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Ranking Accounting Scholars Publishing AIS and Technology Research in Accounting Education

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Abstract

This research provides rankings of AIS/Technology authors in accounting-education research. The sample includes the publications in 14 accounting-education journals and two American Accounting Association AIS/Technology section journals that have a separate 'Education' area. We provide a breakdown of the outlets used by AIS/Technology authors and rank the top authors in AIS/Technology research by PhD/DBA-year group. Finally, data are provided that allow authors not listed in the rankings regardless of their degree to benchmark their research productivity and a list of the top-25 institutions whose faculty have published the most AIS/Technology research in accounting education. Colleagues can use the data as a benchmark in the merit, promotion and/or tenure processes.

Keywords

AIS/Technology Rankings, Accounting-Education Rankings

INTRODUCTION

Holderness et al. (2014, 88) note that rankings in accounting-education research provide recognition of research excellence that could affect promotion/tenure decisions and thus salaries. Consequently, research rankings have important implications as publications add value to an academic's reputation and function as the defacto currency of academia (Fogarty, 2009). For example, Bernardi's (2005) ranking of accounting-ethics scholars provides recognition to a group of colleagues who have received little or no recognition prior to his first rankings. In the update of his 2005 article, he notes (Bernardi and Bean 2010, 165) that:

[H]e received numerous 'thanks' from colleagues in the ethics area for documenting their scholarship. Several of these colleagues referred to the article as the 'full-professor list' [i.e., the data that helped them be promoted]. (bracketed wording added by authors)

Although there has been considerable research that ranks accounting-education authors, none of these studies rank AIS/Technology accounting authors in accounting-education.¹ The AIS/Technology area began gaining formal recognition in the 1980s with the founding of the AIS Section of the American Accounting Association (AAA) and publishing of the Section's *Journal of Information Systems*. Consequently, authors from the more established areas of accounting research (i.e., financial, audit, managerial, etc.) have a substantial lead on AIS/Technology authors in prior research rankings.

Wilson et al. (2008, 109-110) suggest that research can complement teaching; they also believe that faculty members who publish research-involving pedagogy "are better equipped to impart non-pedagogic scholarship to their students, to make their students into reflective learners."

AIS/Technology research in accounting education is especially critical as the demands on accounting students for: IT skills, data-analytics capabilities, and cyber-security knowledge continue to increase. For example, Drew (2012) reported that:

CPAs also can expect to gain access to more robust business intelligence and data analysis tools . . . [and] will likely use XML and XBRL tags, large databases, and sophisticated algorithms to quickly analyze a company's financial activity. (bracketed wording added by authors)

Viewed from the perspective of prior research, this research drills down one level from the data in Bernardi et al. (2016a) to rank the most published AIS/Technology authors in accounting-education from 1992 through 2015. Colleagues can use the data in this research as a benchmark in the merit, promotion and/or tenure processes (i.e., similar to Bernardi's (2005) rankings). We examine the growth of accounting-education research in AIS/Technology and provide the outlets used by authors of AIS/Technology research as well as three rankings of authors with terminal degrees. We also provide a table ranking the top authors in each year group and tables that allow authors who are not listed in our other rankings regardless of their degree to benchmark their research productivity. Finally, we provide a list of the top-25 institutions ranked by the number of AIS/Technology: articles, authors and faculty with the systems ('S') designator.

LITERATURE REVIEW

Journal Perception

Hasselback et al. (2003, 123) note "there has not been a recent study ranking journals, some newer journals may not have received the benefit of moving up in the rankings." For example, two

¹ In the search process, it was noted that authors use AIS and technology interchangeably; consequently, the term 'AIS/Technology' is used throughout this research.

AIS/Technology section journals published by the AAA and three other accounting-education journals have initial publication dates after 2002. This suggests that AIS/Technology authors who publish accounting-education articles in journals that are not ranked as a top-40 journal by Hasselback et al. (2003, 2012) are at a disadvantage in research quality perceptions.² Holderness et al. (2014, 88) suggest that improving the perceived quality of accounting-education research would increase its acceptability by top-tier accounting journals.

However, research (Williams and Rodgers, 1995; Lee, 1997; Chan et al., 2007) suggests that the review process in top-tier journals may be biased in favor of top-tier/elite institutions. For example, Williams and Rodgers (1995) found that graduates of elite doctoral programs in the United States have a propensity for becoming the editor of *The Accounting Review*. Lee (1997) found a similar association with the editorial review boards of other top-ranked journals. Chan et al. (2007, 214) note that about 40 percent of the publications in the top-five accounting journals are from less than two percent of the nearly 1,100 institutions represented.

Publishing Options

Bernardi and Zamojcin (2013) document the growth of coauthored-adjusted articles (CAA) and accounting-education journals from two journals in 1970 to nine journals in 2012.³ Three studies (Bernardi and Zamojcin, 2013; Bernardi et al., 2016a, 2016b) provide authors with data showing the frequency distributions for the use of various accounting-education journals available to them. Bernardi et al. (2016b) note that accounting-education authors published more CAA in top-ranked accounting-education journals and association-sponsored journals. The question that evolves from this literature is how the publication of AIS/Technology-education research might shift with the introduction of new journals that publish accounting-education research. This leads to our first research question:

RQ1: *What is the frequency distribution for the use of the 16 accounting journals used in this research between 1992 and 2015?*⁴

Area-Specific Research

Brown and Laksmana (2004) provide the first attempt of identifying area-specific rankings. They note that, as their samples from the various non-financial areas are small, they collapse these areas into one non-financial area. Stevens et al. (2011) rank accounting doctoral programs by their graduates' publications using 11 top-ranked journals in the areas of: AIS, auditing, financial, managerial, and tax (i.e., education was not a separate area). Pickerd et al. (2011) rank accounting authors in AIS, auditing, financial accounting, managerial accounting and tax accounting; however, they do not include any accounting-education journals. Finally, Bernardi (2005), Bernardi and Bean (2010) and Ferrentino et al. (2016) rank accounting-ethics authors using a variety of journal bases; this stream of research provides accounting-ethics authors with updated recognition for their promotion and/or tenure reviews as well as merit increases.

² The accounting-education journals on Hasselback's top-40 (Hasselback et al., 2012) journals include *Issues in Accounting Education*, the *Journal of Accounting Education*, and the *Accounting Educators' Journal*. Additionally, the *Journal of Information Systems* functioned in a dual role as an outlet for AIS/Technology research and education research in AIS/Technology between 1992 and 2009.

³ Coauthor-adjusted article credit (CAA) is a measure of providing credit for an article where each author receives a proportionate share of the article based on the number of coauthors.

⁴ The frequency distribution is computed by dividing the total number of CAA in a specific journal by the total number of CAA for that period in all 16 journals.

Since 2009, four articles have ranked accounting-education authors from the United States (Urbancic, 2009; Zamojcin and Bernardi, 2013; Holderness et al., 2014; Bernardi et al., 2016a). Each of these articles provides authors with recognition and the data to benchmark their research in accounting education. However, absent from these previous articles is a study focusing on the AIS/Technology accounting-education literature that acknowledges the contributions to accounting-education research of these authors. Our second research question is:

RQ2: *Who are the 50 most productive authors in AIS/Technology research published between 1992 and 2015?*

Besides ranking the top-50 authors, prior research (Hasselback et al. 2012, 2003; Zamojcin and Bernardi, 2013; Bernardi, 2005; Bernardi and Bean, 2010; Ferrentino et al., 2016) also provides a listing of the top authors in each doctoral-year group. This gives authors a means to benchmark their research with colleagues with the same amount of time in our profession. Given this goal, our third research question is:

RQ3: *Who are the five most productive authors from each doctoral year group in AIS/Technology research published between 1992 and 2015?*

Five articles outside accounting education include distributions of all authors by the number of articles published (Hasselback et al., 2003; Bernardi, 2005; Chan et al., 2007; Bernardi and Bean, 2010; and Hasselback et al., 2012). Additionally, two studies in accounting-education (Zamojcin and Bernardi, 2013; Bernardi et al., 2016a) provide similar distributions so that any author who is not ranked in the top-50 listings or in our year-group rankings can benchmark his/her research productivity. Consequently, our fourth research question is:

RQ4: *What is the frequency distribution by full-credit and coauthor-adjusted credit articles for AIS/Technology authors between 1992 and 2015?*

Institutional Rankings

The final area we examine in this research is the rankings of institutions in accounting-education research. Urbancic (2009) ranks the top institutions in accounting-education research; however, Urbancic (2009) does not provide any specific reach areas (i.e., AIS, financial, etc.). While Stevens et al. (2011) rank accounting doctoral programs by their graduates' publications using 11 top-ranked journals in AIS, the current study is the first that ranks the institutions that these AIS/Technology graduates selected after graduation. Bernardi et al.'s (2016a) institutional rankings in accounting-education differ significantly from those of Holderness et al. (2014). The reason for this difference is that, while Holderness et al. use 11 top-tier journals as well as *Issues in Accounting Education* and the *Journal of Accounting Education*, Bernardi et al. use 13 accounting-education journals. Our final research question is:

RQ5: *What are the top-25 institutions whose faculty have published the most AIS/Technology research in accounting education between 1992 and 2015?*

METHODOLOGY

Journals Included in the Sample

This research uses the data set from Bernardi et al. (2016a) as its starting point; Bernardi et al.'s article counts do not include short editorial introductions to issues and:

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. (Urbancic, 2009, 24)

In addition to the 13 journals used by Bernardi et al. (2016a), we add the *Compendium of Classroom Cases* (published by the AAA AIS Section), which they do not identify. We also include the *Journal of Information Systems* and the *Journal of Emerging Accounting Technologies* (i.e., two AAA section journals dealing with AIS/Technology). These two journals publish(ed) AIS/Technology education articles in a separate 'Education' section, which avoids the potential problems of defining what constitutes an education article (i.e., introducing substantial subjectivity [Cooley and Heck, 2005]). Table 1 divides the publication outlets accounting-education authors use for their AIS/Technology-education articles. Panel A includes the four journals that focus(ed) on AIS/Technology accounting-education research. Panel B lists the six accounting-education journals included in the *Journal of Accounting Education's* literature review articles (Apostolou, et al., 2016, 2015, 2013, 2010, 2001; Rebele et al., 1998a&b; and, Watson et al., 2007, 2003). While Panel C lists two other currently published accounting-education journals, Panel D includes the four accounting-education journals that have ceased publication.⁵

Author Identification and Article Content

We employ a manual data-gathering process in which one of this study's authors initially identifies AIS/Technology authors from the 16 journals' tables of contents using the alphabetical listing of faculty data at the end of Hasselback's *Accounting Directory* (2016, 235-458). As a check of this data, the other author did a complete review of all publications in these journals to ensure the accuracy of the data. Having identified accounting-education authors, we then highlight potential AIS/Technology authors by searching the area column for the 'S' designator, which identifies a faculty member's teaching/research interests as being systems, using Hasselback's *Accounting Directory*.

We count all articles published in the *AIS Educator Journal* and *Compendium of Classroom Cases* as well as articles in the 'Education' sections of the *Journal of Information Systems* and the *Journal of Emerging Accounting Technologies* as AIS/Technology-education articles. We next examine the contents of the remaining 12 journals for articles that deal with AIS/Technology by using the article's title, key words and abstract for the accounting-education authors from Bernardi et al. (2016a) paying attention to any author having teaching and/or research interests as being systems. While we use the 'S' designator as a starting point, our data includes all PHD/DBA accounting faculty members teaching in the United States who author an AIS/Technology accounting-education article.⁶

After initial identification of AIS/Technology articles in the remaining 12 journals, we then use several methods to validate the AIS/Technology content of these articles. For the articles published in: *Accounting Education: An International Journal*, *Advances in Accounting Education*, *Global perspectives in Accounting Education*, *Issues in Accounting Education*, the *Journal of Accounting*

⁵ Data are also provided on the classification as a top-40 journal; the *International Journal of Accounting Education & Research* was a top-40 journal up until its change of focus at the end of 1992.

⁶ Authors are not included: who are retired or deceased; from other disciplines; who are practitioners; and, individuals whose highest degrees are at the bachelors or masters level.

Education, and *The Accounting Educators' Journal*, we use the classifications from the eight articles in the *Journal of Accounting Education's* literature review series. Of the remaining six journals, the *Australian Journal of Accounting Education* and the *International Journal of Accounting Education & Research* each have only two education articles by faculty from the United States - none of these four articles deal with AIS/Technology.

Table 1. Journals publishing AIS/Technology-education articles by initial publication date.

Panel A: AIS/Technology accounting-education journals		
Title of Journal	Ranked Journal	Period Considered
1. <i>Journal of Information Systems</i>	Top-40	1987-2009
2. <i>Compendium of Classroom Cases</i> ¹		2003-2013
3. <i>Journal of Emerging Technologies in Accounting</i>		2004-Present
4. <i>AIS Educator Journal</i>		2006-Present
Panel B: Accounting-education journals in Apostolou et al. (2015)		
Title of Journal		Period of Publication
5. <i>Journal of Accounting Education</i>	Top-40	1983-Present
6. <i>Issues in Accounting Education</i>	Top-40	1986-Present
7. <i>Accounting Educators' Journal</i>	Top-40	1988-Present
8. <i>Accounting Education: An International Journal</i>		1992-Present
9. <i>Advances in Accounting Education</i> (in 1998) ²		1996-Present
10. <i>Global Perspectives in Accounting Education</i>		2004-Present
Panel C: Other currently published accounting-education journals		
Title of Journal		Period of Publication
11. <i>CAAA Accounting Perspectives</i> ³		2002-Present
12. <i>IMA Educational Case Journal</i>		2008-Present
Panel D: Accounting-education journals that are no longer published		
Title of Journal		Period of Publication
13. <i>International Journal of Accounting Education and Research</i>	Top-40	1966-1993
14. <i>The Journal of Accounting Case Research</i>		1991-2006
15. <i>Hasselback's Accounting Perspectives</i>		1995-2001
16. <i>Australian Journal of Accounting Education</i>		2005-2006
¹ While <i>Compendium of Classroom Cases</i> is listed in Panel A, the most recent issue is 2013.		
² <i>Accounting Education: A Journal of Theory, Practice and Research</i> became <i>Advances in Accounting Education</i> when the publisher changed; we use the final title <i>Advances in Accounting Education</i> in this research.		
³ To avoid confusion due to identical titles, we use the title Canadian Academic Accounting Association's (CAAA) <i>Accounting Perspectives</i> and <i>Hasselback's Accounting Perspectives</i> (Bernardi et al., 2016a).		
Top-40 – Journal listed in Hasselback et al. (2003 or 2012) as a Top-40 journal in accounting.		

Our validation process for the CAAA's *Accounting Perspectives* includes several reviews of the journal's publications and reading the articles we identify to ensure they deal with AIS/Technology. The remaining three journals are the *Journal of Accounting Case Research* and *Hasselback's Accounting Perspectives*, which have ceased publication, and the *IMA Educational Case Journal*, which is typically not available on online library databases. To validate our initial identification of articles in these journals, we emailed the lead author or author with an 'S' designator to determine whether their article deals with AIS or Technology.

Article Count

We assign credit for each article using the same two methods as Bernardi et al. (2016a). Each author of an article receives “full credit” (i.e., count as one) for the authorship regardless of the number of authors. However, each author receives a proportionate share (i.e., coauthor-adjusted credit) of the article based on the number of coauthors. For example, if an article has three authors, each author would receive one-third credit.

DATA AND RANKINGS

Overview

The data in Figure 1 depict the growth in the number of CAA in AIS/Technology in the 16 journals used in this research. Possible explanations for the growth in AIS/Technology research in accounting education include but are not limited to AIS/Technology increases in the classroom and the increase in the number of active researchers in AIS/Technology as this area grew since the early 1980s.⁷ Additionally, the increase in the number of AACSB accredited schools (Bernardi and Zamojcin, 2013) with the accompanying increase in publication requirements to attain and maintain accreditation (St. Pierre, 2007) also increased publications. ‘Calls for research’ explain some of the outliers in the growth shown in Figure 1. For example, the *Compendium of Classroom Cases* published large issues in 2003 and 2004, *Issues in Accounting Education* had a special AIS/Technology issue in 2010, and the *Journal of Accounting Education* had a special AIS/Technology issue in 2014.

Figure 1. Growth of AIS/Technology research over time

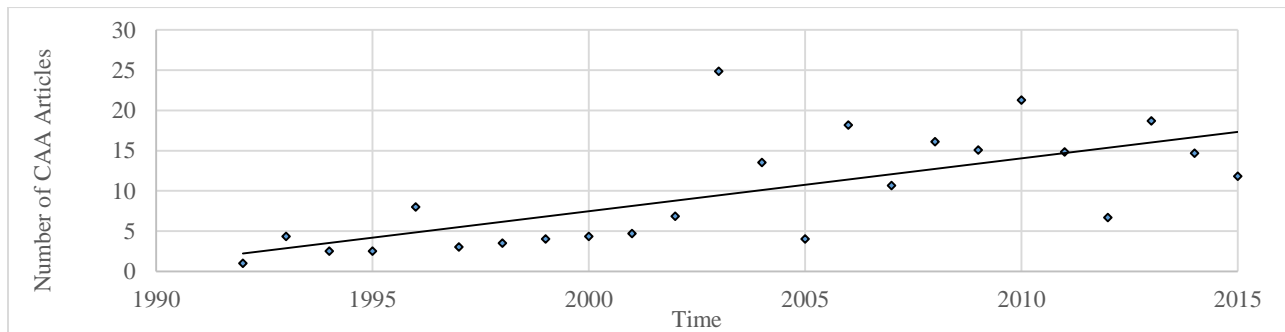


Table 2. Sample by ‘S’ designator for AIS/Technology publications in the 16 journals.

Panel A: Total authors by ‘S’ designator.

‘S’ listing order	Authors	% Authors
First	71	23.7
Second	41	13.7
Third	18	6.0
Fourth	3	1.0
No ‘S’	167	55.6
Total	300	100.0

⁷ For example, the introduction of personal computers in early 1990s made multiple databases available for classroom use.

Table 2. (continued)

Panel B: 'S' authors as a percentage of total number of PHD/DBAs with 'S'			
c'S' listing order	Authors	PHD/DBAs	% PHD/DBAs
First	71	215	33.0
Second	41	139	29.5
Third	18	90	20.0
Fourth	3	36	8.3
No 'S'	<u>167</u>	<u>3,247</u>	5.1
Total	300	3,727	

Panel C: Percentage of CAA by 'S' designator			
'S' listing order	Authors	CAA	% CAA
First	71	89.6	38.2
Second	41	39.1	16.6
Third	18	12.1	5.2
Fourth	3	3.8	1.6
No 'S'	<u>167</u>	<u>90.2</u>	<u>38.4</u>
Total	300	234.8	100.0

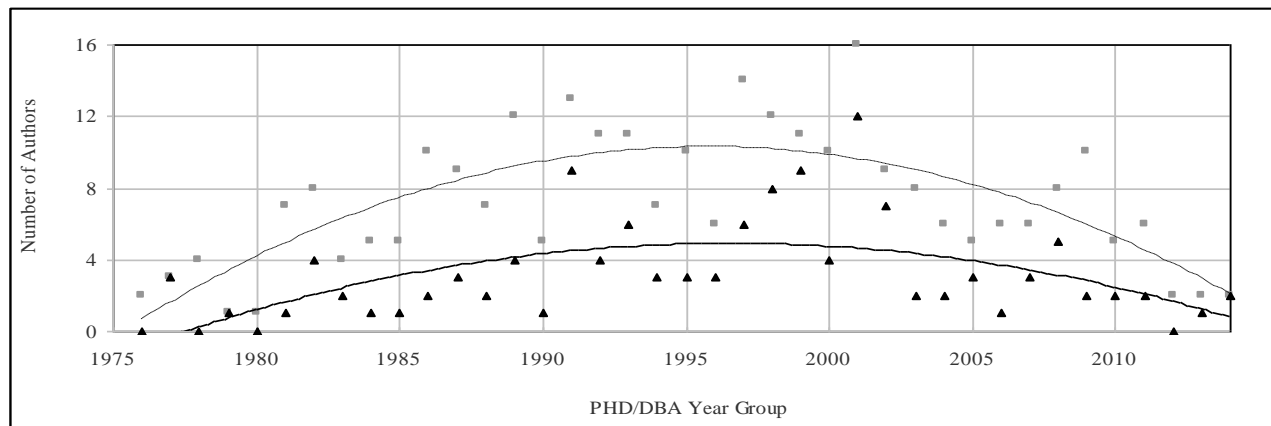
'S' designator for "Systems" in Hasselback's <i>Accounting Directory</i>			
'S' listing order refers to the order in the 'area' column of Hasselback's <i>Accounting Directory</i> ; No 'S' indicates that Systems is not one of the top-4 teaching/research interests.			
CAA - each author receives a proportionate share of the article based on the number of coauthors.			

Table 2 presents the sample demographics by 'S' designator for teaching/research interest (Hasselback, 2016, xiii). Panel A shows the number and percentage of authors by their 'S' designation; of the 300 AIS/Technology authors with a PHD/DBA, 133 indicate systems ('S' designator) as one of their top four teaching/research interests. Panel B indicates the authors as a percentage of total number of PHD/DBAs in that category, which comes from Hasselback's *Accounting Directory* (2016, 1-178). Of the 480 PHD/DBAs with an 'S' designator in Hasselback's *Accounting Directory*, 133 (347) have (have not) published at least one AIS/Technology accounting-education article in the 16 journals included in this research. Additionally, the percentage of AIS/Technology authors decreases as the 'S' designator is listed lower in the top-four teaching/research interests. Finally, Panel C shows the percentage of CAA by 'S' designator. The 71 authors who designate systems as their first research/teaching interest have about the same number of CAA as the 167 authors who do not list systems as any of their four primary interests (i.e., 89.6 versus 90.2 CAA respectively).

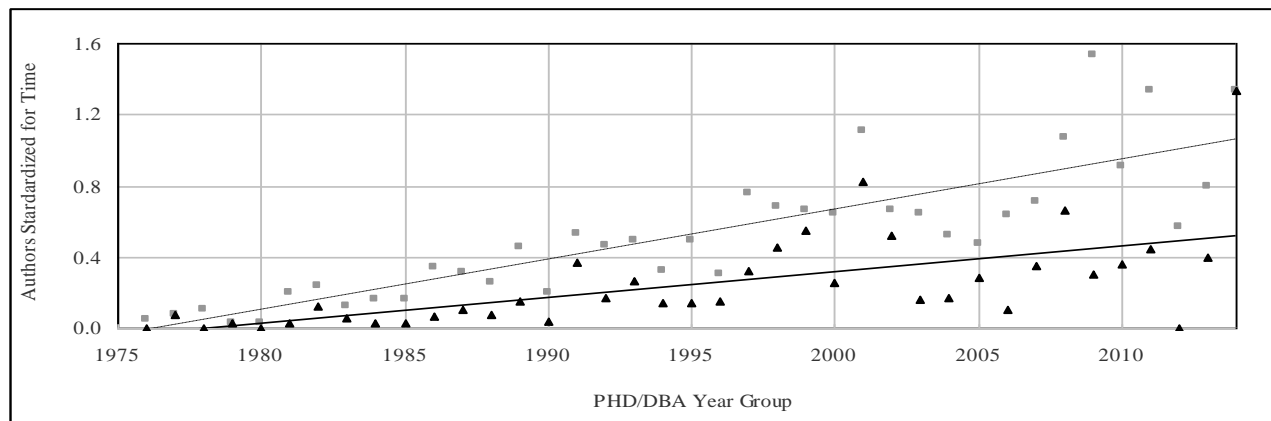
The data in Panel A of Figure 2 show the total number of authors with the 'S' designator by PHD/DBA year group (black triangles and solid trend line) and the total number of authors by PHD/DBA year group (grey squares and dashed trend line). The raw data in Panel A reflect an increasing number of authors for both groups through 1997 and then a decrease in the number of authors in both groups. This is more likely due to earlier graduation year groups having a longer period since graduation to increase the number of authors when compared to later graduation year groups. Hasselback et al. (2012) and Bernardi and Zamojcin (2013) suggest overcoming this problem by standardizing the raw author data for the number of years since graduation. The data in Panel B reflect this standardization and indicate an increasing trend for both groups of authors; the divergence of the trend lines suggests an increased tendency to coauthor.

Figure 2. Number of AIS/Technology authors by PHD/DBA year group

Panel A: Authors by PHD/DBA year group – raw data



Panel B: Authors by PHD/DBA year group – standardized by the number of years since graduation



Authors with 'S' designator for "Systems" (Hasselback, 2016) - black triangles and solid trend line.

All authors – grey squares and dashed trend line.

Publication Outlets (RQ1)

Coyne et al. (2010, 473) note that time since graduation is an important factor in a faculty member's publishing record; thus, the research expectations for a junior-faculty member would be lower than for a mid-level or senior-faculty member. Consequently, we group our authors by graduation year into three categories by their PHD/DBA graduation dates that approximate the tenure/promotion cycle in academia: 2008-to-2015 (junior faculty); 2001-to-2007 (mid-level faculty); and, 1965-to-2000 (senior faculty).

Table 3 provides the percentages of AIS/Technology accounting-education articles in each journal by PHD/DBA graduation grouping (RQ1). We compute these percentages by dividing the total number of CAA in a specific journal by the total number of CAA for that period. For example, the data in Panel A of Table 3 indicate that, of the total number of CAA authored by AIS/Technology authors, publications in the *AIS Educator Journal* account for 22.0 percent of the CAA for the 2008-2015-year group. Similarly, publications in the *AIS Educator Journal* account for 10.8 percent of the CAA for the 2001-2007-year group and, 9.7 percent of the CAA for the 1965-2000-year group. The 'Total' for each

of the four panels represents the percentage of CAA in that journal set - summing the ‘Totals’ for each of the four panels provides the entire output of that PHD/DBA group.

Table 3. Percentages of AIS/Technology accounting-education articles by journal and period

Journal Groupings	Ranked Journal	Author Percentages by PHD/DBA Year Group		
		2008 - 2015	2001 - 2007	1992 - 2000
Panel A: AIS/Technology accounting-education journals				
<i>AIS Educator Journal</i>		22.0	10.8	9.7
<i>Compendium of Classroom Cases</i>		5.9	33.0	9.7
<i>Journal of Emerging Technologies in Accounting</i>		3.7	1.4	2.7
<i>Journal of Information Systems</i>	Top-40	<u>1.5</u>	<u>9.5</u>	<u>16.2</u>
	Total	33.1	54.7	38.3
Panel B: Accounting-education journals in Apostolou et al. (2015)				
<i>Issues in Accounting Education</i>	Top-40	35.8	18.7	19.0
<i>Journal of Accounting Education</i>	Top-40	11.7	7.4	10.3
<i>The Accounting Educators' Journal</i>	Top-40	1.1	5.4	7.5
<i>Advances in Accounting Education</i>		11.7	4.1	9.6
<i>Global Perspectives on Accounting Education</i>		2.2	2.8	3.2
<i>Accounting Education: An International Journal</i>		--	<u>2.6</u>	<u>6.8</u>
	Total	62.5	41.0	56.4
Panel C: Other currently published accounting-education journals				
CAAA <i>Accounting Perspectives</i>		--	1.9	0.3
IMA <i>Educational Case Journal</i>		<u>4.4</u>	<u>2.4</u>	<u>0.8</u>
	Total	4.4	4.3	1.1
Panel D: Accounting-education journals that are no longer published				
<i>Journal of Accounting Case Research</i>		NP	--	3.3
Hasselback's <i>Accounting Perspectives</i>		NP	--	0.9
<i>Australian Journal of Accounting Education</i>		NP	--	--
<i>International J. of Accounting Education & Research</i>	Top-40	<u>NP</u>	<u>NP</u>	<u>--</u>
	Total	--	--	4.2
NP – Journal not published in this period.				
Top-40 – Journal listed in Hasselback et al. (2003 or 2012) as a Top-40 journal in accounting.				

The junior faculty's (2008-2015) journal preferences tend towards the Panel B journals (62.5 percent) as compared to the AIS/Technology journals in Panel A (33.1 percent). The highest percentages for journal choices are *Issues in Accounting Education* (35.8 percent), the *AIS Educator Journal* (22.0 percent) and the *Journal of Accounting Education* and *Advances in Accounting Education* (both at 11.7 percent). Publications in the *Compendium of Classroom Cases* declined in the most recent period as it published only three volumes between 2009 and 2013.

The mid-level faculty's (2001-2007) journal preferences tend towards the AIS/Technology journals in Panel A (54.7 percent) as compared to the Panel B journals (41.0 percent). The highest percentages for journal choices are *Compendium of Classroom Cases* (33.0 percent) and *Issues in Accounting Education* (18.7 percent). The *Compendium of Classroom Cases* published two relatively large volumes in 2003 and 2004.

Finally, senior faculty members (1965-2000) prefer the Panel B journals (56.4 percent) to the Panel A journals (38.3 percent). Their most frequent journals are *Issues in Accounting Education* (19.0 percent) and the *Journal of Information Systems* (16.2 percent).

AIS/Technology Author Rankings (RQ2&3)

In this section, we rank the top-50 authors (RQ2) in the following three categories: 2008-to-2015 (Table 4: junior faculty); 2001-to-2007 (Table 5: mid-level faculty); and, 1965-to-2000 (Table 6: senior faculty). We also include listings of the top-5 authors (RQ3) in each graduation year group (Table 7). These tables also provide 'S' designator information.⁸ If a tie at the bottom of a list occurs that would exceed the 50 ranked slots, we do not list these authors but provide data on the number of authors tied and the number of full-credit and CAA articles.

Table 4 ranks the 38 junior-faculty authors AIS/Technology authors in accounting-education - 14 (36.8 percent) of these authors have the 'S' designator. Panel A's rankings consider the number of full-credit articles and then CAA with authors listed alphabetically when both the number of full-credit and CAA are the same. The rankings in Panel B consider the number of CAA and then full-credit articles listed alphabetically by last name for ties. The higher-ranked junior-faculty authors listed in Table 4 could also benchmark their research productivity with the mid-level and senior faculty by comparing their publications with those in Tables 5 and 6.

Table 4. Rankings for AIS/Technology authors for year groups 2008-2015

Panel A: Full-credit rankings					Panel B: Coauthor-adjusted rankings				
Rank	Author's Name	'S'	FC	CAA	Rank	Author's Name	'S'	CAA	FC
1	Cereola, Sandra J.	4	3	1.33	1	Lambert, Sherwood	--	1.50	2
	Khanlarian, Cynthia	--	3	1.33	2	Cereola, Sandra J.	4	1.33	3
3	Lambert, Sherwood	--	2	1.50		Khanlarian, Cynthia	--	1.33	3
4	Worrell, James L.	2	2	1.33	4	Worrell, James L.	2	1.33	2
5	Edmonds, C. T.	--	2	1.00	5	Edmonds, C. T.	--	1.00	2
	Ragland, Linda G.	--	2	1.00	6	Ragland, Linda G.	--	1.00	2
7	Pike, Byron	--	2	0.83	7	Anderson, Melanie	--	1.00	1
	Premuroso, Ronald	--	2	0.83		Brink, Alisa G.	--	1.00	1
	Wenger, Mitchell R.	1	2	0.83	9	Pike, Byron	--	0.83	2
10	Vance, Anthony	1	2	0.67		Premuroso, Ronald	--	0.83	2
11	Anderson, Melanie	-	1	1.00		Wenger, Mitchell R.	1	0.83	2
	Brink, Alisa G.	--	1	1.00	12	Vance, Anthony	1	0.67	2
13	Church, Kimberly S	1	1	0.50	13	Church, Kimberly S	1	0.50	1
	Dzuranin, Ann C.	2	1	0.50		Dzuranin, Ann C.	2	0.50	1
	Fulmer, Bachman P.	1	1	0.50		Fulmer, Bachman P.	1	0.50	1
	Jackson, Mark	--	1	0.50		Jackson, Mark	--	0.50	1
	Mastrolia, Stacy A.	--	1	0.50		Mastrolia, Stacy A.	--	0.50	1
	Menk, K. Bryan	--	1	0.50		Menk, K. Bryan	--	0.50	1
	Soileau, Jared S.	1	1	0.50		Soileau, Jared S.	1	0.50	1
	Winstead, Jack L.	2	1	0.50		Winstead, Jack L.	2	0.50	1
21	Chui, Lawrence C.	--	1	0.33	21	Chui, Lawrence C.	--	0.33	1
	Fairchild, Christopher	--	1	0.33		Fairchild, Christopher	--	0.33	1
	Fried, Abraham N.	--	1	0.33		Fried, Abraham N.	--	0.33	1
	Krahel, John Peter	2	1	0.33		Krahel, John Peter	2	0.33	1
	Lee, Lorraine S.	1	1	0.33		Lee, Lorraine S.	1	0.33	1
	Lombardi, Danielle	--	1	0.33		Lombardi, Danielle	--	0.33	1
	Martin, Kasey A.	--	1	0.33		Martin, Kasey A.	--	0.33	1

⁸ We highlight every tenth line in the rankings tables to increase the ease of using the tables.

Table 4. (continued)

Rank	Author's Name	'S'	FC	CAA	Rank	Author's Name	'S'	CAA	FC
	Presslee, Adam	--	1	0.33		Presslee, Adam	--	0.33	1
	Ryack, Kenneth N.	--	1	0.33		Ryack, Kenneth N.	--	0.33	1
	Sargent, Carol S.	--	1	0.33		Sargent, Carol S.	1	0.33	1
	Shea, Vincent J.	1	1	0.33		Shea, Vincent J.	--	0.33	1
	Spiceland, Charlene	--	1	0.33		Spiceland, Charlene	--	0.33	1
	Stallings, Matthew	--	1	0.33		Stallings, Matthew	--	0.33	1
	Teeter, Ryan A.	2	1	0.33		Teeter, Ryan A.	2	0.33	1
	Williams, Kelly L.	--	1	0.33		Williams, Kelly L.	--	0.33	1
	Zheng, Xiaochuan	2	1	0.33		Zheng, Xiaochuan	2	0.33	1
37	Morris, Marc	--	1	0.25	37	Morris, Marc	--	0.25	1
38	Morris, Janice T.	--	1	0.13	38	Morris, Janice T.	--	0.13	1

'S' designator for "Systems" in Hasselback's *Accounting Directory*

FC - each author receives full credit for the article regardless of the number of authors.

CAA - each author receives a proportionate share of the article based on the number of coauthors.

Table 5 ranks the top AIS/Technology authors in accounting-education for the 59 mid-level authors using the same sorting order in Table 4 – 28 of the 39 (75.7 percent) listed authors have the 'S' designator. The higher-ranked mid-level authors could also benchmark their productivity with the senior faculty by comparing their publications with those in Table 6.

Table 5. Rankings for AIS/Technology authors for year groups 2001-2007

Panel A: Full-credit rankings					Panel B: Coauthor-adjusted rankings				
Rank	Author's Name	'S'	FC	CAA	Rank	Author's Name	'S'	CAA	FC
1	Janvrin, Diane J.	1	10	8.00	1	Janvrin, Diane J.	1	8.00	10
2	Hayes, David C.	2	9	3.33	2	Bradford, Marianne	1	5.33	7
3	Bradford, Marianne	1	7	5.33	3	Hayes, David C.	2	3.33	9
4	Farewell, Stephanie	1	5	3.00	4	Roberts, F. Douglas	1	3.33	4
5	Lehmann, Constance	4	5	2.00	5	Farewell, Stephanie	1	3.00	5
6	Daigle, Ronald J.	1	5	1.83	6	DeVries, Delwyn D.	1	2.50	4
7	Roberts, F. Douglas	1	4	3.33	7	Lehmann, Constance	4	2.00	5
8	DeVries, Delwyn D.	1	4	2.50	8	Garnsey, Margaret	1	2.00	3
9	Garnsey, Margaret	1	3	2.00		Taylor, Eileen Z.	3	2.00	3
	Taylor, Eileen Z.	3	3	2.00	10	Daigle, Ronald J.	1	1.83	5
11	Smedley, Georgia	1	3	1.83	11	Smedley, Georgia	1	1.83	3
12	Chen, Clement C.	--	3	1.33	12	Chen, Clement C.	--	1.33	3
	Gerard, Gregory J.	1	3	1.33		Gerard, Gregory J.	1	1.33	3
	Jones, Keith T.	--	3	1.33		Jones, Keith T.	--	1.33	3
15	Morris, Philip W.	--	3	1.17	16	Morris, Philip W.	--	1.17	3
	Shaw, Lewis	1	3	1.17		Shaw, Lewis	1	1.17	3
17	Fisher, Ingrid E.	2	2	1.00	18	Fisher, Ingrid E.	2	1.00	2
	Loraas, Tina M.	1	2	1.00		Loraas, Tina M.	1	1.00	2
19	Schafer, Brad A.	1	2	0.83	20	McCarthy, William	1	1.00	1
20	Hassell, John M.	--	2	0.75	21	Schafer, Brad A.	1	0.83	2
	Segovia, Joann R.	1	2	0.75	22	Hassell, John M.	--	0.75	2
22	Dickins, Denise	--	2	0.67		Segovia, Joann R.	1	0.75	2
	Kohlmeyer, James	--	2	0.67	24	Dickins, Denise	--	0.67	2
24	McCarthy, William	1	1	1.00		Kohlmeyer, James	--	0.67	2
	Bizarro, Pascal	1	1	0.50		Bizarro, Pascal	1	0.50	1
	Brown, William C.	1	1	0.50		Brown, William C.	1	0.50	1
	Haywood-Sullivan, M.	2	1	0.50		Haywood-Sullivan, M.	2	0.50	1

Table 5. (continued)

Rank	Author's Name	'S'	FC	CAA	Rank	Author's Name	'S'	CAA	FC
	Humphrey, Roberta L.	2	1	0.50		Humphrey, Roberta L.	2	0.50	1
	Koo, Meihua	1	1	0.50		Koo, Meihua	1	0.50	1
	McHugh, Marion E.	3	1	0.50		McHugh, Marion E.	3	0.50	1
	Nitkin, Mindell Reiss	--	1	0.50		Nitkin, Mindell Reiss	--	0.50	1
	Peng, Jacob	1	1	0.50		Peng, Jacob	1	0.50	1
	Pennington, Robin R.	2	1	0.50		Pennington, Robin R.	2	0.50	1
	Searcy, Dewayne L.	2	1	0.50		Searcy, Dewayne L.	2	0.50	1
	Thornburg, Steven	--	1	0.50		Thornburg, Steven	--	0.50	1
	17 tied at 1 FC and 0.33 CAA					17 tied at 0.33 CAA and 1 FC			

'S' designator for "Systems" in Hasselback's *Accounting Directory*

FC - each author receives full credit for the article regardless of the number of authors.

CAA - each author receives a proportionate share of the article based on the number of coauthors.

Table 6 lists the top-50 AIS/Technology authors in accounting-education for the 203 senior-faculty authors using the same sorting order in Table 4 - 34 of the 50 (68.0 percent) listed authors have the 'S' designator.

Table 6. Rankings for AIS/Technology authors for year groups 1965-2000

Panel A: Full-credit rankings					Panel B: Coauthor-adjusted rankings				
Rank	Author's Name	'S'	FC	CAA	Rank	Author's Name	'S'	CAA	FC
1	Borthick, A. Faye	1	12	5.50	1	Borthick, A. Faye	1	5.50	12
2	White, Clinton E. Jr.	1	7	4.37	2	White, Clinton E. Jr.	1	4.37	7
3	Kovar, Stacy E.	2	5	3.83	3	Kovar, Stacy E.	2	3.83	5
4	Murthy, Uday S.	2	5	3.00	4	Fordham, David R.	1	3.33	4
5	Watson, Marcia W.	2	5	2.33	5	Murthy, Uday S.	2	3.00	5
6	Heagy, Cynthia D.	2	5	2.00	6	Watson, Marcia W.	2	2.33	5
7	Fordham, David R.	1	4	3.33	7	Donelan, Joseph G.	--	2.33	4
8	Donelan, Joseph G.	--	4	2.33	8	Bromley, Robert G.	1	2.33	3
9	Debreceeny, Roger	3	4	1.83	9	Heagy, Cynthia D.	2	2.00	5
10	Fogarty, Timothy J.	--	4	1.50	10	Hill, Mary Callahan	1	2.00	3
11	Bromley, Robert G.	1	3	2.33	11	Kearns, Grover S.	1	2.00	2
12	Hill, Mary Callahan	1	3	2.00		Walters, L. Melissa	1	2.00	2
13	Bryant, Stephanie M.	1	3	1.83	13	Debreceeny, Roger	3	1.83	4
14	Klamm, Bonnie K.	2	3	1.50	14	Bryant, Stephanie	1	1.83	3
	Lee, Tanya	1	3	1.50	15	Fogarty, Timothy J.	--	1.50	4
16	Christensen, Anne L.	--	3	1.33	16	Klamm, Bonnie K.	2	1.50	3
	Davis, Charles E.	1	3	1.33		Lee, Tanya	1	1.50	3
	Geerts, Guido L.	1	3	1.33	18	Bagranoff, Nancy A.	1	1.50	2
19	Barra, Roberta A.	1	3	1.20		Gujarathi, Mahendra	--	1.50	2
20	Goldwater, Paul. M.	--	3	1.17		Herron, Terri L.	--	1.50	2
21	Hurt, R. Kathy	1	3	1.17		Maher, John J.	1	1.50	2
	Savage, Arline	1	3	1.17		Mascha, Maureen F.	2	1.50	2
	Theuri, Peter M.	--	3	1.17		Rosner, Rebecca L.	2	1.50	2
	Thibodeau, Jay C.	--	3	1.17		Tam, Kinsun	2	1.50	2
25	Norman, Carolyn S.	2	3	1.00	25	Christensen, Anne L.	--	1.33	3
26	Stone, Dan N.	1	3	0.87	26	Davis, Charles E.	1	1.33	3
27	Kearns, Grover S.	1	2	2.00		Geerts, Guido L.	1	1.33	3
	Walters, L. Melissa	1	2	2.00	28	Latham, Claire K.	3	1.33	2
29	Bagranoff, Nancy A.	1	2	1.50	29	Malgwi, Charles	--	1.25	2
	Gujarathi, Mahendra	--	2	1.50	30	Barra, Roberta A.	1	1.20	3

Table 6. (continued)

Rank	Author's Name	'S'	FC	CAA	Rank	Author's Name	'S'	CAA	FC
	Herron, Terri L.	--	2	1.50	31	Goldwater, Paul. M.	--	1.17	3
	Maher, John J.	1	2	1.50		Hurt, R. Kathy	1	1.17	3
	Mascha, Maureen F.	2	2	1.50		Savage, Arline	1	1.17	3
	Rosner, Rebecca L.	2	2	1.50		Theuri, Peter M.	--	1.17	3
	Tam, Kinsun	2	2	1.50		Thibodeau, Jay C.	--	1.17	3
36	Latham, Claire K.	3	2	1.33	36	Norman, Carolyn S.	2	1.00	3
37	Malgwi, Charles	--	2	1.25	37	Campbell, Jane E.	--	1.00	2
38	Campbell, Jane E.	--	2	1.00		Chang, C Janie	1	1.00	2
	Chang, C Janie	1	2	1.00		Curtis, Mary B.	2	1.00	2
	Curtis, Mary B.	2	2	1.00		Eining, Martha M.	2	1.00	2
	Eining, Martha M.	2	2	1.00		Mahoney, Lois S.	1	1.00	2
	Mahoney, Lois S.	1	2	1.00		Murphy, Elizabeth A.	--	1.00	2
	Murphy, Elizabeth A.	--	2	1.00		Philipich, Kirk L.	--	1.00	2
	Philipich, Kirk L.	--	2	1.00		11 tied at 1.00 CAA and 1 FC			
45	Bhattacharya, Somnath	1	2	0.83					
	Hermanson, Susan H.	--	2	0.83					
	Lancaster, Kathryn A.	--	2	0.83					
	Ross, Barbara W.	2	2	0.83					
	Smith, G. Stevenson	--	2	0.83					
	Smith, L. Murphy	--	2	0.83					

'S' designator for "Systems" in Hasselback's *Accounting Directory*

FC - each author receives full credit for the article regardless of the number of authors.

CAA - each author receives a proportionate share of the article based on the number of coauthors.

Table 7 lists the top five AIS/Technology authors by doctoral year group (RQ3) in the order of their combined full-credit articles using the CAA count and alphabetical last names where ties exist.⁹ Table 7 also provides both the current and doctoral institution as well as the 'S' designation for those authors indicating a research and/or teaching interest in systems. We arrange the data by doctoral-year group between 1965 and 2015. The data in Table 7 gives all authors a means to benchmark their research with colleagues with the same amount of time in our profession.

⁹ As the 2001-year group is the most prolific group, we list ten authors for 2001; the additional five authors have three full-credit articles that would rank them in the top-five authors in nearly every other year group.

Table 7. Ranking of accounting PhDs and DBAs with AIS/Technology publications in accounting education journals by graduation year

Year/Name	‘S’	2008-2015		2001-2007		1992-2000		Total		Current Institution	PhD/DBA Institution
		FC	CAA	FC	CAA	FC	CAA	FC	CAA		
<u>1965</u>											
Sorensen, James E.	--	1	0.13	--	--	--	--	1	0.13	Denver	Ohio State
<u>1973</u>											
Vasarhelyi, Miklos A.	2	2	0.67	--	--	--	--	2	0.67	Rutgers	UCLA
Marcinko, David J.	--	1	0.33	--	--	--	--	1	0.33	Skidmore	Boston College
<u>1976</u>											
Lambert, Kenneth R.	--	--	--	1	0.33	--	--	1	0.33	Memphis	Arkansas
Spiceland, J. David	--	1	0.33	--	--	--	--	1	0.33	Memphis	Arkansas
<u>1977</u>											
Romney, Marshall B.	1	--	--	--	--	2	0.67	1	0.67	Brigham Young	Texas-Austin
Oxner, Thomas H.	2	--	--	--	--	1	0.50	1	0.50	Central Arkansas	Georgia
Friedman, Mark	3	--	--	1	0.33	--	--	1	0.33	Miami	New York Univ
<u>1978</u>											
Smith, G. Stevenson	--	--	--	--	--	2	0.83	2	0.83	SE Oklahoma	Texas Tech
Smith, Kimberly J.	--	--	--	1	1.00	--	--	1	1.00	William & Mary	Maryland
Kalbers, Lawrence P.	--	--	--	1	0.50	--	--	1	0.50	Loyola-Marymount	Penn St
Marquis, Linda M.	--	1	0.33	--	--	--	--	1	0.33	Northern Kentucky	Kentucky
<u>1979</u>											
Rushinek, Avi	1	--	--	1	0.33	--	--	1	0.33	Miami	Texas-Austin
<u>1980</u>											
Reinstein, Alan	--	--	--	--	--	1	0.33	1	0.33	Wayne St	Kentucky
<u>1981</u>											
White, Clinton E. Jr.	1	2	1.20	2	1.33	3	1.83	7	4.36	Delaware	Indiana
Gujarathi, Mahendra R.	--	1	0.50	1	1.00	1	0.50	3	2.00	Bentley	India
Campbell, Jane E.	--	1	0.50	1	0.50	--	--	2	1.00	Kennesaw St	Tennessee
3 tied at 1 FC & 0.50 CAA											
‘S’ designator for “Systems” in Hasselback’s <i>Accounting Directory</i>											
FC - each author receives full credit for the article regardless of the number of authors.											
CAA - each author receives a proportionate share of the article based on the number of coauthors.											

Table 7. (continued)

Year/Name	‘S’	2008-2015		2001-2007		1992-2000		FC	Total CAA	Current Institution	PhD/DBA Institution
		FC	CAA	FC	CAA	FC	CAA				
<u>1982</u>											
Borthick, A. Faye	1	5	2.00	4	1.67	3	2.50	12	6.17	Georgia St	Tennessee
Olds, Philip R.	--	1	0.25	1	0.50	--	--	2	0.75	Virginia Common	Georgia St
Ettredge, Michael L.	--	--	--	--	--	1	0.50	1	0.50	Kansas	Texas-Austin
Srivastava, Rajendra P.	--	--	--	--	--	1	0.50	1	0.50	Kansas	Oklahoma
Wiggins, Casper E. Jr.	3	--	--	--	--	1	0.50	1	0.50	N Carolina-Char	Tennessee
<u>1983</u>											
Smith, L. Murphy	--	--	--	2	0.83	--	--	2	0.83	Murray St	Louisiana Tech
Grabski, Severin V.	1	--	--	1	0.50	--	--	1	0.50	Michigan St	Arizona St
Knapp, Michael C.	--	--	--	--	--	1	0.50	1	0.50	Oklahoma	Oklahoma
Levitan, Alan S.	2	1	0.33	--	--	--	--	1	0.33	Louisville	Kentucky
<u>1984</u>											
Bromley, Robert G.	1	1	0.33	2	2.00	--	--	3	2.33	Central Michigan	Nebraska
Philipich, Kirk L.	--	1	0.50	1	0.50	--	--	2	1.00	Michigan-Dearborn	Indiana
Holtzblatt, Mark A.	--	1	0.50	--	--	--	--	1	0.50	Cleveland St	Arkansas
Rebele, James E.	--	1	0.50	--	--	--	--	1	0.50	Robert Morris	Indiana
Gaffney, Mary Anne	--	1	0.33	--	--	--	--	1	0.33	Temple	Maryland
<u>1985</u>											
Maher, John J.	1	--	--	--	--	2	1.00	2	1.00	Virginia Tech	Penn St
Stienbart, Paul John	1	--	--	--	--	1	0.50	1	0.50	Arizona St	Michigan St
Bline, Dennis M.	--	1	0.33	--	--	--	--	1	0.33	Bryant	Arkansas
Rezaee, Zabidhollah	--	--	--	1	0.33	--	--	1	0.33	Memphis	Mississippi
Roof, Bradley M.	--	1	0.33	--	--	--	--	1	0.33	James Madison	Virginia
<u>1986</u>											
Bagranoff, Nancy A.	1	--	--	1	0.50	1	1.00	2	1.50	Richmond	George Wash
O'Leary, Daniel E.	1	1	1.00					1	1.00	Univ of S Calif	Case Western Res
Tsay, Bor-Yi	--	--	--	1	0.50	--	--	1	0.50	Southern Poly St	Houston
Willits, Stephen D.	--	1	0.50	--	--	--	--	1	0.50	Bucknell	Texas Tech
4 tied at 1 FC & 0.33 CAA											
<u>1987</u>											
Heagy, Cynthia D.	2	3	1.17	2	0.83	--	--	5	2.00	Houston-Clr Lake	Memphis
Stone, Dan N.	1	1	0.2	1	0.33	1	0.33	3	0.87	Kentucky	Texas-Austin
Eining, Martha M.	2	--	--	--	--	2	1.00	2	1.00	Utah	Oklahoma St

Table 7. (continued)

Year/Name	'S'	2008-2015		2001-2007		1992-2000		Total		Current Institution	PhD/DBA Institution
		FC	CAA	FC	CAA	FC	CAA	FC	CAA		
<u>1987 (continued)</u>											
Malone, J. David	--	--	--	1	1.00	--	--	1	1.00	Weber St	Arkansas
2 tied at 1 FC & 0.50 CAA											
<u>1988</u>											
Mills, Sherry K.	--	--	--	1	0.25	1	0.50	2	0.75	New Mexico St	Texas Tech
Turner, Leslie	3	1	0.33	1	0.33	--	--	2	0.67	New Mexico St	Texas Tech
Akers, Michael D.	3	--	--	--	--	1	0.50	1	0.50	Marquette	Mississippi
Lin, Pao-Chuan (Paul)	1	--	--	1	0.50	--	--	1	0.50	Wright St	Louisiana St
4 tied at 1 FC & 0.33 CAA											
<u>1989</u>											
Murthy, Uday S.	2	2	1.50	--	--	3	1.50	5	3.00	South Florida	Indiana
Goldwater, Paul. M.	--	--	--	1	0.50	4	1.33	5	1.83	Central Florida	Louisiana St
Donelan, Joseph G.	--	2	1.33	2	1.00	--	--	4	2.33	West Florida	St Louis
Fogarty, Timothy J.	--	--	--	1	0.50	3	1.00	4	1.50	Case Western Res	Penn St
Christensen, Anne L.	--	2	0.83	--	--	1	0.50	3	1.33	Montana St	Utah
<u>1990</u>											
Pearson, Timothy A.	2	2	0.75	--	--	--	--	2	0.75	Georgia Southern	Wisconsin
Cunningham, Billie M.	--	--	--	--	--	1	0.50	1	0.50	Missouri	North Texas
Palmer, Richard J.	--	1	0.50	--	--	--	--	1	0.50	SE Missouri	Southern Illinois
Albright, Thomas L.	--	--	--	--	--	1	0.33	1	0.33	Naval Postgrad	Tennessee
Kelliher, Charles	--	--	--	--	--	1	0.33	1	0.33	Central Florida	Texas A&M
<u>1991</u>											
Davis, Charles E.	1	--	--	1	0.50	2	0.83	3	1.33	Baylor	North Carolina
Baldwin, Amelia A.	1	--	--	--	--	1	1.00	1	1.00	Arkansas-Ft Smith	Virginia Tech
Swanson, Zane L.	--	1	1.00	--	--	--	--	1	1.00	Central Oklahoma	Oklahoma
Schuele, Karen	3	--	--	--	--	1	1.00	1	1.00	John Carroll	Kent St
Weisel, James A.	--	--	--	1	1.00	--	--	1	1.00	Georgia Gwinnett	Kentucky
<u>1992</u>											
Fordham, David R.	1	3	2.33	--	--	1	1.00	4	3.33	James Madison	Florida St
Morris, Bonnie W.	1	2	0.58	--	--	--	--	2	0.58	Duquesne	Pittsburgh
4 tied at 1 FC & 0.50 CAA											
<u>1993</u>											
Hill, Mary Callahan	1	1	0.50	2	1.50	--	--	3	2.00	Kennesaw St	Georgia

Table 7. (continued)

Year/Name	‘S’	2008-2015		2001-2007		1992-2000		Total		Current Institution	PhD/DBA Institution
		FC	CAA	FC	CAA	FC	CAA	FC	CAA		
<u>1993 (continued)</u>											
Geerts, Guido L.	1	1	0.50	1	0.33	1	0.50	3	1.33	Delaware	Free
Walters, L. Melissa	1	1	1.00	1	1.00	--	--	2	2.00	Tampa	Central Florida
Malgwi, Charles	--	1	0.25	1	1.00	--	--	2	1.25	Bentley	Reading
4 tied at 1 FC & 0.50 CAA											
<u>1994</u>											
Latham, Claire Kamm	3	2	1.33	--	--	--	--	2	1.33	Washington St	Georgia St
Bhattacharya, Somnath	1	--	--	1	0.33	1	0.50	2	0.83	St Thomas-Florida	South Florida
Hermanson, Susan H.	--	1	0.33	1	0.50	--	--	2	0.83	North Carol-Wilm	Texas A&M
Brewer, Peter C.	--	1	0.13	1	0.50	--	--	2	0.63	Wake Forest	Tennessee
3 tied at 1 FC & 0.33 CAA											
<u>1995</u>											
Kovar, Stacy E.	2	2	0.83	3	3.00	--	--	5	3.83	Kansas St	Oklahoma St
Chang, C Janie	1	1	0.50	1	0.50	--	--	2	1.00	San Diego St	Cal-Irvine
Curtis, Mary B.	2	1	0.50	--	--	1	0.50	2	1.00	North Texas	Kentucky
Murphy, Elizabeth A.	--	--	--	2	1.00	--	--	2	1.00	DePaul	Kentucky
2 tied at 1 FC & 0.50 CAA											
<u>1996</u>											
Bryant, Stephanie M.	1	--	--	2	1.33	1	0.50	3	1.83	Missouri St	Louisiana St
Barra, Roberta A.	1	1	0.20	2	1.00	--	--	3	1.20	Hawaii-Hilo	Illinois
Herron, Terri L.	--	--	--	1	0.50	1	1.00	2	1.50	Montana	Texas Tech
3 tied at 1 FC & 0.50 CAA											
<u>1997</u>											
Lancaster, Kathryn A.S.	--	1	0.33	1	0.50	1	0.50	3	1.33	Humboldt St	Texas A&M
Thibodeau, Jay C.	--	2	0.83	1	0.33	--	--	3	1.17	Bentley	Connecticut
Kearns, Grover S.	1	2	2.00	--	--	--	--	2	2.00	S Florida-St Pete	Kentucky
Mahoney, Lois S.	1	--	--	1	0.50	1	0.50	2	1.00	Eastern Michigan	Central Florida
Ross, Barbara W.	2	--	--	1	0.33	1	0.50	2	0.83	Eastern Michigan	Michigan St
<u>1998</u>											
Debreceeny, Roger S.	3	3	1.50	--	--	1	0.33	4	1.83	Hawaii-Manoa	Southern Cross
Savage, Arline	1	1	0.33	2	0.83	--	--	3	1.17	Alabama-Birming	Port Elizabeth
Theuri, Peter M.	--	1	0.33	1	0.33	1	0.50	3	1.17	North Kentucky	Mississippi St.
Norman, Carolyn Strand	2	2	0.67	1	0.33	--	--	3	1.00	Virginia Common	Texas A&M
Mascha, Maureen F.	2	--	--	2	1.50	--	--	2	1.50	Purdue	Kentucky

Table 7. (continued)

Year/Name	‘S’	2008-2015		2001-2007		1992-2000		Total		Current Institution	PhD/DBA Institution
		FC	CAA	FC	CAA	FC	CAA	FC	CAA		
<u>1999</u>											
Klamm, Bonnie K.	2	1	0.50	2	1.00	--	--	3	1.50	North Dakota St	Virginia Common
Lee, Tanya	1	2	1.00	1	0.50	--	--	3	1.50	Valdosta	Arizona St
Hurt, R. Kathy	1	2	0.67	1	0.50	--	--	3	1.17	Baylor	Utah
Theuri, Peter M.	--	1	0.33	1	0.33	1	0.50	3	1.17	Northern Kentucky	Mississippi St
2 tied at 2 FC & 1.50 CAA											
<u>2000</u>											
Watson, Marcia W.	2	2	0.83	3	1.50	--	--	5	2.33	Mississippi St	Texas-Austin
Seese, Larry P.	--	2	0.67	--	--	--	--	2	0.67	Old Dominion	South Carolina
Keller, Anthony Craig	--	1	1.00	--	--	--	--	1	1.00	Missouri St	Texas A&M
Polinski, Paul	4	1	0.50	--	--	--	--	1	0.50	Illinois	Alabama
4 tied at 1 FC & 0.33 CAA											
<u>2001</u>											
Janvrin, Diane J.	1	4	2.00	6	6.00	--	--	10	8.00	Iowa St	Iowa
Bradford, Marianne	1	3	2.33	4	3.00	--	--	7	5.33	North Carolina St	Temple
Farewell, Stephanie M.	1	4	2.00	1	1.00	--	--	5	3.00	Ark-Little-Rock	Oklahoma
Lehmann, Constance M.	4	4	1.67	1	0.33	--	--	5	2.00	Houston-Clr Lake	Texas A&M
DeVries, Delwyn D.	1	2	1.00	2	1.50	--	--	4	2.50	Belmont	Arizona St
Garnsey, Margaret	1	1	0.50	2	1.50	--	--	3	2.00	Siena Col	SUNY-Albany
Smedley, Georgia	1	1	0.33	2	1.50	--	--	3	1.83	Missouri-Kan City	Oklahoma St
Chen, Clement C.	--	2	0.83	1	0.50	--	--	3	1.33	Michigan-Flint	Kentucky
Gerard, Gregory J.	1	1	0.50	2	0.83	--	--	3	1.33	Florida St	Michigan St
Jones, Keith Thomas	--	2	0.83	1	0.50	--	--	3	1.33	North Alabama	Kentucky
<u>2002</u>											
Hayes, David C.	2	8	3.00	1	0.33	--	--	9	3.33	James Madison	South Florida
Daigle, Ronald J.	1	3	1.00	2	0.83	--	--	5	1.83	Sam Houston St	Texas Tech
Roberts, F. Douglas	1	--	--	4	3.33	--	--	4	3.33	Appalachian St	Tennessee
Fisher, Ingrid E.	2	1	0.500	2	1.00	--	--	3	1.50	SUNY-Albany	SUNY-Albany
Shaw, Lewis	1	1	0.33	2	0.83	--	--	3	1.17	Suffolk	Durham
<u>2003</u>											
Morris, Philip W.	--	2	0.67	1	0.50	--	--	3	1.17	Sam Houston St	Texas Tech
Schafer, Brad A.	1	--	--	2	0.83	--	--	2	0.83	Kennesaw St	Utah
Hassell, John M.	--	2	0.75	--	--	--	--	2	0.75	Indiana -Indian	Indiana

Table 7. (continued)

Year/Name	‘S’	2008-2015		2001-2007		1992-2000		Total		Current Institution	PhD/DBA Institution
		FC	CAA	FC	CAA	FC	CAA	FC	CAA		
<u>2003 (continued)</u>											
Segovia, Joann R.	1	2	0.75	--	--	--	--	2	0.75	Winona St	Texas Tech
Bizarro, Pascal	1	1	0.50	--	--	--	--	1	0.50	Bowling Green	Alabama
<u>2004</u>											
Loraas, Tina M.	1	1	0.50	1	0.50	--	--	2	1.00	Auburn	Texas A&M
Brown, William C.	1	1	0.50	--	--	--	--	1	0.50	Minn-Mankato	Nova SE
Markelevich, Ariel	--	1	0.33	--	--	--	--	1	0.33	Suffolk	Baruch
Samuels, Janet A.	2	1	0.33	--	--	--	--	1	0.33	Arizona St	Arizona St
Yoon, Sung Wook	--	1	0.33	--	--	--	--	1	0.33	Cal St-Northbridge	Colorado
<u>2005</u>											
McHugh, Marion E.	3	1	0.50	--	--	--	--	1	0.50	Furman	Arkansas
Peng, Jacob	1	1	0.50	--	--	--	--	1	0.50	Michigan-Flint	Oregon
Thornburg, Steven	--	1	0.50	--	--	--	--	1	0.50	Wisc-La Crosse	Central Florida
3 tied at 1 FC & 0.33 CAA											
<u>2006</u>											
Taylor, Eileen Z.	3	3	2.00	--	--	--	--	3	2.00	North Carolina St	South Florida
Dickins, Denise	--	2	0.67	--	--	--	--	2	0.67	East Carolina	Florida Atlantic
Nitkin, Mindell Reiss	--	1	0.50	--	--	--	--	1	0.50	Simmons	Boston Univ
Chang, Amy (Chun-Chia)	--	1	0.33	--	--	--	--	1	0.33	San Francisco St	Houston
Daugherty, Brian E.	--	1	0.33	--	--	--	--	1	0.33	Wisc-Milwaukee	Texas-San Antonio
<u>2007</u>											
Baxter, Ryan J.	1	1	0.50	--	--	--	--	1	0.50	Bentley	Case Western Res
Humphrey, Roberta L.	2	1	0.50	--	--	--	--	1	0.50	Southeast Missouri	Mississippi
Fatemi, Darius J	--	1	0.33	--	--	--	--	1	0.33	Northern Kentucky	Indiana
Raschke, Robyn L.	1	1	0.33	--	--	--	--	1	0.33	Nevada-Las Vegas	Arizona St
Liu, Cathy Zishang	--	1	0.25	--	--	--	--	1	0.25	Houston-Downtown	Houston
<u>2008</u>											
Cereola, Sandra J.	4	3	1.33	--	--	--	--	3	1.33	James Madison	Virginia Common
Worrell, James L.	2	1	1.00	1	0.33	--	--	2	1.33	Alabama-Birming	Florida St
Premuroso, Ronald F.	--	2	0.83	--	--	--	--	2	0.83	Montana	Florida Atlantic
Vance, Anthony	1	2	0.67	--	--	--	--	2	0.67	Brigham Young	Georgia Tech
Brink, Alisa G.	--	1	1.00	--	--	--	--	1	1.00	Virginia Common	Florida St

Table 7. (continued)

Year/Name	‘S’	2008-2015		2001-2007		1992-2000		Total		Current Institution	PhD/DBA Institution
		FC	CAA	FC	CAA	FC	CAA	FC	CAA		
<u>2009</u>											
Khanlarian, Cynthia J.	--	3	1.33	--	--	--	--	3	1.33	Concord-WV	NC-Green
Pike, Byron	--	2	0.83	--	--	--	--	2	0.83	Minn-Mankato	North Texas
Wenger, Mitchell R.	1	2	0.83	--	--	--	--	2	0.83	Mississippi	Virginia Common
3 tied at 1 FC & 0.50 CAA											
<u>2010</u>											
Edmonds, Christopher T.	--	2	1.00	--	--	--	--	2	1.00	Alabama-Birming	Virginia Tech
Church, Kimberly S.	1	1	0.50	--	--	--	--	1	0.50	Mo-Kansas CT	Arkansas
Soileau, Jared S.	1	1	0.50	--	--	--	--	1	0.50	Louisiana St	Memphis
3 tied at 1 FC & 0.33 CAA											
<u>2011</u>											
Lambert, Sherwood Lane	--	2	1.50	--	--	--	--	2	1.50	West Florida	Texas-Arlington
Ragland, Linda G.	--	2	1.00	--	--	--	--	2	1.00	New Hampshire	South Florida
Anderson, Melanie O.	--	1	1.00	--	--	--	--	1	1.00	Slippery Rock	Nebraska
Menk, K. Bryan	--	1	0.50	--	--	--	--	1	0.50	Duquesne	Virginia Common
Krahel, John Peter	2	1	0.33	--	--	--	--	1	0.33	Loyola-Maryland	Rutgers
<u>2012</u>											
Fairchild, Chris	--	1	0.33	--	--	--	--	1	0.33	Southeastern Univ	Nova SE
Lombardi, Danielle R.	--	1	0.33	--	--	--	--	1	0.33	Villanova	Rutgers
<u>2013</u>											
Winstead, Jack L.	2	1	0.50	--	--	--	--	1	0.50	Truman St	Mississippi
Spiceland, Charlene P.	--	1	0.33	--	--	--	--	1	0.33	Simmons	Memphis
<u>2014</u>											
Fulmer, Bachman P.	1	1	0.50	--	--	--	--	1	0.50	Tampa	Florida St
Presslee, Adam	--	1	0.33	--	--	--	--	1	0.33	Univ of Pittsburgh	Waterloo
Stallings, Matthew	--	1	0.33	--	--	--	--	1	0.33	St Thomas-MN	Nebraska
Teeter, Ryan A.	2	1	0.33	--	--	--	--	1	0.33	Univ of Pittsburgh	Rutgers
<u>2015</u>											
Williams, Kelly L.	--	1	0.33	--	--	--	--	1	0.33	Mid Tennessee St.	Mississippi

Table 8a. Distribution by full-credit and coauthor-adjusted articles for individuals with the ‘S’ designator

Panel A: Junior faculty (2008-2015) by full-credit articles				Panel D: Junior faculty (2008-2015) by coauthor-adjusted articles			
Number of Articles	Number of Faculty	Percent of Faculty	Cumulative Percentage	Number of CAA Articles	Number of Faculty	Percent of Faculty	Cumulative Percentage
None	102	87.9	87.9	None	102	87.9	87.9
1	10	8.7	96.6	0.33-0.50	10	8.7	96.6
2	3	2.5	99.1	0.51-1.00	2	1.7	98.3
3	<u>1</u>	<u>0.9</u>	100.0	1.01-1.50	<u>2</u>	<u>1.7</u>	100.0
Total	116	100.0		Total	116	100.0	

Panel B: Mid-level faculty (2001-2007) by full-credit articles				Panel E: Mid-level faculty (2001-2007) by coauthor-adjusted articles			
Number of Articles	Number of Faculty	Percent of Faculty	Cumulative Percentage	Number of CAA Articles	Number of Faculty	Percent of Faculty	Cumulative Percentage
None	69	67.7	67.7	None	69	67.7	67.7
1	16	15.7	83.4	0.33-0.50	15	14.7	82.4
2	4	3.9	87.3	0.51-1.00	5	4.9	87.3
3	5	4.9	92.2	1.01-2.00	7	6.9	94.2
4	2	2.0	94.2	2.01-4.00	4	3.9	98.1
5	3	2.9	97.1	Over 4.00	<u>2</u>	<u>1.9</u>	100.0
6+	<u>3</u>	<u>2.9</u>	100.0	Total	102	100.0	
Total	102	100.0					

Panel C: Senior faculty (1965-2000) by full-credit articles				Panel F: Senior faculty (1965-2000) by coauthor-adjusted articles			
Number of Articles	Number of Faculty	Percent of Faculty	Cumulative Percentage	Number of CAA Articles	Number of Faculty	Percent of Faculty	Cumulative Percentage
None	176	67.2	67.2	None	176	67.2	67.2
1	47	17.9	85.1	Below 0.33	4	1.5	68.7
2	20	7.6	92.7	0.33-0.50	38	14.5	83.2
3	11	4.2	96.9	0.51-1.00	18	6.9	90.1
4	2	0.8	97.7	1.01-2.00	19	7.2	97.3
5	4	1.5	99.2	2.01-4.00	5	1.9	99.2
6+	<u>2</u>	<u>0.8</u>	100.0	Over 4.00	<u>2</u>	<u>0.8</u>	100.0
Total	262	100.0		Total	262	100.0	

‘S’ designator for “Systems” in Hasselback’s *Accounting Directory*.

Full Credit - each author receives full credit for the article regardless of the number of authors.

CAA - each author receives a proportionate share of the article based on the number of coauthors.

Table 8b. Distribution by full-credit and coauthor-adjusted AIS/Technology articles for all authors

Panel A: Junior faculty (2008-2015) by full-credit articles				Panel D: Junior faculty (2008-2015) by coauthor-adjusted articles			
Number of Articles	Number of Faculty	Percent of Faculty	Cumulative Percentage	Number of CAA Articles	Number of Faculty	Percent of Faculty	Cumulative Percentage
1	28	73.7	73.7	Below 0.33	2	5.3	5.3
2	8	21.0	94.7	0.33-0.50	24	63.2	68.5
3	<u>2</u>	<u>5.3</u>	100.0	0.51-1.00	8	21.0	89.5
Total	38	100.0		Over 1.00	<u>4</u>	<u>10.5</u>	100.0
				Total	38	100.0	
Panel B: Mid-level faculty (2001-2007) by full-credit articles				Panel E: Mid-level faculty (2001-2007) by coauthor-adjusted articles			
Number of Articles	Number of Faculty	Percent of Faculty	Cumulative Percentage	Number of CAA Articles	Number of Faculty	Percent of Faculty	Cumulative Percentage
1	36	60.7	60.7	Below 0.33	4	7.1	7.1
2	7	12.5	73.2	0.33-0.50	28	50.0	57.1
3	8	14.3	87.5	0.51-1.00	9	16.1	73.2
4	2	3.6	91.1	1.01-2.00	10	17.9	91.1
5	3	3.6	94.7	2.01-4.00	3	5.4	96.5
6+	<u>3</u>	<u>5.3</u>	100.0	Over 4.00	<u>2</u>	<u>3.5</u>	100.0
Total	59	100.0		Total	56	100.0	
Panel C: Senior faculty (1965-2000) by full-credit articles				Panel F: Senior faculty (1965-2000) by coauthor-adjusted articles			
Number of Articles	Number of Faculty	Percent of Faculty	Cumulative Percentage	Number of CAA Articles	Number of Faculty	Percent of Faculty	Cumulative Percentage
1	143	70.4	70.4	Below 0.33	12	6.3	6.3
2	34	16.7	87.1	0.33-0.50	110	58.2	64.5
3	16	7.9	95.0	0.51-1.00	33	17.5	82.0
4	4	2.0	97.0	1.01-2.00	26	13.8	95.8
5	4	2.0	99.0	2.01-4.00	6	3.1	98.9
6+	<u>2</u>	<u>1.0</u>	100.0	Over 4.00	<u>2</u>	<u>1.1</u>	100.0
Total	203	100.0		Total	189	100.0	
Full Credit - each author receives full credit for the article regardless of the number of authors.							
CAA - each author receives a proportionate share of the article based on the number of coauthors.							

Benchmarking Research Productivity (RQ4)

Table 8a provides a benchmark for any author regardless of degree with an ‘S’ designator who is not identified in the top-50 authors for his/her AIS/Technology research in accounting education; Panels A, B, and C provide full-credit data, while Panels D, E, and F provide CAA data. As the cumulative percentages are for a specific number of articles, authors must subtract the cumulative percentage for the group of authors in the prior CAA article count from 100 percent to determine their position. For instance, an author who has two full-credit articles in the senior-faculty group but is not listed in Table 6 can indicate that he/she is in the top 14.9 percent (Panel C of Table 8: 100 – 85.1) of AIS/Technology authors in accounting-education between 1992 and 2000. Likewise, an author who has 0.83 CAA in the mid-level group but is not individually listed in Table 5 can indicate that he/she is in the top 17.6 percent (Panel E of Table 8: 100 – 82.4) of AIS/Technology authors in accounting-education for CAA. Table 8b provides data for all authors (i.e., for authors with and without the ‘S’ designator); this table is used in the same way as Table 8a.

Institutions by AIS/Technology (RQ5)

Another important consideration for AIS/Technology authors is identifying the institutions whose faculty members have published the most AIS/Technology research in accounting education. Table 9 ranks the top-25 institutions in AIS/ Technology by: the number of coauthor-adjusted articles (CAA), the number of AIS/Technology authors with PHD/DBAs, and the number of PHD/DBAs with the ‘S’ designator. Of the 48 institutions that appear in Table 9, four are in all three rankings (alphabetically): Bentley University, North Carolina State University, Sam Houston State University, and the State University of New York at Albany. Eleven institutions appear in two of the three rankings in Table 9 (alphabetically): Auburn University, Brigham Young University, James Madison University, Kennesaw State University, the University of North Carolina-Charlotte, the University of Alabama-Birmingham, the University of Central Florida, the University of Missouri-Kansas City, the University of Montana, the University of South Florida, and Virginia Commonwealth University.

Table 9. Top-25 Institutions for AIS/Technology

Panel A: Number of CAA			Panel B: Number of Authors			Panel C: PHD/DBAs with S		
Rank	Institution	CAA	Rank	Institution	Authors	Rank	Institution	S
1	James Madison	9.33	1	Bentley	7	1	Kansas	7
2	Iowa St	8.33		James Madison	7	2	Rutgers	6
3	North Carolina St	7.83	3	Central Florida	5		Sam Houston St	6
4	Delaware	6.37		Memphis	5	4	Brigham Young	5
5	Georgia St	6.16		Northern Illinois	5		Georgia Southern	5
6	Bentley	5.08	6	Auburn	4		North Carolina St	5
7	Kennesaw St	4.17		Kennesaw St	4		N. Texas-Denton	5
8	Kansas St	3.83		SUNY-Albany	4		South Florida	5
	West Florida	3.83		Alabama-Birming	3		Tennessee	5
10	Houston-Clr Lake	3.50	10	Brigham Young	3	10	Bentley	4
11	Appalachian St	3.33		Houston-Downtown	3		Cal St-Fullerton	4
	South Florida	3.33		Michigan-Flint	3		Eastern Michigan	4
13	SUNY-Albany	3.17		Missouri-Kan City	3		SUNY-Albany	4
	Central Florida	3.17		Montana	3		Troy	4
15	Sam Houston St	3.12		North Carolina St	3		Akron	4
16	Alabama-Birming	3.00		North Carol-Wilm	3		Hawaii-Manoa	4
	Ark-Little Rock	3.00		Northern Kentucky	3		North Carol-Char	4
18	Missouri St	2.83		Richmond	3		Washington St	4

Table 9. (continued)

Rank	Institution	CAA	Rank	Institution	Authors	Rank	Institution	S
	North Carol-Char	2.83		Sam Houston St	3		30 tied at 3 with 'S'	
20	Virginia Common	2.75		Southeast Missouri	3			
21	Central Michigan	2.67		Texas-San Marcos	3			
	Montana	2.67		Virginia Common	3			
23	Auburn	2.50		West Virginia	3			
	Baylor	2.50		39 tied at 2 authors				
	Belmont	2.50						
	Missouri-Kan City	2.50						

CAA - each author receives a proportionate share of the article based on the number of coauthors.

'S' designator for "Systems" in Hasselback's *Accounting Directory*.

DISCUSSION

This research adds to the existing literature by documenting the growth of AIS/ Technology research in accounting-education both in the number of publications (Figure 1) and in the number of authors (Figure 2). We provide rankings of authors in accounting-education research that all colleagues can use as a benchmark in the merit, promotion and/or tenure processes. We also provide data for any authors regardless of degree not listed in our rankings to benchmark their research productivity and list the top-25 institutions in AIS/Technology research in accounting education.

The AIS/Technology discipline in accounting might look to the outlying data point in Figure 1 caused by *Issues in Accounting Education*'s special AIS/Technology issue in 2010. Our first suggestion for growing the number of publication outlets would be to revitalize the *Compendium of Classroom Cases*. However, this most likely implies that someone must volunteer to be a permanent editor of the journal. The next suggestion, which complements this suggestion, is that the AIS/Technology discipline might consider using the AIS Educator Conference as a first-round review for the *AIS Educator Journal*; a similar symposium in accounting ethics has led to the success of *Research on Professional Responsibility and Ethics in Accounting*.¹⁰

The Accounting Educators' Journal is a good example of the consequences due to a lapse in publication. Between 1989 and 1998, this journal published approximately 20 articles each year. In 1999, the original editor decided to transition the journal to an online-publication format; however, problems delayed its implementation. The journal was not published for about seven years even though the editor continued to accept papers; the consequence of this delay was that authors appear to have lost confidence in the journal's future existence. In 2006, a new editor took over the journal and published all of the papers the previous editor had accepted but not published; however, the journal has only published an average of about seven articles per year between 2006 and 2015 (i.e., the cost of a lapse in publication and loss of confidence).

When examining Table 3, which provides a breakdown of the outlets used by authors, we need to recognize the reality of authors' publishing ambitions (i.e., most authors mentally rank the potential journals). One cannot deny the visibility that inclusion in the *Journal of Accounting Education*'s literature review articles affords the journals – especially as it relates to the three journals ranked as top-40 journals. Bernardi et al. (2016b) find that authors publish a significantly higher percentage of CAA in ranked accounting-education journals and association-sponsored journals, which the higher level of publications in the *Journal of Information Systems* (i.e., a top-40

¹⁰ The review process differs significantly when an author(s) chooses to count the ethics symposium review as a first-round review for *Research on Professional Responsibility and Ethics in Accounting*. The journal's editor provides a list of reviewers for these papers and reviewers know that their review serves as a first-round review.

and AAA section journal) prior to 2008 (Table 3) supports. When the *Journal of Information Systems* ceased publishing AIS/Technology-education articles in 2009, there was a noticeable shift in the percentages. While the percentage of articles in Panel A of Table 3 decreased, the percentage of articles in Panel B increased for the journals included in the *Journal of Accounting Education's* literature-review articles (i.e., the preference for top-40 and/or more visible accounting-education journals).

We provide three rankings that junior faculty can use in the quest for tenure and promotion and by mid-level and senior colleagues seeking promotion, merit increases, and/or mobility. We also provide tables that allow any author regardless of degree not listed in our rankings to benchmark his/her research productivity; critical in these benchmarking tools is mentoring our colleagues to their potential use to document their research accomplishments.

Finally, we list the top-25 institutions whose faculty members have published the most AIS/Technology research in accounting education. New graduates interested in a career that focuses on AIS/Technology research involving education can use this list of institutions to consider in their initial job-search process. For mid-level and senior-faculty considering switching institutions, the list provides the schools with an established AIS/Technology community. The list also provides the institutions identified with a tool in the recruiting process for new and/or established faculty.

We recognize four limitations to our study. First, we manually use and depend on the accuracy of the data in Hasselback's *Accounting Directory* (2016). Second, we use a limited set of journals; extending our research to other accounting journals would have added 526 accounting journals (Cabell, 2017). Third, while we provide tables that all authors can use for benchmarking (Tables 8a and 8b), the rankings in Tables 4 through 7 only include authors with a PHD/DBA. The fourth limitation is that we do not distinguish between articles and case studies.

As this research includes only individuals with PHD/DBAs, future researchers might consider examining the contributions to accounting-education research in AIS/Technology of authors without terminal degrees. Future researchers might also consider expanding our journal set to other journals that publish accounting-education research. While we do not distinguish between articles and case studies, there may be a notable difference in scholarly contribution between basic research in accounting education and case studies, which serves as a refinement of our data.

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