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# REASSESSING ACCOUNTING FACULTY SCHOLARLY EXPECTATIONS: JOURNAL CLASSIFICATION BY AUTHOR AFFILIATION

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## ABSTRACT

*An extensive literature exists that determines accounting journal rankings and top research producers both individually and by program. While this research stream provides valuable insights to the Association to Advance Collegiate Schools of Business International (AACSB) accredited programs and to programs working to achieve such accreditation, it frequently is based on quality perceptions or considers top-rated programs only. This study extends previous research by reviewing authorship by faculty at a wider range of institutions. The results of this study suggest that lists based on the “top” journals may be unrealistic for many institutions. The information provided in this manuscript should assist programs, program leaders, and faculty members address AACSB accreditation issues, promotion and tenure decisions, and annual faculty evaluations.*

## INTRODUCTION

Accounting faculty members continue to be interested in the most recent rankings of accounting journals and the productivity of faculty members at various levels and types of schools. Accounting faculty members use research in this area to provide guidance regarding the most appropriate journal to target for manuscript submission and/or to support their research performance for annual evaluations and tenure/promotion packages.

Administrators of accounting programs are also interested in the most recent journal rankings to assist them in evaluating research in annual performance reviews and tenure/promotion recommendations. Also, college promotion and tenure committees rely on rankings when evaluating accounting faculty. Given the current Association to Advance Collegiate Schools of Business International (AACSB) mission-driven approach to accreditation and the need for schools to designate peer and aspirational schools, this type of research is even more in demand. Our research builds on the current literature by exploring publication outlets for faculty at a wider range of schools,

as well as providing information about the types of schools whose faculty provide authorship for articles in various journals.

Much of the current literature has focused on ranking the top journals and/or analyzing the productivity of faculty at highly ranked schools. Most accounting faculty members have received questionnaires from researchers who seek to rank accounting-related journals. The questionnaires typically list many of these journals and then ask the respondent to rank, or score, them in terms of quality of scholarship evidenced by each journal. The summarized results of responses are then used to rank the journals. Some examples of these studies include Herron and Hall (2004), Brown and Huefner (1994), Hull and Wright (1990), Howard and Nikolai (1983), and Benjamin and Brenner (1974). One of the most recent (Lowensohn and Samelson, 2006) provides information about perceived quality in five specialized areas – behavioral, tax, managerial, government and nonprofit, and information systems.

Numerous other disciplines have their own tradition of journal ranking literature. See for example: DuBois and Reeb (2000) international business journals; Oltheten, Theoharakis and Travlos (2005) finance journals; Theoharakis, et al (2007) Production and Operations Management; Mingers and Harzing (2007) business and management journals; Rogers et al (2007) business and management communications; Azar (2007) behavioral economics and socio-economics journals; Mylonopoulos and Theoharakis (2001) information systems journals; and Theoharakis and Hirst (2002) marketing journals.

One of this paper's authors has participated as an AACSB peer review team member for several accounting programs. That author has observed that some programs use the published rankings to create a list of preferred publications for their own faculties. As a possible consequence of the focus on highly ranked journals and programs, some schools have created target lists emphasizing the highly ranked journals even when the available resources are inadequate to support that level of scholarly activity.

Accounting faculty members in these programs undoubtedly make mental adjustments to the list when considering the promotion and tenure cases of colleagues. However, those outside the program, including colleagues in the other business disciplines, external reviewers or institutional promotion and tenure committees will not necessarily understand the need for such "mental adjustments." Consequently inappropriate journal lists may be a negative factor for individual accounting faculty members and accounting programs as a whole. Swanson *et al.* (2006) found that significantly fewer accounting faculty members hold the rank of full professor (37.21%) than in finance (39.9%), management (41.02%) or marketing (41.02%). Based on their data, they argue that "a substantial portion of this underperformance is due to a lower number of major-journal-article authors in accounting and a relatively high concentration in authorship" (2006, 4).

For programs where research is either not the top priority or is not adequately funded, publication lists of the top ten or top twenty journals as preferred targets would not appear in line with the AACSB's mission-based approach. We believe that this paper will help faculty understand

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the typical author profile of many accounting journals. This information will also help programs develop more realistic sets of preferred research outlets based on their available resources and that more closely match their missions. This study could also help administrations that aspire to move their accounting programs to a higher research level identify appropriate target journals.

The rest of this paper reviews previous literature, discusses our research methods and findings, and offers our conclusions.

## LITERATURE REVIEW

Quantity and quality measures are equally necessary for accounting programs to select benchmark and aspirational schools. Reinstein and Hasselback (1997) review the literature examining faculty productivity. They include an extensive discussion of the characteristics that future productivity studies should contain, and recommend some combination of quantity and quality assessment.

Much previous research focused on relatively few, “quality” journals or relatively highly ranked accounting programs. For example, Hasselback, *et al.* (2000) looked at publications in the top 40 accounting journals by Ph.D. graduates by year, to calculate benchmark standards for authorship in quality journals. They found much variation in the quantity and quality of publications by graduating Ph.Ds. In similar fashion (using top ranked journals), Glover *et al.* (2006) studied the research records of faculty members who were promoted at the top 75 accounting research programs. Based on the rankings in Treischmann, *et al.* (2000), Glover *et al.* (2006) split the schools into five groups and used the publication records of faculty at those schools to analyze the productivity required for tenure and promotion. Not surprisingly, the more highly ranked schools had higher average publication records in the top 25 accounting and top 35 business journals classification, while the ‘all other publications’ average increased as school rank decreased. Research productivity studies in an international context (Chan *et al.*, 2005; Chan *et al.*, 2004; Jones and Roberts, 2005; Mathieu and McConomy, 2003) produced similar findings.

Some programs may want objective criteria for setting research expectations. However, most previous articles that provide journal rankings base those rankings on accounting faculty perceptions of journal quality indicated by respondents to surveys. (For examples see: Lowensohn and Samelson, 2006; Herron and Hall, 2004; Brown and Huefner, 1994; Hull and Wright, 1990; Howard and Nikolai, 1983; and Benjamin and Brenner, 1974). Although hampered by a small sample size, Reinstein and Calderon (2006) find a general consensus among accounting faculty about the top journals. However, several specialty journals (i.e., *Journal of Intelligent Systems in Accounting, Finance and Management* and *Auditing: A Journal of Practice and Theory*) were more highly rated by departments with doctoral programs compared to other departments. Their results indicate some inconsistency in perceptions of quality between accounting programs and among journals not rated among the very elite.

Other disciplines have also attempted to move beyond perceptions and citation indices. Polonsky and Whitelaw (2005) explored whether marketing journals are evaluated differently based on location or type of institution. They found no statistical differences between regions, but did find that doctoral granting institutions weighted journal quality criteria differently than non-doctoral granting institutions. Gorman and Kanet (2005) use an author-affiliation index to rank journals in operations management. In their study, quality was implied by the percent of a journal's authors who are affiliated with top U.S. research institutions.

Administrators and faculty need information about the scholarship efforts of similar programs and those programs they aspire to emulate. Glover *et al.* (2006), provides significant information on the publication records of those promoted or tenured at the top 75 accounting programs. Currently, 168 accounting programs are AACSB accredited; thus, 93 accredited programs were not included in the Glover *et al.* (2006) study. Glover *et al.* (2006) examined institutions that have doctoral programs in accounting or could be considered elite accounting programs. However, the concentration on the top programs and the ranking of the top academic journals does not provide sufficient information for use by other accounting programs. For example, Hasselback *et al.*'s (2000, p. 86) Exhibit 2a shows that a relatively small percentage of accounting faculty consistently publish in the top 40 journals. Zivney and Bertin (1992) report similar findings for finance professors. While the publication records of the top schools are of interest, attaining those results with higher teaching loads and fewer resources would be problematic at best.

Some research focuses on the concentration of scholars who publish in the premier journals. For example, Trieschmann, *et al.* (2000, p.1135) report: "The top 10 schools accounted for 25.5 percent of the total pages in these journals; the top 25 schools accounted for 48.0 percent; the top 50 for 69.5 percent; and the top 100, for 87.2 percent". Likewise, Borokhovich *et al.* (1995) found that 40 educational institutions account for over 50 percent of all articles in 16 leading finance journals and that 66 schools account for two-thirds of those articles. Chan *et al.* (2004) studied research productivity across European universities and researchers based on articles published in 15 finance journals. They found the same concentrations as Borokhovich *et al.* (1995). Swanson *et al.* (2006) reviewed 14 highly ranked academic business journals and found that while accounting scholars who published in the top journals had published on average a larger number of articles than their peers in finance, marketing, and management, fewer accounting faculty members publish in those outlets.

Research considering publications by all faculty reveals a disparate publication pattern. Beattie and Goodacre (2003) reviewed the publication records of UK and Irish accounting and finance faculty members and found that one-half of the research output of the group is in non-academic outlets. Only 17% of these faculty members publish in the 60 top accounting and finance journals. This result would seem to support a stream of research that raises questions about the opportunity for publication in top accounting research journals by all accounting faculty and the propriety of all faculty attempting to publish in those journals. In fact, Heck and Jensen (2006, 9) note that 99% of the articles accepted in *The Accounting Review* over the last 20 years contain

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mathematical equations and/or multivariate statistical inference models. (Also see Reiter and Williams, 2002; Rodgers, 1996; Williams, 1985 and 2003; Lee and Williams, 1999; and Williams and Rodgers 1995.)

Some researchers compared the opportunity for publication in accounting research journals to the opportunity to publish in finance journals. Heck and Jenson (2005, 12) compare the number of articles published in two leading accounting journals (*The Accounting Review* and *Accounting Horizons*) to the number in two leading finance journals (*Journal of Finance* and *Financial Management*) and find that publication opportunity is roughly three times as great for the finance journals (12). Jones and Roberts' (2005, 1114), found similar results when comparing six UK and six US highly-ranked accounting and finance academic journals: "In both the UK and the US, it is noteworthy that a finance journal published a disproportionate number of articles. In the UK, [*Journal of Business Finance and Accounting*] published 302 articles (34% of the total of the six UK journals), while in the US, [*Journal of Finance*] published 396 articles (40% of the total of the six US journals)".

Schools may place unrealistic expectations on their research faculty as they define or fine-tune their missions. For example, respondents to a questionnaire (Cargile and Bublitz 1986) indicated that academic accountants perceived that the three most important factors conducive to research and publication activity were technology-, time- and people-related. Levitan and Ray (1992) found that differences in research productivity were somewhat explained by differences in work factors such as hours of teaching compared to hours available for research, the researcher's motivations for topic selection, the journals read by the researchers, and professional meetings attended. Hanna et al (2005, 53) suggested that an absence of proper research support can lead to "a group of dissatisfied faculty members who feel helpless, and blame the system for their lack of progress."

As they prepare articles for publication, accounting faculty members, themselves, also may be overly optimistic when choosing target journals for submission. The focus of accounting faculty scholarly output on top-ranked accounting journals that may publish a relatively limited number of articles per year and the concentration of articles appearing in these journals authored by faculty from a limited number of programs, indicate that our research may provide valuable information for many stakeholders. This study extends previous research by reviewing authorship in a larger sample of accounting-related journals by faculty at a wider range of academic institutions. It should also assist programs, program leaders, and faculty members with AACSB accreditation issues, promotion and tenure decisions, and annual faculty evaluations.

## METHODOLOGY

In our attempt to bring more objectivity to the process of characterizing accounting-related journals, we chose to characterize those journals by the affiliation of the authors of recent articles in

those journals. The journal articles are classified based on each author's affiliation into the following categories:

- US Universities Granting Doctoral Degrees in Accounting (USDG)*
- US Non-Accounting Doctoral Granting College or University (USN)*
- Non-US Universities (NUS)*
- Business, Government, Association, or Other Institution (OTHER)*

Those categories were selected based on the assumption that authors affiliated with accounting doctoral granting universities would be held to a higher scholarly standard in tenure, promotion, and annual evaluation processes than authors with other affiliations. To support research productivity, accounting faculty members at such institutions typically have reduced teaching loads, research support resources such as databases and statistical packages and assistance, graduate assistants with research skills, networking opportunities presented by research workshops conducted for the benefit of doctoral students and faculty, and support for research-related travel. Additionally, faculty members at doctoral granting universities often have the opportunity for co-authorship with their programs' current and former doctoral students.

Eight-eight journals listed in three separate rankings of journals classified as outlets for accounting faculty (Hasselback *et al.*, 2000; Hasselback and Reinstein, 1995; and Hull and Wright, 1990) plus 14 other accounting related journals identified by the accounting faculty at the authors' employing university (U.S. non-doctoral degree granting in accounting) were initially considered for analysis. We removed almost all journals that did not mainly focus on accounting or an area of accounting. For each remaining journal, we attempted to obtain the affiliation of authors of articles published in years 2003 and 2004.

Forty journals for which author affiliation information was available for both years 2003 and 2004 were selected. Some journals/serials in which accounting professors publish are not included because they were not highly ranked or because information was not available for both years. (This list is not meant to be exhaustive.) We excluded authors of editorials, letters to the editor, book reviews, reviews of current events, and other items written by the editor or editors from our analysis. For each author identified, we sought to characterize the author in terms of employer affiliation. The identification of employer affiliation was accomplished by reference to each article's abstract in the Business Source Premier on-line database for the year 2004 and for a portion of the year 2003 (Business Source Premier only began identifying each author's employer affiliation in the middle of the year 2003). Therefore, for many of the articles in the year 2003, we referred to the hard copy of the journal or to a "full-text" version of each article in either the Business Source Premier or ABI/INFORM on-line databases.

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The employer affiliation categories and the related rules for classification are shown below:

*US Universities Granting Doctoral Degrees in Accounting (USDG)*

– Authors in this category identified their employer as being a university in the United States of America (US) that offered a doctoral degree in accounting. US universities offering doctoral degrees in accounting were determined by reference to Hasselback (2004) which lists US universities that have granted doctoral degrees in accounting. Only universities that have granted accounting doctoral degrees in the ten-year period prior to the year 2003 were regarded as accounting doctoral degree granting universities.

*US Non-Accounting Doctoral Granting Colleges or Universities (USN)*

– Authors in this category identified their employer as a US college or university that does not grant doctoral degrees in accounting.

*Non-US Colleges or Universities (NUS)*

– Authors in this category identified their employer as a non-US college or university

*Business, Government, Association or Other Institution (Other)*

- If the author identified his or her employer as other than an academic institution, the author's employer was placed in this classification. This classification includes both US and non-US employers.

Other classification guidelines included the following: (1) We distinguished between authors employed at universities in a state system where not all campuses offered a doctoral degree. Only those employed at a campus in the system where an accounting doctoral degree is located were considered in the USDG category. (2) If an author indicates an affiliation with more than one organization, the first organization listed was regarded as the employer for this study. (3) If the employer was an academic institution and the author identified himself or herself as an adjunct professor, the author was classified as being employed by Business, Government, Association or Other Institution.

## DATA ANALYSIS

As previously mentioned, the authors of articles appearing in each journal were classified based on their affiliation. To understand journals' patterns of authorship, we first examined the authorship of each of the 40 journals.

Table 1 lists each journal included in this study alphabetically, and provides the percentage of authors in 2003 and 2004 by our four categories: USDG, USN, NUS, and Other. The information



in Table 1 should provide much useful information to accounting educator stakeholders. Not surprisingly, most of the top rated academic journals are dominated by authors from USDG institutions.

<b>Journal Name</b>	<b>USDG%</b>	<b>USN%</b>	<b>NUS%</b>	<b>Other%</b>
<i>Abacus</i>	7.2%	8.7%	81.2%	2.9%
<i>Accounting &amp; Finance</i>	5.7%	1.1%	86.2%	6.9%
<i>Accounting and Business Research</i>	0.0%	1.8%	98.2%	0.0%
<i>Accounting Forum</i>	12.7%	22.2%	60.3%	4.8%
<i>Accounting Horizons</i>	51.4%	29.0%	6.5%	13.1%
<i>Accounting, Auditing and Accountability</i>	2.0%	2.0%	92.1%	4.0%
<i>Accounting, Organizations and Society</i>	32.6%	6.7%	55.1%	5.6%
<i>Advances in Taxation</i>	43.3%	53.3%	3.3%	0.0%
<i>Auditing: A Journal of Practice &amp; Theory</i>	39.0%	33.1%	25.4%	2.5%
<i>Behavioral Research in Accounting</i>	46.9%	31.3%	18.8%	3.1%
<i>Contemporary Accounting Research</i>	58.7%	14.7%	23.9%	2.8%
<i>Cost Management (Formerly Journal of Cost Management)</i>	3.4%	26.9%	12.6%	57.1%
<i>Critical Perspectives on Accounting</i>	9.4%	19.7%	70.9%	0.0%
<i>Information Systems Research</i>	52.4%	25.0%	22.6%	0.0%
<i>International Tax Journal</i>	6.9%	26.4%	22.3%	44.4%
<i>Issues in Accounting Education</i>	27.0%	60.0%	11.3%	1.7%
<i>Journal of Accountancy</i>	18.7%	43.1%	0.0%	38.2%
<i>Journal of Accounting and Economics</i>	84.1%	8.7%	6.5%	0.7%
<i>Journal of Accounting and Public Policy</i>	58.2%	19.4%	19.4%	3.0%
<i>Journal of Accounting Education</i>	27.6%	62.1%	8.6%	1.7%
<i>Journal of Accounting Literature</i>	30.4%	39.1%	30.4%	0.0%
<i>Journal of Accounting Research</i>	79.3%	10.0%	10.7%	0.0%
<i>Journal of Accounting, Auditing and Finance</i>	64.5%	22.4%	11.2%	1.9%
<i>Journal of Applied Business Research</i>	13.3%	75.2%	8.5%	3.0%
<i>Journal of Business, Finance and Accounting</i>	10.4%	20.9%	65.6%	3.1%
<i>Journal of Government Financial Management (Formerly The Govt. Accts Jrn)</i>	14.1%	21.9%	1.6%	62.5%
<i>Journal of Management Accounting Research</i>	62.2%	11.1%	26.7%	0.0%
<i>Journal of Taxation</i>	4.1%	9.5%	0.0%	86.5%
<i>Journal of the American Taxation Association</i>	62.5%	32.8%	3.1%	1.6%

<b>Journal Name</b>	<b>USDG%</b>	<b>USN%</b>	<b>NUS%</b>	<b>Other%</b>
<i>Management Accounting Quarterly</i>	11.6%	73.3%	2.3%	12.8%
<i>Management Accounting Research</i>	21.7%	5.2%	69.6%	3.5%
<i>MIS Quarterly</i>	50.5%	22.8%	26.7%	0.0%
<i>National Public Accountant</i>	1.8%	54.4%	0.0%	43.9%
<i>National Tax Journal</i>	41.2%	9.9%	3.1%	45.8%
<i>Practical Tax Strategies</i> ( Formerly Taxation for Accountants)	5.5%	35.5%	0.0%	59.1%
<i>Strategic Finance</i> (Formerly Management Accounting)	3.1%	43.3%	5.2%	48.5%
<i>Tax Advisor</i>	6.1%	36.4%	0.0%	57.6%
<i>The Accounting Review</i>	55.2%	9.3%	35.0%	0.5%
<i>The Internal Auditor</i>	9.4%	16.0%	3.8%	70.8%
<i>The Journal of Information Systems</i>	59.3%	32.7%	1.8%	6.2%

Table 2 is presented to provide accounting stakeholders with additional useful information. Panel A includes publications with the highest percentage of authors from US doctoral granting colleges and universities, while Panel B includes publications with the highest percentage of authors from US non-accounting doctoral granting educational institutions. Panel C includes publications with the highest percentage of authors from non-US universities/colleges. We also present the journals with the highest percentage of authorship from the Other category in Panel D of Table 2. (Percentages related to the particular group are bolded, and each journal has a bolded percentage in one of the panels.)

<b>Journal Name</b>	<b>USDG%</b>	<b>USN%</b>	<b>NUS%</b>	<b>Other%</b>
Panel A: Highest authorship from US Accounting Doctoral Granting Educational Institutions				
<i>Journal of Accounting and Economics</i>	<b>84.1%</b>	8.7%	6.5%	0.7%
<i>Journal of Accounting Research</i>	<b>79.3%</b>	10.0%	10.7%	0.0%
<i>Journal of Accounting, Auditing and Finance</i>	<b>64.5%</b>	22.4%	11.2%	1.9%
<i>Journal of the American Taxation Association</i>	<b>62.5%</b>	32.8%	3.1%	1.6%
<i>Journal of Management Accounting Research</i>	<b>62.2%</b>	11.1%	26.7%	0.0%
<i>The Journal of Information Systems</i>	<b>59.3%</b>	32.7%	1.8%	6.2%
<i>Contemporary Accounting Research</i>	<b>58.7%</b>	14.7%	23.9%	2.8%
<i>Journal of Accounting and Public Policy</i>	<b>58.2%</b>	19.4%	19.4%	3.0%
<i>The Accounting Review</i>	<b>55.2%</b>	9.3%	35.0%	0.5%
<i>Information Systems Research</i>	<b>52.4%</b>	25.0%	22.6%	0.0%

<b>Table 2</b>				
<b>Journal Name</b>	<b>USDG%</b>	<b>USN%</b>	<b>NUS%</b>	<b>Other%</b>
<i>Accounting Horizons</i>	<b>51.4%</b>	29.0%	6.5%	13.1%
<i>MIS Quarterly</i>	<b>50.5%</b>	22.8%	26.7%	0.0%
<i>Behavioral Research in Accounting</i>	<b>46.9%</b>	31.3%	18.8%	3.1%
<i>Auditing: A Journal of Practice &amp; Theory</i>	<b>39.0%</b>	33.1%	25.4%	2.5%
<b>Panel B: Highest authorship from US Non-accounting Doctoral Granting Educational Institutions</b>				
<i>Journal of Applied Business Research</i>	13.3%	<b>75.2%</b>	8.5%	3.0%
<i>Management Accounting Quarterly</i>	11.6%	<b>73.3%</b>	2.3%	12.8%
<i>Journal of Accounting Education</i>	27.6%	<b>62.1%</b>	8.6%	1.7%
<i>Issues in Accounting Education</i>	27.0%	<b>60.0%</b>	11.3%	1.7%
<i>National Public Accountant</i>	1.8%	<b>54.4%</b>	0.0%	43.9%
<i>Advances in Taxation</i>	43.3%	<b>53.3%</b>	3.3%	0.0%
<i>Journal of Accountancy</i>	18.7%	<b>43.1%</b>	0.0%	38.2%
<i>Journal of Accounting Literature</i>	30.4%	<b>39.1%</b>	30.4%	0.0%
<b>Panel C: Highest authorship from Non-US Educational Institutions</b>				
<i>Accounting and Business Research</i>	0.0%	1.8%	<b>98.2%</b>	0.0%
<i>Accounting, Auditing and Accountability</i>	2.0%	2.0%	<b>92.1%</b>	4.0%
<i>Accounting &amp; Finance</i>	5.7%	1.1%	<b>86.2%</b>	6.9%
<i>Abacus</i>	7.2%	8.7%	<b>81.2%</b>	2.9%
<i>Critical Perspectives on Accounting</i>	9.4%	19.7%	<b>70.9%</b>	0.0%
<i>Management Accounting Research</i>	21.7%	5.2%	<b>69.6%</b>	3.5%
<i>Journal of Business, Finance and Accounting</i>	10.4%	20.9%	<b>65.6%</b>	3.1%
<i>Accounting Forum</i>	12.7%	22.2%	<b>60.3%</b>	4.8%
<i>Accounting, Organizations and Society</i>	32.6%	6.7%	<b>55.1%</b>	5.6%
<b>Panel D: Highest authorship from Non-educational Institutions</b>				
<i>Journal of Taxation</i>	4.1%	9.5%	0.0%	<b>86.5%</b>
<i>The Internal Auditor</i>	9.4%	16.0%	3.8%	<b>70.8%</b>
<i>Journal of Government Financial Management (Formerly The Govt. Accts Jrnl)</i>	14.1%	21.9%	1.6%	<b>62.5%</b>
<i>Practical Tax Strategies ( Formerly Taxation for Accountants)</i>	5.5%	35.5%	0.0%	<b>59.1%</b>
<i>Tax Advisor</i>	6.1%	36.4%	0.0%	<b>57.6%</b>
<i>Cost Management (Formerly Journal of Cost Management)</i>	3.4%	26.9%	12.6%	<b>57.1%</b>
<i>Strategic Finance (Formerly Management Accounting)</i>	3.1%	43.3%	5.2%	<b>48.5%</b>
<i>National Tax Journal</i>	41.2%	9.9%	3.1%	<b>45.8%</b>
<i>International Tax Journal</i>	6.9%	26.4%	22.3%	<b>44.4%</b>

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Administrators and faculty at schools within each group could view these lists to indicate appropriate outlets for publication. A school in the USN category could examine Table 2, Panel B to identify journals where faculty could expect to publish. Table 2, Panel D also provides information about several journals that may be appropriate targets for faculty at non-accounting doctoral-granting institutions who wish to emphasize practitioner-oriented research. Table 2, Panels A and C, could provide non-accounting doctoral granting schools with a list of target journals if they aspire to research goals similar to US accounting doctoral granting institutions or offer higher rewards based on specific publication outlets. Also, such schools should insure that their acceptable publication list does not over-emphasize journals from the top of the USDG and NUS lists.

Also, Table 2, Panel A provides doctoral granting institutions with additional information about article authorship in the top journals. The NUS column may provide previously unknown information to faculty and administrators at all US accounting programs.

The authors of the articles appearing in the various journals were employed by a wide array of organizations. The faculty members who published in the three journals that had the highest authorship from US Accounting Doctoral Granting Educational Institutions (the first three journals in Table 2, Panel A) were employed by the following United States universities (in order of number of authors affiliated with the university):

*University of Chicago*  
*Harvard University*  
*University of Pennsylvania*  
*University of Minnesota*  
*Northwestern University*  
*University of California – Los Angeles (UCLA)*  
*Massachusetts Institute of Technology (MIT)*  
*University of Southern California*  
*University of Arizona*  
*University of Florida*  
*Indiana University*  
*University of Kansas*  
*University of North Carolina*  
*New York University*

The authors affiliated with US Non-accounting Doctoral Granting Educational Institutions (Table 2, Panel B) were from a wide range of colleges and universities with the larger institutions being predominant. In general, the authors of articles in the journals in Table 2, Panel B were typically employed by colleges and universities that were accredited by AACSB and offered a Master of Business Administration degree and/or a Master of Accountancy degree.

The faculty members who published in the three journals that had the highest authorship from Non-US Educational Institutions (the first three journals in Table 2, Panel C) were employed by the following Non-United States universities (in order of number of authors affiliated with the university):

*Cardiff University – Wales, United Kingdom*  
*University of New South Wales – Australia*  
*Macquarie University – Australia*  
*Monash University – Australia*  
*University of London*  
*University of Newcastle – Australia*  
*Canterbury University – Australia*  
*Deakin University – Australia*  
*University of Exeter – United Kingdom*  
*Glasgow University – Scotland, United Kingdom*  
*University of Northumbria – United Kingdom*  
*University of Sydney – Australia*  
*University of New England – Australia*  
*University of Technology, Sydney – Australia*

The authors affiliated with organizations other than educational institutions (Table 2, Panel D) were employed by a multitude of government and business organizations. Authors who were employees of law firms and CPA firms tended to be frequent contributors to journals that focused on taxation issues. Employees of CPA firms were also frequent contributors to journals that featured articles of interest to practicing accountants. The journals that appealed to accountants in industry tended to attract authors who were accountants employed in industry. Accountants employed by governmental entities were the primary contributors to the *Journal of Government Financial Management* and bank employees were frequent contributors to *Bank Accounting and Finance*.

## CONCLUSION

Reinstein and Calderon (2006) find that schools with accounting Ph.D. programs and/or with separately accredited accounting programs are more likely to have internal lists of target journals than those programs with neither distinction. However, many accounting programs (at both doctoral granting and non-doctoral granting schools) create internal lists based on published “top” journal lists that we have cited. Our results show that such internal lists might be unrealistic for some accounting programs. Consequently, these lists could cause difficulty in the promotion and tenure process when

academic evaluators from outside the accounting discipline compare a faculty member's publications to the internal top journal list.

This is not to say that faculty members should not strive to publish in the highest quality outlets. If recent efforts to expand the types of research accepted by some journals, primarily *The Accounting Review* (Rayburn, 2006) are successful, publication rates for scholars outside the top research schools may increase. However, administrators and faculty members working on mission statements should not ignore research allocation differences. Mission driven accreditation allows accounting programs to create intellectual contribution expectations that are aligned with the teaching loads and research support available at their institution. We hope that this paper provides a basis for those programs to craft mission statements that reflect the reality of their institutional environment.

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