTING LITERATURE: 1971- 96

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ABSTRACT

Measurement of the research productivity of accounting faculty continues to evolve. Many initial studies on accounting research focused on measuring the perceived quality of accounting and related journals . Other studies measured the research productivity of a limited number of faculty in a limited number of journals. A third approach 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 faculty and publications databases were used in our research to gather detailed records on the research productivity of all 3,289 accounting faculty active in 1996. This information helped to develop benchmarks for research productivity by years of experience and by journal quality, as previously reported [2001].

In developing these benchmarks, the publication records of individual faculty were unreported. The purpose of this paper is to identify the most prolific authors and their productivity records.

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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 work, the work of others, and the research quality of college accounting programs. The desire for such information has increased in recent years because the supply of terminally qualified faculty has surpassed the demand for such faculty (Campbell, *et al.*, 1990). Campbell, Gaertner, and Vecchio [1983] also 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 the 1990's would witness even greater emphasis on research production as the critical measure in the academic reward process.

Academic administrators often 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 often 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 [1995] comprehensive faculty database faculty with Heck, Derstine, and Huefner's [1995] 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 [forthcoming]. 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, ignoring 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] and Hasselback and Reinstein [1995a; 1995b] have provided information containing measures of both *full credit* and *co-author adjusted* articles.

Another problem in *counting* studies is whether to give credit for publications to the faculty member's present affiliation or to the affiliation when the article was written. Bazley and Nikolai [1975] credited the institutions at which authors wrote the articles, while Milne and Vent [1988, 1989], and Hagerman and Hagerman [1989] credited the faculty member's current institution.

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.

Moreover, citation analysis suffers from limited databases, perhaps to a greater extent than counting because it requires tedious analysis of articles, footnotes, or references. For example, McRae [1974] first used citation analysis on accounting publications by measuring the frequency of citations in only seventeen articles. Gamble and O'Doherty [1985a; 1985b], and Beattie and Ryan [1991]) also were limited in scope due to the difficulty in developing databases

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 3,289 faculty who graduated from accounting doctoral programs from 1971 to 1991, as listed in Hasselback [1995]. We ended the sample in 1991, assuming that more recent graduates would have insufficient time (as of 1996) 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 five recent studies (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, Derstine, and Huefner [1995]. 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. Exhibit 1 lists the journals included in the study and their assigned quality weights.

[PLACE EXHIBIT 1 ABOUT HERE]

Authors' note: Five of the following dozen Exhibits appear in our Journal of Accounting Education article on benchmarks. We elected to include them here so that individual productivity records could be viewed in a broader context.

Next we identified the number of articles written by individual faculty and aggregated these data by the year of their doctoral degrees. Exhibit 2a shows *full credit* for faculty articles by year they earned their doctoral degrees. This exhibit supplies potential benchmark data. 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 54 of 160 individuals who graduated in 1983 have published four or more articles). On the other hand, a 1993 graduate, having a shorter "time in grade," needs roughly one article (because 61 of 198 have one 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 1996. For example, 1971 data were divided by 25 years, 1972 by 24 years, and 1993 by 3 years. As Exhibit 3 indicates, the individual research productivity per year, on average, has remained fairly stable and surprisingly low. The average number of full credit articles published in the 40 journals per year is 0.23, the average co-author adjusted articles is 0.13 per year, and the average Q&Q composite score is 0.18 per year.

[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.

Exhibits 1 through 3 report descriptive statistics of the entire 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 4 lists the ten most prolific publishers in terms of *full credit* articles, *co-author adjusted* articles, and *Q&Q composite* scores for each graduation year.¹ Also included in Exhibit 4 are the current affiliations (as of 1996) of these authors, the universities at which they earned their doctoral degrees, and the average score of the top ten performers for each measure for each year. These averages could be used as *best of breed* benchmarks.

[PLACE EXHIBIT 4 ABOUT HERE]

Best of Breed

We next aggregated all 1996-97 accounting faculty holding the rank of Assistant Professor

¹ Ties for tenth place in any year were broken, arbitrarily, by selecting the author with the highest *full credit* articles, then the highest *co-author adjusted* articles, and, finally, the highest

or higher. Exhibit 6 shows that from 1967-96, 53 percent of all faculty had no articles published in the 40 journals, and nearly 74 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 5 ABOUT HERE]

Additional Best of Breed Data

Exhibits 6a, 6b, and 6c provide additional data to help develop *best of breed* benchmarks. Exhibit 6a lists those faculty with 20 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. Exhibit 6b lists those who have 12 or more *co-author adjusted* articles, and Exhibit 6c lists those with *Q&Q Composite* scores exceeding 20.

[PLACE EXHIBITS 6a, 6b, AND 6c 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 7 discloses how frequently tenured or tenure-track faculty members have written articles appearing in these three premier journals. Exhibit 8 identifies those individuals who have published at least 10 articles in these three journals.

[PLACE EXHIBITS 7 AND 8 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

Q&Q composite score.

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 9, 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 9 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 27% of faculty graduating that year (since 54 of the 201 graduates had four or more articles published). Our study also provides three types of measures: *full credit* articles, *co-author adjusted* articles, and *Q&Q composite* scores.

Our study indicates that only 61 percent of faculty graduating with a doctorate in accounting from 1971-93 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 not changed significantly from the 2.00-2.10 range over a 20-

year period. On the other hand, Exhibit 4 indicates some changes in the average quality of the articles written over this 20-year period. In the early 1970s, the average quality was about 1.4. It dropped to 1.31 in 1987, but recently has increased toward 1.5. 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. 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 (2000) pointed out at the 2000 American Accounting Association Meeting, many accounting scholars

publish a significant portion 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 expected 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 22-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 (FULL CREDIT) 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+
1971	140	410	55	18	13	14	8	7	7	0	2	16
1972	144	497	62	17	15	11	4	8	5	3	3	16
1973	149	463	64	20	15	8	8	4	4	3	4	19
1974	168	585	72	20	11	10	10	7	5	8	5	20
1975	152	554	53	25	12	10	9	6	1	6	4	26
1976	134	467	45	21	9	11	5	11	6	7	6	13
1977	133	595	41	15	14	10	9	8	1	5	4	26
1978	180	796	58	29	12	14	11	11	9	3	7	26
1979	130	442	47	22	11	11	2	6	9	6	1	15
1980	138	534	43	22	8	14	9	7	5	2	4	24
1981	173	606	63	20	15	11	15	8	12	6	5	18
1982	178	658	59	18	21	16	16	5	8	4	3	28
1983	160	547	50	25	19	12	7	7	7	6	5	22
1984	161	456	56	33	17	9	5	7	10	3	4	17
1985	171	464	59	29	18	14	9	10	11	9	2	10
1986	188	477	70	37	18	12	7	10	9	8	7	10
1987	201	465	67	39	25	16	16	17	2	8	2	9
1988	205	406	80	37	28	22	11	4	6	6	3	8
1989	210	405	74	49	25	22	19	7	2	3	4	5
1990	174	319	66	41	23	10	11	8	2	5	3	5
1991	192	243	93	35	25	18	11	5	2	2	0	1
1992	199	201	102	45	29	9	8	3	2	0	0	1
1993	198	108	137	40	11	5	1	1	1	0	2	0
Totals	3878	10,698	1516	657	394	289	211	167	126	103	80	335
Percents	100%		39%	17%	10%	7%	5%	4%	3%	3%	2%	9%

EXHIBIT 2b

**DISTRIBUTION OF FACULTY ACCORDING TO
CO-AUTHOR ADJUSTED ARTICLES AND YEAR OF DOCTORAL DEGREE**

Year of Doctoral Graduation	Number of Graduates	Total Articles	----- Number of Faculty by Number of Co-authored Articles -----									
			0	1	2	3	4	5	6	7	8	9+
1971	140	410	55	22	22	13	8	1	5	3	5	6
1972	144	497	62	21	16	20	7	0	3	1	2	12
1973	149	463	64	28	15	9	10	5	5	2	5	6
1974	168	585	72	22	19	20	8	6	3	3	4	11
1975	152	554	53	31	19	11	8	5	9	6	3	7
1976	134	467	45	26	15	10	16	6	4	2	3	7
1977	133	595	41	21	18	14	9	6	5	4	5	10
1978	180	796	58	36	22	16	14	8	7	2	4	13
1979	130	442	47	28	14	12	9	4	7	0	1	8
1980	138	534	43	28	20	10	12	7	4	6	3	5
1981	173	606	63	33	21	21	11	7	5	5	0	7
1982	178	658	59	28	27	22	12	10	4	4	3	9
1983	160	547	50	38	18	16	12	7	6	9	2	2
1984	161	456	56	45	17	14	7	8	7	3	2	2
1985	171	464	59	40	26	17	11	8	3	5	0	2
1986	188	477	70	51	17	18	17	8	2	2	1	2
1987	201	465	67	55	30	24	14	5	0	4	1	1
1988	205	406	80	57	31	15	8	8	4	1	0	1
1989	210	405	74	68	29	22	9	3	1	1	1	2
1990	174	319	66	61	16	15	8	5	3	0	0	0
1991	192	243	93	50	31	13	4	0	0	1	0	0
1992	199	201	102	65	22	5	4	0	1	0	0	0
1993	198	108	137	46	10	3	2	0	0	0	0	0
Totals	3,878	10,698	1516	900	475	340	220	117	88	64	45	113
Percents	100%		39%	23%	12%	9%	6%	3%	2%	2%	1%	3%

EXHIBIT 2c

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

Year of Doctoral Graduation	Number of Graduates	Total Articles	Number of Faculty by Quality and Quantity (Q&Q) Composite Scores									
			0	1	2	3	4	5	6	7	8	9+
1971	140	410	55	18	12	16	9	3	6	2	2	17
1972	144	497	62	14	13	13	14	7	1	5	0	15
1973	149	463	64	18	17	7	10	4	7	4	4	14
1974	168	585	72	17	12	20	14	4	5	5	3	16
1975	152	554	53	28	16	8	6	5	5	9	5	17
1976	134	467	45	20	10	17	12	4	3	5	5	13
1977	133	595	41	14	16	12	6	7	4	6	5	22
1978	180	796	58	31	18	13	14	7	6	5	3	25
1979	130	442	47	24	12	15	4	4	5	3	3	13
1980	138	534	43	20	22	8	9	8	5	3	3	17
1981	173	606	63	27	19	17	11	5	11	3	3	14
1982	178	658	59	21	25	15	14	7	7	4	8	18
1983	160	547	50	31	19	15	6	5	7	5	5	17
1984	161	456	56	37	16	12	6	7	8	8	3	8
1985	171	464	59	37	20	14	8	10	7	6	3	7
1986	188	477	70	44	16	15	10	13	7	5	2	6
1987	201	465	67	43	29	25	11	10	0	7	4	5
1988	205	406	80	44	26	15	10	8	9	5	2	6
1989	210	405	74	51	36	14	18	3	3	2	1	8
1990	174	319	66	40	27	13	6	6	4	4	3	5
1991	192	243	93	34	32	13	14	4	0	0	0	2
1992	199	201	102	54	21	10	4	4	2	0	1	1
1993	198	108	137	38	11	6	4	0	2	0	0	0
Totals	3,878	10,698	1,516	705	445	313	220	135	114	96	68	266
Percents	100%		39%	18%	11%	8%	6%	3%	3%	2%	2%	7%

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 Article	Q&Q Composite Score
1971	140	410	265.8	360.4	2.9	1.9	2.6	0.12	0.08	0.10
1972	144	497	323.3	470.9	3.5	2.2	3.3	0.14	0.09	0.14
1973	149	463	279.2	415.3	3.1	1.9	2.8	0.14	0.08	0.12
1974	168	585	356.4	513.1	3.5	2.1	3.1	0.16	0.10	0.14
1975	152	554	321.3	446.5	3.6	2.1	3.0	0.17	0.10	0.14
1976	134	467	282.8	369.2	3.5	2.1	2.8	0.17	0.11	0.14
1977	133	595	343.3	513.7	4.5	2.6	3.9	0.24	0.14	0.20
1978	180	796	454.7	625.8	4.4	2.5	3.5	0.25	0.14	0.19
1979	130	442	254.8	352.5	3.4	2.0	2.7	0.20	0.12	0.16
1980	138	534	287.5	420.9	3.9	2.1	3.1	0.24	0.13	0.19
1981	173	606	326.8	438.7	3.5	1.9	2.5	0.23	0.13	0.17
1982	178	658	369.7	512.0	3.7	2.1	2.9	0.26	0.15	0.21
1983	160	547	291.0	409.4	3.4	1.8	2.6	0.26	0.14	0.20
1984	161	456	244.2	349.7	2.8	1.5	2.2	0.24	0.13	0.18
1985	171	464	253.7	344.5	2.7	1.5	2.0	0.25	0.13	0.18
1986	188	477	251.1	335.4	2.5	1.3	1.8	0.25	0.13	0.18
1987	201	465	262.1	344.8	2.3	1.3	1.7	0.26	0.14	0.19
	205	406	228.2	321.2	2.0	1.1	1.6	0.25	0.14	0.20
1989	210	405	235.3	317.9	1.9	1.1	1.5	0.28	0.16	0.22
1990	174	319	171.9	259.7	1.8	1.0	1.5	0.31	0.16	0.25
1991	192	243	137.8	181.8	1.3	0.7	0.9	0.25	0.14	0.19
1992	199	201	106.1	147.5	1.0	0.5	0.7	0.25	0.13	0.19
1993	198	108	59.2	77.6	0.5	0.3	0.4	0.18	0.10	0.13
<i>Totals</i>	<i>3,878</i>	<i>10,698</i>	<i>6,016.3</i>	<i>8,528.3</i>						
<i>Averages</i>					<i>2.76</i>	<i>1.57</i>	<i>2.20</i>	<i>0.23</i>	<i>0.13</i>	<i>0.18</i>

EXHIBIT 4

RESEARCH PRODUCTIVITY OF MOST PROLIFIC ACCOUNTING FACULTY IN 40 JOURNALS: 1971-1991

<i>Name</i>	<i>Number of Articles</i>	<i>Adjusted for Co-author</i>	<i>Q & Q Composite Measure</i>	<i>Current Affiliation</i>		<i>Doctoral Program</i>
1971						
Watts, Ross L.	20	10.9	20.0			Rochester Chicago
Bailey, Andrew D. Jr.	18	7.7	12.6			Illinois Ohio St
Miller, Paul B. W.	16	12.8	12.4			
Colorado Springs				16	9.0	13.6
Texas-Austin						
Largay, James A. III						
Lehigh						
Cornell						
Guy, Dan M.	16	7.4	--			AICPA-Audit
Alabama						
Cerullo, Michael J.	12	10.3	--			SW Missouri
LSU						
Liao, Shu S.	11	9.0	10.4			Naval
Postgr						
Illinois						
Greer, Willis R. Jr.	11	8.5	11.8			No Iowa
Michigan						
Klammer, Thomas P.	11	--	--	North Texas		Wisconsin
Reichardt, Karl E.	11	--	--	Valparaiso		Missouri
Edwards, James B.	--	7.7	--	So Carolina		Georgia
Morse, Wayne J.	--	7.5	9.8			
Alabama-Hunt						
Mich St						
Sundem, Gary L.	--	--	12.1			U
Washington						
Stanford						
McIntyre, Edward V.	--	--	11.7			Florida
St						
N Carol						
Salamon, Gerald L.	--	--	11.4			Indiana
Ohio St						
Average of top 10	14.2	9.1	12.7			
1972						
Ohlson, James A.	38	25.0	47.6	Columbia		Berkeley
Abdel-khalik, A. Rashad	27	21.5	43.3	Florida		Illinois
Riahi-Belkaoui, Ahmed	26	22.8	30.4	Ill-Chicago		Syracuse
Previts, Gary John	22	12.2	13.2	Case Western		Florida
Choi, Frederick D. S.	19	17.0	17.8	New York U		U Wash
Ball, Raymond J.	19	11.3	22.7	Rochester		Chicago
Hagerman, Robert L.	17	9.7	16.3	SUNY-Buffalo		Rochester
Deakin, Edward B.	16	11.7	21.5	Texas		Illinois
Johnson, L. Todd	16	9.6	--	FASB	Michigan	
Dilley, Steven C.	16	--	--	Michigan St	Wisconsin	
Granof, Michael H.	--	10.2	--	Texas-Austin		Michigan
Lusk, Edward J.	--	--	15.2	Pennsylvania		Nrthwstrn

Buzby, Stephen L.	--	--	13.3	Michigan St	Penn St
<i>Average of top 10</i>	<i>15.1</i>	<i>24.1</i>			

1973

Ashton, Robert H.	25	17.00	34.82	Duke	Minnesota
Imhoff, Eugene A. Jr.	23	16.33	24.28	Michigan Mich St	
Gordon, Lawrence A.	20	11.25	15.62	Maryland	Rensselaer
Boatsman, James R.	18	8.58	14.86	Arizona St	Tx-Austin
Collins, Daniel W.	17	8.25	15.40	Iowa	Iowa
Schnee, Edward J.	15	8.00	--	Alabama	Mich St
Coffman, Edward N.	15	--	--	Virg Comm	Geo Wash
Uecker, Wilfred C.	14	8.33	17.61	Rice	Tx-Austin
Epstein, Marc J.	12	7.67	--	INSEAD	Oregon
Nikolai, Loren A. 12	--	--	--	Missouri Minnesota	
Anderson, James A.	--	8.00	11.90	Cal Poly-SLO	Wash U
Warren, Carl S. --		7.50	13.91	Georgia	Mich St
Scott, William R. --		--	14.15	Un Waterloo	Chicago
Chesley, G. Richard	--	--	13.00	St Marys-Cdn	Ohio St
<i>Average of top 10</i>	<i>10.1</i>	<i>17.6</i>			

1974

Ferris, Kenneth R.	28	16.5	23.8	Am Grad Sch	Ohio St
Sunder, Shyam 26	19.3	37.7		Carnegie Mel	Car Mellon
Libby, Robert	24	14.2	28.0	Cornell	Illinois
Hughes, John S.	22	11.9	23.5	Duke	Purdue
Zimmerman, Jerold L.	20	13.3	26.3	Rochester	Berkeley
Baiman, Stanley	18	9.8	19.7	Pennsylvania	Stanford
Holder, William W.	16	9.8	--	So Calif	Oklahoma
Magee, Robert P. 15	10.9	23.3		Northwestern	Cornell
Danos, Paul	14	--	11.7	Dartmouth	Tx-Austin
Blocher, Edward J.	13	--	--	No Carolina	Tx-Austin
Bremser, Wayne G.	--	9.0	--	Villanova	Penn
Liao, Woody M.	--	8.8	12.6	Cal-Riverside	Florida
Griffin, Paul A. --	--	--	14.3	Cal-Davis Ohio St	
<i>Average of top 10</i>	<i>12.4</i>	<i>22.1</i>			

1975

Dirsmith, Mark W.	33	15.3	21.6	Penn State	Nrthwstrn
Harrell, Adrian M.	20	10.8	15.1	So Carolina	Tx-Austin
Foster, George	19	15.8	29.4	Stanford	Stanford
Fellingham, John C.	17	--	12.3	Ohio State	UCLA
Flesher, Dale L.	16	9.3	--	Mississippi	Cincinnati
Givoly, Dan	15	7.8	13.7	Tel Aviv Un	NYU
Lorek, Kenneth S.	14	--	12.2	No Arizona	Illinois
Krogstad, Jack L. 14	--	--	--	Creighton Nebraska	
Wu, Frederick H. 13	9.0	--	--	North Texas	Tx Tech
Hartman, Bart P. 13	--	--	--	St Joseph Kentucky	
Vickrey, Don W. --	9.0	--	13.7	Ariz St-West	Tx-Austin
Baker, C. Richard	--	8.5	11.4	Mass-Dartmou	UCLA
Campbell, David R.	--	8.0	--	Case Western	Georgia
Wright, William F.	--	7.8	12.9	Calif-Irvine	Berkeley
Friedman, Lauren A.	--	--	10.6	Daly City CA	Kansas

Average of top 10 17.1**10.1 15.3****1976**

Englebrecht, Ted D.	25	12.3	13.4	Old Dominion	S Carol
Bloom, Robert	22	10.7	10.1	John Carroll	NYU
Dillard, Jesse F.	18	9.9	13.1	New Mexico	S Carol
Pastena, Victor S.	18	7.9	15.4	SUNY-Buffalo	NYU
Porcano, Thomas M.	15	11.3	14.0	Miami U-Ohio	Indiana
Gibbins, Michael 14		7.4	13.7	Univ Alberta	Cornell
Graham, Lynford E.	13	9.7	--	Rutgers-Newk	Penn
Patton, James M. 13		7.1	11.1	Pittsburgh	Wash U
Maples, Lawrence D.	12	10.0	11.5	Tenn Tech	Miss St
Boland, Richard J. Jr.	10	8.5	13.3	Case Western	Case Western
Ro, Byung T.	--	--	12.4	Purdue	Mich St

Average of top 10 16.0**9.5 12.8****1977**

Ingram, Robert W.	36	19.4	30.6	Alabama	Tx Tech
Wolfson, Mark A.	25	11.3	20.2	Stanford	Tx-Austin
Ketz, J. Edward	24	13.3	18.0	Penn State	Va Tech
Welker, Robert B.	20	8.0	--	So Illinois	Ariz St
Grimlund, Richard A.	17	10.3	17.3	Iowa	U Wash
Dhaliwal, Dan S. 17		9.2	16.0	Arizona	Arizona
Pratt, Jamie	16	9.7	15.5	Indiana	Indiana
Romney, Marshall B.	16	9.3	--	Brigham Yg	Tx-Austin
Cheung, Joseph K.	15	10.7	12.9	HongKon Tech	Michigan
Jiambalvo, James J.	15	8.2	14.8	U Washington	Ohio St
Noreen, Eric W.	--	--	14.2	U Washington	Stanford
Schipper, Katherine	--	--	12.4	Chicago	Chicago

Average of top 10 20.1**10.9 17.2****1978**

Reckers, Philip M. J.	51	23.6	29.0	Arizona St	Illinois
Wallace, Wanda A.	39	31.9	36.5	Wm & Mary	Florida
Munter, Paul	33	16.0	14.8	U Miami	Colorado
Larcker, David F. 27		13.2	25.8	Pennsylvania	Kansas
Shields, Michael D.	27	12.8	20.3	Michigan St	Pittsburgh
Pany, Kurt J.	26	11.6	16.7	Arizona St	Illinois
Penman, Stephen H.	21	15.3	30.0	Cal-Berkeley	Chicago
Ratcliffe, Thomas A.	21	10.8	--	Troy State	Alabama
Hopwood, William S.	21	--	19.2	Fla Atlantic	Florida
Merchant, Kenneth A.	17	11.3	17.1	So Calif	Berkeley
Knechel, W. Robert	14	10.8	15.9	Florida	N Carol

Average of top 10 28.3**14.73 22.5****1979**

Raman, Kris K. 25		14.3	21.4	North Texas	Indiana
Wright, Arnold M.	20	14.3	21.4	Boston Coll	S Calif
Covaleski, Mark A.	20	9.0	13.6	Wisconsin	Penn St
Messier, William F. Jr.	19	10.2	16.2	Florida	Indiana
Giroux, Gary A.	18	8.2	10.6	Texas A&M	Tx Tech
Solomon, Ira	17	8.0	13.2	Illinois	Tx-Austin

Baldwin, Bruce A.	15	9.6	13.1	Ariz St-West	Ariz St
Brownell, Peter 13	10.5	19.8		Berkeley	
Mensah, Yaw M. 13	9.3	15.7		Rutgers-N Br	Illinois
Glezen, G. William	13	5.7	--	Arkansas	Arkansas
Smith, David B.	--	--	9.3	Dayton	Illinois
Average of top 10	10.0	15.4			

1980

Banker, Rajiv D.	30	13.3	21.1	Texas-Dallas	Harvard
Leftwich, Richard W.	18	9.3	18.3	Chicago	Rochester
DeAngelo, Linda E.	17	10.6	20.3	S Calif	U Wash
Roth, Harold P. 16	10.0	--		Tennessee	Va Tech
Holthausen, Robert W.	16	7.6	14.8	Pennsylvania	Rochester
Smieliauskas, Wally	15	10.0	17.9	Univ Toronto	Wisconsin
Arrington, C. Edward	15	--	--	Strathclyde	Fla St
Bamber, E. Michael	13	6.9	--	Georgia	Ohio St
Hall, Thomas W. 13	6.9	--		Tx-Arlington	Okla St
Evans, John H. III	13	--	11.0	Pittsburgh	Car Mellon
Baber, William R.	--	7.3	13.0	George Wash	N Carol
Silhan, Peter A. --	7.3	12.9		Illinois	Tennessee
Ricks, William E.	--	--	13.5		Berkeley
Biddle, Gary C. --	--	11.6		U Washington	Chicago
Average of top 10	8.9	15.4			

1981

Chow, Chee W.	37	18.7	26.3	San Diego St	Oregon
Knight, Lee G.	37	17.7	16.7	Troy State	Alabama
Waller, William S.	17	9.3	16.9	Arizona	U Wash
Hooks, Karen L.	15	8.8	9.5	Fla Atlantic	Geo St
White, Richard A.	15	7.0	--	So Carolina	Ariz St
Knechel, W. Robert	14	10.8	15.9	Florida	N Carol
Murray, Dennis 14	8.5	12.8		Colo-Denver	Mass
Stone, Mary S.	14	8.3	11.3	Alabama	Illinois
Robinson, John R.	13	--	--	Texas-Austin	Michigan
Smith, Abbie J. 12	7.0	13.7		Chicago	Cornell
Antle, Rick	--	6.8	14.5	Yale	Stanford
Dietrich, J. Richard	--	--	9.7	Illinois	Car Mellon
Average of top 10	10.3	14.7			

1982

Kaplan, Steven E. 29	15.4	19.9		Arizona St	Illinois
Stout, David E. 29	12.7	12.0		Villanova	Pittsburgh
Wilson, Earl R. 19	8.7	12.7		Missouri	Missouri
Bernard, Victor L.	17	10.7	19.7	Michigan	Illinois
Abdolmohammadi, Moham'd	16	10.8	13.5	Bentley	Indiana
Limberg, Stephen T.	15	8.3	--	Texas-Austin	Ariz St
Lambert, Richard A.	15	7.8	16.0	Stanford	Stanford
Borthick, A. Faye	14	8.3	--	Georgia St	Tennessee
Schneider, Arnold	13	9.0	13.0	Georgia Tech	Ohio St
Lys, Thomas	13	--	13.1	Northwestern	Rochester
Palmrose, Zoe-Vonna	--	8.5	16.4	So Calif	U Wash
Penno, Mark C. --	--	15.7		Purdue	Nrthwstrn

Average of top 10 18.1**9.2 14.0****1983**

Smith, L. Murphy	16	7.5	--	Texas A&M	La Tech
Douppnik, Timothy S.	15	9.2	--	So Carolina	Illinois
Schaefer, Thomas F.	15	7.0	10.8	Florida St	Illinois
Hassell, John M.	15	6.5	--	Indiana-Indy	Indiana
Young, S. Mark	14	6.2	10.2	So Calif	Pittsburgh
Simon, Daniel T. 13		6.3	--	Notre Dame	Nrthwstrn
Collins, Julie H.	13	6.2	9.6	No Carolina	Florida
Wild, John J.	12	6.7	13.1	Wisconsin	Wisconsin
Zmijewski, Mark E.	12	--	11.0	Chicago	SUNY-Buf
Knapp, Michael C.	11	9.0	11.9	Oklahoma	Oklahoma
Shriver, Keith A. --		6.5	10.5	Arizona St	Tx-Austin
Ziebart, David A. --		--	10.8	Illinois	Mich St
Palepu, Krishna G.	--	--	10.6	Harvard	MIT
Mutchler, Jane F. --		--	9.9	Penn State	Illinois
Average of top 10 13.6		7.2	10.8		

1984

Landsman, Wayne R.	17	7.7	14.2	No Carolina	Stanford
Waymire, Gregory B.	16	8.5	17.7	Emory	Chicago
Read, William J.	14	6.7	--	Bentley	Va Tech
Holmes, Sarah A. 14		6.3	6.9	Texas A&M	North Tx
Jain, Prem C.	13	9.7	18.2	Tulane	Florida
Swenson, Charles W.	13	7.7	12.5	So Calif	S Calif
Barton, Thomas L.	13	6.0	--	North Fla	Florida
Haskins, Mark E. 12		6.3	8.6	Virg-Grad	Penn St
Williams, David D.	10	--	6.9	Ohio State	Penn St
Srinidhi, Bin N.	9	6.0	9.9	Rutgers-Newark	Columbia
Gray, Dahli	--	5.8	--	Morgan State	Geo Wash
Thomas, Jacob K.	--	--	11.5	Columbia	Michigan
McNichols, Maureen F.	--	--	11.0	Stanford	UCLA
Average of top 10 13.1		7.1	10.7		

1985

Strawser, Jerry R.	20	10.8	12.5	Houston	Tx A&M
Datar, Srikant M. 17		6.3	11.8	Harvard	Stanford
Siegel, Philip H. 15		6.1	--	Monmouth	Memphis
Shaw, Wayne H.	12	8.2	15.8	So Methodist	Tx-Austin
Anderson, Urton L.	11	--	---	Texas-Austin	Minnesota
Zarowin, Paul A. 10		6.7	12.2	New York U	Chicago
Steinbart, Paul J. 10		6.0	7.9	Arizona St	Mich St
Pownall, Grace 10		--	9.4	Emory	Chicago
Ndubizu, Gordian A.	9	6.7	6.5	Drexel	Temple
Suh, Yoon S.	--	5.5	10.4	Ajou Univ	Tx-Austin
Prather, Jenice J. --		5.5	--	Missouri	Alabama
Melumad, Nahum D.	--	--	7.4	Columbia	Berkeley
Average of top 10 12.6		6.9	10.1		

1986

King, Ronald R.	17	8.2	14.8	Wash Univ	Arizona
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Kothari, S. P.	17	7.3	14.3	Rochester	Iowa
Hite, Peggy A.	15	9.2	10.5	Indiana	Colorado
Shevlin, Terry	12	6.3	12.0	U Washington	Stanford
Hill, John W.	12	4.8	--	Indiana	Iowa
Schatzberg, Jeffrey W.	11	4.7	7.3	Arizona	Iowa
Pasewark, William R.	11	--	--	Houston	Tx A&M
Balakrishnan, Ramji	10	7.0	11.5	Iowa	Columbia
Ramanan, Ramachandran	10	4.7	6.8	Notre Dame	Nrthwstrn
Church, Bryan K. 9	--	5.3	7.3	Georgia Tech	Florida
Wright, David W.	--	5.3	--	Michigan	Mich St
Magliolo, Joseph III	--	--	8.1	So Methodist	Stanford
Jung, Woon-Oh	--	--	6.8		UCLA
Average of top 10	6.3	9.9			

1987

Cohen, Jeffrey R. 13	6.5	7.0		Boston Coll Mass	
Tyson, Thomas N.	12	9.0	8.6	St John Fshr	Geo St
Bricker, Robert J. 12	6.4	9.1		Case Western	Case Wes
Lundholm, Russell J.	11	7.1	14.9	Michigan	Iowa
Marchant, Garry	10	4.6	--	Connecticut	Michigan
Hand, John R. M.	9	6.2	13.1	No Carolina	Chicago
Davis, Jon S.	9	4.2	7.2	Illinois	Arizona
Wasley, Charles E.	9	4.0	7.4	Iowa	Iowa
Heagy, Cynthia D.	9	--	--	Houston-CI L	Memphis
Francis, Jennifer	8	5.0	9.7	Chicago	Cornell
Toolson, Richard B.	--	6.3	--	Wash State	Ariz St
Ali, Ashiq	--	--	7.5	Arizona	Columbia
Beneish, Messod D.	--	--	7.1	Indiana	Chicago
Average of top 10	5.9	9.2			

1988

Geiger, Marshall A.	13	10.0	9.7	Rhode Island	Penn St
Roberts, Michael L.	11	6.7	8.1	Alabama	Geo St
Schadewald, Michael S.	11	4.5	--	Wis-Milwauke	Minnesota
Ryan, Stephen G. 10		5.3	9.3	New York U	Stanford
Bonner, Sarah E. 9		5.3	10.2	So Calif	Michigan
Davidson, Ronald A.	9	4.3	--	Ariz St West	Arizona
Oakes, Leslie S.	9	--	--	New Mexico	Wisconsin
Wheeler, Stephen W.	9	--	--	Pacific	Ariz St
Pourciau, Susan G.	8	--	6.2	Florida St	Ariz St
Young, James C. 8	--	--	--	George Mason	Mich St
Wruck, Karen Hopper	--	5.3	9.1		Rochester
Gist, Willie E.	--	5.2	7.5	Florida A&M	Tx A&M
Clinch, Gregory J.	--	4.5	8.3	Aust Grad	Stanford
Copley, Paul A. --		4.5	--	Georgia	Alabama
Sivaramakrishnan, K.	--	--	7.5	Carnegie Mel	Nrthwstrn
McDaniel, Linda S.	--	--	7.0	No Carolina	Michigan
Average of top 199.7	5.6	8.3			

1989

Ponemon, Lawrence A.	16	11.3	14.4	Bentley	Union
Fogarty, Timothy J.	16	9.0	10.8	Case Western	Penn St

Barth, Mary E.	12	6.2	11.2	Stanford	Stanford
Skinner, Douglas J.	11	8.0	14.5	Michigan	Rochester
Khurana, Inder K.	9	--	6.2	Missouri	Ariz St
Bartov, Eli	8	5.3	11.0	New York U	Berkeley
Frost, Carol A.	8	5.0	8.9	Dartmouth	Michigan
Stevens, Kevin T.	8	4.6	--	DePaul	Kentucky
Bushman, Robert M.	8	--	8.4	Chicago	Minnesota
Trezevant, Robert H.	7	4.7	8.2	So Calif	Arizona
Smith, Kimberly J.	--	4.0	--	Wm & Mary	Maryland
Mozes, Haim A.	--	4.0	--	Fordham	NYU
Indjekikian, Raffi J.	--	--	7.7	Michigan	Penn
Average of top 10	6.2	10.2			

1990

Raghunandan, K.	11	5.3	6.3	Mass-Dartmou	Iowa
Wallin, David E.	9	5.3	9.3	Ohio State	Arizona
Rajan, Madhav V.	9	5.2	11.1	Pennsylvania	Car Mellon
Nelson, Mark W.	9	4.7	8.9	Cornell	Ohio St
Carcello, Joseph V.	9	--	--	Tennessee	Geo St
Hammond, Theresa D.	8	4.3	--	Boston Coll	Wisconsin
Lang, Mark H.	8	4.2	8.9	No Carolina	Chicago
Jeter, Debra C.	8	--	--	Vanderbilt	Vanderbilt
Shackelford, Douglas A.	7	4.2	8.0	No Carolina	Michigan
Kim, Oliver	7	4.0	7.9	Maryland	Penn
Koonce, Lisa L.	7	4.0	6.6	Texas-Austin	Illinois
Guenther, David A.	--	4.5	9.0	Connecticut	U Wash
Lee, Charles M. C.	--	--	7.4	Cornell	Cornell
Average of top 10	5.3	9.5			

1991

Young, Joni J.	9	6.8	8.6	New Mexico	Illinois
Ruhl, Jack M.	7	4.0	--	W Michigan	Case Wes
Carnes, Gregory A.	7	3.7	4.2	No Illinois	Geo St
Amir, Eli	6	3.8	8.2	Columbia	Berkeley
Adhikari, Ajay	6	3.0	--	American U	Va Comm
Mande, Vivek	5	3.5	4.2	Neb-Omaha	UCLA
Greenstein, Marilyn M.	5	3.0	--	Lehigh	Temple
Jamal, Karim	5	--	--	Univ Alberta	Minnesota
Ramesh, Krishnamoorthy	5	--	3.7	Penn State	Mich St
Salter, Stephen B.	5	--	--	Cincinnati	S Carol
Ghosh, Dipankar	--	3.0	--	Oklahoma	Penn St
Balsam, Steven	--	2.8	--	Temple	Baruch
Beaulieu, Philip R.	--	2.8	4.5	Univ Calgary	U Wash
Krishnan, Jagan	--	--	4.1	Temple	Ohio St
Mohrman, Mary Beth	--	--	3.9	Mo-St Louis	Wash U
Wahlen, James M.	--	--	3.8	Indiana	Michigan
Soo, Billy S.	--	--	3.7	Boston Coll	Nrthwstrn
Average of top 10	3.6	4.9			

EXHIBIT 5

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: 1967-1996

<i>Number of Articles</i>	<i>Number of Faculty</i>	<i>Percentage of All Faculty</i>	<i>Cumulative Percentage</i>	<i>Cumulative Percentage</i>
0	3,043	53.19%	53.19%	100.00%
1	769	13.44	66.63	46.81
2	414	7.24	73.87	33.37
3	311	5.44	79.30	26.13
4	233	4.07	83.38	20.69
5	183	3.20	86.58	16.62
6	135	2.36	88.94	13.42
7	115	2.01	90.95	11.06
8	86	1.50	92.45	9.05
9	87	1.52	93.97	7.55
10	59	1.03	95.00	6.03
11-15	159	2.78	97.78	5.00
16-20	69	1.21	98.99	2.23
21-30	41	0.72	99.70	1.01
Over 30	17	0.30	100.00	0.30
Total	5,721	100.0%		

* As listed in Hasselback [1997].

EXHIBIT 6a

MOST PROLIFIC AUTHORS IN 40 JOURNALS: 1967-1996 WITH 20 OR MORE ARTICLES (UNADJUSTED)

<i>Faculty</i>	<i>Full Credit Articles</i>	<i>Co-author Adjusted Articles</i>	<i>Q&Q Composite Score</i>
Reckers, Philip M. J.	51	23.58	28.96
Beaver, William H.	46	28.67	47.48
Bierman, Harold Jr.	42	32.50	51.80
Chambers, Raymond J.	42	39.64	52.41
Demski, Joel S.	40	26.67	55.47
Strawser, Robert H.	40	16.67	21.71
Kaplan, Robert S.	39	26.87	46.46
Wallace, Wanda A.	39	31.92	36.45
Knight, Ray A.	38	18.17	17.14
Chow, Chee W.	37	18.67	26.26
Kinney, William R. Jr.	37	27.92	51.28
Knight, Lee G.	37	17.67	16.72
Ronen, Joshua	37	18.92	35.62
Ingram, Robert W.	36	19.42	30.57
Ohlson, James A.	36	25.00	47.61
Lev, Baruch	35	22.50	45.47
Verrecchia, Robert E.	34	23.00	46.17
Dirsmith, Mark W.	33	15.33	21.57
Munter, Paul	33	16.00	14.83
Hakansson, Nils H.	31	26.17	45.53
Banker, Rajiv D.	30	13.28	21.06
Crumbley, D. Larry	30	18.00	25.48
Ijiri, Yuji	29	21.44	35.18
Kaplan, Steven E.	29	15.42	19.90
Lee, Thomas A.	29	25.83	29.96
Stout, David E.	29	12.73	12.01
Weil, Roman L.	29	15.17	24.17
Copeland, Ronald M.	28	13.83	26.58
Ferris, Kenneth R.	28	16.50	23.79
Abdel-khalik, A. Rashad	27	21.50	43.33
Carmichael, Douglas R.	27	19.17	22.12
Cooper, William W.	27	8.80	13.92
Gonedes, Nicholas J.	27	23.83	46.60
Larcker, David F.	27	13.17	25.78
McKeown, James C.	27	14.50	30.88
Revsine, Lawrence	27	20.83	36.39
Shields, Michael D.	27	12.83	20.28
Brown, Lawrence D.	26	13.33	24.45
Pany, Kurt J.	26	11.58	16.70
Riahi-Belkaoui, Ahmed	26	22.83	30.44
Sunder, Shyam	26	19.33	37.68
Ashton, Robert H.	25	17.00	34.82

Dopuch, Nicholas	25	13.92	25.78
Englebrecht, Ted D.	25	12.33	13.35
Mock, Theodore J.	25	12.92	22.29
Raman, Kris K.	25	14.33	21.35
Wolfson, Mark A.	25	11.25	20.24
Ketz, J. Edward	24	13.33	18.03
Libby, Robert	24	14.17	28.00
Seago, W. Eugene	24	19.67	23.98
Imhoff, Eugene A. Jr.	23	16.33	24.28
Weygandt, Jerry J.	23	12.67	20.57
Benston, George J.	22	20.00	35.62
Bloom, Robert	22	10.67	10.12
Falk, Haim	22	13.92	21.46
Hughes, John S.	22	11.90	23.52
Nurnberg, Hugo	22	18.33	27.55
Previts, Gary John	22	12.17	13.23
Swieringa, Robert J.	22	12.33	21.92
Hopwood, William S.	21	9.50	19.19
Penman, Stephen H.	21	15.33	29.98
Parker, Lee D.	21	14.75	17.76
Ratcliffe, Thomas A.	21	10.83	9.81
Shank, John K.	21	12.67	19.18
Sterling, Robert R.	21	19.33	27.10
Briloff, Abraham J.	20	20.00	20.45
Covaleski, Mark A.	20	9.00	13.55
Gordon, Lawrence A.	20	11.25	15.62
Gray, Sidney J.	20	13.83	17.96
Harrell, Adrian M.	20	10.83	15.09
Jensen, Robert E.	20	13.00	21.93
Peasnell, Kenneth V.	20	14.00	17.95
Strawser, Jerry R.	20	10.75	12.47
Wright, Arnold M.	20	14.83	21.38
Watts, Ross L.	20	10.92	20.88
Welker, Robert B.	20	8.00	11.30
Zeff, Stephen A.	20	17.50	26.70
Zimmerman, Jerold L.	20	13.33	26.33

EXHIBIT 6b

MOST PROLIFIC AUTHORS IN 40 JOURNALS: 1967-1996 WITH 12 OR MORE CO-AUTHOR ADJUSTED ARTICLES

<i>Faculty</i>	<i>Co-author Adjusted Articles</i>	<i>Full Credit Articles</i>	<i>Q&Q Composite Score</i>
Chambers, Raymond J.	39.64	42	52.41
Bierman, Harold Jr.	32.50	42	51.80
Wallace, Wanda A.	31.92	39	36.45
Beaver, William H.	28.67	46	47.48
Kinney, William R. Jr.	27.92	37	51.28
Kaplan, Robert S.	26.87	39	46.46
Demski, Joel S.	26.67	40	55.47
Hakansson, Nils H.	26.17	31	45.53
Lee, Thomas A.	25.83	29	29.96
Ohlson, James A.	25.00	36	47.61
Gonedes, Nicholas J.	23.83	27	46.60
Reckers, Philip M. J.	23.58	51	28.96
Verrecchia, Robert E.	23.00	34	46.17
Riahi-Belkaoui, Ahmed	22.83	26	30.44
Lev, Baruch	22.50	35	45.47
Abdel-khalik, A. Rashad	21.50	27	43.33
Ijiri, Yuji	21.44	29	35.18
Revsine, Lawrence	20.83	27	36.39
Benston, George J.	20.00	22	35.62
Briloff, Abraham J.	20.00	20	20.45
Seago, W. Eugene	19.67	24	23.98
Ingram, Robert W.	19.42	36	30.57
Sunder, Shyam	19.33	26	37.68
Sterling, Robert R.	19.33	21	27.10
Carmichael, Douglas R.	19.17	27	22.12
Ronen, Joshua	18.92	37	35.62
Chow, Chee W.	18.67	37	26.26
Nurnberg, Hugo	18.33	22	27.55
Knight, Ray A.	18.17	38	17.14
Crumbley, D. Larry	18.00	30	25.48
Knight, Lee G.	17.67	37	16.72
Most, Kenneth S.	17.50	19	23.55
Zeff, Stephen A.	17.50	20	26.70
Ashton, Robert H.	17.00	25	34.82
Choi, Frederick D. S.	17.00	19	17.80
Strawser, Robert H.	16.67	40	21.71
Ferris, Kenneth R.	16.50	28	23.79
Imhoff, Eugene A. Jr.	16.33	23	24.28
Munter, Paul	16.00	33	14.83
Foster, George	15.83	19	29.40
Kaplan, Steven E.	15.42	29	19.90
Dirsmith, Mark W.	15.33	33	21.57

Penman, Stephen H.	15.33	21	29.98
Weil, Roman L.	15.17	29	24.17
Staubus, George J.	15.00	15	22.90
Loeb, Stephen E.	14.83	18	20.11
Wright, Arnold M.	14.83	20	21.38
Parker, Lee D.	14.75	21	17.76
Gul, Ferdinand A.	14.50	19	17.30
McKeown, James C.	14.50	27	30.88
Raman, Kris K.	14.33	25	21.35
Libby, Robert	14.17	24	28.00
Burton, John C.	14.00	16	13.80
Peasnell, Kenneth V.	14.00	20	17.95
Dopuch, Nicholas	13.92	25	25.78
Falk, Haim	13.92	22	21.46
Copeland, Ronald M.	13.83	28	26.58
Gray, Sidney J.	13.83	20	17.96
Brown, Lawrence D.	13.33	26	24.45
Ketz, J. Edward	13.33	24	18.03
Zimmerman, Jerold L.	13.33	20	26.33
Banker, Rajiv D.	13.28	30	21.06
Ferrara, William L.	13.17	18	13.59
Larcker, David F.	13.17	27	25.78
Jensen, Robert E.	13.00	20	21.93
Mock, Theodore J.	12.92	25	22.29
Miller, Paul B. W.	12.83	16	12.41
Shields, Michael D.	12.83	27	20.28
Stout, David E.	12.73	29	12.01
Shank, John K.	12.67	21	19.18
Weygandt, Jerry J.	12.67	23	20.57
Fellows, James A.	12.50	13	11.07
Jaggi, Bikki L.	12.50	18	15.55
Tippett, Mark J.	12.50	19	13.62
Englebrecht, Ted D.	12.33	25	13.35
Livingstone, J. Leslie	12.33	17	23.75
Swieringa, Robert J.	12.33	22	21.92
Previts, Gary John	12.17	22	13.23
Hopwood, Anthony G.	12.03	14	19.18
Bernstein, Leopold A.	12.00	13	12.35
Francis, Jere R.	12.00	19	18.65
Johnson, Orace	12.00	14	22.95
Mautz, Robert K.	12.00	15	14.07

EXHIBIT 6c

**MOST PROLIFIC AUTHORS IN 40 JOURNALS: 1967-1996
WITH Q&Q COMPOSITE SCORES OF 15 OR MORE**

<i>Faculty</i>	<i>Q&Q Composite Score</i>	<i>Full Credit Articles</i>	<i>Co-author Adjusted Articles</i>
Demski, Joel S.	55.47	40	26.67
Chambers, Raymond J.	52.41	42	39.64
Bierman, Harold Jr.	51.80	42	32.50
Kinney, William R. Jr.	51.28	37	27.92
Ohlson, James A.	47.61	36	25.00
Beaver, William H.	47.48	46	28.67
Gonedes, Nicholas J.	46.60	27	23.83
Kaplan, Robert S.	46.46	39	26.87
Verrecchia, Robert E.	46.17	34	23.00
Hakansson, Nils H.	45.53	31	26.17
Lev, Baruch	45.47	35	22.50
Abdel-khalik, A. Rashad	43.33	27	21.50
Sunder, Shyam	37.68	26	19.33
Wallace, Wanda A.	36.45	39	31.92
Revsine, Lawrence	36.39	27	20.83
Benston, George J.	35.62	22	20.00
Ronen, Joshua	35.62	37	18.92
Ijiri, Yuji	35.18	29	21.44
Ashton, Robert H.	34.82	25	17.00
McKeown, James C.	30.88	27	14.50
Ingram, Robert W.	30.57	36	19.42
Riahi-Belkaoui, Ahmed	30.44	26	22.83
Penman, Stephen H.	29.98	21	15.33
Lee, Thomas A.	29.96	29	25.83
Foster, George	29.40	19	15.83
Reckers, Philip M. J.	28.96	51	23.58
Libby, Robert	28.00	24	14.17
Nurnberg, Hugo	27.55	22	18.33
Sterling, Robert R.	27.10	21	19.33
Zeff, Stephen A.	26.70	20	17.50
Copeland, Ronald M.	26.58	28	13.83
Zimmerman, Jerold L.	26.33	20	13.33
Chow, Chee W.	26.26	37	18.67
Dopuch, Nicholas	25.78	25	13.92
Larcker, David F.	25.78	27	13.17
Crumbly, D. Larry	25.48	30	18.00
Brown, Lawrence D.	24.45	26	13.33
Imhoff, Eugene A. Jr.	24.28	23	16.33
Weil, Roman L.	24.17	29	15.17
Seago, W. Eugene	23.98	24	19.67
Ferris, Kenneth R.	23.79	28	16.50

Livingstone, J. Leslie	23.75	17	12.33
Dye, Ronald A.	23.70	13	11.33
Most, Kenneth S.	23.55	19	17.50
Hughes, John S.	23.52	22	11.90
Magee, Robert P.	23.31	15	10.92
Brief, Richard P.	23.18	17	11.33
Johnson, Orace	22.95	14	12.00
Staubus, George J.	22.90	15	15.00
Ball, Raymond J.	22.74	19	11.33
Mock, Theodore J.	22.29	25	12.92
Carmichael, Douglas R.	22.12	27	19.17
Jensen, Robert E.	21.93	20	13.00
Swieringa, Robert J.	21.92	22	12.33
Strawser, Robert H.	21.71	40	16.67
Dirsmith, Mark W.	21.57	33	15.33
Deakin, Edward B.	21.47	16	11.67
Falk, Haim	21.46	22	13.92
Wright, Arnold M.	21.38	20	14.83
Raman, Kris K.	21.35	25	14.33
Banker, Rajiv D.	21.06	30	13.28
Watts, Ross L.	20.88	20	10.92
Weygandt, Jerry J.	20.57	23	12.67
Briloff, Abraham J.	20.45	20	20.00
DeAngelo, Linda E.	20.33	17	10.67
Shields, Michael D.	20.28	27	12.83
Wolfson, Mark A.	20.24	25	11.25
Loeb, Stephen E.	20.11	18	14.83
Feltham, Gerald A.	20.04	17	10.00

EXHIBIT 7

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	Cumulative Percentage
0	4,722	82.12%	82.12%	100.00%
1	437	7.60	89.72	17.88
2	207	3.60	93.32	10.28
3	126	2.19	95.51	6.68
4	65	1.13	96.64	4.49
5	56	0.97	97.62	3.36
6	35	0.61	98.23	2.39
7	28	0.49	98.71	1.78
8	14	0.24	98.96	1.29
9	11	0.19	99.15	1.05
10	8	0.14	99.29	0.86
11-15	23	0.40	99.69	0.72
16-20	12	0.21	99.90	0.32
21-30	5	0.09	99.98	0.11
Over 30	1	0.02	100.00	0.02
Totals	5,750	100.00%		

* As listed in Hasselback [1997].

EXHIBIT 8

MOST PROLIFIC AUTHORS IN THREE PREMIER JOURNALS: *THE JOURNAL OF ACCOUNTING RESEARCH, THE ACCOUNTING REVIEW, AND THE JOURNAL OF ACCOUNTING AND ECONOMICS: 1967-1996*

<u>Faculty</u>	<u>Q & Q Credit Articles</u>	<u>Full Credit Articles</u>	<u>Co-author Adjusted Articles</u>
Demski, Joel S.	47.50	31	21.17
Verrecchia, Robert E.	36.29	24	17.00
Lev, Baruch	35.75	24	16.17
Kinney, William R. Jr.	35.25	21	15.83
Beaver, William H.	33.38	28	15.17
Abdel-khalik, A. Rashad	33.00	19	14.67
Gonedes, Nicholas J.	30.00	16	13.33
Kaplan, Robert S.	29.75	17	13.33
Ashton, Robert H.	27.75	17	12.33
McKeown, James C.	27.38	21	12.17
Revsine, Lawrence	27.00	16	12.00
Sunder, Shyam	26.38	17	11.83
Ohlson, James A.	24.54	16	11.17
Ronen, Joshua	22.50	17	10.00
Zimmerman, Jerold L.	22.50	16	10.33
Libby, Robert	22.12	16	9.83
Copeland, Ronald M.	21.00	18	9.33
Dye, Ronald A.	20.50	11	9.33
Magee, Robert P.	20.38	12	9.08
Ijiri, Yuji	20.12	15	8.94
Brief, Richard P.	19.88	13	8.83
Livingstone, J. Leslie	19.88	11	8.83
Bierman, Harold Jr.	19.12	10	8.50
Johnson, Orace	19.12	9	8.50
Larcker, David F.	18.83	18	8.67
Penman, Stephen H.	18.38	13	8.33
Foster, George	18.12	10	8.33
Deakin, Edward B.	17.62	10	7.83
Ingram, Robert W.	16.88	13	7.50
Hughes, John S.	16.21	13	7.33
Dopuch, Nicholas	16.17	16	7.25
Jensen, Robert E.	16.12	9	7.17
Baiman, Stanley	15.62	14	7.00
Hopwood, William S.	15.38	14	6.83
Nurnberg, Hugo	15.38	8	6.83
Uecker, Wilfred C.	14.81	11	6.58
Feltham, Gerald A.	14.71	11	6.67
Ball, Raymond J.	14.62	11	6.67
Brownell, Peter	14.62	8	6.50
Frank, Werner G.	14.62	9	6.50

Waymire, Gregory B.	14.62	11	6.50
Swieringa, Robert J.	14.44	12	6.42
DeAngelo, Linda E.	14.17	8	6.83
Lambert, Richard A.	14.08	12	6.50
Mock, Theodore J.	13.88	9	6.17
Chambers, Raymond J.	13.75	7	6.11
Leftwich, Richard W.	13.60	11	6.50
Goetz, Billy E.	13.50	6	6.00
Penno, Mark C.	13.50	7	6.00
Weygandt, Jerry J.	13.50	10	6.00
Zeff, Stephen A.	13.50	8	6.00

EXHIBIT 9

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

Based on Data from Hasselback and Reinstein [1995a; 1995b]

SAMPLE	X VARIABLE	Y VARIABLE	r ²
All schools 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 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 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 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