

## **Ranking Doctoral Programs Using Their Graduates' Publications In Accounting Education Journals**

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### **Abstract**

The purpose of this research was to examine whether there are differences among accounting's doctoral programs with respect to accounting education research. This research examined accounting-education publications for the 20-year period from 1993 and 2012 and used publication data that was standardized for both the number of graduates and years since graduation. We examined differences for the graduates of our accounting doctoral programs from 1993 to 2012 (i.e., the full 20 years) and for the doctoral year groups from 2003 to 2012 (i.e., the most recent 10 years). We found significant differences in the average education publications among accounting doctoral programs. We also found that there were significant differences between doctoral programs at public and private institutions and whether institutions had a separate accounting accreditation. Finally, we found that our rankings using accounting-education journals differed from the rankings in five prior studies using top-rated accounting journals.

### **Introduction**

Prior research has ranked accounting's doctoral programs using top journals (Brown, 1994; Chan et al, 2007; Hasselback and Reinstein, 1995; Stevens et al., 2011; Trieschmann et al., 2000) and ethics journals (Bernardi et al., 2005). These references provide a linkage between publications in top journals and doctoral programs' reputations, which inherently extend to the graduates of these programs. For example, Stammerjohan and Hall (2002, p. 1) ranked accounting's doctoral programs: "[B]ased on the placement of their graduates at top-tier universities, productive accounting research departments, AACSB-accredited institutions, and US doctoral granting institutions." Since 2009, Urbancic (2009), Zamojcin and Bernardi (2013) and Holderness et al. (2014) have ranked scholars in the area of accounting education. Urbancic (2009) ranked accounting education-authors and institutions for a 10-year period from 1998 through 2007. Zamojcin and Bernardi (2013) expanded the scope of Urbancic's study by including 13 accounting-education journals and examining a 46-year period. Holderness et al. (2014) added *Issues in Accounting Education* to the 11 journals used by Coyne et al. (2010) and ranked the top publishers 1990 through 2011. Bernardi et al. (2005, p. 176) noted that it is important to examine journal articles as these are the way academics communicate their interests; consequently, "the number of articles in a particular 'interest area' is a powerful indicator of a Ph.D. program's or an individual's 'scholarly interest'."

While prior studies ranked accounting-doctoral programs using a variety of criteria, we could not find any research that ranked our accounting's doctoral institutions using the education publications of their graduates. Consequently this research ranks accounting's doctoral programs for the most recent 10 and 20 years of graduates using two sets of journals. We initially use the same 13 journals used by Zamojcin and Bernardi (2013); however, as we narrowed

the scope of our study to the period from 1993 through 2012, only 11 of these journals were still actively publishing accounting education research. We also included rankings that considered only those three accounting-education journals ranked consistently on accounting's Top-40 list by Hasselback et al. (2012) and Hasselback and Reinstein (1995).<sup>1</sup>

## Literature Review

### *History of Rankings*

The area of rankings in accounting began with Benjamin and Brenner's (1974) study on journal rankings. Thus began a series of studies by academics in the United States that ranked academic journals in accounting (Smith, 1994; Brown and Huefner, 1994; Jolly et al., 1995). Using the data from prior rankings for the United States, Hasselback and Reinstein (1995) ranked accounting's top-40 journals in accounting. Finally, Ballas and Theoharakis (2003) provided a contrast concerning journal rankings between North American and European academics.

Once the literature stream of research on journal rankings had been established, an obvious extension was to rank accounting authors who publish in these journals. Recent articles that have ranked accounting's most prolific authors include: Bernardi (2005), Hasselback et al. (2003), Chan et al. (2007), Urbancic (2009), Bernardi and Bean (2010), Coyne et al. (2010), Pickerd et al. (2011), Zamojcin and Bernardi (2013), and Holderness et al. (2014). While Hasselback et al. ranked authors using the Top-40 journals for the United States, Chan et al ranked authors using the Top-24 internationally-ranked journals. Coyne et al. ranked authors using 11 Top-40 journals. Pickerd et al. diversified the rankings by grouping the publications into six research areas using 11 Top-40 accounting journals. Further extensions of these rankings focusing on specific areas include ethics (Author; Authors) and education (Urbancic; Authors; Holderness et al.). While Urbancic ranked authors in accounting education for a 10-year period using six journals, Authors expanded the scope of the study using 13 journals for a 46-year period. Holderness et al. ranked authors by adding *Issues in Accounting Education* to the existing 11-journal set of Coyne et al.<sup>2</sup>

### *Rankings Doctoral Programs*

Williams (2000) indicated that there are over a hundred articles rating professional schools or journals. Reinstein and Calderon (2006) analyzed how accounting programs rank journals and determine why ranking these journals is significant in accounting research. This can lead to scholars focusing their research in areas with higher visibility and/or journals with higher quality perceptions; therefore, these journals should be included in ranking articles (Jolly et al., 1995). Journal ratings have been used to rank doctoral programs (Bernardi et al., 2005; Bernardi and Bean, 2010; Brown, 1994; Chan et al, 2007; Everetta et al., 2004; Hasselback and Reinstein, 1995; Trieschmann et al., 2000; Stevens et al., 2011). Hasselback and Reinstein (1995, 62-63) indicate that institutions use research/publications to index of their reputation and strengthen their stature. However, while these rankings use accounting's top-40 journals, Bernardi's and Bernardi and Bean's rankings include ethics publications in ethics and accounting's top-40 journals. Finally, while Brigham Young University's (2012) accounting database does rank doctoral programs, these rankings only include publications in *Issues in Accounting Education*, which accounts for only 31.1 percent of accounting-education publications between 1966 and 2012 (Bernardi & Zamojcin, 2013, p. 93). Consequently, a comprehensive examination of the contributions of accounting's doctoral programs to education research is missing, which leads to our research question:

**RQ:** *Which accounting-doctoral programs' graduates account for the highest proportion of accounting-education publications?*

<sup>1</sup> These journals are: the *Journal of Accounting Education*, *Issues in Accounting Education* and the *Accounting Educators' Journal*.

<sup>2</sup> As Holderness et al.'s rankings include 11 journals that are not in education, their rankings cannot be classified as strictly dealing with accounting education.

## Methods

### *Search Procedures*

Table 1 shows the list of 13 journals identified by Zamojcin and Bernardi (2013) that we initially examined in our study. While we gathered data for 35 years from 1978 through 2012, the data suggest that all 35 years may not be relevant to our analysis. We examined the data from a test sample of the doctoral classes from 1978 through 1988 (i.e., individuals with 25-to-35 years of publishing time since graduating). This test data indicated that 51.1 (83.5 and 91.7) percent of the articles were authored in the 10 (20 and 25) calendar years following graduation. As only 16.5 percent of the articles were authored over 20 years after graduation, we limited our final timeframe to the most recent 20 years of graduates. Additionally, as about 50 percent of the publications occurred by the 10-year point, we provide rankings for both 20 years (i.e., 1993 through 2012) and 10 years (i.e., 2003 through 2012).<sup>3</sup>

Our final sample includes 11 of the 13 journals identified by Zamojcin and Bernardi (2013). While *The Accounting Review* stopped publishing education articles in 1988, the *International Journal of Accounting Education and Research* ceased publishing education articles after 1993.<sup>4</sup> We provide two sets of rankings for each of our time periods. The first set of rankings includes article counts from all 11 of our journals, while the second set of rankings includes article counts from the accounting education journals that were listed in Hasselback et al.'s (2012) and Hasselback and Reinstein's (1995) studies. In order of initial publication date, the accounting-education journals that made these lists were the *Journal of Accounting Education*, *Issues in Accounting Education*, and the *Accounting Educators' Journal*.

The second step was to identify education articles between 1993 and 2012 written by accounting faculty who graduated from a doctoral program in the United States.<sup>5</sup> We included all articles and case studies; however, to be consistent with the methodology used by Urbancic (2009, p. 24) and Zamojcin and Bernardi (2013, pp. 196-197), we did not include:

*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 search was further limited to accounting faculty members with DBAs and PhDs from accounting-doctoral programs in the United States who were actively teaching at a college or university in the United States.

Initially, the second author went through all of the tables of contents for these journals searching for authors who met our criteria (i.e., those with PhDs/DBAs from programs in the United States who were teaching in the United States). When this was complete, the lead author independently checked all of the tables of contents to ensure all authors had been identified. Our examination identified 527 authors for the years from 1993 through 2012 who were listed in Hasselback's (2013) *Accounting Directory*; this total controls for multiple-publication authors.

We also created a file for authors who were not listed in Hasselback's directory. To determine whether or not to include these authors in our data set, we used a procedure that included the most recent 23 volumes of Hasselback's *Accounting Directories* located on Hasselback's website. The procedure started to search for authors three directories before the date of publication, the directory for the year of publication, and for 10 directories after the year of publication. For example, if an author had a publication in 1993, we started searching the author's name in

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<sup>3</sup> The top publishers from Zamojcin and Bernardi (2013) were not included in our data as their graduation dates were before 1993 for our 20-year rankings (p. 207) or 2003 for our 10-year rankings (p. 206).

<sup>4</sup> The only education articles *International Journal of Accounting Education and Research* in 1993 were authored by individuals whose doctoral graduation dates were prior to 1993.

<sup>5</sup> Of the 104 doctorate programs listed in Hasselback (2013, p. ii), we did not consider the ten programs that are noted as being inactive and one program with only two graduates both of whom graduated in 1996 (i.e., essentially inactive). As a result, we actually considered the graduates of 93 doctoral programs.

the 1990-1991 directory (i.e., three directories prior), the 1993-1994 directory (i.e. the year of publication), and the 1994-1995 through 2003-2004 directories (i.e., potentially the ten following directories). If an author was located during this 14-volume search, we continued to search for the author until their presence was no longer recorded in ten consecutive volumes of Hasselback's directories.

This search was complicated by female authors whose last name changed because of their marital status – either married, divorced, or divorced and remarried. For these authors, we noted their absence in a follow-on directory and then went back to the previous directory where we had located them. Most of the last name change was easy to identify as they remained at the same institution (i.e., their doctoral year and granting institution, hire year, and phone extension were the same). However, several individuals moved in conjunction with their change in marital status. In these cases, we used first names to identify some in conjunction with PhD year and granting institution; in all cases, we checked our identification using online vitas or emails to the authors and/or coauthors. This extended search procedure identified another 18 authors bringing our final sample for the 20 year study to 545 authors.

### ***Article Credit***

The third step in the process was to assign credit for each article. The analysis includes both full-credit articles and coauthor-adjusted articles as ways of counting publications. Full-credit article count gives each author on an article “full credit” for the authorship regardless of the number of authors. Coauthor-adjusted article count adjusts the article's credit for the number of authors. For example, if an article had two (three) authors, each author would receive one-half (one-third) credit.

Our procedure was to first rank programs by the number of full-credit articles adjusted for the number of graduates and their time since graduation. For example, while an author who graduated in 1992 had a full 20 years to publish, a 2002 (2010) graduate had only ten (two) years to publish. In the case of ties, we then used the coauthor-adjusted article count, which was also adjusted for the number of graduates and their time since graduation. If both the full-credit and coauthor-adjusted article counts were the same, we listed the programs alphabetically.

## **Ranking Doctoral Programs**

### ***Twenty Year Rankings***

The data for our 20-year rankings for the 11 journals in Table 2 Panel A included 927 full credit and 433.19 coauthor-adjusted education articles. The graduates from another 14 of the 93 programs we considered did not author any accounting education articles in the 11 journals during our 20-year period.<sup>6</sup> Consequently, our final sample included the publications for the graduates of the remaining 79 programs; we provide rankings for the data standardized by the number of graduates and time since graduation.<sup>7</sup>

The data for our 20-year rankings for the three journals in Table 2 Panel B included 622 full credit and 285.96 coauthor-adjusted education articles. The graduates from another 16 of the 93 programs we considered did not author any accounting education articles in the three journals during our 20-year period. Consequently, our final sample included the publications for the graduates of the remaining 77 programs.

As our data are nonparametric ranks, we calculated Spearman's Rank Correlation Coefficient ( $\rho$ ) using Stangroom (2014). This calculation resulted in a  $\rho$  of 0.902, which exceeds the critical value of 0.385 for a sample size of 77 ( $p < 0.001$ ). The data in Figure 1 provides the distribution for the absolute differences between the 11-journal rankings and three-journal rankings for the remaining 77 programs. The data indicate the average difference was 7.6 with a low of zero and a high of 27. The data also indicate that, for 54 (70.1 percent) of the programs, the difference was less than ten; consequently, we suggest that the data suggest a level of stability within the 20-year rankings.

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<sup>6</sup> However, five of these programs were schools that recently began offering doctorates.

<sup>7</sup> For the both the 11-and-three-journal rankings, the number of full credit and CAA publications was significantly associated with the number of graduates times their time since graduation for the 11-journal rankings ( $p < 0.0000$ , adjusted  $R^2 = 0.401$  and  $0.390$  respectively) and three-journal rankings ( $p < 0.0000$ , adjusted  $R^2 = 0.405$  for both).

### ***Ten-Year Rankings***

The data for our 10-year rankings for the 11 journals in Table 3 Panel A included 172 full-credit and 76.22 coauthor-adjusted education articles. The graduates of 32 of the 93 active programs did not author any accounting education articles in the 11 journals during our 10-year period. Consequently, our final sample included the publications for the 11 journal rankings consisted of the graduates of the remaining 61 programs.<sup>8</sup>

The data for our 10-year rankings for the three journals in Table 3 Panel B included 119 full-credit and 52.73 coauthor-adjusted education articles. The graduates of 43 of the 93 active programs did not author any accounting education articles in the three journals during our 10-year period. Consequently, our final sample included the publications for the remaining 50 programs; we provide rankings for the data standardized by the number of graduates and time since graduation.

We also calculated Spearman's rho using Stangroom (2014) for our 10-year data. This calculation resulted in a rho of 0.849, which exceeds the critical value of 0.443 for a sample size of 50 ( $p < 0.001$ ). Figure 1 provides the distribution for the absolute differences between the 11-journal rankings and three-journal rankings for the remaining 50 programs. The data indicate the average difference was 8.6 with a low of zero and a high of 29. The data indicate that, except for one program, the distribution is actually between zero and 15 and that for 26 (52 percent) of the programs the difference was less than ten.

### ***Additional Analyses***

In this section, we provide analyses of some factors that might help explain the differences we noted among doctoral programs. We examine various sample groupings to determine whether differences are present: within groups of 10 institutions in Tables 2 and 3, by accounting accreditation or public versus private institutions, and comparing five prior rankings (Chan et al, 2007; Stevens et al., 2011; Trieschmann et al., 2000; Hasselback and Reinstein, 1995; Brown, 1994). We also examine the increase in initially accredited AACSB institutions at the undergraduate and masters' levels.

#### **Differences among sample groupings**

While we ranked accounting's doctoral programs over a 20-year period in Table 2, one could question whether the values used are actually different. The data in Panels A-1 (11 journals) and B-1 (three journals) of Table 4 show the results of a simple test of the difference for the average full-credit articles between of the upper half and lower half of the data from Panels A and B of Table 2. The data in both Panels A-1 and B-1 indicate that the differences are significant ( $p < 0.0000$ ).

One could question how far the significance of differences extends. To answer this question, we separated the data into groups of about 10 programs (i.e., 1 to 10, 11 to 20, with the last group in each panel having less than 10 programs). Panels A-2 and B-2 show the group averages for the data in Panels A and B of Table 2 that we used in Bonferroni multiple-comparisons to test for differences among the 28 combinations of the eight groups in Panels A-2 and B-2. Panels A-3 and B-3 show the results of the Bonferroni multiple comparisons at the 0.05 level of significance; the highlighted differences among the 28 comparisons are the differences that are not significant. Of the 28 comparisons in each panel, 21 (19) of the comparisons in Panel A-3 (B-3) were significant for a rate of 75.0 (67.9) percent.

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<sup>8</sup> For the both the 11-and-three-journal rankings, the number of full credit and CAA publications was significantly associated with the number of graduates times their time since graduation for the 11-journal rankings ( $p = 0.0002$ , adjusted  $R^2 = 0.194$  and  $p = 0.0005$ , adjusted  $R^2 = 0.173$ ) and three-journal rankings ( $p = 0.0020$ , adjusted  $R^2 = 0.164$  and  $p = 0.0007$ , adjusted  $R^2 = 0.198$ ).

### **Differences by accounting accreditation**

The mission-driven requirements with respect to publications are reemphasized in AACSB's accounting-accreditation standards. Institutions seeking the separate accounting accreditation must describe "how the portfolio of intellectual contributions is aligned with the mission, expected outcomes, and strategy of the accounting academic unit" (AACSB, 2013). Given the mission-driven emphasis for publications on outcomes and strategy, one might anticipate that schools with the accounting accreditation would have a more clearly defined expectation for publications that relate to undergraduate and graduate education. Consequently, we also examined whether having achieved the accounting accreditation might serve as a differentiating factor between institutions for accounting-education publications noted in Tables 2 and 3 of this research.

The data in Table 5 indicate the doctoral institutions have attained the separate accounting accreditation from AACSB (Hasselback, 2013) and the extent of this accreditation. We used this data to compare doctoral institutions with the accounting accreditation to doctoral institutions that do not have this accreditation. For the Table 2 data (i.e., the 20-year rankings), the graduates of institutions with the accounting accreditation had a significantly higher average accounting-education publication mean for both the 11-journal rankings (0.035 versus 0.019,  $p < 0.000$ ) and the three-journal rankings (0.023 versus 0.015,  $p = 0.003$ ). For the Table 3 data (i.e., the 10-year rankings), the graduates of institutions with the accounting accreditation also had a significantly higher average accounting-education publication mean for both the 11-journal rankings (0.037 versus 0.024,  $p = 0.018$ ) and the three-journal rankings (0.038 versus 0.027,  $p = 0.055$ ).<sup>9</sup>

### **Public versus private institutions**

We examined differences between doctoral programs at public and private institutions. The data in Table 5 also indicate the type of institutions (e.g., public or private) for the accounting doctoral programs. For the Table 2 data (i.e., the 20-year rankings), the graduates of doctoral programs at public institutions had a significantly higher average accounting-education publication mean for both the 11-journal rankings (0.032 versus 0.019,  $p = 0.014$ ) and the three-journal rankings (0.021 versus 0.015,  $p = 0.089$ ). However, for the Table 3 data (i.e., the 10-year rankings), the average accounting-education publication mean for the graduates of public institutions was not different from that of private institutions for both the 11-journal rankings (0.034 versus 0.030,  $p = 0.648$ ) and the three-journal rankings (0.032 versus 0.028,  $p = 0.531$ ).

### **Differences with prior ranking**

The data in Table 6 provide the ranks of the top-20 doctoral programs from four prior studies (Chan et al., 2007; Stevens et al., 2011; Trieschmann et al., 2000; Hasselback and Reinstein, 1995; Brown, 1994). There is considerable consistency in doctoral programs being ranked in these studies; 20 programs were ranked in the top-20 in three or more of these studies. Finally, while Table 6 provides the top-20 programs from five studies (i.e., 100 total possible schools [five studies X 20 programs]), there are only 43 doctoral programs listed in Table 6 (i.e. another indicator of the consistency of these rankings).

Chan et al. (2007) used 24 top-tier accounting journals (13 US edited and 11 edited outside the US) to rank international doctoral programs. Consequently, we first identified the top-20 doctoral programs in accounting located in the US and then adjusted their ranks to a 1-to-20 scale. As the graduates from three of these programs did not have publications in accounting-education journals, our comparison includes 17 doctoral programs. A test of means indicates that the average rank of the remaining programs from Chan et al. was significantly higher than their average rank in this study (11.5 versus 44.8,  $p < 0.000$ ) for the 20-year rankings.

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<sup>9</sup> Two-tailed tests for unequal sample sizes and unequal variations were used in the additional analyses unless otherwise indicated. The 20-year rankings for 11 (three) journals included 53 (53) institutions with the accounting accreditation and 26 (23) institutions without this accreditation. The 10-year rankings for 11 (three) journals included 45 (38) institutions with the accounting accreditation and 16 (12) institutions without this accreditation.

Trieschmann et al. (2000) used 20 top-tier journals across all business disciplines to rank accounting's doctoral programs. The graduates from four of the top-20 programs did not have publications in accounting-education journals and one program was inactive; consequently, our comparison includes 15 doctoral programs. A test of means indicates that the average rank of the remaining programs in accounting from Trieschmann et al. was significantly higher than their average rank (11.7 versus 51.6,  $p < 0.000$ ) in our 20-year rankings.

Hasselback and Reinstein (1995) used 40 top accounting journals to rank accounting's doctoral programs and adjusted their final rankings by co-authorship and journal quality. The graduates from one of the top-20 programs did not have any publications in accounting-education journals; consequently, our comparison includes 19 doctoral programs. A test of means indicates that the average rank of the remaining programs in accounting from Hasselback and Reinstein was significantly higher than their average rank in this study (10.8 versus 35.3,  $p = 0.001$ ) for the 20-year rankings.

Brown (1994, p. 741) used citations taken from five top accounting journals to rank accounting's doctoral programs. The graduates from eight of his top-20 programs did not have any publications in accounting-education journals; consequently, our comparison includes 13 (i.e., there was a tie for 20<sup>th</sup> place) doctoral programs. A test of means indicates that the average rank of the remaining programs in accounting from Brown was significantly higher than their average rank in this study (13.0 versus 51.1,  $p < 0.000$ ) for the 20-year rankings.

Stephens et al.'s (2011) used 11 major accounting journals in their 'First 6 Years after Graduation' rankings of accounting's doctoral programs. The graduates 10 of their top-21 programs (i.e., there was a tie for the 20<sup>th</sup> place) did not have any publications in accounting-education journals; consequently, our comparison includes 11 doctoral programs. Using the data (Panel B of Table 6), a test of means indicates that the average rank of the remaining programs from Stephens et al. were significantly higher than their average rank in this study (12.5 versus 40.5,  $p = 0.002$ ) using our 10-year rankings.

#### **Growth in accredited institutions by level and year**

Bernardi and Zamojcin (2013, p. 82) note a steady increase in the number of institutions accredited by AACSB that associated with increases in the standardized number of publications by each new doctoral year group, the standardized number of education authors in each year group and the standardized number of authors within a doctoral year group who had an accounting-education publication in the first 10 years following their graduation.<sup>10</sup> Given these associations with the number of AACSB accredited institutions, we examined the composition of the increase in AACSB institutions (Exhibit 1).

Of the institutions accredited by AACSB between 1993 and 2012, 207 still indicate accreditation in Hasselback (2013). Of these institutions, 78 (37.7 percent) were initially accredited at the undergraduate level and 129 (62.3 percent) were initially accredited at the masters' level. The data in Panel A of Exhibit 1 show the growth in the number of institutions initially accredited by AACSB at the bachelors' and masters' levels between 1993 and 2012. The models for the bachelors' (Panel B) and masters' (Panel C) indicate a significant increase with time; both of these models have an  $R^2$  of approximately 0.98. Consequently, faculty at these 207 (78 bachelors' and 129 masters') institutions not only experience pressure to publish for promotion and tenure but also for maintaining their academic qualification for their institutions' continued accreditation.

#### **Discussion**

This research provides data that has previously been missing from the doctoral program ranking literature - a ranking of doctoral programs in accounting education journals. Our methodology produced two sets of rankings that 'level the playing field' for all programs by standardizing the data for both the number of graduates and their time since graduation, which were justified when examining the explanatory power using univariate analyses of both data

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<sup>10</sup> The number of publications for each year group was divided by both the number of graduates for a specific doctoral year group and that year group's time since graduating.

sets of data. These standardizations provide the opportunity for recognition of smaller and/or newer doctoral programs.

There is a measure of consistency between the 10-and-20-year rankings for the 11-journals. Of the 61 doctoral programs listed in Panel A of both Tables 2 and 3, 14 (23.0 percent) were in the same 10 school grouping (i.e., 1-10, 11-20, etc.). Thirteen (21.3 percent) were the next higher group in the 10-year rankings when compared to the 20-year rankings (i.e., from 11-20 to 1-10); six (9.8 percent) were lower in the 10-year rankings when compared to the 20-year rankings by one group (i.e., from 1-10 to 11-20). Consequently, 33 of the 61 doctoral programs or 54.1 percent in the 20-year rankings were within one group of their 10-year rankings. However, 17 of the 78 doctoral programs (21.8 percent) in the 20-year rankings (Panel A of Table 2) did not appear in the 10-year rankings (Panel A of Table 3).

A similar level of consistency was present between the 10-and-20-year rankings for the three-journals. Of the 50 doctoral programs listed in Panel B of both Tables 2 and 3, eight (16.0 percent) were in the same 10 school grouping (i.e., 1-10, 11-20, etc.); eight (16.0 percent) were the next higher group in the 10-year rankings when compared to the 20-year rankings (i.e., from 11-20 to 1-10); and, 11 (22.0 percent) were lower in the 10-year rankings when compared to the 20-year rankings by one group (i.e., from 1-10 to 11-20). Consequently, 27 of the 50 (54.0 percent) doctoral programs in the 20-year rankings were within one group of their 10-year rankings. However, for the three-journal rankings, 27 of the 77 (39.1 percent) doctoral programs in the 20-year rankings (Table 2) did not appear in the 10-year rankings (Table 3).

Our additional analyses indicate differences by AACSB accounting accreditation; institutions with the additional accreditation had a significantly higher average accounting-education publication mean in both our 20-and-10 year rankings. We also found that, while the graduates of doctoral programs located at public institutions had a higher average accounting-education publication mean in the 20-year rankings, this was not the case in the 10-year rankings. Finally, we found that the average ranks of the top-20 doctoral programs in Chan et al. (2007), Stevens et al. (2011), Trieschmann et al. (2000), Hasselback and Reinstein (1995), and Brown (1994) were significantly higher than their average rank in this study.

One possible explanation for these ranking differences could be a changing tenure environment. For example, of the approximately 500 AACSB accredited institutions in the United States at the end of 2012, 207 (41.4 percent) were accredited after 1992 (i.e., our 20-year rankings); 103 (20.6 percent) were accredited after 2002 (i.e., our 10-year rankings). For the 78 institutions accredited at the undergraduate level, we believe it would be fair to suggest that these institutions' mission statements indicate that they would be categorized as teaching institutions. Similarly, we also suggest that the majority of the 129 institutions initially accredited at the masters' level also indicate that they are teaching institutions. The mission-driven standards of AACSB suggest that accounting-education publications should be treated equally with other types of publications at teaching institutions for promotion and tenure purposes for new faculty. This should also be true for promotion and maintenance of academic qualifications for faculty who are already tenured. Given the increasing emphasis on mission-driven publications and more schools emphasizing teaching as a primary mission component, our newer PhDs/DBAs may have faced a more accepting environment for education publications in their tenure process at the institution that the new PhD/DBA accepted a position.

The question arises, what would cause significant differences in education research productivity across accounting's doctoral programs? Bernardi, et al. (2005, p. 176) suggest that "the number of journal articles in a particular 'interest area' is a powerful indicator of a Ph.D. program's or an individual's 'scholarly interest'." Examples in the preadmission area might include whether or not doctoral programs: advertise a focus on accounting education research; highlight their graduates' accounting-education publications in promotional materials; and/or, accept students into their programs who wish to do a dissertation in accounting education. Do the "leading" doctoral programs identified in this paper do anything special/unique in their programs to encourage/train their graduates to publish accounting education research? Examples might include whether or not doctoral these programs: schedule research seminars devoted to accounting education; teach research skills unique to education; and/or allow students to do dissertations on accounting education topics.

What if the stream of research concerning the preadmission-and-implementation traits of our doctoral programs does not produce findings that explain or at least partially explain the differences among programs in education research? We suggest that the remaining explanations consist of either personal preference and/or current institutional support. In either case, this research along with any follow-on research could serve as a challenge to our doctoral programs to “*reform accounting education so that teaching is respected and rewarded as a critical component in achieving each institution’s mission*” (Pathways Commission, 2012, p. 12). It is our belief that, while our doctoral programs expose students to statistics, they should also be challenging our future accounting educators so that they can better engage their students and share teaching innovations with their colleagues.

This study provides the basis for future studies that examine various aspects of the differences among programs. Future research could study the preadmission and/or implementation environments of our doctoral programs. An area for future research would be to examine individuals’ personal research preferences. Another avenue for future research would be to examine the reasons why having an additional accounting accreditation was significant in accounting-education publications and/or why public institutions had a higher average for accounting-education publications than private institutions. Future studies might examine the reasons why the graduates of 14 (32) of our 93 doctoral programs were non-publishing doctoral programs in accounting-education in our 20 (10) year rankings and/or why the ranks of our top-20 accounting doctoral programs in prior studies differ from the results of this study.<sup>11</sup>

There are two limitations to our study. The first is that we manually gathered the data. The second is that we assume the data in Hasselback’s (2013) *Accounting Directory* was accurate with respect to the years of graduation and the doctoral programs of the 545 authors we identified.

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<sup>11</sup> Chicago and Stanford consistently rank in the top eight doctoral programs (Table 6); while Chicago’s doctoral graduates did not have any accounting-education publications, Stanford ranks 78<sup>th</sup> in our 20-year rankings.

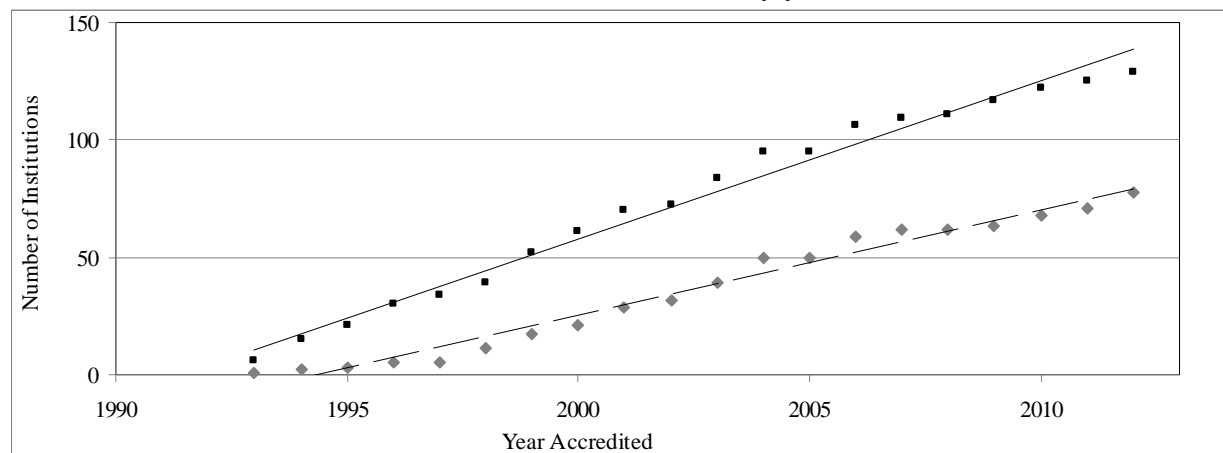
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## EXHIBIT 1 GROWTH IN THE INITIALLY ACCREDITED INSTITUTIONS

**Panel A:** Growth in the number of institutions accredited by year



**Panel B:** Model for the growth in the number institutions accredited at the undergraduate level

<u>Model</u>	<u>R<sup>2</sup></u>	<u>Adjusted R<sup>2</sup></u>		
Regression	0.976	0.974		
<u>Source</u>	<u>DF</u>	<u>Sum of Squares</u>	<u>F Factor</u>	<u>Prob F</u>
Model	1	13,354.0	717.9	<0.000
Error	18	334.8		
Total	19	13,688.8		
<u>Term</u>	<u>Coefficient</u>	<u>T Stat</u>	<u>P-value</u>	
Intercept	-6.17	-3.32	0.004	
Time	4.48	26.79	<0.000	

**Panel C:** Model for the growth in the number institutions accredited at the masters' level

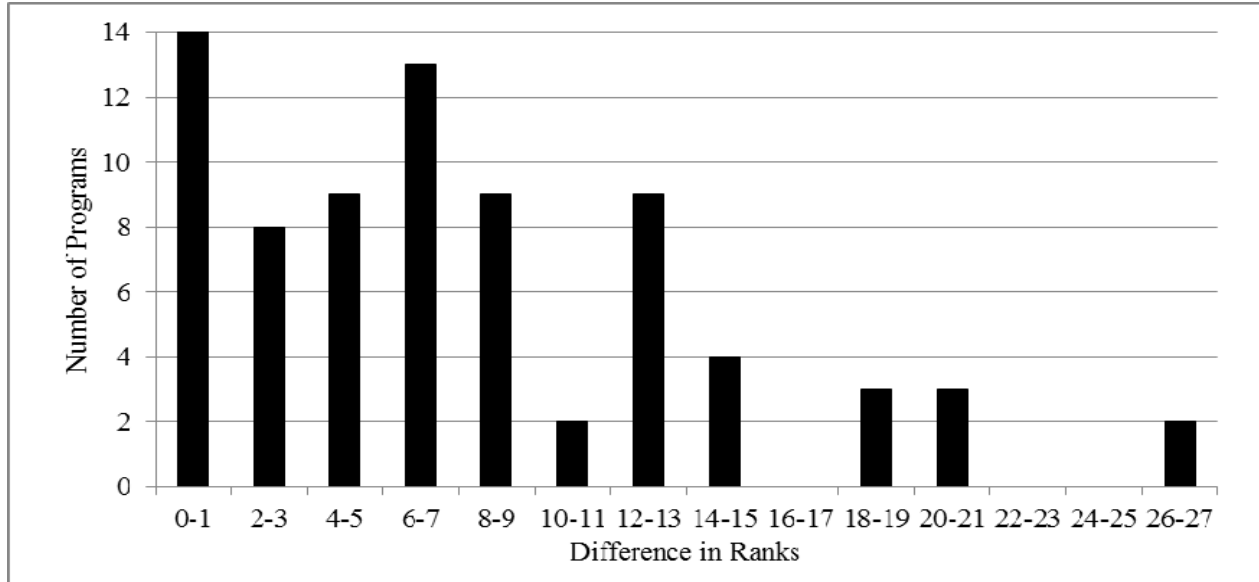
<u>Model</u>	<u>R<sup>2</sup></u>	<u>Adjusted R<sup>2</sup></u>		
Regression	0.984	0.983		
<u>Source</u>	<u>DF</u>	<u>Sum of Squares</u>	<u>F Factor</u>	<u>Prob F</u>
Model	1	30,214.7	1079.5	<0.000
Error	18	503.8		
Total	19	30,718.5		
<u>Term</u>	<u>Coefficient</u>	<u>T Stat</u>	<u>P-value</u>	
Intercept	10.61	4.66	<0.000	
Time	6.74	32.86	<0.000	

New Bachelors'      Dark-grey diamonds and dashed trend line.

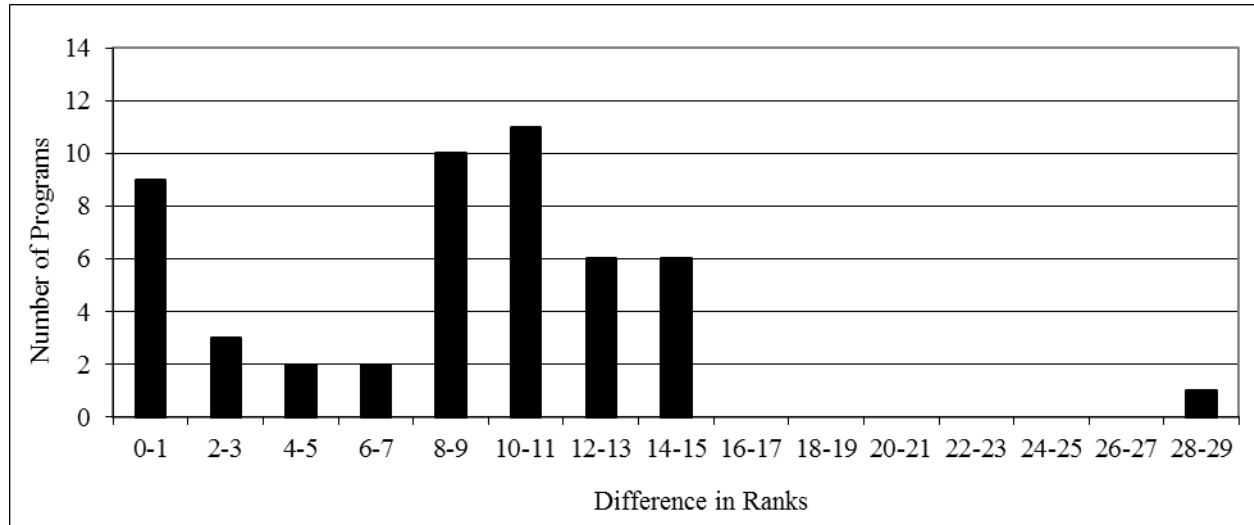
New Masters'      Black squares and solid trend line.

Time      In years from 1993 (coded as zero) through 2012 (coded as 19).

**FIGURE 1**  
**COMPARING THE 20-YEAR RANKINGS**



**FIGURE 2**  
**COMPARING THE 10-YEAR RANKINGS**



**TABLE 1.**  
**JOURNALS PUBLISHING ACCOUNTING EDUCATION STUDIES**

Journals	Publication Periods
1. <i>International Journal of Accounting Education and Research</i> *	1966-1993
2. <i>The Accounting Review</i> **	1971-1988
3. <i>Journal of Accounting Education</i>	1983-Present
4. <i>Issues in Accounting Education</i>	1986-Present
5. <i>Accounting Educators' Journal</i>	1988-Present
6. <i>Journal of Accounting Case Research</i>	1991-2006
7. <i>Accounting Education: An International Journal</i>	1992-Present
8. <i>Accounting Education: A Journal of Theory, Practice and Research</i>	1996-1997
9. <i>Advances in Accounting Education</i>	1998-Present
10. <i>Canadian Accounting Perspectives</i> (now <i>Accounting Perspectives</i> )	2002-Present
11. <i>Global Perspectives in Accounting Education</i>	2004-Present
12. <i>AIS Educator Journal</i>	2006-Present
13. <i>IMA Educational Case Journal</i>	2008-Present

\* Retitled – *International Journal of Accounting*  
 \*\* Stopped publishing education papers after 1988.

**TABLE 2**  
**TWENTY-YEAR PUBLICATION DATA**

Panel A: Data for all 11 journals				Panel B: Data for three journals			
<u>Rank</u>	<u>Institution</u>	<u>FC</u>	<u>CAA</u>	<u>Rank</u>	<u>Institution</u>	<u>FC</u>	<u>CAA</u>
1	Washington State	0.0933	0.0383	1	Tennessee	0.0644	0.0295
2	Connecticut	0.0918	0.0414	2	Washington State	0.0500	0.0209
3	Tennessee	0.0759	0.0372	3	Connecticut	0.0459	0.0213
4	Wisconsin	0.0631	0.0334	4	Texas Tech	0.0423	0.0194
5	Indiana	0.0613	0.0250	5	Ohio State	0.0416	0.0222
6	South Florida	0.0578	0.0245	6	Texas A&M	0.0406	0.0189
7	Texas A&M	0.0549	0.0255	7	South Carolina	0.0395	0.0184
8	Oklahoma	0.0517	0.0261	8	Wisconsin	0.0387	0.0209
9	Central Florida	0.0515	0.0293	9	Michigan State	0.0381	0.0162
10	South Carolina	0.0512	0.0227	10	LSU	0.0372	0.0157
11	Arizona State	0.0504	0.0200	11	Indiana	0.0368	0.0151
12	Texas Tech	0.0493	0.0223	12	Virginia Tech	0.0364	0.0150
13	LSU	0.0472	0.0207	13	Central Florida	0.0343	0.0143
14	Kentucky	0.0471	0.0225	14	Oklahoma	0.0334	0.0170
15	Ohio State	0.0471	0.0245	15	Arizona State	0.0324	0.0125
16	Virginia Tech	0.0468	0.0199	16	Oklahoma State	0.0323	0.0114
17	Michigan State	0.0433	0.0180	17	Case Western	0.0319	0.0133
18	Florida State	0.0427	0.0171	18	Boston University	0.0315	0.0194
19	Case Western	0.0426	0.0186	19	Florida State	0.0291	0.0123
20	Georgia	0.0412	0.0224	20	South Florida	0.0272	0.0142
21	Virginia Common	0.0400	0.0181	21	Virginia Common	0.0267	0.0115
22	Oklahoma State	0.0398	0.0144	22	Arkansas	0.0264	0.0130
23	Boston University	0.0394	0.0272	23	Cincinnati	0.0263	0.0099
24	Utah	0.0375	0.0163	24	Georgia Tech	0.0263	0.0088
25	Florida Internat	0.0364	0.0258	25	Georgia	0.0260	0.0137
26	Alabama	0.0354	0.0143	26	Texas - Austin	0.0240	0.0118
27	Drexel	0.0351	0.0170	27	Arizona	0.0237	0.0111
28	Temple	0.0346	0.0202	28	Texas - Arlington	0.0230	0.0103
29	Arkansas	0.0337	0.0158	29	Florida Atlantic	0.0229	0.0083
30	Cincinnati	0.0329	0.0132	30	Northwestern	0.0228	0.0080
31	Georgia State	0.0323	0.0216	31	Mississippi	0.0221	0.0093
32	Colorado	0.0322	0.0134	32	Colorado	0.0214	0.0094
33	Mississippi	0.0309	0.0141	33	TX - San Antonio	0.0213	0.0106
34	Texas - Arlington	0.0299	0.0138	34	Massachusetts	0.0212	0.0079
35	Nebraska	0.0289	0.0125	35	Kentucky	0.0204	0.0097
36	Northwestern	0.0285	0.0123	36	Iowa	0.0199	0.0099
37	CUNY - Baruch	0.0272	0.0096	37	New York Univ	0.0192	0.0100
38	Missouri	0.0268	0.0145	38	Georgia State	0.0189	0.0144

Table 2 (continued)

39	Texas - Austin	0.0266	0.0126	39	Nebraska	0.0184	0.0055
40	Arizona	0.0265	0.0125	40	Florida Internat	0.0182	0.0136
41	Massachusetts	0.0265	0.0106	41	Southern Calif	0.0179	0.0099
42	Oregon	0.0263	0.0132	42	Drexel	0.0175	0.0063
43	Georgia Tech	0.0263	0.0088	43	U of Washington	0.0170	0.0080
44	Kent State	0.0261	0.0149	44	Utah	0.0167	0.0066
45	Memphis	0.0241	0.0103	45	Duke	0.0167	0.0056
46	New York Univ	0.0240	0.0112	46	Jackson State	0.0143	0.0048
47	Florida Atlantic	0.0229	0.0083	47	Temple	0.0138	0.0069
48	Iowa	0.0223	0.0107	48	Florida	0.0136	0.0077
49	Mississippi State	0.0221	0.0086	49	CUNY - Baruch	0.0136	0.0045
50	Florida	0.0218	0.0107	50	Missouri	0.0134	0.0056
51	North Texas	0.0217	0.0105	51	Michigan	0.0131	0.0052
52	Penn State	0.0217	0.0105	52	Kent State	0.0130	0.0072
53	TX - San Antonio	0.0213	0.0106	53	Alabama	0.0126	0.0067
54	Southern Calif	0.0209	0.0109	54	Penn State	0.0124	0.0059
55	SUNY-Buffalo	0.0202	0.0104	55	Mississippi State	0.0123	0.0049
56	U of Washington	0.0191	0.0090	56	North Carolina	0.0121	0.0107
57	Michigan	0.0188	0.0080	57	Memphis	0.0107	0.0049
58	Duke	0.0167	0.0056	58	Louisiana Tech	0.0099	0.0043
59	California-Irvine	0.0164	0.0082	59	North Texas	0.0093	0.0048
60	North Carolina	0.0153	0.0123	60	Rutgers	0.0085	0.0042
61	Jackson State	0.0143	0.0048	61	Illinois	0.0084	0.0036
62	Louisiana Tech	0.0139	0.0070	62	Pittsburgh	0.0082	0.0032
63	Pittsburgh	0.0137	0.0055	63	SUNY-Buffalo	0.0081	0.0024
64	Illinois	0.0135	0.0057	64	Cornell	0.0077	0.0058
65	Southern Illinois	0.0116	0.0063	65	Minnesota	0.0075	0.0038
66	Minnesota	0.0113	0.0050	66	Houston	0.0073	0.0038
67	Cal - Berkeley	0.0102	0.0057	67	Cal - Berkeley	0.0068	0.0023
68	Rutgers	0.0085	0.0042	68	Texas - Dallas	0.0067	0.0022
69	Harvard	0.0084	0.0063	69	Oregon	0.0066	0.0027
70	Syracuse	0.0078	0.0019	70	Harvard	0.0042	0.0021
71	Cornell	0.0077	0.0058	71	George Wash	0.0038	0.0019
72	George Wash	0.0076	0.0032	72	Carnegie Mellon	0.0036	0.0018
73	Carnegie Mellon	0.0074	0.0030	73	Kansas	0.0035	0.0012
74	Houston	0.0073	0.0038	74	Purdue	0.0033	0.0011
75	Purdue	0.0067	0.0028	75	Southern Illinois	0.0029	0.0014
76	Texas - Dallas	0.0067	0.0022	76	Maryland	0.0027	0.0007
77	Maryland	0.0055	0.0021	77	Stanford	0.0022	0.0007
78	Stanford	0.0044	0.0029				
79	Kansas	0.0035	0.0012				

**TABLE 3**  
**TEN-YEAR PUBLICATION DATA**

Panel A: Data for all 11 journals				Panel B: Data for three journals			
<u>Rank</u>	<u>Institution</u>	<u>FC</u>	<u>CAA</u>	<u>Rank</u>	<u>Institution</u>	<u>FC</u>	<u>CAA</u>
1	Indiana	0.0959	0.0308	1	Indiana	0.0959	0.0308
2	Virginia Tech	0.0783	0.0276	2	Ohio State	0.0698	0.0232
3	Ohio State	0.0698	0.0233	3	Virginia Tech	0.0663	0.0226
4	Georgia	0.0682	0.0379	4	Arkansas	0.0556	0.0352
5	Arkansas	0.0667	0.0407	5	Central Florida	0.0517	0.0230
6	Drexel	0.0656	0.0246	6	Georgia Tech	0.0500	0.0167
7	Florida State	0.0612	0.0272	7	Drexel	0.0492	0.0164
8	Connecticut	0.0548	0.0342	8	Virginia Common	0.0414	0.0195
9	Texas Tech	0.0545	0.0242	9	Tennessee	0.0405	0.0158
10	South Carolina	0.0533	0.0244	10	South Carolina	0.0400	0.0178
11	Alabama	0.0519	0.0173	11	Arizona State	0.0391	0.0124
12	Central Florida	0.0517	0.0345	12	Texas Tech	0.0364	0.0174
13	Oregon	0.0517	0.0316	13	Georgia	0.0341	0.0208
14	CUNY -Baruch	0.0513	0.0149	14	South Florida	0.0323	0.0242
15	Georgia Tech	0.0500	0.0167	15	Washington State	0.0323	0.0094
16	Washington State	0.0484	0.0148	16	Florida State	0.0306	0.0170
17	Virginia Common	0.0483	0.0218	17	Utah	0.0303	0.0088
18	Case Western	0.0476	0.0238	18	Boston University	0.0300	0.0200
19	Kent State	0.0472	0.0283	19	LSU	0.0286	0.0071
20	Arizona State	0.0469	0.0150	20	Connecticut	0.0274	0.0205
21	Utah	0.0455	0.0164	21	Rutgers	0.0273	0.0137
22	North Texas	0.0448	0.0174	22	Memphis	0.0263	0.0132
23	Tennessee	0.0405	0.0158	23	CUNY - Baruch	0.0256	0.0085
24	SUNY-Buffalo	0.0333	0.0139	24	Florida Atlantic	0.0241	0.0100
25	Texas A&M	0.0326	0.0154	25	Case Western	0.0238	0.0119
26	South Florida	0.0323	0.0242	26	Texas A&M	0.0217	0.0109
27	Cincinnati	0.0323	0.0161	27	TX - San Antonio	0.0213	0.0106
28	Boston University	0.0300	0.0200	28	Duke	0.0213	0.0071
29	LSU	0.0286	0.0071	29	Oklahoma State	0.0208	0.0069
30	Rutgers	0.0273	0.0137	30	Houston	0.0204	0.0077
31	Memphis	0.0263	0.0132	31	Kent State	0.0189	0.0142
32	Michigan State	0.0254	0.0092	32	Michigan State	0.0169	0.0071
33	Nebraska	0.0247	0.0165	33	Jackson State	0.0169	0.0056
34	Florida Atlantic	0.0241	0.0100	34	SUNY-Buffalo	0.0167	0.0056
35	Kentucky	0.0233	0.0116	35	Harvard	0.0161	0.0081
36	Wisconsin	0.0221	0.0086	36	Illinois	0.0159	0.0040
37	George Wash	0.0217	0.0072	37	U of Washington	0.0157	0.0118
38	TX - San Antonio	0.0213	0.0106	38	Wisconsin	0.0147	0.0061

Table 3 (continued)

39	Duke	0.0213	0.0071	39	Louisiana Tech	0.0145	0.0036
40	Oklahoma State	0.0208	0.0069	40	Alabama	0.0130	0.0043
41	Colorado	0.0206	0.0086	41	Nebraska	0.0123	0.0041
42	Houston	0.0204	0.0077	42	Iowa	0.0122	0.0041
43	Georgia State	0.0196	0.0098	43	Kentucky	0.0116	0.0058
44	Missouri	0.0183	0.0061	44	Minnesota	0.0114	0.0057
45	Mississippi State	0.0172	0.0057	45	Colorado	0.0103	0.0052
46	Florida	0.0169	0.0085	46	Southern Illinois	0.0100	0.0050
47	Jackson State	0.0169	0.0056	47	Mississippi	0.0081	0.0027
48	Purdue	0.0164	0.0082	48	North Carolina	0.0073	0.0073
49	Mississippi	0.0163	0.0054	49	Texas - Dallas	0.0070	0.0023
50	Harvard	0.0161	0.0081	50	Arizona	0.0068	0.0017
51	Illinois	0.0159	0.0040				
52	U of Washington	0.0157	0.0118				
53	Pittsburgh	0.0145	0.0048				
54	Louisiana Tech	0.0145	0.0036				
55	Iowa	0.0122	0.0041				
56	Minnesota	0.0114	0.0057				
57	Southern Illinois	0.0100	0.0050				
58	New York Univ	0.0088	0.0022				
59	North Carolina	0.0073	0.0073				
60	Texas - Dallas	0.0070	0.0023				
61	Arizona	0.0068	0.0017				

**TABLE 4**  
**TWENTY-YEAR DATA TESTING**

Panel A: Data for 11 journals						Panel B: Data for three journals									
Panel A-1: Testing full-credit data standardized by graduates and years since graduation						Panel B-1: Testing full-credit data standardized by graduates and years since graduation									
Statistics	Upper (1-40)	Lower (41-79)	Difference	t Stat	P(T<=t)	Statistics	Upper (1-39)	Lower (40-77)	Difference	t Stat	P(T<=t)				
Mean	0.0441	0.0155	0.0286	10.31	< 0.0000	Mean	0.0306	0.0100	0.0206	11.56	< 0.0000				
Variance	0.0002	0.0001				Variance	0.0001	0.0002							
Panel A-2: Full-credit group means from Table 2						Panel B-2: Full-credit group means and years since graduation									
Group	Mean		Group	Mean		Group	Mean		Group	Mean					
1-10	0.065		41-50	0.024		1-10	0.044		41-50	0.016					
11-20	0.046		51-60	0.019		11-20	0.033		51-60	0.011					
21-30	0.037		61-70	0.011		21-30	0.025		61-70	0.007					
31-40	0.029		71-79	0.006		31-40	0.020		71-77	0.003					
Panel A-3: Bonferroni multiple-comparison tests of full-credit group means						Panel B-3: Bonferroni multiple-comparison tests of full-credit group means									
Initial group for comparing with remaining groups of doctoral programs						Initial group for comparing with remaining groups of doctoral programs									
	1-10	11-20	21-30	31-40	41-50	51-60	61-70		1-10	11-20	21-30	31-40	41-50	51-60	61-70
Remaining Groups							Remaining Groups								
11-20	0.019							11-20	0.011						
21-30	0.028	0.009						21-30	0.019	0.008					
31-40	0.036	0.017	0.008					31-40	0.024	0.013	0.005				
41-50	0.041	0.022	0.013	0.005				41-50	0.028	0.017	0.009	0.004			
51-60	0.046	0.027	0.018	0.010	0.005			51-60	0.033	0.022	0.014	0.009	0.005		
61-70	0.054	0.035	0.026	0.018	0.013	0.008		61-70	0.037	0.026	0.018	0.013	0.009	0.004	
71-79	0.059	0.040	0.031	0.023	0.018	0.013	0.005	71-77	0.040	0.029	0.021	0.016	0.012	0.007	0.003
Highlighted values		Difference is not significant													

**TABLE 5**  
**AACSB ACCOUNTING ACCREDITATION AND PUBLIC VERSUS PRIVATE**

<u>Institution</u>	<u>AccAcad</u>	<u>Category</u>	<u>Institution</u>	<u>AccAcad</u>	<u>Category</u>
Alabama	13	--	Michigan State	12	--
Arizona	123	--	Minnesota	--	--
Arizona State	13	--	Mississippi	13	--
Arkansas	13	--	Mississippi State	13	--
Boston University	--	Private	Missouri	13	--
California-Berkeley	--	--	Nebraska	13	--
California-Irvine	--	--	New York Univ	--	Private
Carnegie Mellon	--	Private	North Carolina	--	--
Case Western	13	Private	North Texas	13	--
Central Florida	13	--	Northwestern	--	Private
Cincinnati	--	--	Ohio State	13	--
Colorado	--	--	Oklahoma	13	--
Connecticut	12	--	Oklahoma State	13	--
Cornell	--	Private	Oregon	13	--
CUNY-Baruch	123	--	Penn State	123	--
Drexel	--	Private	Pittsburgh	--	--
Duke	--	Private	Purdue	--	--
Florida	13	--	Rutgers	--	--
Florida Atlantic	--	--	South Carolina	13	--
Florida International	13	--	South Florida	13	--
Florida State	13	--	Southern California	1	--
George Washington	1	Private	Southern Illinois	13	--
Georgia	123	--	Stanford	--	Private
Georgia State	123	--	SUNY-Buffalo	12	--
Georgia Tech	--	--	Syracuse	--	Private
Harvard	--	Private	Temple	--	--
Houston	123	--	Tennessee	13	--
Illinois	13	--	Texas - Arlington	123	--
Indiana	1	--	Texas - Austin	13	--
Iowa	1	--	Texas - Dallas	13	--
Jackson State	--	--	Texas A&M	13	--
Kansas	13	--	Texas Tech	13	--
Kent State	123	--	TX - San Antonio	1	--
Kentucky	13	--	U of Washington	13	--
Louisiana Tech	123	--	Utah	13	--
LSU	--	--	Virginia Common	13	--
Maryland	--	--	Virginia Tech	13	--
Massachusetts	1	--	Washington State	13	--
Memphis	123	--	Wisconsin	13	--
Michigan	--	--			

Accounting Accreditation (AccAcad): 1–Bachelors' with concentration in Accounting; 2–MBA with concentration in Accounting; and, 3–Masters of accounting (Hasselback, 2013).

Category: Public (--) or Private

**TABLE 6**  
**DIFFERENCE WITH PRIOR DOCTORAL-PROGRAM RANKINGS**

Doctoral Programs	Panel A: 20-yr comparisons					Panel B: 10-yr comparison	
	Current Data (Table 2)	Chan et al. (2007)	Trieschmann et al. (2000)	Hasselback & Reinstein (1995)	Brown (1994)	Current Data (Table 3)	Scott et al. (2011)
Arizona	40	--	18	--	--	61	3
Arizona State	11	8	--	13	--	20	17
Cal - Berkley	67	12	11	10	7	NR	--
Carnegie Mellon	73	--	--	--	3	NR	--
Case Western	19	--	--	--	8	18	--
<u>Chicago</u>	NR	5	3	5	5	NR	2
Columbia	NR	9	10	--	--	NR	--
Cornell	71	--	12	--	6	NR	12
Duke	58	--	19	--	--	39	--
Florida	50	--	17	2	--	46	--
Georgia State	31	13	--	--	--	43	--
Harvard	69	15	16	--	--	50	20
Illinois	64	16	--	1	--	51	20
Indiana	5	11	--	11	--	1	10
Iowa	48	--	9	16	10	55	9
Kansas	79	--	--	--	16.5	NR	--
Michigan	57	2	2	8	18	NR	1
Michigan State	17	18	--	18	--	32	--
Minnesota	66	--	--	--	19	56	--
MIT	NR	--	--	--	4	NR	--
New York Univ	46	4	20	--	13	58	19
North Carolina	60	20	8	17	--	59	7
<u>Northwestern</u>	36	17	7	--	14.5	NR	15
Ohio State	15	--	--	9	12	3	17
Oklahoma State	22	--	--	15	--	40	--
Oregon	42	--	--	--	20.5	13	--
Penn State	52	--	--	7	--	NR	15
Pennsylvania	NR	1	1	--	--	NR	6
Purdue	75	--	--	--	11	48	--
Rochester	NR	--	6	--	1	NR	14
Rutgers	68	10	--	--	--	30	--
Southern Cal	54	7	14	--	--	NR	10
St Louis	Inactive	--	--	--	--	Inactive	--
Stanford	78	6	4	4	2	NR	8
SUNY-Buffalo	55	--	--	--	14.5	24	--
Tennessee	3	--	--	14	--	23	--
Texas - Austin	39	3	13	3	20.5	NR	5
Texas A & M	7	--	--	19	--	25	--
UCLA	NR	--	--	--	16.5	NR	--
Virginia Tech	16	--	--	20	--	2	--
Washington	56	19	--	6	9	52	4
Washington State	1	--	5	--	--	16	--
Wisconsin	4	14	--	12	--	36	12

NR Not ranked using current accounting-education data.  
 -- Not ranked by comparison study in the top-20 doctoral programs.

**Highlighting** Every 10<sup>th</sup> row for ease of reading.

Inactive Doctoral program is inactive (Hasselback, 2013, p. ii)

Underlined Doctoral programs that were listed in four or all of the five comparison studies but not ranked in the current study.