

1986

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Recommended Citation

Haskins, Mark E. and Williams, David D. (1986) "Genealogy of today's contributors to accounting research," *Accounting Historians Journal*: Vol. 13 : Iss. 1 , Article 7.

Available at: https://egrove.olemiss.edu/aah_journal/vol13/iss1/7

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The Accounting Historians Journal
Vol. 13, No. 1
Spring 1986

HISTORICAL NUGGETS

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A GENEALOGY OF TODAY'S CONTRIBUTORS TO ACCOUNTING RESEARCH

Abstract: This paper explores the "intellectual roots" of some of today's major contributors to accounting research. Specifically, twenty-four present-day contributors were identified through their publication records and editorial service. For each of these contributors, the dissertation chairman was identified and assumed to be the primary mentor; in turn, dissertation chairmen for these individuals were also identified. Several iterations of this process produced four generations of accounting genealogy. The intellectual roots depicted in this paper highlight noteworthy linkages with members of the Accounting Hall of Fame, recipients of the Outstanding Educators Award, and with education in the discipline of economics.

Published research in accounting represents a significant contribution to the profession. An equally significant contribution is the mentoring of each generation of accounting researchers. This paper explores the intellectual roots of several of today's leading contributors to accounting research. In establishing this lineage, the focus is on the mentor/protegé relationship between a doctoral candidate and his dissertation chairman.

DOCTORAL CANDIDATES AND DISSERTATION CHAIRMEN

A doctoral program represents the earliest and perhaps the most formative years in the career of an academic accounting researcher. During a doctoral program, candidates are exploring ideas and developing research skills. Generally, in the candidate/chairman relationship, research-oriented doctoral candidates align themselves with research-oriented faculty members. Doctoral students desiring a productive publication career typically select a disserta-

tion chairman who has a publication record similar to that which they aspire to achieve [Dopuch, 1984]. In fact, prior research has shown "a strong relationship between a faculty's research impact and that of its graduates" [Brown and Gardner, 1985]. During their affiliation, an experienced dissertation chairman educates (mentors) his candidates on the critical factors necessary for successful research and publication.

A mentor teaches a protégé . . .

. . . specific skills; develops the protégé's intellectual abilities; intervenes to facilitate the protégé's entry and advancement; serves as a host and guide who welcomes the newcomer into his profession, shows him how it operates, and introduces him to its most important players; provides advice, encouragement and constructive criticism; and serves as an exemplar who embodies values and an approach to professional endeavor and personal life that the protégé can emulate [Hall and Sandler, n.d.; p. 3].

In particular, a dissertation chairman acting as mentor, takes the student

. . . under his or her wing; helps the person set goals and standards and develop skills; protects the novice from others in a way that allows room for risk and failure; facilitates the novice's successful entry into academic and professional circles and ultimately passes on his or her work to the protégé [Hall and Sandler, n.d., p. 3].

For most new doctoral graduates, this mentoring relationship evolves into a quasi-mentoring relationship where the graduate now enjoys the role of peer but still draws upon the chairman for intellectual guidance and as a touchstone for maturing ideas. Because of these initial and continuing relationships, a network of associations linking recently established contributors to accounting research and prior contributors is likely to be traceable and to be informative in depicting the evolution of accounting research.

IDENTIFYING TODAY'S "LEADING" RESEARCHERS

The first step in establishing this accounting genealogy is to identify the "leading" recent contributors to accounting research. Obviously, there are several criteria that could be employed in

deriving such a list. One common measure is the publication record of researchers. The publication record, important in the tenure and promotion of accounting faculty, represents an outlet for exhibiting ambition, motivation, and professional contribution. [Campbell, Gaertner and Vecchio, 1983]. We have thus used it as one of our methods for identifying today's noteworthy contributors. In addition, we have also chosen to consider the contribution exhibited through editorial responsibilities on the profession's journals. This service is our second measure of noteworthy research contribution due to the role such service plays in evaluating, selecting and, in many instances, aiding publishable research.

Accounting academics consider the *Journal of Accounting Research (JAR)* and *The Accounting Review (AR)* to be the two leading accounting academic journals. [Howard and Nikolai, 1983]. Accordingly, work in these two journals was used to gauge a person's contribution to academic accounting research. For 1974 through 1983, all issues of *JAR* and *AR*, and the *JAR Supplements*, were reviewed and the authors and editorial members noted. A scoring system was used to assign points to each contributor based upon the following criteria.

Author of a main article	3 points per author
Author of a supporting article (<i>JAR</i> : Capsule and Comments Section) (<i>AR</i> : Notes and Financial Reporting Section)	2 points per author
Editor of <i>JAR</i> or <i>AR</i>	3 points per year
Associate Editor of <i>JAR</i> or <i>AR</i>	2 points per year
Member of the editorial board of <i>JAR</i> or <i>AR</i>	1 point per year

Using this scoring scheme, we ranked 396 persons who contributed to *JAR* and *AR* during this ten-year period. A significant natural break in the ordering occurred at 20 points, with 24 people being identified as the most recent (fourth) generation of contributors to accounting research whose intellectual roots would be traced. Eighteen of these people were also identified in another study as today's leading researchers based upon the accounting literature's citation of their research, thus attesting to the validity of our list. [Brown and Gardner, 1985].

LINKING THE PRESENT WITH THE PAST

We were able to identify the year and school of graduation, the dissertation chairman, and the research areas of these 24 leading

contributors to today's accounting research, either through personal telephone interviews, or through various editions of *Dissertation Abstracts*, *Faculty Personnel*, and the *Accounting Faculty Directory*. Identifying the dissertation chairmen of these 24 contributors generated a list of 17 new faculty names which we call the third generation of researchers. For this generation, the process of determining dissertation chairmen, and year and school of graduation was repeated, producing the second generation. A final iteration of the process provided the first generation. Exhibit I presents a diagram illustrating all of these relationships. In nine cases, the process was halted because the dissertation chairman received his degree outside of accounting.

AN HONORED LINEAGE

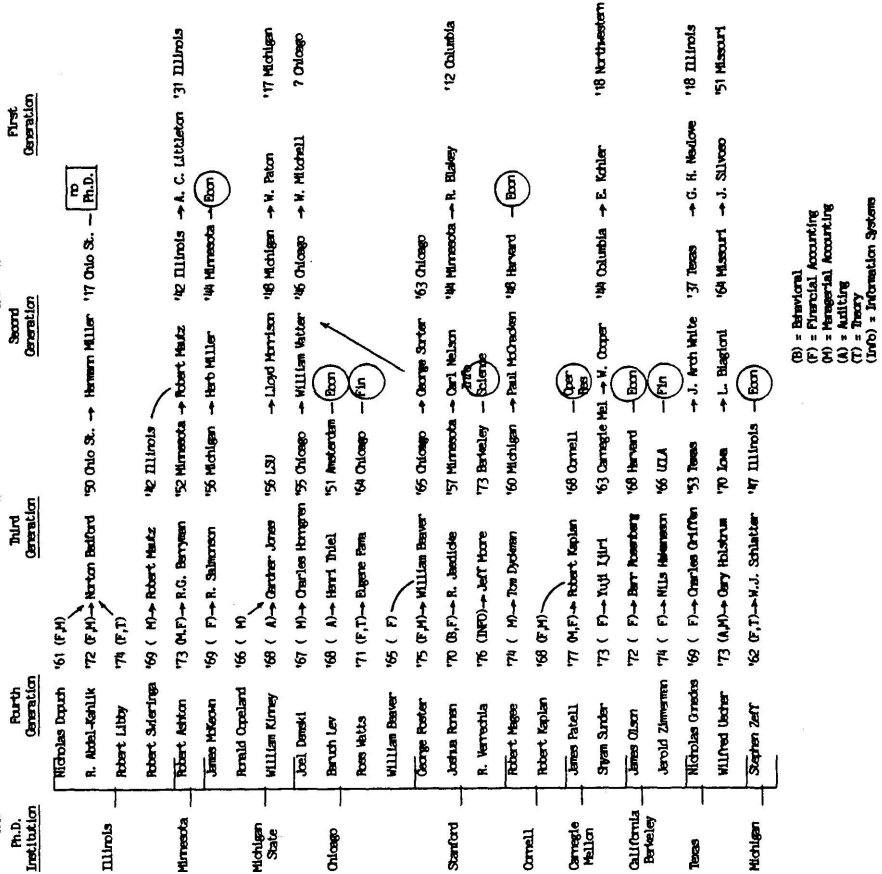
The achievements and status of the accounting mentors identified in the first three generations were highlighted by two criteria: (1) membership in the Accounting Hall of Fame and (2) receipt of the American Accounting Association Outstanding Accounting Educator Award. Forty-two accountants have been inducted into the Hall of Fame, 12 of whom made their primary contributions as non-practitioners. The Outstanding Accounting Educator Award has been presented to 17 academics as of December 31, 1983; of these 17, two have also been inducted into the Accounting Hall of Fame. Therefore, in total, 27 academics have received these honors. Exhibit II identifies these 27 individuals.

INTERPRETING OUR GENEALOGY

Comparison of Exhibits I and II suggests a noteworthy link between today's leading contributors to accounting research and our professionally acclaimed lifetime contributors. Of the 26 *accounting* dissertation chairmen comprising the third, second, and first generations, ten have been honored by their profession. Four were inductees into the Accounting Hall of Fame, five have received the Outstanding Accounting Educator Award, and one received both awards. Moreover, 12 of these 26 dissertation chairmen were identified as major contributors to accountancy in a recent survey of accounting educators [Leinicke and Flesher, 1983].

Exhibit I illustrates that the 24 recent (fourth-generation) contributors received their degrees from ten different institutions. The third, second, and first generations included an additional nine institutions. Therefore, in total, the 58 contributors listed in Exhibit

EXHIBIT I
Accounting's Intellectual Roots



(B) = Behavioral
(F) = Financial Accounting
(M) = Managerial Accounting
(A) = Auditing
(T) = Theory
(INFO) = Information Systems

EXHIBIT II

**Listing of Accounting Hall of Fame
(academics only)
and Outstanding Educators**

The Accounting Hall of Fame:

- * William A. Paton
- Henry R. Hatfield
- Charles E. Sprague
- Hiram T. Scovill
- * A. Charles Littleton
- * Hermann C. Miller
- Harry A. Finney
- * Eric L. Kohler
- Lloyd Morey
- * Robert K. Mautz
- Maurice Moonitz
- Sidney Davidson

Outstanding Accounting Educator Award:

- Wilton T. Anderson
- * Charles T. Horngren
- Kenneth W. Perry
- James D. Edwards
- * Carl L. Nelson
- Sidney Davidson
- Jack J. Kempner
- * Herbert E. Miller
- Charles T. Zlatkovich
- * George H. Sorter
- * Norton M. Bedford
- David Solomons
- Nicholas Dopuch
- Catherine E. Miles
- Gerhard G. Mueller
- Carl T. Devine
- * William A. Paton

*These names appear in Exhibit I as dissertation chairmen.

I graduated from only 19 different schools. These 19 schools, not coincidentally, have been rated highly by other research studies that used the publication success of the graduates of various institutions to rank graduate programs. The schools depicted in this genealogical study represent eight of the top nine programs highlighted in that regard. [Koch, Merino and Berman, 1982]. In one other research study, the ten schools associated with the fourth

generation were ranked in the top 12 as determined by journal citations of the various universities' accounting Ph.D. graduates' published research. [Brown and Gardner, 1985].

The following four graduate programs appear to have had the strongest influence on the development of accounting research—i.e., their graduates represent almost 50 percent of Exhibit 1's names.

	<u>No. of Graduates in Exhibit 1</u>	<u>Percent of Exhibit 1's Names</u>
Chicago	9	16%
Illinois	8	14%
Minnesota	5	9%
Michigan	5	9%
Total	<u>27</u>	<u>48%</u>

In one sense, these results are not surprising because these four institutions have old, established doctoral programs. Chicago's first accounting Ph.D. graduated in 1922, Minnesota's in 1936, and Illinois and Michigan awarded their first accounting Ph.D.s in 1939 [Hasselback, 1984]. Only three other schools in the country graduated accounting Ph.D.s earlier than 1939 (Harvard, 1935, Pittsburgh, 1932, and Texas, 1934). However, it is interesting to note that these four schools have graduated only 15 percent of all U.S. accounting Ph.D.s through 1983. Other research has also identified the nation's top private schools, Chicago included, and the majority of "Big Ten" institutions as having provided a disproportionately large share of contributors to accounting's most widely cited literature base.

Two other relationships within these four generations show the influence of peer interactions and inbreeding in these few top schools. Fourteen of the fourth-generation accounting researchers (58 percent) were in graduate school during a period which would have overlapped with the school years of at least one other of their fourth-generation colleagues from the same school. This overlap leads to the speculation that the peer-group interaction influenced, in a synergistic way, these contributors' propensity for adopting and executing a successful research strategy. Similarly, there were 15 instances (37 percent of Exhibit 1's chairman/student relationships) where a dissertation chairman and doctoral student received their degrees from the same institution ("inbreeding").

Seven of these situations pertain to the current generation of researchers. Intuitively, this suggests that the perpetuation of successful lines of research is being achieved, in part, through a pipeline within institutions over successive accounting generations.

In another vein, seven of the 19 third-generation researchers are from non-accounting disciplines. Fields of study such as economics, finance, and information science have provided much of the intellectual foundations for accounting thought and are exemplified in such current research directions as agency theory, event studies, information economics, and so on. The fact remains that just as accounting was born out of economics, it still draws upon economics and ideas from other closely related disciplines.

CONCLUSIONS

This paper has traced the intellectual roots of 24 current contributors to accounting research. The lineage established focused on the relationships between doctoral candidates and their dissertation chairmen. Subsequent complementary research might focus on *previous* generations of honored accounting academics who do not manifest a mentor linkage with the *current* generation; it would be interesting to try to understand the reasons for such an absence of a linkage. Clearly, they may have mentored outstanding teachers or practitioners instead of academic researchers, and such an insight would again add to our understanding of how our profession has evolved.

As an academic body, we are still harvesting the fruits of a genealogy drawn from the fertile fields of economics and finance from the fertile minds of such outstanding accounting names as Paton, Kohler, and Littleton. This paper provides an attempt to understand the current array of leading contributors to accounting research through its links with the past. Who will comprise the fifth generation? Who will their intellectual forebears be?

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