ACCOUNTING PROGRAM RESEARCH RANKINGS BY TOPICAL AREA AND METHODOLOGY

Joshua G. Coyne
Brigham Young University

Scott L. Summers
Brigham Young University

Brady Williams
Brigham Young University

David A. Wood
Brigham Young University
515 TNRB
Provo, UT 84602
Telephone: (801) 422-8642
Fax: (801) 422-0621
davidwood@byu.edu

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ABSTRACT:
This paper makes two novel contributions to ranking accounting research programs constructed from publication counts in top journals (AOS, Auditing, BRIA, CAR, JAE, JAR, JATA, JIS, JMAR, RAST, and TAR). In contrast to previous studies, we recognize the mobility of intellectual assets tied to the human capital of accounting researchers and therefore base our rankings on the institution with which researchers are *currently* affiliated, rather than the institution with which they were affiliated when articles were published. Also, we categorize each article written by topical area (auditing, financial, managerial, accounting information systems, tax, and other) and by methodology (analytical, archival, experimental, and other) and provide separate accounting program rankings by topical area and by methodology. These two innovations provide a rich information resource for decision makers such as pre-doctoral students, doctoral students, faculty, accounting departments, business schools, universities, and donors in choosing how to allocate their time, energies, resources, and expertise.

Key Words: Accounting Research Rankings, Accounting Research Methodology, Accounting Research Topical Areas

JEL Descriptors: M4, M40, M41, M42, M49

Data Availability: Requests for data may be made to the authors.

1. Introduction

We purport that the most important career decisions made by academic accountants are made in an environment that is distinctly lacking in high-quality, quantitative information. Decisions such as where to pursue a Ph.D. and where to seek employment have traditionally been made based on informal inquiries about the reputations of institutions and the faculties that comprise those institutions combined with coarse measures of the quality of institutions and surveys of perceptions about those institutions. Given that most academic accountants specialize in a particular sub-discipline of accounting, decisions based on these overarching reputations, singular rankings, and broad surveys suffer from a lack of specialized, granular information that could better inform decision makers. We contribute to knowledge in the field of accounting academics by providing granular, quantitative information to these decision makers.

We propose a unique design for measuring the intellectual assets held by accounting research programs that will enhance the current body of ranking literature in two ways. First, we assume that the intellectual assets of a researcher stay with that researcher as they move from institution to institution. Second, recognizing that within accounting research there are specialty areas (both topical and methodological) to which sets of intellectual assets contribute, we report rankings by methodology and topical area that allow institutions to be recognized for their expertise in specialty areas.

We use journal article counts as the backbone of our rankings; however, unlike previous ranking studies, we credit a publication to the institution with which the author is *currently* affiliated rather than to the author's institutional affiliation at the time of the article's

publication.[1] This allows a school's research ranking to change based on the addition or loss of a distinguished researcher. Creating rankings in this way measures the impact of the intellectual assets (contributions) of the individual researcher and ties those assets to the present institutional affiliation rather than ascribing intellectual assets to an entity incapable of reasoning—a university.[2]

To our knowledge, rankings of accounting research programs by specialty area—accounting information systems (AIS), audit, financial, managerial, tax, and others—are nonexistent. Those desiring to know where to find strengths in particular specialties are left to rely on generalized program rankings, combined with conjectures and opinions from those with whom they consult. This is in stark contrast to other business school disciplines, such as management, which recognize the diversity of topical areas in their discipline and reward each independently. In accounting, Bonner et al. (2006) find that the most influential accounting journals publish a disproportionately high number of articles in the financial specialty area. Given this publication paradigm, parties interested in expertise in specialty areas other than financial accounting are likely to make sub-optimal decisions by relying on generalized accounting ratings that are influenced heavily by the financial specialty area. Given these limitations, our second contribution is to provide evidence of program strength for five specialty topical areas of accounting—AIS, auditing, financial, managerial, and tax—and three accounting research methodologies—analytical, archival, and experimental.

[1] For examples of previous research on ranking accounting programs see Bazley et al. (1975); Andrews and McKenzie (1978); Windall (1981); Zivney and Thomas (1985); Hasselback and Reinstein (1995); Fogarty (1995); Trieschmann et al. (2000); Brown and Laksmana (2004); Brown (2003); Chan et al. (2007).

[2] We note that this methodology does not explicitly consider an institution's ability to influence researchers' ability to publish by having access to such things as more and/or better databases, providing more talented research assistants, decreasing teaching loads, or other similar characteristics that likely improve research productivity. However, our methodology does indirectly capture these effects if the most prolific researchers are aware of these institutional advantages and are more likely to work at schools that offer these advantages.

This research significantly increases the amount of available information that could be used by decision makers in several contexts beyond those noted above. These contexts (decision makers) include:

- Institutions to attend (pre-Ph.D. students)
- Hiring decisions (institution and researcher)
- Compensation decisions (institution and researcher)
- Tenure decisions (institution)
- Allocation of assets (institution, deans, program and department chairs)
- Development of specializations (institution, deans, program and department chairs)

Providing this information should reduce the ambiguity that each decision maker faces in their decision context. For example, each student or accounting professional that decides to pursue a Ph.D. in accounting is immediately faced with the challenge of finding a university with programs, faculty, and expectations that match the applicant's needs, wants, and career goals. This decision, and the associated application process, is often multifaceted and complex. To help in this process, we provide program ranking information broken down by topical area and research methodology which are two crucial factors for applicants to consider as they evaluate which programs are best able to support their research interests.[3]

Rankings decomposed by discipline and based on current location of human capital will also benefit Ph.D. candidates as they graduate and enter the job market. They will be able to use these rankings to target positions at universities that fit their career goals. This study identifies top programs in each specialty area—which is especially valuable if these programs do not register highly in past ranking studies. For example, if an experimentalist wants to be surrounded by strong colleagues with similar interests and skill sets, these rankings provide the necessary information for the experimentalist to find a match.

[3] We also provide rankings that recognize those programs that are strong in multiple accounting areas so decision makers, especially pre-Ph.D. students, who are interested in multiple accounting areas or are unsure of their accounting area interest can benefit from this study.

Accounting department heads, business school administrators, and university leadership may find these results useful in establishing legitimacy—both internal and external. A school that has never placed highly in general rankings may be able to use these rankings to demonstrate credibility in certain specialty areas or methodologies. This credibility can help justify internal funding for materials, technology, or additional research. This study recognizes those schools that have been and are making a concerted effort to specialize and improve their research reputation. Such external validation establishes legitimacy and may help attract external funding.

Finally, professional associations, accounting firms, and the accounting industry will benefit from this study. In July 2008, the AICPA made the announcement of a $15 million fund designed to send experienced practitioners back to school to get Ph.D.s to help fill the shortage of audit and tax faculty (AICPA 2008). This fund, which is made up of donations from many of the largest accounting firms and many state accounting associations, is designed to send 120 professionals back for audit and tax training in Ph.D. programs. The rankings provided in this paper will highlight programs that specialize in research related to audit and tax. In this way, the effectiveness of the fund could be enhanced by allowing these individuals to target programs where they will get the best audit- and tax-specific training and by helping fund administrators to know where to direct additional funds.

2. Sample Description

To create our rankings, we index all peer-reviewed articles in *The Accounting Review* (TAR)*; Journal of Accounting Research* (JAR)*; Journal of Accounting & Economics* (JAE)*; Contemporary Accounting Research* (CAR)*; Review of Accounting Studies* (RAST)*; Accounting, Organizations, and Society* (AOS)*; Auditing: A Journal of Practice & Theory* (Auditing)*;*

Journal of the American Taxation Association (JATA)*; Journal of Management Accounting Research* (JMAR)*; Journal of Accounting Information Systems* (JIS); and *Behavioral Research in Accounting* (BRIA).[4] We chose these journals because previous research has shown that six of these journals (AOS, CAR, JAE, JAR, RAST, and TAR) are considered the highest rated accounting journals (see discussion in Glover et al. 2006; Bonner et al. 2006; and Lowensohn and Samelson 2006). However, studies have also provided evidence that these journals do not provide representative coverage of accounting methodologies and topical areas (Bonner et al. 2006), so we add five additional journals.

To choose which additional journals to include, we examined survey evidence collected by Lowensohn and Samelson (2006). Lowensohn and Samelson (2006) report results from a survey of 517 academics from various American Accounting Association (AAA) sections. They report results illustrating which journals are perceived to be the best by a methodological category (behavioral) and by some topical area categories (tax, managerial, government and nonprofit, and AIS). We selected the top journal identified by each of these groups (excepting the topical area of government and nonprofit) to include in the study; thus, we include BRIA, JATA, JIS, and JMAR. We add Auditing to this list as it is regularly considered to be the top journal for publishing audit research aside from those already mentioned. Including these additional journals should provide greater coverage of topical areas and methodologies that are not adequately represented in the traditional top six journals.

Our rankings do not explicitly recognize "top-tier" contributions of researchers in supporting disciplines (e.g., finance, economics, psychology, etc). We made this choice because of our interest in identifying top *accounting* research programs and because of the time intensive

[4] We do not include articles that were invited by the editor or conference discussant papers (such as JAR or CAR conference discussion papers) since these articles are not required to go through the peer-review process. Also, we exclude articles written directly to a professional audience and educational cases.

nature of creating these rankings. While contributions in the "top-tier" of supporting journals are important and contribute to the academic prestige of the researcher, we believe they are less relevant to identifying accounting expertise than an evaluation of research published in accounting journals.[5]

3. Methodology

To create our rankings, we index all articles published in the aforementioned journals between 1990 and 2008 and categorize them based on topic and methodology. Because of the time-intensive nature involved in creating these rankings, we limit our analysis to a 19 year window, which effectively covers three tenure cycles. We note that authors who were prolific researchers before 1990 but have not continued to actively research since 1990 likely have fewer current intellectual research assets to share with colleagues.[6]

We categorize each article into one of four methodological categories: analytical, archival, experimental, or other. Our methodological categories are not mutually exclusive. For example, Hodder et al. (2008) employ an experiment as well as archival tests in their paper. We categorize this article as both archival and experimental for purposes of our rankings. We define our methodological classifications as follows:

Analytical: studies whose analyses and conclusions are based on the act of formally modeling theories or substantiating ideas in mathematical terms. These studies use analytic devices to predict, explain, or give substance to theory.

[5] Glover et al. (2006) examine the publication records of faculty promoted at the top 75 research schools. In unreported analyses, the correlation between publishing in the top 3 accounting journals (TAR, JAR, and JAE) and publishing in other top business journals is 0.86 when considered at the school portfolio level. This suggests that while our results will not provide a complete picture of the articles published by accounting scholars, they are unlikely to be biased by excluding articles published in other top business journals.

[6] We explore the importance of currency in more depth later in the paper.

Archival: studies whose analyses and conclusions are based on objective data collected from repositories. Also included are studies in which the researchers, or another third party, collected the research data and in which the data has objective amounts such as net income, sales, fees, etc. (i.e., the researcher creates an objective repository of data).

Experimental: studies whose analyses and conclusions are based on data the researcher gathered by administering treatments to subjects. Usually these studies employ random assignment; however, if the researcher selected different populations in an attempt to "manipulate" a variable (e.g., participants of different experience levels were selected for participation), we also consider these experimental in nature.

Other: if a study did not fit into one of the other methodological categories, it was classified as other. The methodologies in these studies vary significantly and include such things as surveys, case studies, field studies, simulations, persuasive arguments, etc.

Similar to our categorization by methodology, our categorization by topical area allows for multiple categories per article. If an article sheds light on multiple topical areas, it is categorized as providing a contribution to each area (e.g., Geiger and North [2008] examine how hiring a new CEO [managerial] changes discretionary accruals [financial]). In categorizing articles by topical area, we employ the following definitions:

Auditing: studies in which the topical content involves an audit topic. These studies vary widely and include, but are not limited to, the study of the audit environment—external and internal, auditor decision making, auditor independence, the effects of auditing on the financial reporting process, and auditor fees.

Financial: studies that address the topical content of financial accounting, financial markets, and decision making based on financial accounting information.

Managerial: studies that examine issues regarding budgeting, compensation, decision making within an enterprise, incentives, and the allocation of resources within an enterprise.

AIS: studies which address issues related to the systems and the users of systems that collect, store, and generate accounting information. Users are defined broadly to include those involved in collection, storage, or use of accounting information or even the implementation of the system. These systems may be electronic or not. Research streams include, but are not limited to design science, ontological investigations, expert systems, decision aides, support systems, processing assurance, security, controls, system usability, and system performance.

Tax: studies that examine issues related to taxpayer decision making, tax allocations, tax computations, structuring of accounting transactions to meet tax goals, tax incentives, or market reactions to tax disclosures.

Other: if a study does not fit into one of the other topical areas, it is classified as "other." The topical areas in these studies vary significantly and include such things as education, methodologies, law, psychology, history, the accounting profession, work environment, etc.

We use data previously categorized by Oler et al. (2008) as a starting point for categorizing articles appearing in AOS, CAR, JAE, JAR, RAST and TAR journals. For this data, one of the authors on this project reviewed each article categorization made by the Oler et al. (2008) team and made changes as deemed appropriate to fit our categorization scheme. For the other journals, two of the authors on this project categorized each article. All discrepancies in ratings were resolved through discussion.

After categorizing all the articles, we identified the author's current school affiliation by first searching in the 2008 Hasselback directory (Hasselback 2008). We then visited the website of the university listed in the Hasselback directory and verified that the professor was listed as

being employed at the institution. If the author was not listed in the Hasselback directory, or if we could not find them on the website of the institution listed by the Hasselback directory, we searched the internet for the author and recorded the author's current university affiliation.[7] If professors were listed as holding joint appointments or were listed as visiting scholars, we credited the "home" school for those publications. We created initial rankings after performing this step; subsequently, for all schools that were listed in the top 50 of any of these initial rankings, we revisited the school's faculty website, verified that the authors listed belong to that school, and searched for any professors listed on the school website that had not been categorized in our database. If we could not find a professor's affiliation after performing all these steps, we considered that professor to be no longer employed in academia and, therefore, we gave no credit to any institution for that individual's research.[8]

To create our rankings, we gave each author full credit for each article published in these journals (i.e., for coauthored papers, all institutions of the authors received credit for the publication and if multiple authors were from the same institution, the institution received credit for each author).[9] We then summed the number of total publications for each school by methodology and by topical area. Finally, we ranked schools by the total productivity of the faculty currently at that school.[10]

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[7] To conduct our internet search, we searched for the researcher's name or their name and special key words (e.g., accounting, university, etc.). If we found initial evidence of a professor at a university (e.g., a paper listed on SSRN), we then visited that university website to verify the faculty member was employed at the school.

[8] We gave credit to a school for authors outside of accounting who publish in accounting journals.

[9] We chose to give each author full credit because we view each author as likely to have increased their intellectual assets by working on the project. We also did not want to introduce noise or bias by attempting to create a subjective weighting scheme of the value of different journal articles. If high quality outcome data becomes available in the future for which reliable and theoretically justified weightings could be created, then future researchers should reexamine these rankings using those weights. However, to our knowledge, we are unaware of a high quality weighting based on empirical data.

[10] If we discovered that a professor had retired, was emeritus, or had died we did not include them in the rankings. For an excellent discussion of the limitations of various ways of ranking research productivity (including using counts), please see Reinstein and Hasselback (1997).

We take three additional steps to maximize the usefulness of this data. First, for all rankings we provide the number of distinct professors that contribute to each ranking. Given our methodology, schools that have larger faculties are more likely to be ranked higher because they employ more individuals who have the possibility of publishing articles.[11] We provide the number of authors who wrote the publications used in the rankings so that informed readers can make use of this information as is appropriate to their decision making context.

Second, we provide three types of consolidated rankings; we consolidate the rankings by topical area, methodology, and both topical area and methodology. The consolidated rankings allow for a discussion of which institutions are well-versed or well-rounded in all specialty areas. The consolidated rankings are created by averaging the topical area rankings, the methodology rankings, or both. This is in contrast to creating consolidated rankings based on total publication counts. Rankings based on total publications introduce weighting problems as some areas are disproportionately represented in journals (Bonner et al. 2006). These rankings recognize schools that are able to do well in all or virtually all methodological and topical areas and are likely of special interest to pre-Ph.D. students who may not know exactly what they will want to research and would like to go to a school that supports broad topical areas and/or broad methodologies.

[11] We do not scale our rankings by faculty size because our objective is ranking the intellectual assets available at institutions rather than ranking the average productivity of faculty. Further, choosing to scale by faculty size is problematic due to the difficult nature of determining faculty size, especially in specialty areas. Several possible ways to scale the data by size include scaling by the size of the department, number of authors who published the articles, or the number of professors who research in an area (or use that methodology). We noticed as we categorized articles that many schools do not have a separate accounting department or combine the accounting department with finance, information systems, or the entire business school. In addition, many accounting academics work in administrative positions making it difficult to choose whether to include them or not "in" the department. These problems make scaling by the number in the department problematic and subjective. Scaling by the number of authors who published articles is problematic in that one person could publish a high number of articles and therefore cause their school to score very highly when they are the only active researcher at their entire school. We do not believe this type of ranking would be of greatest usefulness to the accounting academy. Finally, scaling by the number of professors who research in an area is problematic because many researchers research in multiple methodologies and there is no clear way to count the number of professors working in a particular area.

Third, we report rankings based on three different time windows—the full time window (19 years), the previous 12 years, or the previous 6 years. Providing rankings of shorter windows allows users to infer various trends. For example, if a school is very highly ranked in the full time window but not in the previous 6 year window, it may suggest that the school employs an aging faculty who are winding down their research career. Conversely, a school that is ranked very highly in the 6 year window but not in the full window may have promising young scholars who are highly productive but have not been employed a sufficient length of time to produce a tremendous quantity of research. Reporting results by time window should enhance the usefulness of the data.

4. Results

Table 1 presents descriptive statistics of the sample. Panel A shows the percentage of articles by topical area for each different journal. It is apparent that journals have very different tastes in terms of topics of articles published. Of the traditional big 3 accounting journals (TAR, JAR, and JAE), TAR publishes the broadest topical scope of articles. AOS and BRIA are the only non-specialty-topic journals that publish a higher percentage of articles in an area other than financial (AOS publishes more managerial than any other topical area and BRIA publishes more "other" research and auditing than any other topical area). Also of note is the almost complete lack of publication of AIS research in any journal other than JIS. We note that Table 1 does not consider the quantity of different types of articles submitted to the journals; therefore, we cannot conclude from this table that there is an editorial or reviewer bias against certain topical areas or methodologies.[12]

[12] As an example of the importance of considering the rate of submission before determining bias, the 2007 *Contemporary Accounting Research* Editor's Report reveals that only 5 of 258 submissions to the journal were in the area of tax. Thus, even if CAR published all of these articles, it would still show a low percentage of published

Panel B shows the percentage of articles by methodology for each different journal. With the exception of AOS, BRIA, JIS, and JMAR, archival research is the dominant methodology published. BRIA and JIS publish a higher percentage of experimental research than other methodologies, and JMAR and AOS publish a higher percentage of "other" methodologies than analytical, archival, or experimental. Although these descriptive statistics provide evidence that all research methodologies can be published somewhere, it also shows that specific journals have defined methodological and/or topical area tastes in terms of research they have published in the past.

Panel C of Table 1 shows the percentage of articles by methodology for each topical area. Managerial research has the greatest distribution of methodologies as each methodology is used at least 16 percent of the time in managerial publications. Financial has the least distribution of methodologies as archival is used 75 percent of the time and the next highest used methodology is analytical, used 12 percent of the time. Audit research uses a relatively equal blend of archival, experimental, and other methodologies but lags behind in employing the analytical methodology. Tax is reasonably diverse in terms of methodology as the lowest methodology, "other", is used in 10 percent of publications. Finally, AIS uses primarily experimental and "other" methodologies to address research questions.

(Insert Table 1 about here)

Table 2 presents the rankings of universities broken down by topical area. We list the top 50 schools for each topical area and present three rankings: rankings over the previous 19, 12, or 6 years (rankings are sorted by the 19 year column). Also, in parentheses, we list the number of unique authors who contributed to the ranking. We list each topical area alphabetically.

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tax studies in a presentation to Table 1. Thus, the results in Table 1 do not necessarily suggest editor/reviewer bias but may be explained by unknown submission rates to the journals.

There are several interesting things to note from the rankings other than just the rank ordering of the universities. The trend of universities rankings from 19 years to 6 years is valuable information. For example, a school like Florida International in the audit rankings is ranked eighth over the 19 year window but first over the 6 year window. This suggests that Florida International has been very active in the recent past and is the top producer of audit research in the last 6 years.

Analyzing the trends of publications also reveals interesting findings when looking at an entire topical area's rankings. For example, the top 10 schools in financial over the 19 year window are the same as the top 10 schools in financial over the 6 year window (with one exception, Southern California moved to twelfth).[13] The auditing rankings are far less stable as 7 of the top 10 schools in the 19 year window were no longer in the top 10 in the 6 year window. Furthermore, these six schools fell significantly in the 6 year window (average ranking of the six schools in the 6 year window is 25th) suggesting they likely underwent a significant structural change that moved them from auditing research to some other topical area.

Also of interest in these rankings is the number of faculty whose published articles have contributed to a given ranking. For example, in the managerial rankings, Stanford is rated first over the last 19 years even though only 5 different authors published managerial articles. The second ranked university, Michigan State, has twice as many authors. This information could be used by potential Ph.D. students (current doctoral students) in targeting which school to attend (work for). Whereas Stanford appears to have fewer researchers publishing managerial research, these researchers are publishing a very high volume of articles. Michigan State, the second

[13] We also note that two additional schools, Penn State, and MIT, moved into the top 10 rankings. Because of ties in publication counts, the top 10 rankings included more schools in the 6 year window than in the 19 year window.

ranked school, has more researchers, but they do not appear to be producing at a rate as fast as Stanford.

These rankings are also useful to non-US schools. Note in the managerial rankings that four of the top twenty schools are international schools (Melbourne, London School of Economics, Monash, and New South Wales). In the audit rankings, two of the top twenty schools are international schools as well (New South Wales and Nanyang School of Technology). These rankings help to give credibility to these institutions in terms of their ability to produce top quality research in given topical areas.

Finally, in looking between the various disciplines, it is obvious that it is more difficult to be a top school in financial than a top school in other disciplines (i.e., top financial schools have far more researchers than top schools in any other rankings). Given that difficulty, schools that face resource constraints but that would like to be recognized for expertise in a specific area, might choose to focus their intellectual assets in an area other than financial. For example, a school could focus on tax research where a group of approximately 5 productive researches could contribute sufficiently to move the school into the top 10, in lieu of focusing on hiring 5 researchers on financial topics, where that number of researchers would have difficulty achieving a top 50 ranking. Thus, schools that wish to be recognized as a leader in a particular area may wish to use the information in this study to decide which area to emphasize, given their level and ability to attract active researchers.

(Insert Table 2 about here)

Table 3 is very similar to Table 2 except Table 3 presents ranking by research methodology rather than by topical area. We note that users may benefit from interpreting Table 3 in similar fashion to the way we discussed interpreting Table 2.

(Insert Table 3 about here)

Table 4 presents three different rankings that provide information about which schools provide the greatest breadth of research expertise. In Table 4 we provide the results of averaging the topical area rankings, averaging the methodology rankings, or averaging the accumulation of all five topical rankings and the three methodology rankings. Schools that focus on one or two topical areas or on a single methodology do not rank highly in these rankings.

As would be expected, large schools fair particularly well in these rankings. These schools likely have great breadth because their size allows professors to specialize their teaching and thus their research in areas other than financial accounting. As with Table 2 and Table 3, we provide rankings over different time horizons, and we provide the average number of faculty so users can make informed decision using these rankings.

(Insert Table 4 about here)

5. Conclusions

This study ranks all accounting research programs by considering publication counts in top accounting journals. These rankings differ from prior rankings in two important ways. First, we consider the intellectual assets involved in creating research to be associated with the professor(s) who created the research and not with the institution where the researcher(s) worked when publishing the research. Therefore, we give institutions credit for all research published by professors currently employed at the institution rather than giving institutions credit for publications of faculty who published at the university but no longer work there. Second, we provide separate research rankings by topical area (AIS, auditing, financial, managerial, and tax) and by methodology (analytical, archival, and experimental).

These rankings should be highly useful to decision makers in multiple settings. As already discussed, pre-doctoral students, doctoral students, faculty, accounting departments, business schools, and universities are likely to be interested in the results of this study. By providing current ranking data of all specialty areas in accounting research, each decision maker should be able to make more informed decisions.

This study is not without limitations. We highlight the most important limitations and caution decision makers to consider how these limitations may impact their decision making setting. First, using counts to rank accounting research programs treats all articles as making equal contributions to the literature. Counts do not take into consideration level of impact of a particular article. Thus, faculty at an institution that produces few, highly innovative and paradigm-altering research may not rank as highly in these rankings as an institution that focuses on producing a large quantity of research publications. Whether one of these strategies is "better" in terms of producing accounting knowledge is debatable, and this research does not provide evidence for either side of this debate.

Second, we consider a basket of accounting journals that likely vary in terms of perceived and actual quality. We do not attempt to weight articles published in different journals as being worth more or less than other articles due to the subjective nature of determining weightings. We carefully selected journals, choosing only those of perceived high quality (Lowensohn and Samelson 2006) while balancing this with the publication biases that previous researchers have noted some journals exhibit (Bonner et al. 2006).

Third, we do not explicitly take into account faculty size in determining our rankings but instead provide data about the number of authors who published at each institution in the rankings.

Finally, by recognizing the mobility of human capital, an excellent research school recently "raided" of talent may receive a low ranking. It is likely that a school that establishes the culture and financial means to be a top-tier research school will likely be able to attract high quality researchers even if it was recently raided. Thus, some schools may appear artificially low in our rankings because at the time of this study they had not been able to rebuild their staff.

Even with the limitations to this research, we view this study as providing an important incremental contribution to the prior research ranking literature. In addition, we believe this study will be highly useful to the academy and the professional community of accountants.

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TABLE 1
Descriptive Statistics

Panel A: Percentage of articles by topical area published in different journals

Journal	AIS	Audit	Financial	Managerial	Tax	Other
AOS	1%	14%	16%	39%	2%	33%
Auditing	3%	92%	19%	1%	0%	13%
BRIA	1%	35%	13%	19%	5%	36%
CAR	1%	28%	54%	15%	8%	13%
JAE	0%	7%	78%	16%	7%	5%
JAR	1%	19%	69%	13%	7%	4%
JIS	100%	18%	10%	5%	0%	0%
JMAR	0%	1%	1%	98%	1%	3%
JATA	0%	1%	28%	4%	96%	7%
RAST	0%	6%	80%	17%	4%	0%
TAR	1%	21%	58%	18%	10%	6%

Panel B: Percentage of articles by methodology published in different journals

Journal	Analytical	Archival	Experimental	Other
AOS	1%	10%	13%	77%
Auditing	3%	38%	33%	30%
BRIA	2%	1%	59%	38%
CAR	19%	53%	18%	12%
JAE	13%	83%	1%	4%
JAR	21%	63%	13%	3%
JIS	3%	12%	39%	47%
JMAR	19%	16%	16%	51%
JATA	14%	53%	21%	18%
RAST	37%	61%	2%	0%
TAR	14%	63%	22%	4%

(Continued on next page)

TABLE 1 – Continued

Panel C: Percentage of articles by methodology per topical area

Topical Area	Analytical	Archival	Experimental	Other
AIS	4%	11%	37%	48%
Audit	8%	31%	38%	23%
Financial	12%	75%	7%	5%
Managerial	22%	22%	16%	40%
Tax	13%	58%	19%	10%
Other	4%	21%	17%	58%

Panel A and Panel B percentages do not add up to 100 percent as topical area and methodology categorizations are not mutually exclusive (e.g., an article can be both financial and audit or use both experimental and archival methodologies).

TABLE 2
Rankings (Number of Publishing Professors) of Accounting Institutions by Topical Area

Audit

University	19 Yrs	12 Yrs	6 Yrs
Ariz St	1 (11)	9 (6)	35 (2)
Tx-Austin	2 (10)	9 (6)	16 (4)
Northeastern	3 (6)	2 (6)	4 (6)
So Calif	3 (10)	6 (8)	22 (5)
Illinois at Urb. Cham.	5 (13)	2 (11)	3 (10)
Wisconsin	6 (9)	1 (7)	2 (5)
Bentley	7 (6)	4 (6)	5 (6)
Fla Internat	8 (4)	5 (4)	1 (4)
New So Wales	9 (10)	7 (9)	6 (8)
Florida	10 (5)	16 (5)	22 (2)
Cornell	11 (3)	31 (3)	43 (2)
Texas A&M	11 (9)	17 (7)	14 (3)
Brigham Young U	13 (8)	7 (8)	10 (5)
Rutgers	13 (9)	13 (7)	8 (6)
Tennessee	13 (4)	9 (4)	11 (4)
Indiana Indianapolis	16 (5)	13 (5)	11 (2)
Georgia St	17 (6)	22 (6)	22 (4)
Kentucky	17 (4)	19 (4)	16 (3)
Missouri	17 (2)	13 (2)	7 (2)
Nanyang Tech	17 (6)	9 (6)	8 (5)
Arizona	21 (6)	38 (4)	43 (3)
Vanderbilt	21 (3)	31 (3)	63 (3)
Boston Coll	23 (5)	44 (3)	82 (1)
Kansas	23 (4)	21 (4)	14 (4)
Alabama	25 (4)	17 (4)	16 (3)
HongKong PolyTechnic	25 (7)	19 (7)	11 (6)
Kennesaw St	25 (4)	22 (4)	43 (3)
Arkansas	28 (7)	38 (4)	22 (3)
Cen Fla	29 (6)	22 (6)	123 (1)
Georgia	29 (5)	27 (4)	35 (4)
Toronto	29 (5)	38 (2)	31 (2)
Conn	32 (4)	27 (4)	43 (2)
Fla Atlantic	32 (9)	31 (8)	16 (7)
Alberta	34 (6)	27 (5)	31 (4)
Indiana Bloomington	34 (8)	22 (8)	35 (4)
Penn St	34 (5)	44 (5)	63 (3)
Temple	34 (4)	22 (4)	16 (4)
Univ. of Washington	34 (5)	31 (4)	82 (2)
Michigan St	39 (6)	38 (5)	63 (2)
No Texas	39 (6)	47 (3)	35 (3)
British Colu	41 (1)	63 (1)	35 (1)
Georgia Tech	41 (3)	84 (3)	82 (1)
Lingnan U	41 (5)	27 (5)	22 (4)
Pittsburg	41 (6)	57 (4)	63 (3)
Queens	41 (4)	31 (4)	31 (3)
So Carol	41 (5)	31 (4)	22 (4)
Nevada-Las Vegas	47 (1)	57 (1)	63 (1)
Virginia Tech	47 (4)	31 (4)	22 (3)
Ariz St-West	49 (3)	47 (2)	82 (2)
Chinese HK U	49 (5)	38 (5)	22 (5)
Florida St	49 (6)	84 (4)	82 (2)
Hong Kong Uni. of S&T	49 (3)	44 (2)	22 (2)
Mass	49 (3)	38 (3)	16 (3)
No Carol St	49 (6)	63 (3)	82 (1)
Northwestern	49 (6)	172 (1)	123 (1)
Ohio St	49 (4)	84 (2)	82 (1)
Oklahoma	49 (4)	47 (3)	63 (1)
Wash U -SL	49 (2)	47 (2)	63 (2)

TABLE 2 - Continued

AIS

University	19 Yrs	12 Yrs	6 Yrs
Rutgers	1 (5)	1 (4)	1 (3)
Ariz St	2 (5)	5 (3)	18 (1)
Bentley	2 (4)	2 (4)	3 (2)
Cen Fla	4 (3)	3 (3)	10 (2)
Missouri	4 (3)	3 (3)	3 (3)
So Illinois	4 (6)	5 (4)	2 (3)
So Florida	7 (4)	8 (4)	10 (3)
Tx Tech	8 (4)	5 (4)	6 (3)
Florida St	9 (3)	9 (2)	3 (2)
Kennesaw St	9 (3)	9 (3)	76 (0)
Melbourne	9 (2)	28 (1)	18 (1)
Michigan St	9 (3)	9 (2)	18 (2)
Portland St	9 (4)	9 (3)	6 (3)
Brigham Young U	14 (4)	28 (2)	76 (0)
Georgia St	14 (3)	14 (3)	18 (2)
Kansas	14 (4)	14 (3)	10 (2)
No Arizona	14 (2)	20 (2)	10 (2)
Texas A&M	14 (2)	9 (2)	18 (1)
Utah	14 (1)	28 (1)	37 (1)
Arkansas	20 (1)	14 (1)	10 (1)
Auburn	20 (3)	20 (2)	10 (2)
Cal St Long Bch	20 (2)	14 (2)	6 (2)
Kentucky	20 (2)	28 (2)	76 (0)
No Carol St	20 (3)	14 (3)	6 (3)
Okla St	20 (2)	28 (1)	18 (1)
So Calif	20 (2)	28 (1)	76 (0)
So Carol	20 (2)	14 (2)	76 (0)
Denver U	28 (3)	55 (1)	37 (1)
Florida	28 (3)	20 (3)	18 (2)
Ghent U	28 (3)	20 (3)	10 (3)
Iowa State	28 (1)	28 (1)	37 (1)
Lehigh	28 (3)	55 (1)	76 (0)
Memphis	28 (3)	20 (3)	76 (0)
Minnesota	28 (2)	20 (2)	76 (0)
Tennessee	28 (3)	28 (2)	18 (2)
Toronto	28 (2)	118 (0)	76 (0)
Tulsa	28 (3)	20 (3)	10 (3)
Virg Comm	28 (2)	20 (2)	18 (1)
Waterloo	28 (1)	55 (1)	76 (0)
Akron	40 (1)	28 (1)	18 (1)
Bowling Gr	40 (1)	55 (1)	37 (1)
Brock U	40 (2)	55 (1)	37 (1)
Cal Santa Br	40 (1)	55 (1)	76 (0)
Cal St Northridge	40 (1)	55 (1)	37 (1)
Delaware	40 (1)	28 (1)	37 (1)
Emory	40 (1)	28 (1)	18 (1)
Georgia	40 (1)	55 (1)	76 (0)
Grand Valley	40 (1)	28 (1)	76 (0)
Hawaii-Manoa	40 (1)	28 (1)	18 (1)
Houston-Cl L	40 (2)	28 (2)	18 (2)
James Madison	40 (1)	28 (1)	76 (0)
Kansas St	40 (2)	28 (2)	76 (0)
Kent St	40 (2)	28 (2)	18 (2)
Lynchburg College	40 (1)	118 (0)	76 (0)
Maastricht	40 (2)	28 (2)	18 (2)
Mass-Boston	40 (1)	28 (1)	37 (1)
New Mexico	40 (2)	55 (1)	37 (1)
No Car-Charl	40 (2)	55 (1)	76 (0)
No Car-Wilmin	40 (1)	28 (1)	76 (0)
No Colo	40 (2)	28 (2)	18 (2)
No Texas	40 (2)	28 (2)	37 (1)
Northeastern	40 (1)	28 (1)	37 (1)
Ohio St	40 (2)	55 (1)	76 (0)
Queensland	40 (2)	28 (2)	18 (2)
Temple	40 (2)	28 (2)	37 (1)
Tilburg U	40 (2)	28 (2)	18 (2)
Vermont	40 (1)	28 (1)	18 (1)
W Virginia	40 (2)	118 (0)	76 (0)

TABLE 2 - Continued

Financial

University	19 Yrs	12 Yrs	6 Yrs
Univ. of Washington	1 (18)	2 (14)	1 (11)
Stanford	2 (15)	1 (14)	3 (13)
Penn	3 (16)	3 (14)	5 (12)
Tx-Austin	4 (20)	5 (18)	4 (16)
New York U	5 (15)	7 (14)	5 (14)
No Carol	5 (11)	6 (11)	8 (10)
Chicago	7 (21)	4 (19)	2 (18)
So Calif	8 (18)	9 (14)	12 (10)
Texas A&M	9 (15)	11 (14)	10 (10)
Duke	10 (10)	8 (10)	7 (10)
Northwestern	11 (11)	11 (11)	21 (10)
Penn St	11 (12)	9 (11)	10 (10)
Indiana Bloomington	13 (16)	15 (14)	15 (12)
Columbia	14 (11)	15 (11)	19 (8)
MIT	14 (13)	14 (13)	9 (10)
Michigan	16 (14)	18 (12)	13 (8)
UCLA	16 (9)	17 (8)	24 (6)
Ariz St	18 (15)	29 (11)	35 (7)
Cornell	18 (9)	13 (9)	15 (7)
Ohio St	18 (15)	19 (13)	19 (11)
CUNY-Baruch	21 (21)	27 (15)	23 (13)
Notre Dame	21 (11)	27 (9)	41 (6)
Arizona	23 (12)	21 (10)	13 (10)
Michigan St	24 (17)	19 (15)	35 (8)
Toronto	24 (11)	21 (9)	15 (9)
Iowa	26 (13)	21 (12)	15 (11)
Georgia	27 (9)	25 (8)	35 (7)
Harvard	27 (16)	24 (14)	28 (10)
So Methodist	29 (14)	35 (11)	31 (7)
London Bus	30 (8)	25 (8)	22 (6)
Illinois at Urb. Cham.	31 (13)	30 (10)	26 (8)
Hong Kong Uni. of S&T	32 (11)	31 (10)	24 (10)
Houston	32 (10)	31 (9)	30 (8)
Minnesota	32 (9)	38 (8)	31 (7)
Wisconsin	32 (9)	39 (9)	26 (9)
Emory	36 (11)	42 (9)	31 (9)
Tx-Dallas	37 (7)	39 (6)	41 (4)
Berkeley	38 (6)	39 (5)	48 (5)
Geo Wash	38 (10)	46 (9)	53 (7)
Brigham Young U	40 (9)	31 (9)	35 (5)
Oregon	40 (8)	42 (7)	48 (5)
Yale	40 (5)	35 (5)	31 (4)
Rochester	43 (7)	59 (5)	41 (5)
Temple	43 (8)	42 (8)	35 (8)
Utah	43 (6)	31 (6)	28 (5)
Boston Coll	46 (10)	53 (7)	74 (3)
Alberta	47 (8)	49 (8)	57 (6)
Florida St	47 (8)	35 (8)	45 (8)
Missouri	49 (7)	46 (6)	41 (5)
Wash U -SL	50 (8)	53 (6)	57 (4)
Waterloo	50 (7)	59 (5)	57 (5)

TABLE 2 - Continued

Managerial

University	19 Yrs	12 Yrs	6 Yrs
Stanford	1 (5)	2 (5)	2 (5)
Michigan St	2 (10)	1 (9)	1 (8)
Penn	3 (9)	3 (8)	7 (6)
Ohio St	4 (10)	4 (7)	3 (7)
So Calif	4 (8)	7 (8)	11 (6)
Temple	6 (4)	9 (4)	17 (2)
Indiana Bloomington	7 (6)	4 (6)	5 (5)
Melbourne	8 (7)	7 (5)	24 (4)
London SchEcon	9 (9)	6 (8)	3 (8)
Michigan	10 (5)	9 (5)	17 (4)
Car Mellon	11 (7)	25 (3)	24 (3)
Harvard	11 (7)	35 (6)	31 (4)
Iowa	11 (5)	28 (3)	49 (2)
Pittsburg	11 (6)	11 (6)	5 (4)
Geo Wash	15 (6)	11 (6)	76 (2)
Monash U	15 (3)	14 (2)	7 (2)
New So Wales	15 (7)	16 (7)	17 (4)
Colorado	18 (4)	16 (4)	31 (3)
Columbia	18 (4)	11 (4)	11 (4)
Houston	18 (2)	22 (2)	76 (1)
Berkeley	21 (5)	16 (3)	17 (2)
Manchester	21 (9)	22 (7)	17 (5)
Northwestern	21 (7)	28 (6)	76 (2)
Queens	21 (6)	28 (4)	31 (2)
Rice	21 (2)	14 (2)	24 (1)
Penn St	26 (8)	25 (6)	24 (5)
UCLA	26 (6)	16 (5)	7 (5)
Kentucky	28 (3)	22 (2)	49 (1)
Cornell	29 (5)	46 (5)	49 (2)
Duke	29 (5)	35 (4)	17 (4)
Miami	29 (5)	16 (5)	24 (4)
Texas A&M	29 (8)	35 (5)	49 (3)
Tilburg U	29 (6)	16 (6)	7 (5)
University of Hong Kong	29 (5)	35 (4)	31 (3)
Wash U -SL	29 (3)	93 (2)	201 (0)
Chicago	36 (5)	46 (5)	31 (4)
Oklahoma	36 (2)	35 (2)	118 (1)
Tx-Austin	36 (7)	25 (7)	13 (6)
Boston U	39 (5)	58 (3)	118 (1)
Emory	39 (4)	28 (3)	13 (3)
Illinois at Urb. Cham.	39 (7)	35 (5)	31 (4)
Warwick	39 (3)	28 (3)	31 (1)
Wisconsin	39 (4)	58 (4)	31 (3)
Yale	39 (4)	46 (3)	31 (1)
Alberta	45 (7)	46 (5)	76 (1)
Ariz St	45 (6)	93 (3)	76 (2)
Florida	45 (2)	46 (2)	49 (2)
Georgia St	45 (5)	28 (5)	31 (2)
HongKong PolyTechnic	45 (6)	68 (3)	49 (3)
Illinios at Chicago	45 (6)	58 (4)	49 (2)
Maastricht	45 (3)	35 (2)	17 (2)
Mass	45 (2)	46 (2)	201 (0)
So Carol	45 (6)	35 (6)	13 (6)
Toronto	45 (4)	58 (3)	24 (3)
Tx-Dallas	45 (6)	58 (5)	24 (5)
University of Navarra IESE	45 (2)	28 (2)	13 (2)

TABLE 2 - Continued

Tax

University	19 Yrs	12 Yrs	6 Yrs
No Carol	1 (6)	1 (5)	3 (5)
Arizona	2 (3)	2 (3)	1 (3)
Tx-Austin	3 (5)	4 (3)	5 (2)
Dartmouth	4 (2)	3 (2)	3 (2)
Texas A&M	4 (9)	4 (8)	2 (5)
So Calif	6 (4)	22 (3)	38 (2)
Chicago	7 (5)	4 (4)	6 (3)
Conn	8 (3)	7 (3)	10 (3)
Ariz St	9 (7)	11 (5)	23 (2)
Brigham Young U	9 (6)	7 (6)	13 (3)
Michigan St	11 (7)	16 (4)	38 (2)
Oregon	11 (4)	9 (4)	9 (2)
San Diego	11 (3)	22 (2)	60 (1)
Indiana Bloomington	14 (8)	22 (5)	18 (3)
Virginia Tech	14 (3)	11 (3)	13 (3)
Houston	16 (3)	16 (1)	23 (1)
Penn St	16 (5)	16 (3)	38 (2)
Tx Tech	16 (5)	11 (4)	23 (3)
Virginia	16 (5)	22 (4)	23 (2)
Wisconsin	16 (3)	49 (2)	38 (1)
Columbia	21 (7)	11 (7)	6 (6)
Geo Mason	22 (4)	10 (4)	10 (3)
Georgia	22 (2)	11 (2)	23 (1)
Kentucky	22 (3)	36 (2)	38 (2)
So Carol	22 (4)	22 (3)	13 (2)
Univ. of Washington	22 (2)	31 (1)	13 (1)
Illinois at Urb. Cham.	27 (6)	40 (4)	114 (0)
Iowa	27 (4)	16 (3)	6 (3)
No Iowa	27 (4)	22 (4)	38 (2)
Northeastern	27 (3)	16 (3)	38 (2)
Waterloo	27 (2)	22 (1)	23 (1)
Lingnan U	32 (3)	16 (3)	23 (3)
Oklahoma	32 (3)	64 (1)	114 (0)
Alabama	34 (3)	31 (2)	18 (1)
Cen Fla	34 (4)	22 (4)	13 (2)
Florida St	34 (4)	31 (3)	18 (2)
Idaho State	34 (1)	36 (1)	23 (1)
Michigan	34 (2)	22 (2)	10 (1)
Notre Dame	34 (2)	31 (1)	23 (1)
Syracuse	34 (2)	31 (2)	60 (1)
Tennessee	34 (3)	64 (1)	38 (1)
Boston Coll	42 (3)	94 (1)	114 (0)
Kansas	42 (4)	40 (3)	18 (3)
No Carol St	42 (3)	64 (2)	114 (0)
Ohio St	42 (3)	49 (1)	114 (0)
St Louis	42 (2)	40 (2)	114 (0)
Tulane	42 (1)	36 (1)	114 (0)
Colo Denver	48 (1)	64 (1)	60 (1)
Penn	48 (3)	36 (3)	23 (2)
Seoul Natl	48 (1)	163 (0)	114 (0)
So Methodist	48 (3)	40 (2)	114 (0)
Temple	48 (4)	64 (2)	60 (1)

Rankings for the top 50 schools based on the 19 year window are presented. Numbers in parentheses indicates the number of authors that contributed to the ranking. Time windows represent all articles published in the previous 19, 12, or 6 years.

TABLE 3
Rankings (Number of Publishing Professors) of Accounting Institutions by Research Methodology

Archival

University	19 Yrs	12 Yrs	6 Yrs
Stanford	1 (13)	1 (12)	5 (11)
No Carol	2 (12)	2 (11)	7 (10)
Texas A&M	3 (18)	4 (17)	1 (13)
So Calif	4 (18)	6 (14)	10 (12)
Chicago	5 (19)	3 (16)	1 (15)
Univ. of Washington	6 (15)	7 (10)	6 (8)
Penn	7 (15)	5 (13)	4 (12)
Tx-Austin	8 (13)	8 (12)	9 (11)
Arizona	9 (13)	10 (10)	3 (10)
New York U	9 (15)	13 (15)	14 (15)
Michigan St	11 (20)	8 (17)	19 (12)
Penn St	12 (14)	10 (13)	17 (12)
Duke	13 (10)	12 (10)	10 (10)
Temple	14 (10)	16 (9)	18 (9)
Georgia	15 (9)	20 (8)	32 (7)
Iowa	15 (13)	17 (13)	12 (13)
Michigan	15 (14)	14 (13)	15 (8)
MIT	18 (12)	17 (12)	13 (10)
Fla Internat	19 (7)	15 (7)	8 (7)
Notre Dame	19 (14)	28 (10)	49 (6)
Wisconsin	21 (13)	19 (12)	15 (10)
CUNY-Baruch	22 (21)	30 (16)	27 (13)
Columbia	23 (10)	23 (10)	24 (8)
Indiana Bloomington	23 (13)	21 (12)	24 (11)
So Methodist	23 (12)	37 (11)	34 (8)
Missouri	26 (9)	21 (8)	20 (6)
Oregon	26 (9)	39 (7)	42 (5)
Ariz St	28 (16)	54 (11)	92 (6)
Harvard	28 (18)	23 (16)	26 (13)
Boston Coll	30 (12)	54 (8)	78 (3)
Geo Wash	30 (12)	39 (11)	62 (8)
Ohio St	32 (10)	30 (9)	29 (8)
Toronto	32 (9)	25 (9)	21 (9)
UCLA	32 (8)	25 (7)	34 (5)
Hong Kong Uni. of S&T	35 (10)	33 (9)	23 (9)
Northwestern	36 (10)	30 (9)	40 (8)
Conn	37 (7)	37 (5)	34 (5)
Tx-Dallas	37 (11)	43 (10)	40 (9)
Tennessee	39 (6)	36 (4)	52 (4)
Arkansas	40 (8)	28 (6)	21 (4)
Houston	40 (9)	39 (7)	34 (5)
London Bus	40 (6)	33 (6)	27 (5)
HongKong PolyTechnic	43 (10)	25 (9)	29 (8)
Vanderbilt	44 (8)	45 (6)	67 (6)
Rochester	45 (7)	57 (5)	34 (5)
Georgia St	46 (8)	57 (7)	74 (4)
Waterloo	46 (7)	50 (6)	67 (6)
Florida St	48 (9)	42 (7)	45 (7)
Utah	48 (7)	33 (7)	29 (6)
Alberta	50 (12)	46 (11)	45 (10)
Emory	50 (9)	65 (7)	52 (7)

TABLE 3 - Continued

Analytical

University	19 Yrs	12 Yrs	6 Yrs
Stanford	1 (7)	2 (5)	1 (5)
Northwestern	2 (6)	5 (5)	13 (2)
Columbia	3 (6)	1 (6)	3 (4)
Ohio St	4 (5)	3 (5)	2 (5)
Penn	4 (4)	10 (4)	14 (4)
Dartmouth	6 (3)	4 (3)	4 (3)
Houston	7 (5)	6 (5)	8 (5)
UCLA	8 (6)	10 (5)	4 (4)
Minnesota	9 (7)	13 (5)	14 (3)
Car Mellon	10 (5)	9 (4)	4 (4)
Florida	10 (2)	12 (2)	9 (2)
Berkeley	12 (5)	6 (4)	9 (4)
Indiana Indianapolis	12 (3)	6 (3)	4 (2)
Ariz St	14 (5)	17 (3)	25 (1)
Michigan	15 (6)	25 (4)	25 (3)
Yale	16 (4)	16 (3)	9 (1)
Iowa	17 (3)	33 (2)	83 (0)
Aarhus Universitet	18 (2)	14 (2)	20 (2)
No Carol	18 (4)	40 (2)	83 (0)
Harvard	20 (2)	33 (2)	46 (1)
Illinios at Chicago	20 (6)	17 (4)	25 (3)
Illinois at Urb. Cham.	20 (5)	15 (5)	14 (4)
Boston U	23 (4)	19 (4)	46 (1)
Geo Wash	23 (3)	23 (2)	83 (0)
CUNY-Baruch	25 (3)	33 (2)	25 (2)
Maryland	25 (3)	27 (3)	83 (0)
Penn St	25 (3)	19 (2)	25 (2)
Toronto	25 (6)	27 (3)	46 (1)
Tx-Austin	29 (2)	23 (2)	20 (2)
Chicago	30 (5)	25 (4)	17 (4)
Pittsburg	30 (3)	48 (2)	35 (2)
Purdue West Lafayette	30 (4)	27 (4)	25 (3)
Sungkyunkwan University	30 (1)	19 (1)	35 (1)
Tilburg U	30 (3)	19 (3)	12 (2)
New York U	35 (4)	33 (4)	17 (4)
Rutgers	35 (5)	48 (3)	46 (1)
Temple	35 (1)	59 (1)	83 (0)
British Colu	38 (5)	27 (5)	20 (4)
So Calif	38 (3)	40 (3)	83 (0)
University of Hong Kong	38 (4)	27 (3)	46 (1)
Alberta	41 (2)	40 (2)	35 (1)
Duke	41 (3)	27 (3)	17 (3)
Conn	43 (4)	48 (2)	83 (0)
Hong Kong Uni. of S&T	43 (3)	33 (3)	25 (3)
HongKong PolyTechnic	43 (2)	131 (0)	83 (0)
Lancaster	43 (3)	33 (3)	25 (3)
Oregon	43 (2)	33 (2)	25 (1)
Seoul Natl	43 (2)	131 (0)	83 (0)
Villanova	43 (2)	40 (2)	83 (0)
Waterloo	43 (4)	48 (3)	35 (2)

TABLE 3 - Continued

Experimental

University	19 Yrs	12 Yrs	6 Yrs
Ariz St	1 (10)	4 (9)	11 (5)
Tx-Austin	2 (12)	2 (10)	2 (7)
Cornell	3 (6)	5 (6)	2 (5)
Northeastern	4 (8)	1 (8)	1 (8)
Indiana Bloomington	5 (10)	6 (8)	6 (7)
Brigham Young U	6 (11)	2 (11)	4 (8)
Illinois at Urb. Cham.	7 (13)	7 (12)	6 (9)
Michigan St	8 (6)	7 (6)	14 (5)
Bentley	9 (4)	10 (3)	15 (3)
Kentucky	10 (6)	16 (5)	17 (4)
So Carol	10 (6)	11 (5)	6 (5)
Alabama	12 (5)	7 (5)	6 (5)
Nanyang Tech	13 (6)	11 (6)	10 (5)
Univ. of Washington	13 (7)	13 (7)	12 (3)
Cen Fla	15 (7)	13 (7)	34 (3)
Emory	16 (6)	15 (6)	5 (6)
So Calif	16 (7)	24 (6)	36 (3)
Georgia St	18 (7)	17 (7)	12 (6)
Oklahoma	18 (6)	19 (6)	44 (2)
Pittsburg	18 (5)	29 (5)	24 (4)
New So Wales	21 (7)	24 (6)	18 (3)
Wisconsin	21 (7)	21 (7)	21 (5)
Virginia Tech	23 (5)	23 (5)	24 (3)
Wash U -SL	23 (2)	33 (2)	59 (1)
Florida	25 (5)	24 (4)	36 (1)
Georgia Tech	25 (4)	33 (4)	36 (3)
Mass	25 (4)	18 (4)	16 (3)
Ohio St	25 (6)	45 (3)	59 (1)
Ariz St-West	29 (2)	24 (1)	36 (1)
Texas A&M	29 (5)	19 (4)	24 (2)
Florida St	31 (7)	32 (7)	24 (4)
Missouri	31 (3)	24 (3)	18 (3)
No Carol St	31 (7)	51 (3)	24 (3)
So Illinois	31 (4)	29 (4)	21 (3)
Tx Tech	31 (5)	21 (5)	24 (3)
Arizona	36 (2)	45 (2)	44 (2)
Iowa State	36 (5)	57 (2)	59 (1)
Kansas	38 (3)	29 (3)	18 (3)
Kennesaw St	38 (5)	40 (4)	36 (2)
Wash State	38 (4)	33 (4)	59 (1)
San Diego St	41 (3)	40 (2)	59 (2)
Boston Coll	42 (2)	40 (2)	44 (1)
Colorado St	42 (3)	33 (2)	24 (1)
Georgia	42 (4)	45 (4)	59 (2)
Melbourne	42 (3)	33 (3)	34 (2)
Nevada-Las Vegas	42 (3)	51 (3)	59 (2)
No Arizona	42 (4)	81 (2)	44 (2)
Notre Dame	42 (4)	33 (4)	36 (3)
Queens	42 (2)	40 (2)	89 (1)
So Florida	42 (6)	33 (6)	21 (4)

Rankings for the top 50 schools based on the 19 year window are presented. Numbers in parentheses indicates the number of authors that contributed to the ranking. Time windows represent all articles published in the previous 19, 12, or 6 years.

TABLE 4
Rankings (Number of Publishing Professors) of Accounting Institutions by Averaging Rankings of Topical Areas, Research Methodologies, and Topic and Methodology Combined

Topical Area University	19 Yrs	12 Yrs	6 Yrs
So Calif	1 (8.4)	1 (6.8)	7 (4.6)
Texas A&M	2 (8.6)	2 (7.2)	1 (4.4)
Ariz St	3 (8.8)	4 (5.6)	12 (2.8)
Michigan St	4 (8.6)	3 (7)	6 (4.4)
Kentucky	5 (4)	10 (2.8)	40 (1.6)
Ohio St	5 (6.8)	14 (4.8)	33 (3.8)
Wisconsin	7 (5.2)	13 (4.6)	10 (3.6)
Illinois at Urb. Cham.	8 (8)	7 (6.2)	19 (4.6)
Temple	8 (4.4)	8 (4)	9 (3.2)
Georgia	10 (3.6)	23 (3.2)	61 (2.4)
Tx-Austin	11 (8.4)	6 (6.8)	2 (5.6)
So Carol	12 (4.8)	5 (4.4)	11 (3.8)
Indiana Bloomington	13 (7.6)	9 (6.6)	5 (4.8)
Georgia St	14 (5)	17 (4.4)	14 (2.8)
Missouri	14 (3.8)	12 (3.6)	4 (3.2)
Penn St	16 (6)	15 (5)	19 (4)
Waterloo	16 (3.4)	24 (2.6)	39 (1.8)
Penn	18 (6.4)	28 (5.4)	13 (4.4)
Arizona	19 (5)	25 (4)	18 (3.6)
Oklahoma	20 (3.2)	27 (2.6)	71 (1.2)
Stanford	21 (5.4)	29 (4.8)	8 (4.6)
Emory	22 (4.4)	11 (3.8)	3 (3.8)
Toronto	23 (4.6)	41 (3)	17 (3)
Univ. of Washington	24 (6.2)	16 (5)	16 (3.6)
Utah	25 (3)	20 (2.8)	22 (2.2)
Florida	26 (3.6)	20 (3.6)	25 (2.2)
Iowa	27 (5.2)	34 (4)	21 (3.4)
Michigan	28 (4.8)	19 (4.4)	15 (3)
Brigham Young U	29 (5.6)	22 (5.2)	47 (2.6)
Arkansas	30 (4)	30 (3)	38 (2.2)
Geo Wash	31 (4.6)	43 (3.6)	95 (2)
Houston	32 (3.8)	26 (3)	24 (2.4)
Bentley	33 (2.8)	18 (2.8)	52 (2.2)
Columbia	34 (4.8)	33 (4.8)	37 (3.6)
Melbourne	34 (4)	42 (3.2)	28 (2.6)
Northwestern	34 (5.2)	63 (3.8)	81 (2.6)
Tennessee	37 (3)	39 (2.4)	65 (2)
Conn	38 (3.2)	38 (2.8)	29 (2.2)
Colorado	39 (3.2)	56 (2.2)	50 (1.6)
Cornell	40 (3.6)	51 (3.4)	35 (2.2)
Rutgers	41 (5)	57 (3.2)	92 (2.2)
Boston Coll	42 (4.2)	52 (2.6)	75 (1.2)
Pittsburg	42 (4.4)	46 (3.6)	42 (2.2)
Chicago	44 (6.8)	31 (6.2)	23 (5.2)
Florida St	45 (4.4)	37 (3.6)	51 (2.8)
Northeastern	46 (3)	32 (2.8)	45 (2.2)
No Carol	47 (4.6)	35 (4.4)	55 (3.4)
Notre Dame	48 (4.2)	44 (3.2)	93 (1.6)
HongKong PolyTechnic	49 (4.8)	60 (3.8)	34 (3.4)
Minnesota	50 (4)	76 (3)	170 (1.4)

TABLE 4 - Continued

Methodology

University	19 Yrs	12 Yrs	6 Yrs
Tx-Austin	1 (9)	1 (8)	1 (6.7)
Ariz St	2 (10.3)	4 (7.7)	14 (4)
So Calif	3 (9.3)	3 (7.7)	15 (5)
Ohio St	4 (7)	5 (5.7)	6 (4.7)
Univ. of Washington	5 (8.7)	2 (6.7)	2 (4)
Illinois at Urb. Cham.	6 (9.7)	6 (8.3)	3 (7)
Wisconsin	7 (7.7)	9 (6.7)	4 (5.3)
Indiana Bloomington	8 (8)	8 (7)	9 (6)
Michigan St	9 (9)	7 (8)	11 (5.7)
Toronto	9 (6.3)	13 (4.7)	8 (4)
Duke	11 (5.7)	10 (5.3)	5 (5)
Florida	11 (3.7)	12 (3.3)	13 (2)
Temple	13 (4.3)	21 (4)	51 (3.3)
Kentucky	14 (5.3)	33 (3.3)	40 (2.3)
Cornell	15 (5)	37 (4.3)	31 (3.3)
Waterloo	15 (4.3)	20 (3.7)	30 (3)
Arizona	17 (5.3)	36 (4)	16 (4)
Iowa	17 (6)	73 (5)	81 (4.3)
Penn St	19 (6.3)	27 (5.3)	53 (4.7)
Conn	20 (4.7)	15 (3.3)	59 (2)
Florida St	20 (6)	16 (5)	10 (4)
Pittsburg	20 (5)	25 (4.7)	25 (3.7)
Utah	23 (3.7)	23 (3.7)	62 (2.7)
Wash U -SL	23 (4.7)	22 (3.7)	49 (2)
Missouri	25 (4.3)	11 (4)	12 (3)
Houston	26 (5.3)	34 (4.3)	53 (3.3)
Kansas	27 (3.7)	30 (2.7)	23 (2.3)
Notre Dame	27 (6.3)	14 (5)	34 (3)
Minnesota	29 (6)	32 (4)	43 (2.7)
Georgia St	30 (5.3)	16 (5)	17 (3.7)
HongKong PolyTechnic	31 (5.7)	60 (4)	27 (3.7)
Alberta	32 (5.3)	18 (5)	18 (4.3)
Oklahoma	33 (4.7)	47 (3.7)	44 (1.7)
CUNY-Baruch	34 (8.7)	27 (6.7)	21 (5.3)
Colorado	35 (4)	76 (2.7)	63 (2.3)
Arkansas	36 (4.3)	23 (3.3)	31 (1.7)
Bentley	37 (3)	43 (2.3)	33 (2)
Texas A&M	38 (7.7)	19 (7)	7 (5)
Melbourne	39 (3.3)	40 (3.3)	55 (2.3)
Indiana Indianapolis	40 (2.7)	61 (2)	95 (1.3)
No Carol	41 (5.7)	67 (4.3)	79 (3.3)
So Methodist	41 (5.3)	54 (4.7)	59 (3)
Cal Irvine	43 (3.3)	48 (3)	87 (2.3)
Nanyang Tech	43 (3.7)	31 (3.7)	26 (3)
Michigan	45 (7)	64 (5.7)	51 (3.7)
Tennessee	45 (3.3)	66 (1.7)	44 (1.7)
Chicago	47 (8.3)	25 (7)	34 (6.3)
Georgia	48 (4.3)	37 (4)	38 (3)
Northwestern	49 (5.7)	29 (5)	22 (3.7)
UCLA	50 (5)	63 (4)	50 (3)

TABLE 4 – Continued

Topical Area and Methodology

University	19 Yrs	12 Yrs	6 Yrs
So Calif	1 (8.8)	1 (7.1)	10 (4.8)
Ariz St	2 (9.4)	4 (6.4)	11 (3.2)
Michigan St	3 (8.8)	2 (7.4)	7 (4.9)
Ohio St	4 (6.9)	9 (5.1)	21 (4.1)
Tx-Austin	5 (8.6)	3 (7.2)	1 (6)
Illinois at Urb. Cham.	6 (8.6)	6 (7)	9 (5.5)
Wisconsin	7 (6.1)	11 (5.4)	3 (4.2)
Texas A&M	8 (8.2)	5 (7.1)	2 (4.6)
Kentucky	9 (4.5)	14 (3)	41 (1.9)
Temple	10 (4.4)	12 (4)	17 (3.2)
Indiana Bloomington	11 (7.8)	7 (6.8)	4 (5.2)
Univ. of Washington	12 (7.1)	7 (5.6)	6 (3.8)
Missouri	13 (4)	10 (3.8)	5 (3.1)
Toronto	14 (5.2)	29 (3.6)	12 (3.4)
Waterloo	15 (3.8)	19 (3)	35 (2.2)
Georgia St	16 (5.1)	16 (4.6)	14 (3.1)
Penn St	17 (6.1)	15 (5.1)	23 (4.2)
Florida	18 (3.6)	13 (3.5)	20 (2.1)
Arizona	19 (5.1)	23 (4)	15 (3.8)
Georgia	20 (3.9)	25 (3.5)	50 (2.6)
Utah	21 (3.2)	18 (3.1)	28 (2.4)
Iowa	22 (5.5)	42 (4.4)	37 (3.8)
Oklahoma	23 (3.8)	33 (3)	59 (1.4)
Houston	24 (4.4)	22 (3.5)	27 (2.8)
Conn	25 (3.8)	30 (3)	39 (2.1)
Cornell	26 (4.1)	48 (3.8)	30 (2.6)
Arkansas	27 (4.1)	24 (3.1)	36 (2)
Emory	27 (4.6)	20 (4)	8 (4)
Duke	29 (4.9)	28 (4.4)	16 (4)
Pittsburg	30 (4.6)	37 (4)	34 (2.8)
Michigan	31 (5.6)	35 (4.9)	22 (3.2)
So Carol	31 (4.5)	17 (4.1)	19 (3.6)
Florida St	33 (5)	31 (4.1)	32 (3.2)
Bentley	34 (2.9)	26 (2.6)	47 (2.1)
Brigham Young U	35 (6.1)	21 (5.8)	38 (3.4)
Penn	36 (6.4)	36 (5.5)	18 (4.8)
Melbourne	37 (3.8)	40 (3.2)	33 (2.5)
Notre Dame	37 (5)	32 (3.9)	72 (2.1)
Stanford	37 (5.9)	33 (5.1)	13 (4.9)
Colorado	40 (3.5)	63 (2.4)	56 (1.9)
HongKong PolyTechnic	41 (5.1)	62 (3.9)	28 (3.5)
Minnesota	41 (4.8)	57 (3.4)	113 (1.9)
Tennessee	43 (3.1)	49 (2.1)	55 (1.9)
Northwestern	44 (5.4)	51 (4.2)	52 (3)
Wash U -SL	45 (3.5)	59 (2.6)	89 (1.5)
No Carol	46 (5)	44 (4.4)	62 (3.4)
Chicago	47 (7.4)	27 (6.5)	24 (5.6)
Boston Coll	48 (4.4)	54 (2.9)	65 (1.2)
CUNY-Baruch	49 (7.2)	39 (5.4)	26 (4.4)
Northeastern	50 (3.4)	41 (3.1)	71 (2.5)

Rankings for the top 50 schools based on the 19 year window are presented. Numbers in parentheses indicates the number of authors that contributed to the ranking. Time windows represent all articles published in the previous 19, 12, or 6 years.