

Individual and Institutional Contributors to Research in Accounting Education

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Abstract

This study provides an appraisal of contributor sources for research published in the primary serial outlets for accounting education based on an analysis of individual author sources, institutional affiliations, and the geographic origins of research contributors. The study improves upon previously published contributor analysis and ranking studies in accounting by offering separate recognition of the leading individual and institutional sources of education learning and pedagogical research. The analysis is based on 868 articles published in six accounting education journals for ten years 1998 to 2007. Results from the study indicate that accounting education provides a vehicle for scholarly dialogue across a very broad segment of the accounting research community worldwide. The study identifies the top 25 most frequently contributing individuals and a ranking of the top 40 institutional sources for published research. Findings indicate that accounting education research continues its emergence as a respected avenue for intellectual pursuit.

Introduction

For a majority of accounting academicians, responsibilities for teaching are no less important than the responsibilities for research. Therefore, learning and pedagogical research that serves to advance teaching quality has significant value. However, in previous studies the merit of research in accounting education is often devalued or in some cases completely disregarded. For example, in structuring support for their observations on the complimentary nature of teaching and research Demski and Zimmerman (2000) employ illustrations that are representative of intellectual contributions from basic and applied research, but not education research. Similarly, most prior studies that rank the scholarly standing of accounting academicians and their institutional affiliations often minimize the value of contributor sources for research in accounting education.

The standards for accreditation by the AACSB (2007) emphasize that "student learning is the central activity of higher education." The AACSB adds further importance to the learning mission by an explicit recognition of contributions to learning and pedagogical research as one of three major categories of intellectual contributions, along with contributions to practice (applied research) and discipline based scholarship (basic research). In accordance with accreditation standards of the AACSB (2007), intellectual contributions should meet two tests: exist in public written form, and have been subject to scrutiny by academic peers or practitioners prior to publication. Peer reviewed publications meet these criteria, and though other outlets for research in accounting education are acceptable, as a group the accounting education journals constitute the foremost outlet. Therefore, the contributors of the research that appears in accounting education journals merit further study and recognition.

The purpose of this paper is to provide an appraisal of contributor sources for research published in the primary serial outlets for accounting education based on an analysis of individual author sources, institutional affiliations, and the geographic origins of research contributors. As will be discussed in the next section, a substantial number of

studies beginning with a study by Bazley and Nikolai (1975) assess research contributions as a metric for ranking individuals and/or institutions in accounting. However, such contributor studies generally devote primary attention to basic and applied research and the accounting journal outlets that favor those types of intellectual contributions, such that very minimal consideration is accorded the published contributions to learning and pedagogical research. Given the latter shortcoming and in respect to the current importance of quality teaching in higher education, an aim of the present paper is to assign foremost recognition to the major research contributors in accounting education. For this purpose the study provides an account and comparison of the contributor sources for research in six journals: *Accounting Education* (AE), *Accounting Educators' Journal* (AEJ), *Advances in Accounting Education* (AAE), *Global Perspectives on Accounting Education* (GPAE), *Issues in Accounting Education* (IAE), and *Journal of Accounting Education* (JAE). The six journals chosen represent the primary journal outlets for research in accounting education according to Cabell's Directory of Publishing Opportunities in Accounting (2008). Two types of journals listed by Cabell (2008), limited specialty area journals (*Accounting Information Systems Educator Journal* and *IMA Educational Case Journal*) and multi-disciplinary business journals (*Academy of Educational Leadership Journal* and *Journal of Educators Online*) are excluded from the study.

The remaining paper is organized in four sections. First, the literature of journal-based contributor analysis is reviewed. The second section describes the data collection approach for the study. Results from the analysis are discussed in the third section of the paper. The final section offers concluding comments.

Related Research

Once an academic journal becomes firmly established, it is both customary and useful to undertake an analysis of its authorship and institutional contributors as a basis for providing a beneficial retrospective appraisal of journal development and direction. Analyses of this type have provided useful information for numerous business journals including some of the most prestigious and elite journals in their respective disciplines: *Accounting Review* Heck and Bremser (1986), Williams (1985); *Journal of Accounting Research* Dyckman and Zeff (1984); *American Economic Review* Ashraf (1993), Heck (1993); *Journal of Finance* Heck et al. (1986); *Journal of Financial Economics* Schwert (1993); *Academy of Management Journal* Weaver (1975); *Journal of Marketing* Marquardt and Murdock (1983); and *Journal of International Business Studies* Inkpen and Beamish (1994). Such studies are referred to collectively as single-journal studies because of their exclusive assessment focused on only one journal. Within the discipline of accounting other previously published single-journal studies that incorporate an analysis of authorship and/or institutional contributors include: *Accounting, Business & Financial History* Anderson (2002); *Accounting and Finance* Otchere (2003); *Advances in Accounting* Meyer et al. (2005); *Behavioral Research in Accounting* Meyer and Rigsby (2001); *Contemporary Accounting Research* Falk (1989); *International Journal of Accounting Education and Research* Leung (1987); and *Journal of the American Taxation Association* Hutchison and White (2003).

In addition to the aforementioned studies there are several single-journal studies in business education that also serve to identify individual and/or institutional contributors as a part of their assessments of journal development. One of the earliest studies, Clark and Hanna (1986) assess the development of *Journal of Marketing Education* (JME) in terms of contributors to the journal from 1979 to 1985. Clark and Hanna (1986) provide data regarding authorship characteristics such as gender, academic rank and type of authorship, as well as an identification of the ten leading institutional affiliations for contributors to JME. In Clark (1995) the earlier study by Clark and Hanna (1986) is updated by an extension of the analysis for JME to include the years 1985 through 1993. Also, Clark (1995) adds identification of the most frequently contributing individual authors to the analysis of leading institutional affiliations of the contributors to JME. In the area of accounting, Urbancic (1995) maps the growth of *Accounting Educators' Journal* (AEJ) from 1988 to 1993, in terms of topics, methods, citations and frequent contributors. In Urbancic (1995) unadjusted appearances are the basis for an identification of the most frequent contributing authors of AEJ articles, whereas adjusted appearances are used to determine the most frequent institutional affiliations of contributors to AEJ. *Financial Practice and Education* (FPE) is the focus of a retrospective evaluation by Carter and Simkins (2000), in which the success of FPE is measured in terms of journal mission, impact, subject coverage, authorship attributes, and contributors to the journal. Carter and Simkins (2000) report 21 most frequent individual authors of FPE articles and the 20 most frequent institutional affiliations of

contributors to FPE from 1991 to 1999. Another single-journal study, Wilson (2002) traces the progress of *Accounting Education* (AE) along several facets including most frequent contributing authors. Based on his analysis Wilson (2002) identifies 18 individuals with 3 or more authorship appearances in AE from 1992 to 2001.

The primary intent of the single-journal studies in business education as identified in the preceding paragraph is to assess development and progress for a specific journal. By contrast, in recent years some multi-journal studies have undertaken the broader objective of ranking authors and institutions on the basis of combined contributions to research in education. These rankings are based on a set of two to three journals and include studies by Chan (2003), Chan and Thapa (2006), and McIntyre and Tanner (2004). Chan (2003) provides an account of the contributors to financial education research based on an analysis of FPE and *Journal of Financial Education* (JFE) for the years 1991 to 2002. From the analysis of 534 articles Chan (2003) finds contributions by 722 authors and 372 institutions and provides separate rankings for the top 20 authors and top 20 institutional contributors. A multi-journal study by Chan and Thapa (2006) extends the work of Chan (2003) to include three education journals in finance for the period 1991 to 2005, but the study excludes individual author contributors and focuses only on a contributor ranking for institutions. The institutional contributors for 700 articles appearing in FPE (renamed the *Journal of Applied Finance* in 2001), JFE, and *Advances in Financial Education* represent a total of 446 institutions, from which Chan and Thapa (2006) identify and rank the top 28 institutions based on weighted number of articles. Another study by McIntyre and Tanner (2004) examines marketing education contributions for two journals, JME and *Marketing Education Review*, between 1990 and 1999 for 437 articles. Similar to Chan (2003), the study by McIntyre and Tanner (2004) ranks both individual and institutional contributors. However, McIntyre and Tanner (2004) also provides insight to the geographic origins of marketing education contributions and observes that of the top eleven institutions publishing in marketing education journals, ten are located in the southern region of the United States.

The use of a multi-journal approach to rank individual and/or institutional contributors based on publication counts has been used previously in accounting, but not with primary consideration for education research. In the first ranking study for accounting, Bazley and Nikolai (1975), specifically exclude for consideration articles appearing in the "Education Research Section" of the *Accounting Review*. Subsequent studies by Andrews and McKenzie (1978) and Jacobs et al. (1986) also exclude education research articles for the purpose of ranking. Although Windal (1981) and Publitz and Kee (1984) both include the "Education Research Section" of the *Accounting Review*, the education articles account for a very minor proportion of the total articles (from 12 journals per Windal, and 69 journals per Publitz and Kee) examined as a basis for institutional ranking. Hasselback and Reinstein (1995a, 1995b) and Hasselback et al. (2003) review the contributors of articles appearing in 40 journals and include three accounting education journals, but results of their analysis are shaped by the far greater proportion of basic and applied research publications evaluated. The same holds true for recent ranking studies by Everett et al. (2004) in which the articles appearing in 28 non-education accounting journals clearly outweigh the two education journals considered, and Chan et al. (2007), wherein contributors for 24 journals are assessed, but the only education journal evaluated is *Issues in Accounting Education*. More recent, there are no education journals among the set of 8 journals used by Brown and Laksmana (2007) to rank the publication performance of accounting PhD programs and individual graduates.

Past studies that rank contributors based on published article counts do so as if all institutions have the same relative emphasis on basic, applied and education research. However, the mission linked standards for accreditation by the AACSB recognize that priorities may vary. For this reason, AACSB (2007) states that the mission of an institution determines the appropriate balance of activity among the three different types of intellectual contributions. Accordingly, more relevant information about the relative academic standing of participants in the accounting research process can be provided by a contributor analysis that recognizes separately the distinction for the three types of intellectual contributions. Therefore, the current study provides an appraisal focused on contributor sources for research published in the primary serial outlets for accounting education based on an analysis of individual author sources, institutional affiliations, and the geographic origins of research contributors.

Data Collection

The data for this study consist of authorship information for 868 accounting education articles published during the ten years 1998 to 2007. The source journals for the articles are AE, AEJ, AAE, GPAE, IAE and JAE. All articles published by the journals are included except for the following: Comments and Replies to the Forum Papers, Conference Reports, and Postcards from the Podium in AE; Point/Counterpoint Replies and Rebuttals in IAE; and Beta Alpha Psi Award Winning Manuscripts in JAE. For all journals, Book/Literature and Software Reviews are also excluded from the study.

The analysis of authorship for the articles is organized in three sub-sections. The first sub-section presents an overview of scholarly production and trends in collaboration. The second sub-section provides information about individual authorship contributions and the most frequent contributors of accounting education articles. The final sub-section presents the results of an analysis of the institutional contributors of articles published in accounting education journals and also includes information concerning the geographic origins for the articles.

Scholarly Production and Collaboration

An analysis of scholarly production for six accounting education journals from 1998 to 2007 is presented in Exhibit 1. The exhibit presents two categories of articles. First, the category of education research in accounting comprises studies and discussions pertinent to various areas, such as, curriculum, assessment, students, faculty or administration. The second category, classroom resources, consists of articles that provide items for instructional use, for example, assignments, cases, exercises, projects, or simulations. Based on Exhibit 1 there were 868 articles published during the ten year period including 556 education research articles and 312 classroom resource articles. IAE leads all other journals in total number of articles (307) and classroom resource articles (168), whereas AE leads all journals in number of education research articles published (182). Some of the differences in the quantity of scholarly output per journal are attributable to the frequency of publication. For example, AE, IAE and JAE are quarterly publications whereas AAE, AEJ and GPAE are published annually. For comparison, the average numbers of articles published *per issue* by each journal are: AE (5.2), IAE (7.7), JAE (4.6), AEJ (5.6), AAE (12.8) and GPAE (5.8).

Exhibit 2 provides an overview of scholarly production by year and the number of authors with article attribution credit. According to the exhibit a total of 1,846 authors contributed the 868 articles that were published by accounting education journals during the past ten years. Though the average number of articles published per year is 86.8, there are variances between some years as a result of irregular publication dates by the journals. AAE, an annual journal, was not published in 1999, 2001 and 2006, whereas volume 2 and 3 of AAE were both published in 2000. AEJ was not published during the years 2004 and 2005. This is partly offset by the beginning year of GPAE, a new outlet in 2004, with articles appearing during the years 2004 to 2007.

The total of 1,846 authorships per Exhibit 2 includes repeat authors with multiple articles. The number of different individual authors that have authored at least once in an accounting education journal for the period 1998 to 2007 is 1,266. Data on the average number of authors per article is also presented in Exhibit 2 and shows that throughout the ten year period, the collaborative (co-authored) form of research serves as the basis for a majority of the articles published, as indicated by yearly averages approximating 2.0 authors per article, resulting in an overall average of 2.13 authors per article. Most recently the average number of authors per article for 2007 reached 2.31. Separate averages by journal for the year 2007 are AE 2.40, AEJ 2.50, AAE 2.38, GPAE 3.00, IAE 2.19 and JAE 2.27. This aforementioned recent increase in the rate of collaborative articles bears observation in the next few years to determine whether 2007 signifies that an even greater tendency toward co-authorship is emerging or if the average for 2007 represents an isolated occurrence.

Exhibit 3 provides additional insight to the types of authorship collaboration underlying published articles in accounting education journals. Only 25.8 percent of all articles published are single-authored, whereas 44.8 percent are co-authored by two researchers and 23.1 percent are co-authored by three authors. Only 6.3 percent of all articles published result from the collaborative efforts of four or more authors. Compared with the other journals, AAE has the greatest proportion of articles (87.2 percent) that are authored by collaboration. JAE has a very low

rate of articles by three authors (18.5 percent) but a comparatively high rate of articles by four or more authors (8.7 percent). The rise of collaboration in the production of published business research is not unique to the accounting education journals. Increasing rates of co-authorship have been observed throughout the disciplines of business as reported in prior research. These studies include accounting, Heck and Bremser (1986), Urbancic (1992); economics, Heck and Zaleski (1991); finance, Heck, Cooley and Hubbard (1986); international, Inkpen and Beamish (1994); management, Acedo et al. (2006), Floyd et al (1994); marketing, Clark (1995), Swan et al (1991), and real estate, Dombrow and Turnbull (2000), Sa-Aadu and Shilling (1988).

Collaboration has the capacity for enhancing the quality of published research, but there is also the potential for abuse with collaboration. For example, a study by Hamilton and Greco (1997) found that 45.7 percent of business faculty reported that adding non-contributing authors to papers was a common practice. Additionally, the extensive numbers of individuals listed as co-authors for non-business research articles led McDonald (1995) to question whether there can be too many co-authors, and should there be a limit? The aforementioned issue might not be a current problem for the accounting education journals. However, at some point in the future perhaps it may become necessary to evaluate the need for measures to assure the integrity of authorship credit. For example, as a means for discouraging unethical practices, Crain and Carruth (1992) suggest that journal editors could require lead authors to provide descriptions of the role and contribution for each co-author. Endersby (1996) provided a more radical proposal to require that each author's responsibilities and percentage of credit for the research be provided in a footnote to published articles.

Another consideration relative to collaboration is attribution name ordering (alphabetical versus non-alphabetical) for co-authors. The editorial policies of most academic journals in business do not mandate any requirements with respect to name ordering for co-authored works. Given that decisions about name ordering are left to co-authors, studies have emerged to examine these decisions. Engers et al (1999) develop a bargaining model as a theoretical explanation of why, on an aggregate basis, the use of alphabetical ordering of co-authors' names is optimal for economics scholars. And from this, Engers et al (1999) speculate that if changes were made in journal editorial policies compelling co-authors to use name ordering based on contribution without regard for alphabetization, then the incentive to earn first-author rights would ultimately cause each co-author to put forth greater effort thereby collaboratively producing a higher quality paper. However, subsequent studies contradict the aforementioned position taken by Engers et al (1999). A study by Joseph et al (2005) relies on a stochastic model of two-author collaborations in economics to demonstrate a positive correlation between article quality and alphabetic name ordering. Empirical analyses of co-authorships in finance journals by Brown et al (2004) and in marketing journals by Brown et al (2006) also find that alphabetization is positively correlated with article quality in the case of two-author research. Interpretation of these findings asserts that publication of a high quality article in a reputable journal demands a greater effort and correspondingly requires each author to contribute more. Under these conditions alphabetic name ordering becomes more likely because of the difficulty in assessing the relative contribution of each author. A related study of co-authorship in management, Acedo et al (2006) further supports the association of alphabetical name ordering with quality research based on a finding that the highest proportion of two-author publications in management journals are the results of collaborations by two prominent authors as opposed to collaborations by scholars with different levels of prominence, and that articles co-authored by two prominent authors are positively correlated with alphabetization. Finally, as reported in studies of journal articles for finance by Brown et al (2004) and for marketing by Brown et al (2006) there is a substantial decrease in alphabetical name ordering as the number of co-authors for an article increases.

Exhibit 4 provides an analysis of alphabetical name ordering for all co-authored articles appearing in the accounting education journals from 1998 to 2007. The number of co-authored articles (644) represents 74.2 percent of the 868 articles published during the period studied, and consists of 389 articles by two-authors, 200 by three-authors, and 55 articles authored by four or more authors. Exhibit 4 finds that in 67.6 percent of the two-author articles the authorship name order is alphabetical, and that separately the rates exceed 50 percent for every one of the six journals. This speaks well for the reputations of the accounting education journals in light of the previously discussed studies that identify the existence of a positive correlation between alphabetical name order and higher quality research. According to Joseph et al (2005), editors of journals that have seen a decline in alphabetization of

two-author articles may consider evaluating whether such a trend signals a decline in prestige. However, as opposed to Joseph et al (2005) there might be other reasons for non-alphabetical name order. For example, some authorship teams with multiple articles may, as matter of practice, take turns in assigning first-author credit, or in some cases the author name-order decision may be linked to business school administrative preference or promotion and tenure policy rather than signaling quality. Nonetheless, based on the findings in their study, Joseph et al (2005) claim that journal editors should be pleased to see increased rates of alphabetization for two-author articles over time. Also recall that the previously discussed name-order studies observe a decrease in alphabetization with an increase in the number of authors, and this same relationship is true for articles appearing in accounting education journals as well. For example, results in Exhibit 4 indicate that in contrast to the 67.6 percent for two-author articles, the overall rate of alphabetization is 54.0 percent for three-author articles and 29.1 percent for the four or more-author articles.

Contributing Authors

From 1998 to 2007 a total of 1,846 authors are credited as contributors of the articles published in accounting education journals. However, that number includes authors that contributed more than one article. Accordingly, a total of 1,266 unique individuals have appeared as authors of the published articles, including 335 (26.5 percent) individuals with multiple contributions. This is especially good news for newer faculty initially trying to publish their research. Publishing can seem like an insider activity wherein a journal is perceived as limiting its acceptances to a select group of faculty members. However, such selectivity does not typify the accounting education journals. Findings from this study show that the journals provide an outlet for many different voices. For this reason the learning and pedagogy journals may be a good way for faculty to break into scholarly publication and to demonstrate academic qualification under AACSB standards for accreditation.

Since repeat-authorship is less common for the accounting education journals, it is a significant accomplishment for an individual to be regarded as a frequent contributor to such a limited set of journals. Exhibit 5 reports the 25 most frequent contributing authors of articles appearing in the accounting education journals. The exhibit is based on unadjusted number of appearances and lists all authors that have contributed five or more articles. As a group, the 25 authors presented in Exhibit 5 represent only 1.97 percent of the 1,266 contributors, but collectively the authors account for 8.61 percent (159) of the 1,846 authorship appearances. F. Phillips, with 14 appearances, is the most prolific contributor of the past decade, including 8 education research articles and 6 classroom resource articles. Additional to Phillips, D.E. Stout leads all authors of education research articles with 10 and overall has 12 articles, whereas R. Bloom is the leading contributor of classroom resource articles with 7 and has 9 articles in total. The aforementioned individuals are next followed by 9 contributors with 6 or more appearances and these authors include T.J. Fogarty (8), C.W. Chow (7), A. Duff (7), M.R. Gujarathi (7), B.A. Apostolou (6), E. Gammie (6), B.P. Green (6), C. Paisey (6) and B.K. Peterson (6).

As discussed in the preceding section of this study, nearly 75 percent of all articles published in accounting education journals are the product of collaborations by two or more authors. Therefore, another relevant basis for identifying the most frequent contributors is in terms of their adjusted appearances. In determining adjusted appearances, the credit for a single-author article is 1.0, for two-authors the credit is .5, for three-authors it is .33, for four-authors it is .25, for five- authors the credit is .20, and for six-authors the credit is .17 . The aforementioned adjustment, as a treatment for multiple authors, is a common technique in many of the studies cited previously.

Exhibit 6 lists 35 authors that have more than two adjusted authorship appearances for articles contributed to the accounting education journals. As a group, the 35 authors presented by Exhibit 6 represent only 2.76 percent of the 1,266 contributors, but collectively account for 110.59 (12.7 percent) of the 868 accounting education articles published from 1998 to 2007. Again, F. Phillips with a total of 7.66 adjusted appearances is the most prolific contributor of articles. Though ordered slightly different, the top seven contributors are for the most part essentially the same individuals for adjusted appearances as the unadjusted appearances in Exhibit 5 except M. Smith (5.00) replaces C.W. Chow (2.91). M. Smith is contributor of 5 sole-author classroom resource articles during the ten year period of the study and leads all other authors in the number of classroom resource articles. Based on number of adjusted appearances, the leading contributor of education resource articles is A. Duff with 6.50 appearances. Other differences between contributions based on unadjusted and adjusted appearances become apparent when comparison is extended beyond the top seven most prolific authors. The major difference is the identification of an additional

group of frequent contributing authors based on their adjusted appearances. These authors had not previously been listed as frequent contributors on the basis of unadjusted appearances as reported in Exhibit 5. Foremost among these contributors are N. Brown (4.00), P.M. Clikeman (3.50), J.R. Martin (3.00) and D.F Togo (3.00) each of whom has been primarily a contributor of sole-authored articles in accounting education as opposed to co-authored contributions.

Institutional Contributors and Geographic Origins

The authors of the 868 articles published in accounting education journals for the period 1998 to 2007 were affiliated with 504 different institutions. This large number of institutional contributors in only ten years underscores the importance and remarkably widespread interest in accounting education research. The 504 institutional contributors include 477 academic institutions (e.g. colleges and universities) and 27 non-academic institutions (e.g. CPA firms, private companies and public corporations). Exhibit 7 presents the top forty most frequent institutional contributors of articles appearing in the accounting education journals. The exhibit includes institutions whose faculty members collectively had 4.66 or more adjusted appearances. The top forty institutions listed in Exhibit 7 represent only 7.9 percent of all the contributing institutions, but as a combined group these institutions and their faculty account for 32 percent (277.43/868) of all the articles published by the accounting education journals. Among the top contributors listed in Exhibit 7 are 23 large publicly supported universities in the U.S., 8 U.S. private universities, and 9 non-U.S. academic institutions. The overall results for Exhibit 7 indicate that faculty members affiliated with Bentley College are the leading contributor to the accounting education journals with 14.30 adjusted appearances. Other contributing institutions with ten or more adjusted appearances include Villanova University (13.82), University of Saskatchewan (12.32), and John Carroll University (12.00). The leading contributors of education research articles include Bentley College (9.48), Monash University (9.08), University of Glamorgan (9.00) and Villanova University (7.99), whereas the foremost contributors of classroom resource articles are John Carroll University (8.50), Villanova University (5.83), Bentley College (4.82), and the University of Saskatchewan (4.82).

Exhibit 8 lists additional information about each of the top 40 institutions based on data that is maintained by the AACSB. A substantial majority of the institutions have accreditation from AACSB, with 33 (82.5 percent) institutions accredited in business and 27 (67.5%) of the programs also separately accredited in accounting. Nearly 50 percent (19) of the top 40 institutions offer PhD programs in business, including 14 universities that offer a PhD in the area of accounting. Institutions such as these, including their faculty and students, typically represent the premier programs in business and so it is indicative of the reputation that accounting education journals are achieving as prestigious and highly respected outlets for research.

Exhibit 8 also includes information from AACSB with respect to the teaching orientation and type of research emphasis declared by the top 40 institutions. The analysis is particularly relevant within the context of mission linked standards for accreditation established by the AACSB which mandate that the mission of an institution should determine the appropriate balance of activity among the three types of intellectual contributions. According to data in Exhibit 8 the emphasis on teaching relative to intellectual contributions and service is high for 26 (65 percent) universities, medium for 8 (20 percent) universities, and not provided by AACSB for 6 universities. By comparison, the scholarly emphasis on learning and pedagogical research relative to discipline-based scholarship and contributions to practice is high for 6 (15 percent) universities and medium for 10 (25 percent) universities, whereas the relative emphasis is low for 18 (45 percent) of the top 40 universities. This contrast between the universities' declared emphasis on education research in comparison with the actual frequency of contributions to accounting education journals relates to the value problem as described in the beginning of this paper. That is to say, contrary to the widely held importance of teaching, accounting education research is administratively devalued relative to basic and applied types of research. Despite this proclaimed position the current findings of this study with respect to the actual level of scholarly contributions and the institutional source contributors point toward an increasingly high regard for learning and pedagogical research.

In terms of geographic origins, data presented as Exhibit 9 indicates that authors affiliated with institutions located in a total of 25 different countries have contributed the articles published by the six accounting education journals

for the years 1998 to 2007. The broad country mix of contributors to published accounting education is evidence of the virtually universal importance of teaching and learning. Exhibit 9 separately lists 15 countries that have adjusted appearances in excess of 1. The United States is a leading contributor with 73.4 percent (636.90/868) of the combined appearances, or separately 65.8 percent (365.81/556) of the education articles and 86.9 percent (271.09/312) of the classroom resource articles. The United States as lead source for 73.4 percent of all articles in accounting education is not abnormally high when compared with the rates of U.S. publications reported for similar studies of other journals. For example, even in an area such as international business and education where one might reasonably expect to find a greater proportion of journal articles from non-U.S. sources, Chandy and Gopalakrishna (1994) identify the U.S. as origin for 75 percent and 87 percent of articles appearing in *Journal of International Business Studies* and *Journal of World Business* respectively, and based on a study of the *Journal of Teaching in International Business* Urbancic (2003) reports that 77 percent of articles published are from U.S. sources.

Of the six accounting education journals examined for this study five are U.S. based publications and this is a significant reason underlying the U.S. as the lead source for articles published. Similarly, a contributing factor for the United Kingdom ranking second behind the U.S. based on number of adjusted appearances is the fact that AE is based in the United Kingdom. Information for the six journals appears in Exhibit 10. The continued global expansion of accreditation efforts by the AACSB is a positive development likely to further the international recognition of education research in accounting and stimulate further contributions from an expanding number of geographic origins and a corresponding need for outlets in the future. Although the existing group of six journals provide an outlet internationally for accounting education research, perhaps the time is right for a new regional journal to be inaugurated. For example, a Pacific accounting education journal might prove to be a successful publication by primarily drawing its contributions from countries such as Australia, Hong Kong, India, Japan, Korea, New Zealand, Singapore, Taiwan or Thailand. Another possibility to consider might be an accounting education journal targeted primarily for but not limited to Latin American countries, wherein the journal is published in both Spanish and English along the lines of *Contemporary Accounting Research* which is published in French and English.

Concluding Comments

Recognition for the relative academic standing of contributors to research in accounting education have been greatly understated or even absent in previously published ranking studies. The omissions correspond to long-held perceptions, as described by Benke (1986), Rebele and Tiller (1986), and Wilson, Ravenscroft, Rebele and Pierre (2008), that accounting education research is “relegated to a second-class status in the research world”. The current study improves upon previously published contributor analysis and ranking studies in accounting by way of finally providing for separate recognition of the leading individual and institutional sources of accounting education learning and pedagogical research. Accordingly, improved comparative information about the relative academic standing of participants in the accounting research process can be provided by contributor analysis that distinguishes based on the type of intellectual contributions.

The study examines the contributing sources of 868 articles that were published in six accounting education journals during the ten year period of 1998 to 2007. During the time period studied, the findings indicate that accounting education research continues its emergence as a respected avenue for intellectual pursuit as evidenced by the substantial number of contributing authors affiliated with programs separately accredited in accounting, as well as, quality doctoral degree granting institutions. Logically, if administrators for these types of institutions did not regard accounting education research as reputable, then the quantity of contributions originating from the doctoral institutions would likely be only minimal at best.

The results of this study also indicate that accounting education provides a vehicle for scholarly dialogue across a very broad segment of the accounting research community worldwide, as there were 1,266 individuals affiliated with 504 different institutions located in 25 different countries represented as the contributing sources for the articles published during the period 1998 to 2007. While certain individuals and institutions are at the forefront in terms of

the frequency of their contributions, it is the entirety of all contributions combined that have enabled the accounting education journals to become a valuable resource for learning and pedagogy in the worldwide accounting academy.

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Exhibit 1
Type of Scholarly Production by Journal

<u>Journal</u>	<u>Education Research</u>		<u>Classroom Resources</u>		<u>All Combined</u>	
	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>
AE	182	32.8	25	8.0	207	23.8
AEJ	38	6.8	7	2.2	45	5.2
AAE	84	15.1	18	5.8	102	11.7
GPAAE	14	2.5	9	2.9	23	2.7
IAE	139	25.0	168	53.9	307	35.4
JAE	99	17.8	85	27.2	184	21.2
Totals	556	100.0	312	100.0	868	100.0

Exhibit 2
Scholarly Production by Year

<u>Year</u>	<u>Number of Articles</u>	<u>Number of Authors</u>	<u>Avg. Number of Authors Per Article</u>
1998	136	297	2.18
1999	78	148	1.90
2000	97	217	2.24
2001	67	136	2.03
2002	74	159	2.15
2003	89	201	2.26
2004	89	183	2.06
2005	75	153	2.04
2006	74	146	1.97
2007	89	206	2.31
Total	868	1,846	2.13

Exhibit 3
Types of Authorship Collaboration

<u>Journal</u>	<u>Percent of Articles Authored By</u>				
	<u>One Author</u>	<u>Two Authors</u>	<u>Three Authors</u>	<u>Four Authors</u>	<u>Five or More Authors</u>
AE	30.9	43.0	19.3	6.3	0.5
AEJ	20.0	42.2	31.1	6.7	0.0
AAE	12.8	48.0	30.4	5.9	2.9
GPAE	30.4	43.5	21.7	0.0	4.4
IAE	26.7	44.6	24.8	2.6	1.3
JAE	26.6	46.2	18.5	5.4	3.3
All	25.8	44.8	23.1	4.6	1.7

Exhibit 4
Authorship Name Order for Collaborations

<u>Journal</u>	Number of Co-Authored <u>Articles</u>	<u>Percentage of Alphabetical Name Ordering</u>			<u>All</u>
		<u>Two Authors</u>	<u>Three Authors</u>	<u>Four or More Authors</u>	
AE	143	65.2	45.0	28.6	55.9
AEJ	36	57.9	35.7	33.3	47.2
AAE	89	75.5	45.2	55.6	62.9
GPAE	16	60.0	60.0	0.0	56.3
IAE	225	74.5	60.5	25.0	67.1
JAE	135	57.7	64.7	18.8	54.8
All	644	67.6	54.0	29.1	60.1

Exhibit 5
Most Frequent Contributing Authors of Articles in Accounting
Education Journals Based on Unadjusted Number of Appearances

<u>Names</u>	<u>Education Research</u>	<u>Classroom Resources</u>	<u>All Articles Combined</u>
Phillips, F.	8	6	14
Stout, D.E.	10	2	12
Bloom, R.	2	7	9
Fogarty, T.J.	8	0	8
Chow, C.W.	4	3	7
Duff, A.	7	0	7
Gujarathi, M.R.	3	4	7
Apostolou, B.A.	6	0	6
Gammie, E.	6	0	6
Green, B.P.	6	0	6
Paisey, C.	6	0	6
Peterson, B.K.	3	3	6
Bierstaker, J.L.	2	3	5
Calderon, T.G.	5	0	5
Collins, D.L.	4	1	5
Davidson, R.A.	5	0	5
Hassell, J.M.	5	0	5
Jackling, B.	5	0	5
Larres, P.M.	5	0	5
Nouri, H.	4	1	5
Paisey, N.J.	5	0	5
Ravenscroft, S.P.	2	3	5
Reinstein, A.	3	2	5
Smith, M.	0	5	5
Weinstein, G.P.	3	2	5
	117	42	159

Exhibit 6
**Most Frequent Contributing Authors of Articles in Accounting
 Education Journals Based on Adjusted Number of Appearances**

<u>Names</u>	<u>Education Research</u>	<u>Classroom Resources</u>	<u>All Articles Combined</u>
Phillips, F.	5.00	2.66	7.66
Duff, A.	6.50	0.00	6.50
Smith, M.	0.00	5.00	5.00
Fogarty, T.J.	4.66	0.00	4.66
Bloom, R.	1.00	3.50	4.50
Stout, D.E.	3.50	1.00	4.50
Gujarathi, M.R.	1.70	2.50	4.20
Brown, N.	4.00	0.00	4.00
Clikeman, P.M.	2.50	1.00	3.50
Davidson, R.A.	3.33	0.00	3.33
Martin, J.R.	3.00	0.00	3.00
Peterson, B.K.	1.50	1.50	3.00
Togo, D.F.	1.00	2.00	3.00
Weinstein, G.P.	1.50	1.50	3.00
Bierstaker, J.L.	1.33	1.66	2.99
Chow, C.W.	1.75	1.16	2.91
Jackling, B.	2.83	0.00	2.83
Paisey, C.	2.83	0.00	2.83
Adler, R.W.	2.66	0.00	2.66
Ravenscroft, S.P.	0.75	1.83	2.58
Bernardi, R.A.	2.50	0.00	2.50
Hill, M.C.	2.50	0.00	2.50
Nikolai, L.A.	1.50	1.00	2.50
Larres, P.M.	2.33	0.00	2.33
Paisey, N.J.	2.33	0.00	2.33
Reisch, J.T.	0.00	2.33	2.33
Smith, K.J.	0.75	1.50	2.25
Gammie, E.	2.24	0.00	2.24
Bailey, C.D.	0.66	1.50	2.16
De Lange, P.A.	2.16	0.00	2.16
Mladenovic, R.	2.16	0.00	2.16
Nouri, H.	1.83	0.33	2.16
Reinstein, A.	1.16	1.00	2.16
Apostolou, B.A.	2.09	0.00	2.09
Green, B.P.	2.07	0.00	2.07
	77.62	32.97	110.59

Exhibit 7
 Top 40 Most Frequent Institutional Affiliations of Contributors to Accounting
 Education Journals Based on Adjusted Number of Appearances

<u>Rank</u>	<u>Institution</u>	<u>Education Research</u>	<u>Classroom Resources</u>	<u>All Articles Combined</u>
1	Bentley College	9.48	4.82	14.30
2	Villanova U.	7.99	5.83	13.82
3	U. of Saskatchewan	7.50	4.82	12.32
4	John Carroll U.	3.50	8.50	12.00
5	Monash U.	9.08	0.00	9.08
6	U. of Glamorgan	9.00	0.00	9.00
7	Indiana U.	4.62	4.33	8.95
8	Georgia State U.	6.16	2.00	8.16
9	U. of Paisley	7.50	0.00	7.50
10	Boston College	5.00	2.49	7.49
11	Arizona State U.	6.64	0.66	7.30
12	Glasgow Caledonian U.	5.66	1.49	7.15
13	U. of South Florida	6.49	0.50	6.99
14	U. of Virginia - McIntire	1.83	3.32	5.15
	U. of Virginia - Darden	0.00	1.83	1.83
15	U. of Central Florida	4.48	2.33	6.81
16	Robert Gordon U.	6.80	0.00	6.80
17	Ohio State U.	4.47	2.31	6.78
18	U. of Missouri - Columbia	4.73	2.00	6.73
19	U. of Otago	5.48	1.00	6.48
20	U. of Texas - Austin	2.20	3.83	6.03
21	U. of Wisconsin - Madison	1.99	4.00	5.99
22	James Madison U.	2.85	2.99	5.84
23	College of William & Mary	2.83	3.00	5.83
24	Case Western Reserve U.	5.16	0.66	5.82
25	U. of Alabama	1.00	4.81	5.81
26	Kennesaw State U.	5.64	0.00	5.64
27	Louisiana State U.	3.92	1.66	5.58
28	U. of Richmond (USA)	4.49	1.00	5.49
29	Virginia Commonwealth U.	4.15	1.33	5.48
30	San Diego State U.	4.25	1.16	5.41
31	Ball State U.	3.83	1.50	5.33
32	Massey U.	5.15	0.17	5.32
33	Texas A&M U.	2.39	2.91	5.30

Exhibit 7 (continued)
 Top 40 Most Frequent Institutional Affiliations of Contributors to Accounting
 Education Journals Based on Adjusted Number of Appearances

<u>Rank</u>	<u>Institution</u>	<u>Education Research</u>	<u>Classroom Resources</u>	<u>All Articles Combined</u>
34	Baylor U.	1.02	4.16	5.18
35	Montana State U.	2.16	3.00	5.16
36	Cal. Poly. State U. - SLO	1.83	2.99	4.82
37	Northern Illinois U.	4.25	0.50	4.75
38	Brigham Young U.	3.19	1.50	4.69
39	Queen's U. of Belfast	4.66	0.00	4.66
39	U. of Montana	1.66	3.00	4.66
	Sub-Total	185.03	92.40	277.43
437	Other Universities	364.10	211.55	575.65
27	Non-academic Institutions	6.87	8.05	14.92
	Total	556.00	312.00	868.00

Exhibit 8
AACSB Information for the Top 40 Contributing Institutions

<u>Rank</u>	<u>Institution</u>	<u>AACSB Accreditation</u>		<u>PHD Programs</u>	<u>Emphasis per AACSB</u>	
		<u>Accounting</u>	<u>Business</u>		<u>Teaching</u>	<u>L / P Research</u>
1	Bentley College	Yes	Yes	AB	1	Low
2	Villanova U.	Yes	Yes		1	Low
3	U. of Saskatchewan		M		-	-
4	John Carroll U.	Yes	Yes		1	6
5	Monash U.		M		-	-
6	U. of Glamorgan				-	-
7	Indiana U.	Yes	Yes	AB	1	Low
8	Georgia State U.	Yes	Yes	AB	Medium	4
9	U. of Paisley				-	-
10	Boston College		Yes		1	Low
11	Arizona State U.	Yes	Yes	AB	1	4
12	Glasgow Caledonia U.		Yes	AB	1	Low
13	U. of South Florida	Yes	Yes	B	Medium	Low
14	U. of Virginia - McIntire	Yes	Yes		1	Low
	U. of Virginia - Darden		Yes	B	High	6
15	U. of Central Florida	Yes	Yes	B	Medium	Low
16	Robert Gordon U.		M		-	-
17	Ohio State U.	Yes	Yes	AB	Medium	4
18	U. of Missouri - Columbia	Yes	Yes	AB	1	4
19	U. of Otago		Yes	B	1	4
20	U. of Texas - Austin	Yes	Yes	AB	Medium	Low
21	U. of Wisconsin - Madison	Yes	Yes	AB	1	Medium
22	James Madison U.	Yes	Yes		High	6
23	College of William & Mary	Yes	Yes		1	Low
24	Case Western Reserve U.	Yes	Yes	AB	Medium	Medium
25	U. of Alabama	Yes	Yes	AB	1	Low
26	Kennesaw State U.	Yes	Yes		1	Low
27	Louisiana State U.		Yes	AB	Medium	Low
28	U. of Richmond (USA)	Yes	Yes		High	6
29	Virginia Commonwealth U.	Yes	Yes	AB	1	Low
30	San Diego State U.	Yes	Yes		High	Low
31	Ball State U.	Yes	Yes		High	Low
32	Massey U.		M	B	1	4
33	Texas A&M U.	Yes	Yes	AB	Medium	4
34	Baylor U.	Yes	Yes		High	Low
35	Montana State U.		Yes		High	3
36	Cal. Poly. State U. - SLO		Yes		1	6
37	Northern Illinois U.	Yes	Yes		1	Low
38	Brigham Young U.	Yes	Yes		2	6

Exhibit 8 (continued)
AACSB Information for the Top 40 Contributing Institutions

Rank	Institution	AACSB Accreditation		PHD Programs	Emphasis per AACSB	
		Accounting	Business		Teaching	L / P Research
39	Queen's U. of Belfast				-	-
39	U. of Montana	Yes	Yes		High	5

NOTES

L/P Learning and pedagogical research

MAACSB member, but not accredited by AACSB

AB PhD programs are offered in accounting and other areas of business

B PhD programs are offered in areas of business, but not in accounting

1 General orientation is equal emphasis for teaching and intellectual contributions

2 General orientation is equal emphasis for teaching, intellectual contributions and service

3 Scholarly orientation is equal emphasis on contributions to practice and on learning and pedagogical research, with a low emphasis on discipline-based scholarship

4 Scholarly orientation is high emphasis on discipline-based scholarship, with less but equal emphasis on contributions to practice and on learning and pedagogical research

5 Scholarly orientation is high emphasis on contributions to practice, with less but equal emphasis on discipline-based scholarship and on learning and pedagogical research

6 Scholarly orientation is equal emphasis on discipline-based scholarship, contributions to practice, and learning and pedagogical research

Exhibit 9
 Geographic Origins of Contributors to Accounting
 Education Journals Based on Institutional Affiliation

<u>Country</u>	<u>Education Research</u>	<u>Classroom Resources</u>	<u>All Articles Combined</u>
United States	365.81	271.09	636.90
United Kingdom	81.40	11.98	93.38
Australia	46.73	9.01	55.74
Canada	17.20	8.48	25.68
New Zealand	20.34	3.34	23.68
Singapore	3.33	2.00	5.33
Netherlands	2.33	2.00	4.33
Ireland	3.98	0.00	3.98
Hong Kong	3.32	0.00	3.32
Germany	0.99	1.66	2.65
Israel	1.00	0.33	1.33
Japan	1.16	0.00	1.16
Russia	1.16	0.00	1.16
Spain	1.16	0.00	1.16
Subtotal	549.91	309.89	859.80
11 Other Countries	6.09	2.11	8.20
Total	556	312	868

Exhibit 10
Journal Information

	<u>AE</u>	<u>AEJ</u>	<u>AAE</u>	<u>GPAE</u>	<u>IAE</u>	<u>JAE</u>
Issues per year	4	1	1	1	4	4
Months to review	2-3	2-3	1-2	2-3	2-3	2-3
Blind review	Yes	Yes	Yes	Yes	Yes	Yes
Acceptance rate	21-30%	21-30%	30%	25%	15%	11-20%
Journal ranking	81	33	62	none	14	20

NOTE: Journal ranking is based on rank among 99 accounting journals from Reinstein and Calderon (2006).

Web addresses

AE	tandf.co.uk
AEJ	aejournal.com
AAE	elsevier.com
GPAE	gpae.bryant.edu
IAE	aaahq.org
JAE	elsevier.com