

Accounting Historians Journal

Volume 18
Issue 2 December 1991

Article 2

1991

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Recommended Citation

Fleming, Robert James; Graci, Samuel P.; and Thompson, Joel E. (1991) "Tracing the evolution of research in The Accounting Review through its leading authors: The 1946-1965 period," *Accounting Historians Journal*: Vol. 18 : Iss. 2 , Article 2.

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The Accounting Historians Journal
Vol. 18, No. 2
December 1991

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TRACING THE EVOLUTION OF RESEARCH IN *THE ACCOUNTING REVIEW* THROUGH ITS LEADING AUTHORS: THE 1946-1965 PERIOD

Abstract: In order to better understand the development of accounting research, this paper examines the work of the leading authors of *The Accounting Review* (Leading Authors) during 1946-1965. An earlier study [Fleming, Graci and Thompson, 1990] concluded that the work of the Leading Authors during the 1926-1945 period was characterized by a practical orientation. *The Accounting Review* in many respects remained a practically oriented journal during 1946-1965. However, changes are evident that were contributing factors in the evolution of *The Accounting Review* into its current quantitative/empirical orientation.

The purpose of this paper is to increase the understanding of the development of accounting research as published in *The Accounting Review*, one of the premier as well as oldest journals in the field. In a related paper by Fleming, Graci and Thompson [1990], the work of the 19 Leading (i.e., most prolific) Authors of *The Accounting Review* during 1926-1945 was compared with the work published while Sundem and Kinney were Editors of *The Accounting Review* (1982-1989). The major finding in that paper was that the early Leading Authors, several with significant practical experience, tended to write articles, in terms of topics, research methods, citations, and length, which would be of interest to practitioners.

The authors are grateful to Rob Bricker, Jesse Dillard, Bob Elmore, Walker Fesmire, Dieter Weiss, and two anonymous referees for reviewing earlier versions of this paper. Also, the authors wish to thank Tom Koster for his assistance on this project.

This paper examines the work of the 22 authors (henceforth referred to as "Leading Authors") who published the greatest number of articles in *The Accounting Review* during 1946-1965, the next twenty-year period. Although this period was initially selected for different reasons,¹ it turns out to be a fortuitous choice for tracing the evolution of accounting research. The period begins shortly after the end of World War II which, although not an accounting event *per se*, is nevertheless associated with events (e.g., increased college enrollments after its conclusion [Niswonger, 1956; Moyer, 1956] and controls over war related industries [Davis, 1947] that did have an impact on accounting.² Similarly, the period ends about the time that there was a noticeable change in the nature of published accounting research [Dyckman and Zeff, 1984].³ Also, just after the end of this period, *The Accounting Review* adopted an editorial review board to make the journal a peer reviewed publication [Flesher, 1991, p. 167].

The focus of this paper is on Leading Authors, those who were most successful in getting their work published in *The Accounting Review*. While this is more of a quantitative measure than a qualitative measure,⁴ there is nevertheless interest in prolific authors as evidenced by such publications as Richardson and

¹Twenty-year periods were selected by Heck and Bremser [1986] who compiled lists of authors (which serve as the starting point for this paper) with the most articles published in *The Accounting Review* during 1926-1945, 1946-1965 and 1966-1985 (as well as for the entire period 1926-1985). Twenty-year periods seem to be a reasonable length to trace the evolution of accounting research. Interestingly, Dyckman and Zeff [1984] evaluated the *Journal of Accounting Research* after a twenty-year period.

²Although not the focus of this paper, World War II may have had numerous effects on accounting. For example, consider that 1940 marked the beginning of a period of sustained and dramatic growth in the market value of all listed stocks on the New York Stock Exchange from less than \$50 billion to well over \$800 billion less than 40 years later [Previts and Merino, 1979, p. 330]. Undoubtedly, the fact that the United States had one of the few intact industrial economies following World War II played a large role in this growth. It would seem that this environment could not help but influence the development of accounting in the U.S.

³It is worth noting that Previts and Merino [1979] used 1937-1966 as one of their time periods in their history of accounting. While the beginning dates differ (the beginning date for this paper is fixed given that an earlier paper [Fleming, Graci and Thompson, 1990] covered 1926-1945), their ending date is close to the year 1965 used here. In any case, there does not appear to be a definitive date in the 1960s to use as a cutoff to trace the changing nature of accounting research.

⁴Note though that number of publications is not without a qualitative aspect. At least the editor must have thought the articles made a valuable contribution.

Williams [1990], Heck and Bremser [1986], Jacobs, Hartgraves and Beard [1986] and Williams [1985], which each use number of publications in their analysis. More importantly, the emphasis in this paper is on how *The Accounting Review* changed over time. The Leading Authors constitute a well-defined sample which facilitates comparisons of different periods.⁵

Specifically, this paper seeks to determine if the work published in *The Accounting Review* by the Leading Authors during 1946-1965 was simply an extension of the practically oriented work of the Leading Authors during 1926-1945; or, alternatively, if the work served to more gradually bridge the gap between the earlier practical orientation of *The Accounting Review* to the current quantitative/empirical one. The method employed is to examine characteristics of the articles of the Leading Authors during 1946-1965 and compare them to their counterparts of 1926-1945 as well as to recent contributions appearing in *The Accounting Review*.⁶ A detailed examination of why a particular individual wrote a particular article at a particular time is beyond the scope of this paper.

The questions addressed in this research include the following. (1) What were the topics of the articles? (2) What research methods were employed? (3) Which journals were important? (4) Did books matter? (5) Who influenced the Leading Authors? (6) How long were the articles? (7) What was the background of the Leading Authors? Along the way, other details are provided which should be of interest to accounting scholars (e.g., a listing of the more influential works).

Questions (1) and (2) are addressed by examining the individual articles and classifying them. Questions (3) through (5) are investigated by employing a citation analysis in the spirit of Brown and Gardner [1985a; 1985b] and others (i.e., "single" citation analysis is used as opposed to co-citation analysis). Page lengths of

⁵There certainly are other valid approaches. For example, all of the articles in *The Accounting Review* could be examined, but this is not practical for the level of detailed analysis used in this paper. Another possibility would be to examine a random sample of articles; however, unless the sample size is sufficiently large, sampling variation may affect the results. Again, the Leading Authors constitute a well-defined group that is meaningful in each time period. It also should be pointed out that this paper is not about determining seminal contributions to accounting. An analysis of seminal contributions is not likely to reveal how *The Accounting Review* changed through time.

⁶A detailed analysis of the 1966-1985 period awaits future research.

the articles are analyzed for question (6) and some biographical information is provided for question (7).⁷

This paper is presented in five parts. The first part addresses the topics of the articles and the research methods used by the Leading Authors. The second part reports the results of the citation analysis. It is followed by an examination of the length of the articles. Biographical information on the Leading Authors is then provided. The final part includes a summary and concluding remarks.

TOPICS AND RESEARCH METHODS

Analysis of the articles begins with a classification by major topics to learn what issues were of interest to the Leading Authors. Next, research methods are examined to determine how the Leading Authors approached these issues. Since research methods may vary with topic, a cross-classification of research method by topic is presented. Finally, a detailed classification of the articles in the most popular topic area, financial accounting, is provided. This gives a closer look at how the interests of authors changed over time.

To facilitate comparisons, the classification schemes for topics and research methods developed by Sundem [1987] for analysis of *The Accounting Review* were used with the exception that, for the topic classification scheme, an education category was added.⁸ Exhibit 1 presents the criteria for topic classification developed by Sundem while Exhibit 2 presents his criteria for the classification of research methods. Each of the three authors of this paper, independent of one another, classified the articles based on the primary emphasis (with respect to topic and research method) of the articles. The authors then met and discussed their classifications. In the vast majority of cases, there was initial agreement among the independent classifications. Any differences were discussed and in most of these cases unanimous agreement was achieved. In the few cases in which unanimity was not achieved, the classification was based on a 2-to-1 vote. These cases typically involved disagreement as to the primary emphasis (topic or research method) of the article rather than the classification criteria.

⁷The tabulations presented may also be useful to other researchers in helping answer other questions as well as in helping to spur the formation of further research hypotheses.

⁸Other classification schemes are certainly possible (e.g., Dyckman and Zeff [1984] and Vasarhelyi, Bao and Berk [1988]).

Exhibit 1

Topic Classification Scheme (Adapted from Sundem [1987, pp. 194-195])

FINANCIAL— External reporting issues even though they may impact internal reporting also. Inventory valuation papers were classified as financial rather than managerial.

MANAGERIAL — Internal reporting issues.

AUDITING — Related to tasks performed by auditors.

TAX — Federal income tax issues.

PROFESSIONAL — Professional practice of accounting firms.

RESEARCH METHODS — Focused completely on such methods without direct application to an accounting issue.

INTERNATIONAL— Assessed uniquely international aspects of an issue such as differences in accounting practices. Generally involved more than one country.

NONPROFIT/GOVERNMENTAL — Required the special circumstances of such organizations to be a major influence on the research.

INFORMATION SYSTEMS — Broad range of papers from office automation, to evaluation methods for accounting software, to the affects of different data storage systems on decision making, etc.

EDUCATION— Studies on pedagogy and curriculum matters.

OTHER — Not related to one of the above.

Exhibit 2

Research Method Classification Scheme (Adapted from Sundem [1987, p. 198])

GENERAL EMPIRICAL — A catch-all that includes primarily descriptive empirical work.

CAPITAL MARKET — Studies using security prices to measure reaction or association.

BEHAVIORAL —Studies conducted to measure the reaction of student or professional subjects.

ANALYTIC MODELING — Studies using models with no specific underlying economic theory but use mathematical techniques.

ECONOMIC MODELING — Studies which bring economic analysis to bear on a topic — they may be mathematical or verbal models.

STATISTICAL MODELING — Studies which use models where the main focus is on statistical models.

SIMULATION— Studies where the analysis is so complex so that computer simulation is necessary.

DEDUCTIVE — The deductive studies that do not fit in other categories, including opinion pieces. (To be explicit, this category in this paper was interpreted to include inductive, descriptive and legal research methods as well.)

HISTORICAL— Papers that use archival methods to study an issue of current interests.

SURVEY — Studies reporting information gathered by questionnaire about practices or attitudes.

As Sundem points out [1987, p. 194], such classifications are subjective and others may have classified the papers differently. Perhaps the most difficult aspect of Sundem's classification scheme is with international topics. Unlike the other topics in which it is relatively easy to discern differences (e.g., financial vs. auditing), international is not necessarily mutually exclusive of financial or other topics. "International" was interpreted to mean more than one country or at least the motivation of the paper included making a comparison with U.S. practices. Consideration was also given to the other *Accounting Review* articles written by an author. For example, Mary Murphy's "Comparative Professional Accountancy — Australia," ostensibly considered only Australia. However, she wrote a series of such papers considering professional accountancy in several countries. Thus, her Australia paper was classified as "international." This classification seemed the most consistent with Sundem's criteria.

Topics

Table 1 shows that the 22 Leading Authors published 188 articles in eight topical areas and an "other" category.⁹ As noted, financial accounting is the most popular topic with 46% of the articles. The education category is second with 21% of the articles, followed by the managerial area (13%), the professional area (8%), and the international area (5%). The Leading Authors published less than ten articles in each of the tax, nonprofit/governmental, and auditing areas.

Financial accounting decreased in its share of articles from 67% during 1926-1945 to 46% during 1946-1965 which is similar to its recent share of 45% of the articles while Sundem was Editor [Sundem, 1987] and 50% of the articles while Kinney was Editor [Kinney, 1990].¹⁰ Education articles became much more popular

⁹Heck and Bremser [1986] reported the number of articles published by each Leading Author along with the guidelines used for counting articles. Except for Lorig, the specified number of articles was found for each author. In Lorig's case, seven articles were found along with two replies. Since replies were not suppose to count as articles by their guidelines and since it was not clear which reply was apparently counted (in order for Heck and Bremser to credit Lorig with eight articles), only seven articles were used for Lorig in this study. Also, Heck and Bremser reported that there were 1,464 articles published in *The Accounting Review* during the 1946-1965 period. Thus, the Leading Authors accounted for approximately 13% of the articles.

¹⁰All the data from the 1926-1945 period reported in this paper is from Fleming, Graci and Thompson [1990].

Table 1
Major Topic by Author

	Financial	Education	Managerial	Professional	International	Tax	Nonprofit/ Governmental	Auditing	Other	Total
Mary Murphy		3			9					12
Harold Avery	5	1	5							11
Harold Bierman	7		2						1	10
William Campfield		1		9						10
A. C. Littleton	5	2	1	1					1	10
Kenneth Perry	1	6		1					2	10
Sidney Simon	8		1			1				10
Charles Horngren	8	1								9
Robert Mautz	3	5		1						9
Frank Singer	6	2	1							9
Robert Van Voorhis		9								9
Lawrence Benninger	3		5							8
Williard Stone	1	4	2			1				8
Norton Bedford	4	1	1						1	7
Sidney Davidson	5	1	1							7
George Husband	5	1		1						7
Robert Jaedicke	2		5							7
E. L. Kohler	3				1		2	1		7
Arthur Lorig	2	1	1	2			1			7
John Myers	4	1				2				7
Ralph Snyder	7									7
George Staubus	7									7
Total	86	39	25	15	10	4	3	1	5	188
Percent: 1946-1965	46%	21%	13%	8%	5%	2%	2%	1%	3%	100%*
Percent: 1926-1945	67%	8%	6%	3%	0%	3%	8%	2%	4%	100%*

*does not add up to 100% because of rounding errors

during 1946-1965 compared with the earlier period (21% vs. 8%) while being phased out of *The Accounting Review* in recent years.¹¹ Managerial accounting experienced an upward trend in interest over the years (from 6% to 13% to 17% while Sundem was Editor) but fell-off while Kinney was Editor (to 9%). Auditing articles, a significant proportion of articles in recent years (16% during

¹¹In 1983, the American Accounting Association started publishing a new journal, *Issues in Accounting Education*, for education articles.

Sundem's term and 26% during Kinney's term), were practically nonexistent among the Leading Authors during the first 40 years of *The Accounting Review*. The same can be said of tax articles, although the interest has not been as strong as auditing in recent years (6% for Sundem and 8% for Kinney).

With respect to the relative number of articles published in the various categories, the 1946-1965 period plays a mixed role in the evolution of research published in *The Accounting Review*. The Leading Authors of 1946-1965 exhibited a similar level of interest to recent contributors in the financial accounting area. This level is lower than that of the 1926-1945 period, reflecting a greater diversity of interest in other topics in both the 1946-1965 period and recent years. In the managerial area, the Leading Authors of 1946-1965 exhibited an intermediate level of interest between that of the Leading Authors of the 1926-1945 period and that of recent contributors. In this sense, the 1946-1965 period bridges the gap between the earlier period and recent years. However, in the tax and auditing areas, there is no evidence based on the work of the Leading Authors that suggests that the 1946-1965 period bridges the gap between the low level of interest of the earlier years and the relatively high level of interest in recent years.

Research Methods

The research methods used by the Leading Authors are classified in Table 2. The deductive method was used over 87% of the time. The second most popular method was analytical modeling which was employed about 4% of the time. Thus, research methods other than the deductive method were not widely employed by the Leading Authors. In fact, 12 of the 22 Leading Authors used only the deductive method. Moreover, except for Snyder,¹² each of the Leading Authors used the deductive method more than any other method.

These results are comparable to the first twenty years of *The Accounting Review* where the Leading Authors used the deductive method 84% of the time. Thus, 1926-1965 can be characterized as a period dominated by deductive methods. In contrast, recent contributors to *The Accounting Review* generally use quantitative/empirical research methods [Sundem, 1987; Kinney, 1990]. According to Bricker and Previts [1990], this change was due to such

¹²Each of Snyder's papers, some quite sophisticated, were related to time value of money problems.

factors as the adoption by the AACSB in 1967 of the doctorate as the terminal degree for accounting faculty and recent promotion and tenure standards requiring research, including theoretical-empirical studies.

Nevertheless, there is a small but perceptible trend in the use of quantitative/empirical research methods from the 1926-1945 period to the 1946-1965 period. There is a total of 20 (11%) ar-

Table 2
Research Methodology

	Deductive	Analytical Modeling	Historical	Survey	General Empirical	Statistical Modeling	Economic Modeling	Capital Market	Total
Mary Murphy	10		2						12
Harold Avery	9	1			1				11
Harold Bierman	8				1	1			10
William Campfield	10								10
A. C. Littleton	8		2						10
Kenneth Perry	10								10
Sidney Simon	10								10
Charles Horngren	9								9
Robert Mautz	9								9
Frank Singer	8				1				9
Robert Van Voorhis	7			2					9
Lawrence Benninger	8								8
Williard Stone	6			2					8
Norton Bedford	7								7
Sidney Davidson	7								7
George Husband	7								7
Robert Jaedicke	4					2	1		7
E. L. Kohler	7								7
Arthur Lorig	7								7
John Myers	7								7
Ralph Snyder		7							7
George Staubus	6							1	7
Total	164	8	4	4	3	3	1	1	188
Percent: 1946-1965	87%	4%	2%	2%	2%	2%	1%	1%	100%*
Percent: 1926-1945	84%	1%	11%	1%	2%	0%	1%	0%	100%

*does not add up to 100% because of rounding errors

ticles (seven of which were written by Snyder) in other than the deductive and historical categories during 1946-1965 while there are only eight (5%) such articles published by the Leading Authors during 1926-1945. Of the 20 articles in the 1946-1965 period, 15 were published prior to 1960. Although it certainly could not account for the dramatic change in the literature, there is an insignificant trend toward quantitative/empirical articles among the Leading Authors prior to the 1960s.

Topics by Research Methods

A cross-classification of topics and research methods is presented in Table 3. As in the 1926-1945 period, the deductive method is the dominant method on an overall basis as well as for each topic area. Moreover, it is the only method applied in the professional, tax, nonprofit/governmental, and auditing areas. Once again, these results are quite different from the work of current authors who usually use quantitative/empirical methods in each area [Sundem, 1987; Kinney, 1990]. Thus, it would be difficult to conclude that the 1946-1965 period played much of a direct evolutionary role in the use of empirical/quantitative research methods.

Table 3
Research Methodology by Major Topic

	Deductive	Analytical Modeling	Historical	Survey	General Empirical	Statistical Modeling	Economic Modeling	Capital Market	Total
Financial	75	7	1		2			1	86
Education	34			4	1				39
Managerial Professional	19	1	1			3	1		25
International	15								15
Tax	8		2						10
Nonprofit/Governmental	4								4
Auditing	3								3
Other	1								1
	5								5
Total	164	8	4	4	3	3	1	1	188

Financial Accounting Subtopics

Table 4 provides a classification for the articles dealing with financial accounting. The classification scheme is based on the chapters in intermediate and advanced accounting textbooks, with similar chapters being combined (e.g., the two chapters on inventories were combined into a single subtopic).¹³ The “other” cat-

Table 4
Financial Accounting Subtopics by Author

	Environment and Concepts	Plant and Equipment	Stockholders' Equity	Full Disclosure	Long-Term Liabilities	Income Statement	Inventories	Changing Prices	Consolidations	Income Taxes	Current and Contingent Liabilities	Other
Mary Murphy												
Harold Avery	1	1	1			1		1				
Harold Bierman	2	1		1				2		1		
William Campfield												
A. C. Littleton	3							1				1
Kenneth Perry									1			
Sidney Simon		1	2				1		1		1	2
Charles Horngren	1		1	2		1	2	1				
Robert Mautz	1			1							1	
Frank Singer	3	2		1								
Robert Van Voorhis												
Lawrence Benninger			1				1	1				
Williard Stone												1
Norton Bedford	1			2		1						
Sidney Davidson		1	1						2	1		
George Husband						2	1	1	1			
Robert Jaedicke					1					1		
E. L. Kohler	1	1										1
Arthur Lorig		1						1				
John Myers				1		1	1					1
Ralph Snyder					7							
George Staubus	1	1	2			1	1					1
Total Articles	14	9	8	8	8	7	7	7	6	3	2	7
Total Authors	9	8	6	6	2	6	6	6	5	3	2	6

¹³For definitiveness, Kieso and Weygandt's *Intermediate Accounting* [1989] and Baker, Lembke, and King's *Advanced Accounting* [1989] were used.

egory was used for subtopics which contained only a single article. Treating the chapter titles of the textbooks as general categories, all of the 86 articles related to either intermediate or advanced accounting, with all but six articles relating to intermediate.

Environmental and concepts (i.e., the first two chapters in intermediate accounting) was the most popular subtopic with 14 articles. The next most popular area was plant and equipment (including depreciation) with nine articles. Next came stockholders' equity, full disclosure, and long-term liabilities (including present value), each with eight articles.

Many of these themes were also prevalent in the preceding twenty-year period. The three most popular financial accounting subtopics for the Leading Authors during 1926-1945 were environment and concepts, stockholders' equity, and plant and equipment. Sundem [1987] reports that the three most popular financial accounting subtopics in recent submissions to *The Accounting Review* were inflation (i.e., changing prices), earnings prediction (i.e., financial statement analysis), and standard setting (i.e., environment and concepts).¹⁴

Interestingly, standard setting was popular in all three time periods while changing prices received significant attention as well. The big difference is the explicit interest in the use of financial information in recent years as evidenced by the popularity of earnings prediction. The classification scheme does not disclose that the 1946-1965 period played a significant role in this shift in emphasis.¹⁵

It is also notable that there was a relative decline in interest in articles on environment and concepts, plant and equipment, and stockholders' equity. Less was written in these areas by the Leading Authors during 1946-1965 (31/86 or 36%) than in 1926-1945

¹⁴Kinney [1990] did not classify financial accounting articles by specific topics.

¹⁵To be fair, there was a user-oriented theme in some of the articles during the 1946-1965 period. Several of Horngren's articles fall into this category. With respect to Horngren's articles, it should also be mentioned that it was somewhat difficult to classify them with respect to research method. Although he based at least part of his articles on surveys and interviews with financial statement users, detailed explicit results were not provided. The feedback he received was referred to in a general descriptive way. Thus, this work was classified as deductive. Presumably, if these papers were published today, the detailed results would be included. Perhaps the style of *The Accounting Review* dictated this method of reporting his findings.

(61/115 or 53%). This decline is understandable given the concern over standard setting, depreciation, and dividends during the 1926-1945 period [Fleming, Graci and Thompson, 1990]. John Carey [1970, pp. 567-89] notes that with the number of stock market participants rapidly expanding following World War II, the major issue in financial reporting became comparability of reported earnings by different companies (i.e., uniformity). There was pressure from many quarters to reduce the number of reporting alternatives for specific items. Consistent with this, the Leading Authors apparently branched out, analyzed, and wrote about more financial accounting areas. That trend has continued in recent years where the three most popular subtopics accounted for only 32% of the submissions in the financial accounting area [Sundem, 1987].

A CITATION ANALYSIS

An obvious element of the Leading Authors' articles to investigate is the references (i.e., citations). In recent years, there has been numerous applications of citation analysis in the accounting literature. These applications have: (a) explored the accounting discipline's knowledge system [McRae, 1974]; (b) quantified the impact of journals [Dyckman and Zeff, 1984; Brown and Gardner, 1985a; Brown, Gardner and Vasarhelyi, 1987]; (c) determined significant works [Brown and Gardner, 1985a; Gamble and O'Doherty, 1985a]; (d) ranked faculties and doctoral programs [Brown and Gardner, 1985b; Gamble and O'Doherty 1985a]; (e) investigated the role of historical articles in recent research [Bricker, 1988a and 1988b]; (f) identified seminal contributions to the literature [Gamble and O'Doherty, 1985b; Gamble, O'Doherty and Hyman, 1987]; and (g) inferred the structure of accounting research [Bricker, 1989]. Applications (a) through (e) used "single" citation methods while applications (f) and (g) also employed co-citation methods. In short, numerous uses of citation analysis have been found using different methods.

This study employs the "single" citation method to help determine influences on the Leading Authors. This method consists of counting references in articles (one or zero per article; it does not matter how many times a reference is cited within the same article) and tabulating the results. Journals, authors of articles, articles, authors of books, and books are identified. Inferences are made based on the results in an attempt to better understand the development of accounting research. In addition, an association is

found between being an influential author as determined by citation analysis and being in the Accounting Hall of Fame. This finding provides additional support for the validity of citation analysis. Nevertheless, citation analysis has limitations [Brown and Gardner, 1985a; Gamble and O'Doherty, 1985a], such as not taking into account the age of a reference; therefore caution is urged in interpreting the results.

The following guidelines were employed in this study. To be counted, the citation for a journal article needed to at least include author, title, and journal. For a book to be counted, at least author and title had to be given. These minimum requirements provided consistency in the collection of the citations and enhanced objectivity in the analysis (e.g., books could be readily distinguished from journal articles). Papers in proceedings were counted as journal articles and the proceedings were counted as a journal. Chapters in books were counted as books. Self-citations were eliminated to focus on which journals/authors had the greatest impact on the Leading Authors. No adjustments were made for co-authored works (i.e., a co-author was given full credit in counts of authors).

Table 5 summarizes the number of citations of articles and books for each of the Leading Authors and in total. The overall results are very similar to the 1926-1945 period in that there are relatively few references and books are referenced more often than articles. The average number of citations per article of 3.4 for this time period is only .2 higher than the average for the earlier twenty-year period. Since the average number of citations per books (2.0) is the same in both time periods, the small increase in citations is due to articles. For comparison, in a recent volume (LXIV or 1989) of *The Accounting Review*, articles averaged, with self-citations eliminated, 20.9 citations comprised of 16.65 average citations of journal articles and 4.25 average citations of books. The small increase in citations during 1946-1965 can hardly be considered a sufficient trend to account for the large number of citations used in articles today.

At the individual author level, the Leading Authors during 1946-1965 have a more even distribution of citations than their counterparts of the 1926-1945 era. Only three of 22 authors in the 1946-1965 period averaged one or fewer references per article compared with 12 of 19 in the earlier period. Apparently, making references to other works was becoming a more typical writing technique, possibly reflecting that more of the Leading Authors

Table 5
Citations of Articles and Books

	Articles		Books		Articles & Books	
	Total	Avg.	Total	Avg.	Total	Avg.
Mary Murphy	42	3.5	68	5.7	110	9.2
Harold Avery	2	0.2	4	0.4	6	0.5
Harold Bierman	12	1.2	9	0.9	21	2.1
William Campfield	8	0.8	19	1.9	27	2.7
A. C. Littleton	9	0.9	6	0.6	15	1.5
Kenneth Perry	2	0.2	13	1.3	15	1.5
Sidney Simon	27	2.7	52	5.2	79	7.9
Charles Horngren	41	4.6	26	2.9	67	7.4
Robert Mautz	4	0.4	10	1.1	14	1.6
Frank Singer	10	1.1	29	3.2	39	4.3
Robert Van Voorhis	5	0.6	8	0.9	13	1.4
Lawrence Benninger	15	1.9	20	2.5	35	4.4
Williard Stone	1	0.1	2	0.3	3	0.4
Norton Bedford	21	3.0	41	5.9	62	8.9
Sidney Davidson	13	1.9	26	3.7	39	5.6
George Husband	9	1.3	7	1.0	16	2.3
Robert Jaedicke	9	1.3	7	1.0	16	2.3
E. L. Kohler	6	0.9	8	1.1	14	2.0
Arthur Lorig	11	1.6	9	1.3	20	2.9
John Myers	0	0.0	1	0.1	1	0.1
Ralph Snyder	2	0.3	6	0.9	8	1.1
George Staubus	12	1.7	14	2.0	26	3.7
	261	1.4	385	2.0	646	3.4

had a Ph.D. (discussed subsequently) and were taught to seek out other relevant literature.¹⁶ As a consequence of a more even distribution of references across authors, the results which follow regarding journals and authors are not dominated by the references of a relatively few authors as was the case in 1926-1945.

¹⁶On the other hand, none of the Leading Authors of the 1946-1965 era made extensive use of references, each author averaging less than ten per article. This is in contrast with the earlier period in which both Henry Sweeny and Harry Kerrigan averaged more than ten references per article (21.4 and 11.6, respectively).

Journals

Table 6 shows the journals cited by the Leading Authors. By far, the most cited journal is *The Accounting Review*. The *Journal of Accountancy* is a distant second. Thus, *The Accounting Review* seems to have had the greatest impact on its Leading Authors during this era. This is in contrast with the 1926-1945 era in which the *Journal of Accountancy* was the most cited journal by the Leading Authors with *The Accounting Review* a close second. While this change does not necessarily reflect a change in practical orientation, it could reflect a change in the group of people influencing the Leading Authors. To the extent that authorship of the cited works in *The Accounting Review* was becoming dominated by individuals with Ph.D.s¹⁷ and less practical experience (which is the case for the Leading Authors as discussed subsequently), this change may foreshadow the recent emphasis on quantitative/empirical orientation of *The Accounting Review* as influential academics came to accept this type of research.

Table 6
Most Cited Journals

Name of Journal	Times Cited
Accounting Review	107
Journal of Accountancy	38
Proceedings of the International Congress of Accountants	16
Harvard Business Review	9
Journal of Business	8
NACA Bulletin	8
Accounting Research	6
Analysts Journal	6
Accountant	4
Accountants Digest	3
Conference of the International Association for Research in Income and Wealth	3
Internal Auditor	3
Journal of Accounting Research	3
11 journals (tie)	2
25 journals (tie)	1

¹⁷Based on a review of the *Comprehensive Dissertation Index, 1861-1972* [Xerox University Microfilms, 1973], approximately two-thirds of the articles cited were written by authors with a Ph.D.

Another interesting aspect of Table 6 is that most of the 13 journals listed by name have an accounting orientation. The exceptions are *Harvard Business Review*, *Journal of Business*, *Analysts Journal*, and the proceedings from the *Conference of the International Association for Research in Income and Wealth*. This is in contrast to the 1926-1945 era where there were several economic and legal journals on the list of the most cited journals. Thus, the Leading Authors were primarily relying on the accounting field's own literature during 1946-1965. On the other hand, in volume LXIV (1989) of *The Accounting Review*, only six of the most cited 14 journals are accounting oriented.¹⁸ The others are from finance (3 journals), psychology (3), management (1), and economics (1). Thus, once again, authors published in *The Accounting Review* are being heavily influenced by other fields. It appears that research published in *The Accounting Review* has made a transition from initially relying on other fields (economics and law) in the 1926-1945 period, to breaking away and establishing its own identity during 1946-1965, and then to borrowing from other disciplines (finance, psychology, management and, still, economics) in recent years.

Two other comments are worth making. First, all of the citations to the *Proceedings of the International Congress of Accountants* were made by Mary Murphy. As shown in the topic classification of the articles (Table 1), she was the leading author in the international area. Murphy earned her Ph.D. at the London School of Economics. In addition, based on her articles and "Association Notes" published in *The Accounting Review*, she often traveled abroad lecturing and attending various professional meetings.¹⁹

Second, note the presence of the *Journal of Accounting Research* near the bottom of the list. Since this journal did not start publication until 1963, it had comparatively few articles which could have been referenced by the Leading Authors. Thus, it would be inappropriate to conclude from Table 6 that the *Journal of Accounting Research* was not influential during its early years. During 1989, the *Journal of Accounting Research* was the most cited journal in *The Accounting Review*.

¹⁸Since there was a tie for thirteenth place in the current list of journals, 14 journals are discussed.

¹⁹Mary Murphy is also listed in the first edition of *Who's Who of American Women*.

Authors

Table 7 shows the most cited authors of articles.²⁰ William A. Paton heads the list. His article, "Depreciation and the Price Level — Second Affirmative," published in *The Accounting Review*, was cited three times by the Leading Authors. No other article was cited three or more times by the Leading Authors.

Table 7
Most Cited Authors of Articles

Name of Author	Times Cited
William A. Paton*	7
Edward B. Wilcox	5
Raymond J. Chambers*	4
Carl T. Devine	4
W. J. Graham	4
George H. Sorter	4
George J. Staubus	4
William J. Vatter	4
Hector R. Anton	3
Robert L. Dixon	3
James L. Dohr	3
Howard C. Greer	3
Charles T. Horngren*	3
George R. Husband	3
Jeremy C. Jenks	3
Herbert E. Miller*	3
Richard Stone	3
Herbert F. Taggart	3
30 authors	2
153 authors	1

*Member of the Accounting Hall of Fame

Edward B. Wilcox's work was cited the second most by the Leading Authors. His most cited articles are "The Case Against Price Level Adjustments in Income Determination" (co-authored with Howard C. Greer) and "Accounting for Stock Dividends: A Dissent from Recommended Practice." Both of these appeared in the *Journal of Accountancy* and were each cited twice. Given the

²⁰Since there was little likelihood that authors cited by current authors would match any of those cited by the Leading Authors, a list of recently cited authors was not compiled.

lack of concentrated citations for given articles, it is fair to say that there were not very many specific articles with a great impact on the Leading Authors. The same holds true for the 1926-1945 period. This is in contrast to current practice where specific articles have had a major impact on accounting literature (e.g., Ball and Brown [1968]).

William A. Paton was also the most cited author of books as shown in Table 8. Eight different books written by Paton were cited by the Leading Authors. His most cited work was the classic he co-authored with A. C. Littleton, *An Introduction to Corporate Accounting Standards*. It was cited 12 times. No other work comes close in terms of number of citations by the Leading Authors. The next most cited works were cited only five times. These are *The Fund Theory of Accounting and Its Implications for Financial Reports*, written by William J. Vatter, and *The Economics of Account-*

Table 8
Most Cited Authors of Books

Name of Author	Times Cited
William A. Paton*	25
A. C. Littleton*	17
Maurice Moonitz*	10
Henry A. Finney*	9
William J. Vatter	7
George H. Newlove	6
John B. Canning	5
Carl T. Devine	5
A. A. Fitzgerald	5
Henry R. Hatfield*	5
W. H. Bell	4
F. Sewell Bray	4
Victor Z. Brink	4
J. M. Clark	4
Stephen Gilman	4
Eric L. Kohler*	4
George O. May*	4
John J. W. Neuner	4
Robert T. Sprouse	4
Charles E. Staehling	4
Richard Stone	4
8 authors	3
47 authors	2
231 authors	1

*Member of the Accounting Hall of Fame

tancy, written by John B. Canning. Three works were cited four times each: *A Tentative Set of Broad Accounting Principles for Business Enterprises*, written by Maurice Moonitz and Robert T. Sprouse; *Principles of Accounting — Intermediate*, written by Henry A. Finney (including one reference to a version co-authored by Herbert E. Miller); and *Accounting Concepts of Profit*, written by Stephen Gilman.

It is interesting to examine the list, given in Table 9, of the most cited authors of both articles and books combined. Many of these authors are well known today. Note also that of the first 12 authors listed, half of them are in the Accounting Hall of Fame [Burns, 1987; The Ohio State University, 1991], including the first three.²¹ A similar phenomenon was observed in the 1926-1945 period where five of the first eight most cited authors were members of the Accounting Hall of Fame. Thus, citation analysis is consistent to some degree with the assessments made by the Hall of Fame Board of Nominations in their evaluation of contributions to the accounting literature (other criteria are involved in selections to the Hall of Fame such as professional and public service [Burns, 1975]). This is in no way meant to imply that the Hall of Fame Board of Nominations does or should use citation analysis in their assessments. Rather, it supports the validity of citation analysis in identifying influential authors. It is already known that in other fields there is a relationship between citations and measures of quality such as Noble prizes [Garfield, 1979, pp. 62-70].

Several of the authors cited in Table 9 also appear on the comparable list for the 1926-1945 time period. These are Paton, Littleton, May, Hatfield, and Montgomery. Thus, these five influenced the Leading Authors of *The Accounting Review* for 40 years. All of them have been inducted into the Accounting Hall of Fame. Paton's record is especially impressive. Not only does he appear on both lists, but he is first in the 1946-1965 period and second only to Irving Fisher in the 1926-1945 time period.

²¹Despite the fact that the first four authors of the most cited books (Table 8) have been inducted into the Accounting Hall of Fame, overall there appears to be a slightly stronger association between the combined list of books and articles (Table 9) and the Accounting Hall of Fame. The same can be said from the lists for the 1926-1945 period. Interestingly, citation analysis studies sometimes focus on articles only. The results presented here suggest that it may be worthwhile to include books when compiling lists of influential authors, schools, doctoral programs, etc.

Table 9
Most Cited Authors of Articles and Books

Name of Author	Times Cited
William A. Paton*	32
A. C. Littleton*	19
Maurice Moonitz*	12
William J. Vatter	11
Carl T. Devine	9
Henry A. Finney*	9
Richard Stone	7
F. Sewell Bray	6
George A. May*	6
Herbert E. Miller*	6
George H. Newlove	6
Robert T. Sprouse	6
Victor Z. Brink	5
John B. Canning	5
Raymond J. Chambers*	5
J. M. Clark	5
A. A. Fitzgerald	5
Henry R. Hatfield*	5
Eric L. Kohler*	5
Robert H. Montgomery*	5
George H. Sorter	5
Edward B. Wilcox	5
10 authors	4
25 authors	3
64 authors	2
351 authors	1

*Member of the Accounting Hall of Fame

ARTICLE LENGTH

Another aspect of the articles is their length. Overall, the average length for the Leading Authors during 1946-1965 was 6.5 pages.²² Staubus tended to write the longest articles with an average length of 9.9 pages while Perry tended to write the shortest articles with an average length of 4.1 pages. Remarkably, all of the Leading Authors during this time period averaged less than ten pages per article. This is in contrast to the first twenty years of *The*

²²There was not an obvious change in the typeset of *The Accounting Review* during 1946-1965. The obvious change during the 1926-1945 period was taken into account.

Accounting Review when eight of the 19 Leading Authors averaged ten or more pages per article with an overall average of 8.6 pages.

Much of the decline in the length of articles can be attributed to "The Teachers' Clinic" which began as a subsection of *The Accounting Review* in the July, 1947 issue. The Leading Authors of 1946-1965 published 35 articles in this subsection with an average length of only 3.6 pages. The average length of the Leading Authors' articles appearing in the other sections of *The Accounting Review* was 7.2 pages. This is more similar to the work of the Leading Authors of 1926-1945 than to the work of current authors who averaged 18.3 pages in volume LXIV (1989) of *The Accounting Review*.

SOME BIOGRAPHICAL INFORMATION

To this point the more obvious elements of articles, topic, research method, references, and length, have been considered. However, there is another critical element — the authors themselves. Some background on the authors is considered with the purpose of gathering additional information on how *The Accounting Review* changed over time.

The doctoral education and the primary affiliations of the Leading Authors are reported in Table 10. The Ph.D. information was obtained from the *Comprehensive Dissertation Index, 1861-1972* [Xerox University Microfilms, 1973] while the primary affiliation information was obtained from *The Accounting Review*.²³ As such, the primary affiliation information, given in chronological order, spans the time that an author was actively publishing in *The Accounting Review* during the 1946-1965 period.²⁴

All but two of the Leading Authors earned a Ph.D. The only exceptions are Kohler (a Leading Author of 1926-1945) and

²³Mary Murphy was not listed in the *Comprehensive Dissertation Index, 1861-1972* [Xerox University Microfilms, 1973] since it covers only American schools. However, Professor Gary Jorden, at California State University at Los Angeles (her old school), graciously supplied the name of her doctoral granting institution. The *Accounting Faculty Directory 1987* [Hasselback, 1987] shows her as having earned a Ph.D. in 1938.

²⁴Since the primary affiliations are in chronological order, the University of Chicago is listed twice for Charles Horngren. After earning his Ph.D. from Chicago in 1955, Horngren taught at Marquette University, then at University of Wisconsin-Milwaukee, and returned to the University of Chicago in 1959 [Burns, 1990]. Marquette University is not listed in Table 10 because Horngren did not publish an article in *The Accounting Review* while there (the primary affiliations in Table 10 are taken from articles published in *The Accounting Review*).

Table 10
Doctoral Programs and Primary Affiliations

Author	Ph.D. (School-Year)	Primary Affiliations
Mary Murphy	London School of Economics — 1938	Hunter College; Los Angeles State College
Harold Avery	Columbia U. — 1941	Bradley Polytechnic Institute; Union College
Harold Bierman	U. of Michigan — 1955	U. of Chicago; Cornell U.
William Campfield	U. of Illinois — 1951	U. of San Francisco; Army Audit Agency
A. C. Littleton	U. of Illinois — 1931	U. of Illinois
Kenneth Perry	U. of Illinois — 1953	U. of Illinois
Sidney Simon	New York U. — 1950	Rutgers U.
Charles Horngren	U. of Chicago — 1955	U. of Chicago; U. of Wisconsin- Milwaukee; U. of Chicago
Robert Mautz	U. of Illinois — 1942	Alexander Grant & Co.; U. of Illinois
Frank Singer	Indiana U. — 1955	U. of Massachusetts
Robert Van Voorhis	Duke U. — 1944	U. of Alabama; Louisiana State U.
Lawrence Benninger	U. of Missouri — 1949	Bowling Green State U.; U. of Missouri; U. of Alabama; U. of Florida
Williard Stone	U. of Pennsylvania — 1957	U. of Pennsylvania; U. of Florida
Norton Bedford	Ohio State U. — 1951	Washington U.; U. of Illinois
Sidney Davidson	U. of Michigan — 1952	Johns Hopkins; U. of Chicago
George Husband	U. of Michigan — 1932	Wayne U.
Robert Jaedicke	U. of Minnesota — 1957	Harvard U.; Stanford U.
E. H. Kohler	None	Consulting Accountant, Chicago
Arthur Lorig	U. of Chicago — 1936	U. of Washington
John Myers	Northwestern U. — 1943	Northwestern U.
Ralph Snyder	None	Geo. S. Olive & Co.
George Staubus	U. of Chicago — 1954	U. of Chicago; U. of California, Berkeley

Snyder. This is a dramatic change from the first twenty years of *The Accounting Review* when only 11 of the 19 Leading Authors had earned a Ph.D.²⁵ Similarly, there was a trend toward academe and away from practice with respect to the primary affiliations of the authors. Table 10 shows that only four of 22 authors (18%) held positions outside the academe while publishing in *The Accounting Review*. During the 1926-1945 period five of 19 authors (26%) held positions outside of academe while publishing in *The Accounting Review*. In addition, based on "University Notes" and "Association Notes" published in *The Accounting Review*, four other early authors held significant nonacademic positions. Thus, nine of 19 authors (47%) during 1926-1945 had significant practical experience while publishing in *The Accounting Review*. A similar review for the 1946-1965 period did not disclose significant practical positions for any of the Leading Authors at the time that they were holding a university appointment.²⁶ Thus, 1946-1965 appears to be the period in which the authorship of *The Accounting Review* was changing toward the current, almost exclusive, Ph.D.-university affiliated authorship.

Two of the Leading Authors during 1946-1965 served as Editor of *The Accounting Review*. Littleton was Editor from 1944-1947 while Mautz was Editor from 1960-1962. What is notable about this is that Littleton was also a Leading Author of *The Accounting Review* during 1926-1945 when a practical orientation dominated the journal. Mautz, although not a Leading Author in the earlier time period, had practical experience with Alexander Grant & Co. Thus, one would expect that these individuals would tend to ac-

²⁵Fleming, Graci and Thompson [1990] reported that ten of the Leading Authors from 1926-1945 had earned a Ph.D. However, in private correspondence Professor Gary Previts was kind enough to point out that DR Scott also earned a Ph.D. Although DR Scott is not listed in the *Comprehensive Dissertation Index* (the source used by Fleming, Graci and Thompson), with the help of Professor Emeritus Joseph Silvano at the University of Missouri (DR Scott's old school) and an archives librarian at Harvard University, it was confirmed that DR Scott had, in fact, earned a Ph.D. from Harvard in 1930.

²⁶This does not imply that the Leading Authors of 1946-1965 were without any practical experience. For example, Davidson served as a consultant to the Maryland Commission on Revision of Public Service Commission Law, Staubus took a leave of absence as a faculty resident with Arthur Andersen & Co., and Van Voorhis was Chief Cost Accountant for the Woodlands Department of West Virginia Pulp and Paper Company prior to joining the faculty at the University of Alabama. (This biographical information, as well as that regarding other authors noted elsewhere, is based on "University Notes" and "Association Notes" published in *The Accounting Review* unless stated otherwise).

cept practically oriented papers for publication. The same can be said of Frank Smith, a Leading Author during 1926-1945, who served as Editor from 1950-1959. Since these three individuals account for most of the editorial duties of *The Accounting Review* from 1946-1965,²⁷ their views likely played a large role in the orientation of *The Accounting Review* during the period.

SUMMARY AND CONCLUDING REMARKS

There is no simple answer about the role that the period 1946-1965 played in the evolution of accounting research as published in *The Accounting Review*. In some ways, it was an extension of the 1926-1945 period; in others, it was a transitional state leading up to the mid-1960s and beyond. In terms of the articles of the Leading Authors, it was an extension with regard to: (a) the continued, although somewhat diminished, interest in financial accounting; (b) the lack of interest in auditing and tax articles; (c) the primary reliance upon deductive type research methods; (d) the continued, though somewhat diminished, interest in specific financial accounting subtopics; (e) the relatively small number of references, with books being cited more frequently than journal articles; and (f) the brevity of the articles.

On the other hand, the articles changed in regard to: (a) greater diversity in topics, especially educational and managerial ones; (b) greater diversity in financial accounting subtopics; (c) the number of references to accounting journals rather than to journals from other disciplines; and (d) the large number of references to *The Accounting Review*. In addition, the authorship changed. The Leading Authors of 1946-1965 tended to have more formal education and less practical experience than their counterparts of 1926-1945.

Thus, *The Accounting Review*, while exhibiting many of the same characteristics of the 1926-1945 period, was changing during the 1946-1965 period. It was not simply an extension of the earlier

²⁷The three other Editors during the period were Robert Dixon (1948-1949), Lawrence Vance (1963-1964) and Wendell Trumbull (1965-1967). Each of them earned Ph.D.s and were affiliated with universities while they published in *The Accounting Review* and served as Editor. Yet, they may have had a practical orientation as well. For instance, Vance worked for Peat, Marwick, Mitchell & Co. for seven years prior to joining the faculty at the University of California at Berkeley. The three Editors during 1926-1945, Paton, Kohler and Littleton, were each Leading Authors during that period.

period. In particular, as is currently the case with recent contributions to *The Accounting Review*, there was greater diversity of topics during 1946-1965 than 1926-1945. Similarly, the changing authorship of the Leading Authors toward those with Ph.D.s and university affiliations is indicative of recent contributors to *The Accounting Review*. In these ways the 1946-1965 period served to bridge the gap between the earlier period and today. However, with respect to research methods, number of citations and length of articles, the 1946-1965 period cannot account for the transition to the current quantitative/empirical orientation of *The Accounting Review*.

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