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'Leveling the playing field' when ranking accounting-education authors

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ABSTRACT

This research employs two methods to 'level the playing field' when ranking accounting-education authors from Australia, Canada, New Zealand, the Republic of Ireland, the United Kingdom, and the United States using their publication counts in 13 accounting-education journals. The first method groups the authors so that junior, mid-level, and senior faculties are only ranked within their experience group. The second method standardizes the publication counts by the number of years since each author's PHD/DBA graduation or their first accounting-education publication whichever occurred earlier. We also adjust each author's publications using a computed measure of journal quality. In addition to our rankings using the standardized publication data by faculty group, we provide data indicating the distribution of accounting-education publications in the 13 journals for each faculty and country group. Colleagues can use the data in this research as a benchmark in the merit, promotion and/or tenure processes; external reviewers can also use the data. Finally, we note significant differences in the publishing patterns between the authors from Canada and the United States and the authors from Australia, New Zealand, the Republic of Ireland, the United Kingdom.

1. Introduction

Research reports the productivity of individual authors in top-ranked accounting journals (Brown & Gardner, 1985; Chan, Chen, & Cheng, 2007; Danielson & Heck, 2010; Hasselback, Reinstein, & Abdolmohammadi, 2012; Hasselback, Reinstein, & Schwan, 2003; Pickerd, Stephens, Summers, & Wood, 2011). This research stream later diversified into area-specific rankings in accounting ethics (Bernardi, 2005; Bernardi & Bean, 2010; Ferrentino, Maliga, Bernardi, & Bosco, 2016) and accounting education (Bernardi & Collins, 2018; Bernardi, Zamojcin, & Delande, 2016; Delande, Bernardi, & Zamojcin, 2014; Holderness, Myers, Summers, & Wood, 2014; Metcalf, Stocks, Summers, & Wood, 2015; Urbancic, 2009; Zamojcin & Bernardi, 2013). However, none of these area-specific rankings considered the issue that authors did not receive their PHD/DBAs in the same year (i.e., they have not had the same amount of time to publish) or journal quality in their overall rankings.

Holderness et al. (2014) segmented their publication data into most recent six years of publications, most recent 12 years of publications and publications between 1990 and 2012; however, Hasselback, Reinstein, and Schwan (2000, p. 86) note that:

> Meaningful comparisons among faculty members should also consider their time "in grade" since for example, a 1991 doctoral graduate would have less time to establish a research record than a 1971 graduate.

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Hasselback et al. (2012, pp. 959–972), Zamojcin and Bernardi (2013, pp. 198–205) and Ferrentino et al. (2016, pp. 175–186) provide tables that list the top-10 authors in each doctoral year. However, none of the articles ranking accounting-education authors standardized their overall rankings (i.e., rankings that included authors from several PHD/DBA year groups) by the time despite the fact that most doctoral program rankings (Bernardi, Bean, & Williams, 2005; Bernardi & Zamojcin, 2014; Hasselback & Reinstein, 1995; Stephens, Summers, Williams, & Wood, 2011) adjusted the number of publications for the time since graduation.

This research seeks to 'level the playing field' when ranking accounting-education authors teaching at colleges/universities in Australia, Canada, New Zealand, the Republic of Ireland, the United Kingdom, and the United States by employing three methods to provide a more equitable evaluation of each author's publication record. The first method groups the authors so that junior, mid-level, and senior faculties are only ranked within their experience group. The second method standardizes each author's publication counts by the number of years since that author's PHD/DBA graduation or first accounting-education publication. Finally, as not all accounting-education journals have the same perceived quality, we also added a measure to control for journal quality, which prior rankings in accounting education did not consider.

2. Literature review

2.1. Background

Fogarty (2009) suggests that publications are the currency used to evaluate an academic's reputation. Academics are interested in their peer's publication records because assessing of others' research records could affect their career decisions (Beattie & Goodacre, 2004). For example, published faculty might consider moving to an institution seeking initial or maintaining its AACSB accreditation (St. Pierre, 2007). Bernardi and Zamojcin (2013, p. 84) indicate that the number of AACSB-accredited institutions in the United States increased from about 270 in 1990 to about 500 in 2012 (i.e., a target-rich environment for published faculty).

Rankings of authors also provide information for tenure and/or promotion decisions as well as for merit increases (Hasselback et al., 2000). These decisions take into account a researcher's entire publication record not just in accounting education, which may not be their only or even primary research area. Glover et al.'s (2006) provide data on publication requirements in the Top-25 accounting journals at the Top-75 research institutions. Hasselback et al. (2012) provide data on PHD/DBAs' publication records in the Best-24 accounting journals, which approximates Glover et al.'s (2006) Top 25 journals. Glover et al.'s (2006) data indicate that tenure and promotion at the Top-75 research institutions for the lower tercile would require an average of 6.8 publications, which includes an average of three publications in the Top-25 accounting journals. However, Hasselback et al. (2012, p. 954) note that 2959 of the 5609 (52.8%) PHD/DBAs have no publications in the Best-24 accounting journals and another 1463 PHD/DBAs (22.5%) have only one-or-two publications in Best-24 journals. Consequently, 4422 of the 5609 (78.8%) PHD/DBAs would not meet the average publication requirement for the lower tercile as they have less than three publications in Top-25 accounting journals. An author with seven or more publications that includes three or more publications in Top-25 journals who was not at a Top-75 institution could make the argument that they would be tenured at a Top-75 institution given their research record.

A limitation of Glover's, Prawitt, and Wood (2006) research is that it only provides data on the publication records of faculty promoted at the Top-75 accounting-research programs. However, 65 of the 96 (67.7%) institutions in the United States with accounting PHD/DBA programs rank in the Top-75 accounting research programs. So that, of the 930 colleges and universities in the United States (Hasselback's Accounting Directory, 2016), only 10 of the remaining 834 (930 – 96) institutions that do not have accounting PHD/DBA programs would rank in the Top-75 accounting research programs (1.2%). Consequently, we believe Hasselback et al.'s (2012) rankings are more useful to the overall population than Glover et al.'s (2006) research; however, both of these publications only consider top journals in their rankings. Reinstein and Calderon (2006) suggest that the focus on elite journals limits accounting scholarship's potential contribution to teaching and the profession. For example, Efendi, Mulig, and Smith (2006) found that professional education and ethics accounted for only 3.2% of the journal articles.

2.2. Individual rankings

The data in Panel A of Table 1 show the ranking articles that used general accounting journals. Pickerd et al. (2011) 'drilled down' from the prior general rankings and provided rankings in six research areas and four methodologies. While the data in Panel A should benefit the general population of accounting faculty, Bernardi (2004, p. 145) noted that none of accounting's top-40 journals listed ethics as a topic of interest. He later authored an area-specific ranking article to recognize accounting-ethics authors (Panel B: Bernardi, 2005); there have been two updates to Bernardi's original rankings (Bernardi & Bean, 2010; Ferrentino et al., 2016). Similarly, Urbancic (2009) provided a second area-specific ranking that listed the top authors in accounting-education. This literature stream blossomed with several updates that include rankings of the top authors using article counts in Canada and the United States (Zamojcin & Bernardi, 2013) and multiple-country studies (Bernardi et al., 2016; Delande et al., 2014; Holderness et al., 2014). Metcalf et al. (2015) provided another international accounting-education article using citation analysis. Bernardi et al. (2016) examined differences between Zamojcin and Bernardi's (2013) and Holderness et al.'s (2014) data. Finally, Bernardi and Collins (2018) 'drilled down' another layer from Bernardi et al.'s (2016) data to provide rankings of accounting-education authors specializing in accounting information systems and technology in the United States.

2.3. Journals considered

Both Zamojcin and Bernardi's (2013) and Holderness et al.'s (2014) rankings included articles in *Issues in Accounting Education* and the *Journal of Accounting Education*. However, while Zamojcin and Bernardi's (2013) rankings included 1368 education articles in accounting-education journals, Holderness et al.'s (2014) rankings included 82 education articles published in 11 top-ranked accounting journals. Holderness et al. (2014) list as a limitation of their study that their results may be biased toward individuals or institutions who publish in *Issues in Accounting Education* and the *Journal of Accounting Education* since those are the only two accounting education journals considered in their study. Urbancic's (2009, p. 34) data indicate that *Issues in Accounting Education* and the *Journal of Accounting Education* published 491 of the 868 (56.6%) accounting-education articles in six accounting-education journals between 1998 and 2007 (i.e., eight accounting-education journals are included in Urbancic's study). The remaining 377 accounting-education articles (43.4%) appeared in *Accounting Education, Advances in Accounting Education*, *Global Perspectives on Accounting Education* and *The Accounting Educators' Journal*. The *Journal of Accounting Education*'s literature review series (Apostolou, Dorminey, Hassell, & Rebele, 2015, 2013, 2010, 2007) included all four of these journals in addition to *Issues in Accounting Education* and the *Journal of Accounting Education* and the *Journal of Accounting Education*.

Table 1
Prior articles ranking accounting authors.

Panel A: General rankings

Authors	Country(s) considered	Journals considered	Period studied	Research area/method
Brown and Gardner (1985)	United States	4 Major Research	1976–1982	General/Citation Based
Hasselback et al. (2003)	United States	40 Top Ranked	1967–2001	General/AC
Chan et al. (2007)	International	24 Leading International	1991–2005	General/AC
Danielson and Heck (2010)	International	15 High Impact	1970–2009	General/AC
Pickerd et al. (2011)	International	11 General Interest	1990–2010	6 Areas & 4 Methods/ AC
Hasselback et al. (2012)	United States	Best 40	1971–2009	General/AC

Panel B: Area-specific rankings

Authors	Country(s) considered	Journals considered	Period studied	Research area/method
Bernardi (2005)	Canada and the United States	22 Ethics	1968–2002	Ethics/AC
Bernardi and Bean (2010)	Canada and the United States	22 Ethics and 40 Top Ranked	1986–2008	Ethics/AC
Ferrentino et al. (2016)	Canada and the United States	8 Accounting Ethics & 34 Business Ethics	1991–2015	Ethics/AC
Urbancic (2009)	International	6 Accounting Education	1998–2007	Education/AC
Zamojcin and Bernardi (2013)	Canada and the United States	13 Accounting Education	1966–2011	Education/AC
Delande et al. (2014)	Australia, the Republic of Ireland, New Zealand, and the United Kingdom	13 Accounting Education	1993–2012	Education/AC
Holderness et al. (2014)	International	11 General Interest & 2 Accounting Education	1990–2012	Education: Overall, Other & Case/AC
Metcalf et al. (2015)	International	11 General Interest & 2 Accounting Education	1990–2013	Education/Citation Based
Bernardi et al. (2016)	Australia, Canada, the Republic of Ireland, New Zealand, the United Kingdom, and the United States	13 Accounting Education	a. 1990–2012 b. 1992–2015	Education/AC
Bernardi and Collins (2018)	United States	16 Accounting Education and AIS	1992–2015	Education/AC AIS and Technology

AC – Article count.

2.4. Journal quality

Although research (Hasselback & Reinstein, 1995; Hasselback et al., 2012, 2000) has consistently adjusted article counts for quality ratings, Holderness et al. (2014), Zamojcin and Bernardi (2013), Delande et al. (2014) and Bernardi et al. (2016) did not adjust the article counts for the quality ratings. This adjustment would have been straightforward for Holderness et al. (2014) who could have used the quality ratings from Hasselback et al. (2012, p. 948) for all 13 of their journals. However, this is not the case for Zamojcin and Bernardi (2013), Delande et al. (2014) and Bernardi et al. (2016) as only four of their journals (i.e., *Issues in Accounting*

Table 2
Journals used in prior research and their quality ratings.

Panel A: Quality ratings of the journals in Holderness et al. (2014)

Journal titles	Quality ratings (Hasselback et al., 2012)
Journal of Accounting Research	2.25
The Accounting Review	2.25
Journal of Accounting & Economics	2.00
Accounting, Organizations and Society	1.60
AUDITING: A Journal of Practice & Theory	1.60
Contemporary Accounting Research	1.60
Review of Accounting Studies	1.60
The Journal of the American Taxation Association	1.60
Behavioral Research in Accounting	1.15
Journal of Management Accounting Research	1.15
Issues in Accounting Education	1.00
Journal of Accounting Education	0.95
Journal of Information Systems	0.90

Panel B: Quality ratings of the journals in Bernardi et al. (2016)

Journal titles	Quality ratings (Hasselback et al., 2012, 2003)
Currently published journals	
Issues in Accounting Education	1.00
Journal of Accounting Education	0.95
Accounting Educators' Journal	0.85
IMA Educational Case Journal	NR
Accounting Education: An International Journal	NR
CAAA *Accounting Perspectives*[a]	NR
AIS Educator Journal	NR
Global Perspectives on Accounting Education	NR
Advances in Accounting Education[b]	NR
Journals that have ceased publication	
International Journal of Acctg Education & Research	0.95
Journal of Accounting Case Research	NR
Hasselback's *Accounting Perspectives*	NR
Australian Journal of Accounting Education	NR

NR – Not rated by Hasselback et al. (2012, 2003).

[a] To avoid confusion, we use Bernardi et al.'s (2016) adjusted journal titles for the two journals titled *Accounting Perspectives* as the CAAA's (Canadian Academic Accounting Association's) *Accounting Perspectives* and Hasselback's *Accounting Perspectives*.

[b] The quality rating for the *International Journal of Accounting Education & Research* came from Hasselback et al. (2003).

Education, the *Journal of Accounting Education*, *The Accounting Educators' Journal* and the *International Journal of Accounting Education and Research*) were included in Hasselback et al. (2012, 2003).

Panel A of Table 2 shows the quality ratings (Hasselback et al., 2012, p. 948) of 13 journals used by Holderness et al. (2014, p. 94); these ratings indicate quality differences among the 13 journals. The adjustment would be to multiply the quality rating for each journal by the articles in that journal; for example, an education article in either the *Journal of Accounting Research* or *The Accounting Review* would count 2.25 times that of an education article in *Issues in Accounting Education* (i.e., quality rating of 1.0). While Holderness et al. (2014) implicitly assumed that all 13 of their journals were of equal quality, we believe that most colleagues would prefer a publication in either *The Accounting Review* or the *Journal of Accounting Research* to one in *Issues in Accounting Education*. Consequently, Holderness et al. (2014) should have addressed differences in journal quality.

Between 1974 and 2003, ten articles (i.e., one every third year) provided ratings for accounting journals (Ballas & Theoharakis, 2003; Benjamin & Brenner, 1974; Brown & Huefner, 1994; Hall & Ross, 1991; Hasselback & Reinstein, 1995; Hasselback et al., 2000, 2003; Howard, & Nikolai, 1983; Hull & Wright, 1990; Schroeder, Payne, & Harris, 1988). Since 2003, journal-ratings research has diminished; between 2004 and 2018, we found two articles (i.e., one every 7.5 years) that rated accounting journals (Hasselback et al., 2012; Wu, Hao, & Yao, 2009).[1] Five of the journals used by Bernardi et al. (2016) were initially published either slightly before

[1] Wu et al. (2009) added the *Journal of Accounting Case Research* in their ratings. While Lowensohn and Samelson (2006) provide data on perceptions of accounting journals, Reinstein and Calderon (2006) placed journals in tiers. However, we could not translate either of these into quality ratings; consequently, we did not include either article in the list of journal ratings between 2004 and 2018.

or after 2003 (initial publication dates in parentheses): CAAA *Accounting Perspectives* (2002), *Global Perspectives on Accounting Education* (2004), *Australian Journal of Accounting Education* (2005), *AIS Educator Journal* (2006), *IMA Educational Case Journal* (2008). Bernardi et al. (2016) also implicitly assumed that all 13 of their journals were of equal quality, which Panel B of Table 2 does not support. Using the acceptance rates from Cabell's *Metrics* (2017), we believe that most colleagues would prefer a publication in *Issues in Accounting Education* (12% acceptance rate) or the *Journal of Accounting Education* (15-to-18% acceptance rate) to a publication *Advances in Accounting Education* (40% acceptance rate). Consequently, Zamojcin and Bernardi (2013), Delande et al. (2014) and Bernardi et al. (2016) should have addressed differences in journal quality.

2.5. Time since graduation

We did not find any article ranking individual accounting-education authors that controlled for the time since an individual received their PHD/DBA in their overall rankings (i.e., rankings that included authors from several PHD/DBA year groups). Although Holderness et al. (2014) and Bernardi et al. (2016) divided their publication data into three segments, the more senior graduates have a publication advantage. For instance, while an author who graduated two years ago had two years to accumulate accounting-educations publications in the six-year publication period, an author who graduated six years ago had three times as long to establish their publication record. This time advantage becomes greater as the time segment becomes larger. In the most recent 12 (25)-year publication period, the most senior faculty have a six (12)-fold advantage over the two-year graduates.

Research ranking accounting's doctoral programs (Andrews & McKenzie, 1978; Bernardi & Zamojcin, 2014; Brown & Laksmana, 2004) uniformly standardize each program's publications because "size does have a considerable effect upon rankings" (Andrews & McKenzie, 1978, pp. 137–138). Brown and Laksmana (2004, p. 253) indicated "size adjustments affect rankings, helping (hurting) schools with fewer (more) doctoral program graduates." Similarly, Bernardi and Zamojcin (2014, pp. 41–42) maintain they 'leveled the playing field':

> [B]y standardizing the data for both the number of graduates and their time since graduation ... These standardizations provide the opportunity for recognition of smaller and/or newer doctoral programs.

3. Methodology

3.1. Initial group of journals

To avoid "*substantial subjectivity*" when identifying accounting-education articles (Cooley & Heck, 2005, p. 51), we started our initial search process with the accounting-education journals used by Bernardi et al. (2016) in Table 2. In addition to these journals, we considered the *Compendium of Classroom Cases*, which was an AIS section journal of the American Accounting Association between 2003 and 2013, in our initial search process.

3.2. Journal quality

3.2.1. Source data

Only four of the 14 journals (Table 2 plus the *Compendium of Classroom Cases*) we initially considered had established quality ratings (Hasselback et al., 2012, 2003). Bean and Bernardi (2005, p. 119) addressed the void in journal ratings (Hasselback et al., 2003) by modeling the quality ratings of prior rating articles. In addition to using Bean and Bernardi's (2005) data, we modeled Wu et al.'s (2009) and Hasselback et al.'s (2012) data. We found that the significant variables in modeling a journal's quality ratings included:

AGE (Ballas & Theoharakis, 2003; Brown & Huefner, 1994; Hall & Ross, 1991; Hasselback & Reinstein, 1995; Hasselback et al., 2000, 2012; Hull & Wright, 1990; Jolly, Schroeder, & Spear, 1995; Wu et al., 2009);
ACCEPTANCE RATE (Ballas & Theoharakis, 2003; Hasselback & Reinstein, 1995; Hasselback et al., 2000, 2012; Jolly et al., 1995; Schroeder et al., 1988; Smith, 1994; Wu et al., 2009); and,
FOCUS (i.e., academic or professional) (Ballas & Theoharakis, 2003; Brown & Huefner, 1994; Hall & Ross, 1991; Hasselback & Reinstein, 1995; Hasselback et al., 2000, 2012; Hull & Wright, 1990; Jolly et al., 1995; Schroeder et al., 1988; Smith, 1994; Wu et al., 2009).

As all of the journals in this research are academic journals, we modeled Bean and Bernardi's (2005) data using just the AGE and ACCEPTANCE variables. We used the acceptance rates from Cabell's *Metrics* (2017) and Cabell's *Directories* (2010, 2006, 2004, 2001, 1997, 1994). We found that it was common for a journal not to be included in Cabell's *Directories* until several years after its initial publication date; in these cases, we used the acceptance rate for the first time the journal appeared in Cabell's for the prior years. If a journal indicated a range for the acceptance rate (i.e., 11–20%), we used the average of this range (i.e., 15.5%). The data in Panel A of Table 3 shows the acceptance rates and how to compute a journal's age for use in the regression models.[2]

[2] Note that acceptance rates only changed when Cabell published a directory.

Table 3
Journal quality ratings.

Panel A: Data used in calculating each journal's computed quality rating by period[a]

Timeframe		1993–1995	1996–2000	2001–2002	2003	2004–2005	2006–2008	2009–2012	2013–2017
Regression models using data from[d]		H&R-1995	H&R-1995	HRS-2000	B&T-2003	B&T-2003	B&T-2003	WHY-2009	HRA-2012
Cabell's Directory: dates		1994–1995	1997–1998	2001–2002	2001–2002	2004–2005	2006–2007	2010–2011	2017
edition		6th Ed.	7th Ed.	8th Ed.	8th Ed.	9th Ed.	10th Ed.	11th Ed.	Online
Journals	1st Published	Acceptance rates from *Cabell's Directories* by journal and timeframe							
Journal of Accounting Education	1983	15.5	15.5	15.5	15.5	15.5	15.5	15.5	16.5
Issues in Accounting Education	1986	15.5	15.5	15.0	15.0	15.0	15.0	15.0	12.0
Accounting Educators' Journal	1988	25.5	25.5	25.5	25.5	25.5	25.5	25.5	23.0
Accounting Education: An International Journal	1992	25.5	25.5	25.5	25.5	25.5	25.5	25.0	25.0
Advances in Accounting Education	1996	–	15.5	25.5	25.5	25.5	25.5	30.0	40.0
CAAA *Accounting Perspectives*	2002	–	–	15.5	15.5	15.5	15.5	25.5	21.0
Global Perspectives on Accounting Education	2004	–	–	–	–	15.5	15.5	25.0	30.0
AIS Educator Journal	2006	–	–	–	–	–	30.0	30.0	27.0
IMA Educational Case Journal	2008	–	–	–	–	–	15.0	15.0	15.0
International J. of Acctg. Education & Research	1966	37.0	–	–	–	–	–	–	–
Journal of Accounting Case Research	1991	25.5	25.5	25.5	25.5	25.5	25.5	–	–
Hasselback's *Accounting Perspectives*	1995	25.5	25.5	25.5	–	–	–	–	–
Compendium of Classroom Cases[c]	2003	–	–	–	65.0	65.0	65.0	65.0	65.0

Panel B: Standardized journal quality rating by period

Journal status and journal titles	Publication Period	Standardized journal quality ratings by period for each ranking model and/or edition of *Cabell's Directory*							
		1993–1995	1996–2000	2001–2002	2003	2004–2005	2006–2008	2009–2012	2013–2017
Journal of Accounting Education	1983-Present	1.029	1.028	1.018	1.023	1.023	1.022	1.003	0.965
Issues in Accounting Education	1986-Present	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Accounting Educators' Journal	1988-Present	0.847	0.852	0.842	0.749	0.754	0.760	0.861	0.851
Accounting Education: An International Journal	1992-Present	0.808	0.815	0.809	0.704	0.709	0.717	0.855	0.798

(*continued on next page*)

Table 3 (*continued*)

Panel B: Standardized journal quality rating by period

Journal status and journal titles	Publication Period	Standardized journal quality ratings by period for each ranking model and/or edition of *Cabell's Directory*							
		1993–1995	1996–2000	2001–2002	2003	2004–2005	2006–2008	2009–2012	2013–2017
Advances in Accounting Education[a]	1996-Present	–	0.831	0.775	0.658	0.664	0.673	0.780	0.585
CAAA *Accounting Perspectives*[b]	2002-Present	–	–	0.860	0.807	0.810	0.815	0.819	0.778
Global Perspectives on Accounting Education	2004-Present	–	–	–	–	0.787	0.793	0.819	0.653
AIS Educator Journal	2006-Present	–	–	–	–	–	0.470	0.750	0.676
IMA Educational Case Journal	2008-Present	–	–	–	–	–	0.762	0.934	0.810
International J. of Acctg. Education & Research	1966–1993	0.805	–	–	–	–	–	–	–
Journal of Accounting Case Research	1991–2006	0.818	0.824	0.821	0.715	0.720	0.725	–	–
Hasselback's *Accounting Perspectives*	1995–2000	0.782	0.787	0.791	–	–	–	–	–
Compendium of Classroom Cases[c]	2003–2013	–	–	–	NU	NU	NU	0.305	0.183

[a] First, we calculated the Computed Quality Rating (CQR) for each journal using these models:
H&R 1995 CQR = 1.170 + (0.010 * AGE) − (0.014 * ACCEPT) Hasselback and Reinstein (1995).
HRS 2000 CQR = 1.267 + (0.010 * AGE) − (0.016 * ACCEPT) Hasselback et al. (2000).
B&T 2003 CQR = 0.981 + (0.010 * AGE) − (0.019 * ACCEPT) Ballas and Theoharakis (2003).
WHY 2009 CQR = 1.848 + (0.005 * AGE) − (0.021 * ACCEPT) Wu et al. (2009).
HRA 2012 CQR = 1.220 + (0.009 * AGE) − (0.016 * ACCEPT) Hasselback et al. (2012).
Where: ACCEPT – Journal's acceptance rate; AGE = Journal's age which includes the article's publication year = (article year + 1) − journal's first publication date. Except for the *Compendium of Classroom Cases* where: AGE = Volume number for the *Compendium of Classroom Cases*.

[b] Second, we calculated the Standardized Quality Ratings (Panel B) by dividing each journal's Computed Quality Rating by the Computed Quality Rating of *Issues in Accounting Education*.

[c] NU – Not Usable Standardized journal quality ratings

We used the formulas in the legend of Table 3 to calculate each journal's computed quality ratings and then standardized these computed quality ratings using the computed quality ratings for *Issues in Accounting Education* as our baseline. We used *Issues in Accounting Education* as our baseline because it had the highest quality ratings (Ballas & Theoharakis, 2003; Hasselback et al., 2000, 2012; Wu et al., 2009) for accounting-education journals. We divided each journal's computed quality rating by the computed quality rating for *Issues in Accounting Education* to obtain our standardized quality ratings for the accounting-education journals in Panel A of Table 3.

3.2.2. Calculating journal quality

The regression model used to calculate a journal's computed quality rating and the variables used in the regression model are dependent on the publication date of an article. For example, an author has two accounting-education articles; the publication years of these articles were 1997 and 2016. The author would use the following regression models to calculate each of the article's computed quality ratings (CQR): Hasselback and Reinstein (1995) for the 1997 article and Hasselback et al. (2012) for the 2016 article. The acceptance rate and age for each article are journal and time dependent; for example, while the 1997 article was in *Issues in Accounting Education*, the 2016 article was in *Advances in Accounting Education*. Consequently, the input variables for the 1997 article in *Issues in Accounting Education* in the model derived from Hasselback and Reinstein's (1995) data would be 12 years for age (i.e., age = (article year + 1) – journal's first publication date) and 15.5% for the acceptance rate (Panel A of Table 3). The input variables for the 2016 article in *Advances in Accounting Education* using the model derived from Hasselback et al.'s (2012) data would be 21 years for age and 40.0% for the acceptance rate (Panel A of Table 3). These calculations would result in computed quality ratings of 1.073 for the 1997 article in *Issues in Accounting Education* and 0.769 for the 2016 article in *Advances in Accounting Education*.

The second step in the process is to calculate each article's standardized quality rating, which one calculates by dividing each journal's computed quality rating by the computed quality rating of *Issues in Accounting Education* for the year of the publication. Continuing with our example, the standardized quality rating for the 1997 article in *Issues in Accounting Education* is 1.000 (1.073/1.073). While the calculation of the standardized quality rating for the 1997 article in *Issues in Accounting Education* is straightforward (i.e., the article is in *Issues in Accounting Education*), the calculation for the 2016 article in *Advances in Accounting Education* requires that one also calculate the computed quality rating for *Issues in Accounting Education* for 2016 (i.e., the denominator or 1.307). The standardized quality rating for the 2016 article in *Advances in Accounting Education* is 0.588 (0.769/1.307). We used the standardized quality ratings (SQR) to adjust the journal publication counts for journal quality.

The author in our example with two publications in accounting-education journals was the sole author of the article in *Issues in Accounting Education* and had one coauthor for the article in *Advances in Accounting Education*. Consequently, the author's publication count would be 2.000 full-credit (FC) and 1.500 coauthor-adjusted articles (CAA) prior to adjusting for journal quality. After adjusting for journal quality, the author's count would be 1.588 ([1.000 FC X 1.000 SQR] + [1.000 FC X 0.588 SQR]) full-credit articles and 1.294 ([1.000 CAA X 1.000 SQR] + [0.500 CAA X 0.588 SQR]) coauthor-adjusted articles.

Panel B of Table 3 provides examples of the average standardized quality ratings for each of the 13 journals for each of the eight timeframes. The standardized quality ratings in Panel B of Table 3 are only examples (i.e., not values used in computations); one must calculate the standardized journal ratings for each year and journal using the models in the legend of Table 3. The *Compendium of Classroom Cases*' standardized quality ratings for its first three volumes (2003, 2004, 2006) were not usable (Table 3) because of the journal's high acceptance rate and the lower constant in the Ballas and Theoharakis (2003) model; consequently, we only included the last three volumes of the *Compendium of Classroom Cases*. Finally, because the *Australian Journal of Accounting Education* did not appear in any of Cabell's *Directories,* we emailed the editor and asked for acceptance rates. However, we were unable to include the *Australian Journal of Accounting Education* as the former editor did not respond to our emails.

3.3. Article count

To be consistent with prior research (Bernardi et al., 2016; Urbancic, 2009), our article counts do not include short editorial introductions to issues or (Urbancic, p. 24):

> Comments and Replies to the Forum Papers, Conference Reports, and Postcards from the Podium in [*Accounting Education*]; Point/Counterpoint Replies and Rebuttals in [*Issues in Accounting Education*]; and Beta Alpha Psi Award Winning Manuscripts in [*Journal of Accounting Education*]. For all journals, Book/Literature and Software Reviews are also excluded from the study.
> (data in brackets changed by current authors)

The search was limited to accounting faculty with DBAs and PHDs who were actively teaching at a college or university in Australia, Canada, New Zealand, the Republic of Ireland, the United Kingdom, and the United States. We assigned publication credit using full-credit (FC) and coauthor-adjusted (CAA) article counts (Bernardi et al., 2016). For the 'full credit' count, each author receives full credit for the authorship regardless of the number of authors. For the 'coauthor-adjusted' count, each author receives an equal share based on the number of coauthors; for an article with two (three) authors, each author would receive one-half (one- third) credit.

Panels A and B of Table 4 show the number of articles by journal prior to standardizing for journal quality using the same divisions as Holderness et al. (2014) for comparison purposes. The current sample includes 96.6% (71.4%) more cases (other education articles) than Holderness et al.'s (2014) sample. The increase in cases was expected as we added three journals that exclusively publish(ed) cases: the *IMA Educational Case Journal,* the *Journal of Accounting Case Research* and the *Compendium for Classroom Cases*. The composition of our (Holderness et al.'s, 2014) sample was 36.5% (33.4%) cases and 63.5% (66.6%) other education articles. Finally, while Holderness et al. (2014) included all education articles in their journals, the current data only include articles that at least one of the authors is still teaching at an institution in one of the six countries included in our sample and that author has a PHD/DBA.

Table 4
Publications by journal.

Journal titles	Total publications	Case studies	Other education
Panel A: Currently published journals			
Issues in Accounting Education	671	329	342
Journal of Accounting Education	396	79	317
Accounting Education: An International Journal	346	6	340
Advances in Accounting Education[a]	213	3	210
Accounting Educators' Journal	157	13	144
IMA Educational Case Journal	80	80	–
Global Perspectives on Accounting Education	68	12	56
CAAA *Accounting Perspectives*[b]	52	41	11
AIS Educator Journal	44	11	33
Totals Panel A	2203	717	1486
Panel B: Journals that have ceased publication			
Journal of Accounting Case Research	143	143	–
Hasselback's *Accounting Perspectives*[c]	31	–	31
Compendium of Classroom Cases	13	13	–
International Journal of Accounting Education & Research	2	–	2
Totals Panel B	189	156	33
Totals Panels A & B	2392	873	1519
Panel C: Holderness et al.'s (2014, p. 94) *journals*[d]			
Issues in Accounting Education	760	297	464
Journal of Accounting Education	487	117	370
Other 11 Top-Ranked Journals	82	30	52
Totals Panel C	1329	444	886

[a] *Accounting Education: A Journal of Theory, Practice and Research retitled to Advances in Accounting Education.*

[b] To avoid confusion, we refer to the two journals titled Accounting Perspectives as the CAAA (Canadian Academic Accounting Association's) Accounting Perspectives and Hasselback's Accounting Perspectives (Bernardi et al., 2016).

[c] We are missing data for Accounting Perspectives for both issues of Volumes 3, 4 and 5 and for Volume 6 Issue 1.

[d] Holderness et al. (2014, p. 94) noted that "the sum of education case articles and other education articles [for Issues in Accounting Education] does not always equal the total education article sum because some articles can be dual classified as case and other (the articles are not double counted in the total education article column)." [bracketed wording added by current authors].

3.4. Author sample

A problem with using the PHD/DBA graduation date as a standard was that 97 (6.3%) of the 1547 authors in our data set had published accounting-education articles prior to receiving their PHD/DBA (i.e., early publications in Panel A of Table 5), while Panel B provides the faculty and article counts by country group. The data indicate that early publications occurred more frequently (29.1% versus 3.4%, $p < 0.000$) and at an earlier point (5.3 versus 3.0 years, $p < 0.000$) for authors from Australia, New Zealand, the Republic of Ireland and the United Kingdom than for authors from Canada and the United States. It may be that faculty from Australia, New Zealand, the Republic of Ireland and the United Kingdom face different publication expectations for tenure than their colleagues from Canada and the United States.[3] Another possible explanation is that some international doctorate programs require their doctoral candidates to publish articles prior to graduation rather than complete a dissertation.

There are three apparent options to resolve the difference between the authors from these two country groups: only count publications after an individual received their PHD/DBA; count the pre-PHD/DBA publications and use their PHD/DBA graduation date as the standard; and, substitute the date of their first accounting-education publication for their PHD/DBA graduation date. Excluding the pre-PHD/DBA publications of these 97 authors would undervalue their contributions to the accounting-education literature; this is especially true for the authors from Australia, New Zealand, the Republic of Ireland and the United Kingdom. Counting these early publications and using their PHD/DBA as the standard would understate their status as mid-level or senior faculty in nearly all cases. Consequently, our decision was to use the third option and count the year of their first publication as the standardization point for the authors with early accounting-education publications rather than their PHD/DBA graduation date.

3.5. Types of rankings and procedures

3.5.1. Faculty groups

We provide rankings that standardize our authors' article counts by journal quality ratings (Panel B of Table 3) and by the time since his/her PhD/DBA graduation or their first accounting-education publication whichever occurred first. Table 6 provides examples of graduation dates and the time we used for standardization purposes. These experience groups provide competition for

[3] Anecdotally, the lead author noted a higher percentage of authors without doctorates at the Irish Accounting and Finance Association and British Accounting Association's annual conferences that he attended than at the American Accounting Association's annual-and-regional conferences.

Table 5
Sample compositions between country groups.

Panel A: Differences in early-publication authors

Countries	Number of accounting-education authors	Number of authors with early publications	Percent of authors with early publications
North American			
Canada	84	6	7.1
United States	1291	41	3.2
Totals/[Average]	1375	47	[3.4]
Remaining countries			
Australia	90	25	27.8
New Zealand	28	9	32.1
Republic of Ireland	6	1	16.7
United Kingdom	48	15	31.3
Totals/[Average]	172	50	[29.1]

Panel B: Publication data by country and faculty group
B1: Canada and the United States

Faculty Group	Number of authors	FC articles[a]	CAA articles
Senior faculty	1085	2659	1263.4
Mid-level faculty	198	325	143.3
Junior faculty	92	119	54.1
Totals[b]	1375	3103	1460.8

B2: Australia, New Zealand, the Republic of Ireland, and the United Kingdom

Faculty Group	Number of authors	FC articles	CAA articles
Senior faculty	128	317	155.2
Mid-level faculty	23	38	15.3
Junior faculty	21	26	11.5
Totals	172	381	182.0

[a] We did not standardize the Full-Credit (FC) and Coauthor-Adjusted (CAA) article counts for journal quality and PHD/DBA or first publication time.

[b] The full-credit article count of 3484 articles exceeds the article count of 2392 in Table 4 as each of the authors of an article receive full-credit for the article.

Table 6
Examples of graduation dates and time used in the standardization process.

Faculty Group/Member	PHD/DBA year	Time since graduation	Time used when standardizing for rankings[a]		
			Seven year	13 year	25 year
Senior faculty (all year groups before 2005)					
Professor A	1970	48	7	13	25
Professor B	1995	23	7	13	23
Professor C	2003	15	7	13	15
Mid-level faculty (year groups 2005 through 2010)					
Professor D	2005	13	7	13	N/A
Professor E	2007	11	7	11	N/A
Professor F	2010	8	7	8	N/A
Junior faculty (year groups 2011 through 2016)					
Professor G	2011	7	7	N/A	N/A
Professor H	2013	5	5	N/A	N/A
Professor I	2015	3	3	N/A	N/A

[a] We count the year of graduation as a full year in our standardization procedures.

junior faculty who are in the initial stage of their careers (i.e., first six years), the mid-level faculty (i.e., faculty with seven-to-13-years seniority) and senior faculty (i.e., those with over 13 years). Consequently, a very prolific senior faculty member will only be ranked with other senior faculty. This provides the opportunity for the encouragement and recognition of junior and mid-level faculty, which is important to ensure the continued health of accounting-education research.

While junior faculty includes the six PHD/DBA graduation years between 2011 and 2016, we include accounting-education publication dates between 2011 and 2017 for junior faculty. Consequently, the number of years for any author in the junior faculty varied between two-and-seven years (i.e., publications between 2011 and 2017) depending on the time they had to publish in a

period. Similarly, mid-level (senior) faculty had between eight-and-13 (14-and-25) years to publish.[4] For each faculty group and time period, we provide rankings by overall publications, case studies and other education research.

3.5.2. Standardizing for time

We continue with our calculation example (See: Section 3.2.2.) of the author with two accounting-education articles - a 1997 article in *Issues in Accounting Education* and a 2016 article in *Advances in Accounting Education*. After standardizing for journal quality, the author in our example had 1.588 full-credit articles and 1.294 coauthor-adjusted articles prior to adjusting for the time this author had to publish. If the author was awarded his/her PHD/DBA in 1996, the author would have had 22 years to publish (time = 2018 – PHD/DBA graduation year or first accounting-education publication). After taking into account the time this author has had to publish, the author's final publication counts are 0.072 (1.588/22 years) full-credit articles and 0.059 (1.294/22 years) coauthor-adjusted articles.

4. Author rankings

4.1. Overview

Our rankings seek to 'level the playing field' by separating authors into three experience groups: junior, mid-level and senior faculty. While we use similar break points as prior research (Bernardi et al., 2016; Holderness et al., 2014; Metcalf et al., 2015), these break points are for each author's PHD/DBA or first publication date. The article counts used in our rankings are standardized for both journal quality ratings and time since an author's PHD/DBA or first publication (i.e., time). We provide data for our: junior faculty (one set of rankings), mid-level faculty (two sets of rankings) and senior faculty (three sets of rankings) by total article count, case studies and other-education research. We rank accounting-education authors based on the number of standardized full-credit articles. When there is a tie at the same number of standardized-full-credit articles, we use the number of standardized-coauthor-adjusted articles to order the authors. If both standardized-full-credit and standardized-coauthored-adjusted articles are the same, all authors have the same rank (i.e., reason for blank rankings); in this case, we list the authors in alphabetical order.

4.2. Junior rankings

Appendix A provides rankings for the top-40 junior faculty for the most recent seven years (2011-through-2017); we divide the most recent seven years (2011-through-2017) of standardized data for journal quality (Table 3) and by the time (Table 5) since their PHD/DBA or first publication date. Appendix A consists of three panels: total accounting-education publications (Panel A), case studies (Panel B) and other accounting research (Panel C). [5] Junior faculty can benchmark their research productivity with the mid-level and senior faculty by comparing their publications with those in Appendices B and C.

4.3. Mid-level rankings

Appendix B provides rankings for the top-40 mid-level faculty with PHD/DBA or first publication dates between 2005 and 2010 for the most recent seven years (2011-through-2017) of publications in Appendix B1 and the most recent 13 years (2005-through-2017) of publications in Appendix B2. We divide the most recent seven-years of standardized data for journal quality by seven years as all mid-level faculty had more than seven years from their PHD/DBA or first publication date (Appendix B1). We divide the most recent 13 years of standardized data for journal quality by the time since each author's PHD/DBA or first publication date (Appendix B2). Mid-level faculty can benchmark their research productivity with senior faculty by comparing their publication data with those in Appendix C.

4.4. Senior rankings

Appendix C provides rankings for the top-40 senior faculty with PHD/DBA or first publication dates prior to 2005 for the most recent seven years (2011-through-2017) of publications in Appendix C1, the most recent 13 years (2005-through-2017) of publications in Appendix C2, and the entire 25 years (1993-through-2017) of publications in Appendix C3. We divide the most recent seven (13) year standardized data for journal quality by seven (13) years as all senior faculty had more than seven (13) years from their PHD/DBA or first publication date. We divide the 25-year standardized data for journal quality by the time since each author's PHD/DBA or first publication date; these data took on values between 14-and-25 years (i.e. 25 years was the maximum publication time for this period).

[4] As we only included publications between 1993 and 2017, the maximum number of years for standardizing senior authors' article counts was 25 years regardless of their graduation date.

[5] We highlight every tenth line horizontally in these tables to increase the ease of using the tables. We also highlight the vertical columns between each panel for separation purposes.

4.5. Benchmarking research productivity

Three accounting-education studies (Bernardi et al., 2016; Delande et al., 2014; Zamojcin & Bernardi, 2013) provide data so that an author not ranked in the top-40 listings can benchmark his/her research productivity.[6] To determine one's place in these tables, an author not listed in Appendices A through C must first compute the sum of their standardized journal quality scores.[7]

The panels in Table 7a provide the benchmarks for all junior and mid-level faculties. Panel A is for junior authors, while Panel B (C) provides mid-level faculty data for seven (13) years of publications. For example, a mid-level author has 0.143 standardized full-credit other-education articles but is not one of the Top-40 authors in the 13-year list for mid-level authors. The data in Panel C3 of Table 7a indicate that this author's standardized article count places the author in the third group of authors (i.e., those authors with between 0.138 and 0.207 standardized articles). To determine his/her ranking, this author has to subtract the cumulative percentage

Table 7a
Distribution of full-credit articles standardized by journal quality and time for the junior and mid-level faculty.

Panel A: Distribution for junior faculty using seven years of publications (2011–2017).

A1: Junior faculty - overall rankings				A2: Junior faculty – case rankings				A3: Junior faculty - other education rankings			
Number of FC pubs	Number faculty	Percent faculty	Total percent	Number of FC pubs	Number faculty	Percent faculty	Total percent	Number of FC pubs	Number faculty	Percent faculty	Total percent
0.044–0.193	56	49.6	49.6	0.044–0.167	20	51.3	51.3	0.083–0.170	39	48.1	48.1
0.194–0.259	29	25.7	75.3	0.168–0.258	9	23.1	74.4	0.171–0.242	22	27.2	75.3
0.260–0.322	14	12.3	87.6	0.259–0.305	5	12.8	87.2	0.243–0.307	12	14.9	90.2
0.323–0.407	7	6.2	93.8	0.306–0.386	3	7.7	94.9	0.308–0.401	4	4.9	95.1
0.408–0.966	7	6.2	100.0	0.387–0.429	2	5.1	100.0	0.402–0.966	4	4.9	100.0
Total	113	100		Total	39	100		Total	81	100	

Panel B: Distribution of mid-level faculty rankings using seven years of publications (2011–2017)

B1: Mid-level faculty - overall rankings				B2: Mid-level faculty - case rankings				B3: Mid-level faculty - other education rankings			
Number of FC pubs	Number faculty	Percent faculty	Total percent	Number of FC pubs	Number faculty	Percent faculty	Total percent	Number of FC pubs	Number faculty	Percent faculty	Total percent
0.083–0.138	76	41.1	41.1	0.084–0.138	20	26.0	26.0	0.083–0.123	59	45.4	45.4
0.139–0.237	62	33.5	74.6	0.139–0.222	38	49.3	75.3	0.124–0.143	41	31.5	76.9
0.238–0.286	29	15.6	90.2	0.223–0.281	7	9.1	84.4	0.144–0.264	15	11.5	88.4
0.287–0.468	9	4.9	95.1	0.282–0.286	7	9.1	93.5	0.265–0.392	8	6.2	94.6
0.469–1.286	9	4.9	100.0	0.287–0.745	5	6.5	100.0	0.393–0.970	7	5.4	100.0
Total	185	100		Total	77	100		Total	130	100	

Panel C: Distribution of mid-level faculty rankings using 13 years of publications (2005–2017)

C1: Mid-level faculty - overall rankings				C2: Mid-level faculty - case rankings				C3: Mid-level faculty - other education rankings			
Number of FC pubs	Number faculty	Percent faculty	Total percent	Number of FC pubs	Number faculty	Percent faculty	Total percent	Number of FC pubs	Number faculty	Percent faculty	Total percent
0.045–0.111	114	51.6	51.6	0.052–0.107	40	46.0	46.0	0.045–0.094	83	50.3	50.3
0.112–0.167	52	23.5	75.1	0.108–0.141	25	28.7	74.7	0.095–0.137	41	24.9	75.2
0.168–0.250	35	15.9	91.0	0.142–0.200	13	15.0	89.7	0.138–0.207	25	15.2	90.4
0.251–0.314	10	4.5	95.5	0.201–0.239	5	5.7	95.4	0.208–0.292	8	4.8	95.2
0.315–0.770	10	4.5	100.0	0.240–0.478	4	4.6	100.0	0.293–0.755	8	4.8	100.0
Total	221	100		Total	87	100		Total	165	100	

Data standardized by: (1) journal quality using the metrics for the standardized journal quality ratings described in Table 3 and (2) by time since graduation or first publication.

for the prior number of standardized-full-credit publications (i.e., those authors with between 0.095 and 0.137 standardized articles) from 100 percent. Consequently, the author can state that he/she is in the top 24.8% (Panel C3 of Table 7a: 100.0% – 75.2%) of mid-level accounting-education authors for other-education articles at the 13-year point.

Table 7b provides similar data after standardizing the publication counts for the time and journal quality for senior faculty. Panel

[6] In Tables 7a and 7b, we attempted to provide reference data as close to the 50%, 75%, 90%, and 95% marks as possible. As we only used CAAs to break ties in Appendices A through C, we do not include CAAs in Tables 7a and 7b.

[7] We provide detailed instructions on how these scores are computed in Panel A of Appendix D and an example of the calculations involved in this process in Panel B of Appendix D.

Table 7b
Distribution for full-credit articles standardized by journal quality and time for the senior faculty.

Panel A: Distribution of senior-faculty rankings using seven years of publications (2011–2017)

A1: Senior faculty - *overall rankings*				A2: Senior faculty - case rankings				A3: Senior faculty - other education rankings			
Number of FC pubs	Number faculty	Percent faculty	Total percent	Number of FC pubs	Number faculty	Percent faculty	Total percent	Number of FC pubs	Number faculty	Percent faculty	Total percent
0.026–0.138	225	43.0	43.0	0.026–0.138	81	36.2	36.2	0.083–0.138	172	47.1	47.1
0.139–0.234	163	31.2	74.2	0.139–0.143	97	43.3	79.5	0.139–0.178	99	27.1	74.2
0.235–0.347	82	15.7	89.9	0.144–0.286	26	11.6	91.1	0.179–0.286	61	16.8	91.0
0.348–0.562	28	5.3	95.2	0.287–0.424	8	3.6	94.6	0.287–0.429	15	4.1	95.1
0.563–2.129	25	4.8	100.0	0.425–1.047	12	5.4	100.0	0.430–1.508	18	4.9	100.0
Total	523	100		Total	224	100		Total	365	100	

Panel B: Distribution of senior-faculty rankings using 13 years of publications (2005–2017)

B1: Senior faculty - *overall rankings*				B2: Senior faculty - case rankings				B3: Senior faculty - other education rankings			
Number of FC pubs	Number faculty	Percent faculty	Total percent	Number of FC pubs	Number faculty	Percent faculty	Total percent	Number of FC pubs	Number faculty	Percent faculty	Total percent
0.014–0.077	447	52.3	52.3	0.014–0.077	235	67.9	67.9	0.036–0.074	247	40.1	40.1
0.078–0.154	214	25.0	77.3	0.078–0.138	26	7.5	75.4	0.075–0.132	217	35.2	75.3
0.155–0.276	108	12.7	80.0	0.139–0.212	50	14.5	89.9	0.133–0.205	90	14.6	89.9
0.277–0.360	43	5.0	95.0	0.213–0.289	18	5.2	95.1	0.206–0.263	30	4.9	94.8
0.361–1.967	43	5.0	100.0	0.290–0.857	17	4.9	100.0	0.264–1.436	32	5.2	100.0
Total	855	100		Total	346	100		Total	616	100	

Panel C: Distribution of senior-faculty rankings using 25 years of publications (1993–2017)

C1: Senior faculty - *overall rankings*				C2: Senior faculty - case rankings				C3: Senior faculty - other education rankings			
Number of FC pubs	Number faculty	Percent faculty	Total percent	Number of FC pubs	Number faculty	Percent faculty	Total percent	Number of FC pubs	Number faculty	Percent faculty	Total percent
0.007–0.064	605	49.9	49.9	0.007–0.045	269	50.2	50.2	0.019–0.053	476	50.2	50.2
0.065–0.114	304	25.1	75.0	0.046–0.079	127	23.7	73.9	0.054–0.095	238	25.1	75.3
0.115–0.199	183	15.1	90.1	0.080–0.124	86	16.1	90.0	0.096–0.163	140	14.7	90.0
0.200–0.263	61	5.0	95.1	0.125–0.185	27	5.0	95.0	0.164–0.222	47	4.9	94.9
0.264–1.148	60	4.9	100.0	0.186–0.751	27	5.0	100.0	0.223–1.223	48	5.1	100.0
Total	1213	100		Total	536	100		Total	949	100	

Data standardized by: (1) journal quality using the metrics for the standardized journal quality ratings described in Table 3 and (2) by time since graduation or first publication.

A provides the data for seven years of publications, while Panel B (C) provides the data for 13 (25) years of publications. One determines his/her percentile ranking from Table 7b data using the same methodology explained for the panels in Table 7a for the junior and mid-level faculties.

4.6. Additional analyses

4.6.1. Overview

The additional analyses examine two areas from the primary study – standardizing the data for time and journal outlets. The first section tests whether the 'playing field was leveled' by dividing the sample into three faculty groups or whether standardizing the data by the time since each author's PHD/DBA or first publication date was necessary. The second section reviews the differences in journal use by faculty and country groups.

4.6.2. Standardizing data for time

The data in Table 8 tests the need to control for the time since each author's PHD/DBA graduation or first accounting-education

Table 8
Univariate regression models.

Panel A: Junior faculty (seven years)

A1: Data adjusted for only journal quality				A2: Data adjusted for both journal quality and time			
Model	R^2	Adjusted R^2		Model	R^2	Adjusted R^2	
Regression	0.505	0.492		Regression	0.015	-0.011	
Term	Coefficient	T Stat	P-value	Term	Coefficient	T Stat	P-value
Intercept	0.01	0.03	0.980	Intercept	0.37	5.68	< 0.000
Time	0.35	2.53	< 0.000	Time	0.01	−0.76	0.448

Panel B: Mid-level faculty (13 years)

B1: Data adjusted for only journal quality				B2: Data adjusted for both journal quality and time			
Model	R^2	Adjusted R^2		Model	R^2	Adjusted R^2	
Regression	0.278	0.259		Regression	0.064	0.039	
Term	Coefficient	T Stat	P-value	Term	Coefficient	T Stat	P-value
Intercept	−2.46	−1.75	0.089	Intercept	0.08	0.58	0.563
Time	0.53	3.83	0.001	Time	0.02	1.61	0.116

Panel C: Senior faculty (25 years)

C1: Data adjusted for only journal quality				C2: Data adjusted for both journal quality and time			
Model	R^2	Adjusted R^2		Model	R^2	Adjusted R^2	
Regression	0.211	0.190		Regression	0.069	0.045	
Term	Coefficient	T Stat	P-value	Term	Coefficient	T Stat	P-value
Intercept	−7.15	−1.27	0.213	Intercept	0.09	0.39	0.700
Time	0.08	3.19	0.003	Time	0.02	1.68	0.101

Time since each author's PHD/DBA graduation or their first accounting-education publication whichever was earlier, which took on values from two (i.e., 2016 graduate) to 25 (i.e., 1993 and earlier graduates).

publication whichever was earlier. The univariate regression models in the left-hand column (Panels A1, B1 and C1) use the full-credit data standardized for only journal quality; whereas, the univariate regression models in the right-hand column (Panels A2, B2 and C2) use the full-credit data standardized for both journal quality and time. For the junior faculty, Panel A1 indicates that, using the data adjusted for only journal quality, time is significant ($p < 0.000$) and has an adjusted R^2 of 0.492. However, after adjusting the data for both journal quality and time (Panel A2), time is not significant ($p = 0.448$). Similar reductions in the adjusted R^2s are also apparent in for mid-level (Panel B) and senior (Panel C) faculty; consequently, our adjustment for time was necessary to 'level the playing field'.

4.6.3. Journal outlets by faculty and country groupings

The data in Table 9 indicate the percentages of CAA articles published in each journal for the three author groups. Given the differences noted in Table 5, we divide the data by the authors from Canada and the United States (Panel A) and the authors from Australia, New Zealand, the Republic of Ireland and the United Kingdom (Panel B).

4.6.3.1. Case studies. For the junior and mid-level faculty from Canada and the United States, the data indicate that *Issues in Accounting Education*, the *Journal of Accounting Education* and the journals not in Apostolou et al. (2015) account for the majority of the cases (95.2% and 91.4% respectively). For senior faculty from these countries, the cases in A3 were lower as the *Journal of Accounting Case Research* (20.0%) was still an active journal. The data for the authors from Australia, New Zealand, the Republic of Ireland and the United Kingdom indicate that *Issues in Accounting Education* accounted for all of the cases authored by the junior faculty.[8] While the mid-level faculty from these four countries did not author any cases, the data for the senior faculty indicate that the *Journal of Accounting Case Research* (43.9%), *Issues in Accounting Education* (35.6%) and the *Journal of Accounting Education* (18.9%) accounted for 98.4% of the cases.

[8] The data for junior faculty from these four countries includes only 1.17 CAA credit cases. If one compares this data to the 22.66 CAA credit case studies authored by the junior faculty from Canada and the United States, the ratio is ratio is 19.4 (22.66/1.17), which is significantly higher than what one would have anticipated ratio of 4.4 (Table 5: 92/21) given the number of junior-faculty authors in these two groups.

Table 9
Percentages of coauthor-adjusted cases and other education articles by country, faculty and journal groupings.

Panel A: Data for Canada and the United States

Journal groupings	Total publications			Cases			Other education		
	Junior	Mid	Senior	Junior	Mid	Senior	Junior	Mid	Senior
A1: Accounting-education journals in Holderness et al. (2014)									
Issues in Acctg Educ (Top-40)	31.9	35.9	34.2	43.1	52.6	47.1	23.9	30.2	27.1
J of Acc Educ (Top-40)	21.9	17.6	18.8	13.6	14.3	9.9	27.8	21.5	23.5
Total	53.8	53.5	53.0	56.7	66.9	57.0	51.7	51.7	50.6
A2: Remaining accounting-education journals in Apostolou et al. (2015)									
Acctg Educ: An Int J (Top-40I)	6.3	14.7	7.6	–	1.8	1.6	10.9	11.1	10.9
Advances in Acc Educ	12.8	9.2	10.6	1.5	1.8	0.4	21.0	15.7	16.2
Global Pers on Acctg Educ	1.8	2.7	3.4	–	0.4	1.7	3.2	4.7	4.4
Acctg Educ J (Top-40)	6.0	6.4	8.0	1.1	2.3	1.7	9.5	9.6	11.5
Total	26.9	33.0	29.6	2.6	6.3	5.4	44.6	41.2	43.1
A3: Accounting-education journals not in Apostolou et al. (2015)									
AIS Educ J	6.2	3.6	1.9	11.0	1.5	1.0	2.6	5.7	2.3
CAAA *Acctg Pers*	5.1	4.8	2.2	10.7	11.1	4.7	1.1	1.4	0.9
IMA Educ Case J	7.1	4.3	3.6	16.9	11.9	10.2	–	–	–
Total	18.4	12.7	7.7	38.6	24.5	15.9	3.7	7.1	3.2
A4: Accounting-education journals that have ceased publication									
Comp. of Classroom Cases	0.9	0.8	0.6	2.2	2.3	1.7	–	–	–
Hasselback's *Acctg Pers*	NP	NP	1.9	NP	NP	–	NP	NP	3.0
Int. J. of Acctg Educ. & Res (Top-40)	NP	NP	0.1	NP	NP	–	NP	NP	0.1
J of Acctg Case Res	NP	–	7.1	NP	–	20.0	NP	–	–
Total	0.9	0.8	9.7	2.1	2.3	21.7	–	–	3.1

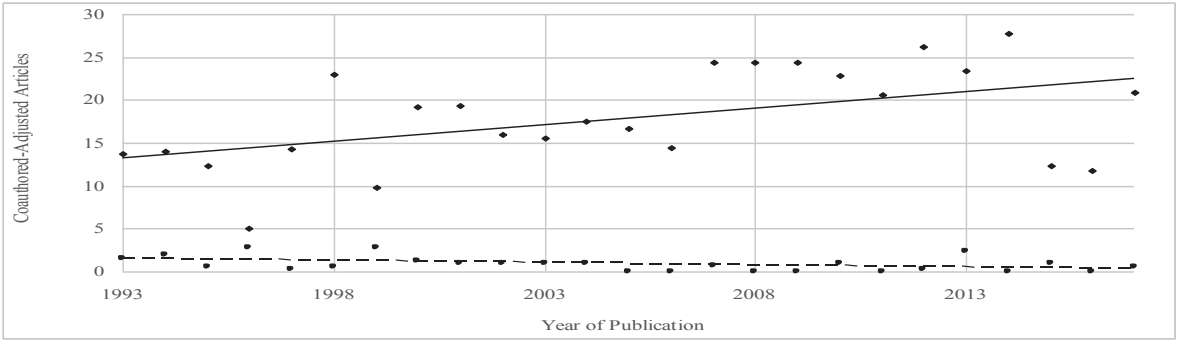
Panel B: Data for Australia, New Zealand, the Republic of Ireland and the United Kingdom

Journal groupings	Total publications			Cases			Other education		
	Junior	Mid	Senior	Junior	Mid	Senior	Junior	Mid	Senior
B1: Accounting-education journals in Holderness et al. (2014)									
Issues in Acctg Educ (Top-40)	26.9	7.9	8.5	100.0	–	35.6	14.8	6.5	3.8
J of Acc Educ (Top-40)	3.9	7.9	10.1	–	–	18.9	2.8	7.6	9.6
Total	30.8	15.8	18.6	100.0	–	54.5	17.6	14.1	13.4
B2: Remaining accounting-education journals in Apostolou et al. (2015)									
Acctg Educ: An Int J (Top-40I)	69.2	81.6	73.5	–	–	1.5	73.9	82.6	84.2
Advances in Acc Educ	–	–	1.0	–	–	–	–	–	0.8
Global Pers on Acctg Educ	–	–	0.6	–	–	–	8.5	–	0.6
Acctg Educ J (Top-40)	–	2.6	0.3	–	–	–	–	3.3	0.2
Total	69.2	84.2	75.4	–	–	1.5	82.4	85.9	85.8
B3: Accounting-education journals not in Apostolou et al. (2015)									
AIS Educ J	–	–	–	–	–	–	–	–	–
CAAA *Acctg Pers*	–	–	0.3	–	–	–	–	–	0.4
IMA Educ Case J	–	–	–	–	–	–	–	–	–
Total	–	–	0.3	–	–	–	–	–	0.4
B4: Accounting-education journals that have ceased publication									
Comp. of Classroom Cases	–	–	–	–	–	–	–	–	–
Hasselback's *Acctg Pers*	NP	NP	–	NP	NP	–	NP	NP	–
Int. J. of Acctg Educ. & Res (Top-40)	NP	NP	0.3	NP	NP	–	NP	NP	0.4
J of Acctg Case Res	NP	–	5.4	NP	–	44.0	NP	–	–
Total	NA	–	5.7	NA	–	44.0	NA	–	0.4

NP – Journal not published in this period.
NA – Not applicable
Top-40 – Journal listed in Hasselback et al. (2003, 2012) as a Top-40 journal in accounting.
Top-40I – Journal listed in Ballas and Theoharakis (2003) as an international Top-40 journal in accounting.

Panel A of Exhibit 1 provides trend lines for cases authored by the senior faculty from the two groups of countries. The trend line for the authors from Canada and the United States increases (Panel B: p = 0.034) between 1993 and 2017 using time as the independent variable. However, the trend line for the CAA cases for the authors from Australia, New Zealand, the Republic of Ireland and the United Kingdom decreases (Panel C: p = 0.029) between 1993 and 2017. We could not determine the cause of the difference between the senior faculties from the two groups of countries, which suggests an opportunity for future research.

Panel A: Graph of coauthor-adjusted cases



Panel B: Regression model for CAA cases - Canada and the United States

Model	R^2	Adjusted R^2		
Regression	0.245	0.212		
Source	DF	Sum of Squares	F Factor	Prob F
Model	1	193.8	7.47	0.012
Error	23	596.4		
Total	24	790.2		
Term	Coefficient	T Stat	P-value	
Intercept	13.35	6.75	<0.000	
Time	0.39	2.73	0.012	

Panel C: Regression model CAA cases - Australia, New Zealand, the Republic of Ireland and the United Kingdom

Model	R^2	Adjusted R^2		
Regression	0.190	0.155		
Source	DF	Sum of Squares	F Factor	Prob F
Model	1	3.5	5.40	0.029
Error	23	14.7		
Total	24	18.2		
Term	Coefficient	T Stat	P-value	
Intercept	1.48	6.98	<0.000	
Time	-0.05	-2.32	0.029	

Diamonds and a solid trend line indicate data for Canada and the United States.
Circles and a dashed trend line indicate data for Australia, New Zealand, the Republic of Ireland and the United Kingdom.
The number of coauthor-adjusted articles (CAA) is the sum coauthor-adjusted credit, which adjusts for the number of authors on an article.
Time is the year of publication from 1993 (coded as zero) through 2017 (coded as 24).

Exhibit 1. Coauthor-adjusted case studies for senior faculty from 1993 through 2017.

4.6.3.2. Other education research. For the authors from Canada and the United States (Panel A), the data indicate that *Issues in Accounting Education*, the *Journal of Accounting Education* and the journals included in Apostolou et al. (2015) account for the majority of the CAA other-education articles for the junior (96.3%), mid-level (92.9%) and senior (93.7%) faculty. For the authors from

Australia, New Zealand, the Republic of Ireland and the United Kingdom, the data indicate that *Accounting Education* accounted for the majority of the other education research authored by the junior (73.9%), mid-level (82.6%) and senior (84.3%) faculty. Publications in *Issues in Accounting Education* and the *Journal of Accounting Education* were relatively stable averaging about 15.0% for the three faculty groups.

5. Discussion

The goal of this research is to 'level the playing field' when ranking accounting-education authors. We provide rankings that junior faculty can use in their quest for tenure and promotion and that mid-level and senior colleagues can use when seeking promotion, merit increases, and/or career mobility. We accomplish this by providing comprehensive rankings of authors using the data standardized for both journal quality and the time since receiving their PHD/DBA or first accounting-education publication. While we list the top-40 authors in each graduation group (Appendices A through C), we also provide benchmarking data so that any author can determine his/her percentile standing in the graduation year group or first accounting-education publication (Tables 7a and 7b).

While Hasselback et al. (2012) used journal quality to standardize their data when ranking authors in accounting's top-40 journals, articles that ranked authors in accounting education and other area-specific rankings did not incorporate journal quality into their rankings. This is the first article that uses faculty groups (i.e., junior, mid-level and senior) and the time since one's PHD/DBA graduation or first accounting-education publication to 'level the playing field', which provides junior and mid-level faculty an increased opportunity for recognition. We also provide authors not listed in the top-40 authors in their respective faculty group a means to benchmark their accounting-education research (Tables 7). Additionally, using faculty groups (i.e., junior, mid-level and senior) as opposed to publication periods has the additional advantage of providing a benchmark for future faculty of a standardized publication level needed to rank as a top-40 author in accounting education. Future junior faculty could use the data in Appendix A to approximate how he/she would rank in accounting-education publications. Junior faculty would standardize their publications by journal quality (Table 3) and their time since graduation or first publication comparing it to the data in Appendix A. Similarly, future mid-level (senior) faculty could use the rankings in Appendix B (Appendix C) for promotion and merit purposes; this benchmarking data should also be useful to external reviewers.[9]

We note differences in the publishing patterns between the authors from Canada and the United States and the authors from Australia, New Zealand, the Republic of Ireland, the United Kingdom. These contrasts included publications prior to the date of receiving one's PHD/DBA date (Table 5) and differences in case-study publications for senior faculty (Exhibit 1). Since the *Journal of Accounting Case Research* ceased publication, the journals in A1 and A3 are the main outlets for case studies (Table 9). Brinn's, Jones, and Pendlebury (2001, p. 228) finding that accounting academics from the United Kingdom perceived gatekeeping by journals based in the United States. Jackling, Natoli, Nuryanah, and Ekanayake (2013, p. 19) noted that *Accounting Education* was launched in 1992 due to the "limited opportunities for publication of accounting education research for non-USA academics."

Our study has two limitations as some of the data depend on the accuracy of the American Accounting Association's *Accounting Faculty Directory* (AAA, 2018), Cabell's *Metrics* (2017) and Cabell's *Directories* (2010, 2006, 2004, 2001, 1997, 1994). Hasselback sent requests for updates of the *Accounting Directory* each summer to the accounting chair of each college/university; if a chair did not respond, Hasselback checked the institution's website for updates. In the fall of 2017, the American Accounting Association took responsibility for the *Faculty Directory,* which is now online. The question remains of whether the AAA will be as proactive in updating its directory as Hasselback was. The second limitation is that we used the acceptance rates in Cabell's directories; this presumes that the journals' editors updated their acceptance rates and that these acceptance rates were the same for both articles and cases.

Acknowledgement

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Appendix

Appendix.

[9] However, we suggest that, while the data should be useful at most colleges and universities in the United States with accounting programs, the top-75 accounting-research institutions probably would not use the data for promotion and tenure issues.

Appendix A

Junior faculty rankings using seven years of publications (2011–2017).

Panel A: Overall rankings

#	Author	From	Full	CAA
1	Zimmerman, A. B.	USA	0.966	0.322
2	Coe, Martin	USA	0.579	0.241
3	Fay, Rebecca G.	USA	0.567	0.259
4	Black, William H.	USA	0.494	0.330
5	Daff, Lyn	AUS	0.442	0.331
6	Sin, Samantha	AUS	0.442	0.169
7	Boyle, James F.	USA	0.426	0.142
8	Rankin, Robert	USA	0.407	0.203
9	Boylan, Daniel	USA	0.401	0.133
10	Spiceland, Charlene P.	USA	0.393	0.114
11	McNellis, Casey J.	USA	0.342	0.189
12	Yebba, Alfred A.	USA	0.333	0.167
13	Harp, Nancy L.	USA	0.333	0.125
14	Inger, Kerry K.	USA	0.333	0.097
15	Enget, Kathryn	USA	0.322	0.107
16	Ekanayake, Dimuthu	AUS	0.318	0.119
17	Bergner, Jason M.	USA	0.307	0.116
18	Lambert, Sherwood L.	USA	0.305	0.173
19	Boyle, Douglas M.	USA	0.303	0.087
20	Zahller, Kimberly A.	USA	0.297	0.229
21	Brown, Veena L.	USA	0.286	0.119
22	McCann, Linda M.	USA	0.284	0.284
23	Roberts, Roslyn	USA	0.284	0.142
24	Rohland, Cassandra W.	USA	0.281	0.140
25	Perreault, Stephen	USA	0.281	0.094
26	Lento, Camillo	CAN	0.276	0.276
27	Murphy, Brid	IRE	0.267	0.267
28	Schoenfeld, Jerry	USA	0.267	0.089
29	Sceles, Heather	CAN	0.259	0.086
30	Ragland, Linda G.	USA	0.252	0.126
31	Kremin, Joleen	USA	0.250	0.083
32	Hairston, Stephanie	USA	0.250	0.063
	Massoudi, Dianne	AUS	0.250	0.063
34	Winrow, Brian	USA	0.242	0.242
35	Igou, Amy	USA	0.242	0.121
	Negangard, Eric M.	USA	0.242	0.121
37	Kokina, Julia	USA	0.242	0.080
	Saucedo, Gabriel D.	USA	0.242	0.080
	Wright, Nicole S.	USA	0.242	0.080
40	Quick, Linda A.	USA	0.236	0.098

Panel B: Case rankings

#	Author	From	Full	CAA
1	Fay, Rebecca G.	USA	0.429	0.190
2	Rankin, Robert	USA	0.407	0.203
3	Coe, Martin	USA	0.386	0.145
4	Yebba, Alfred A.	USA	0.333	0.167
5	Inger, Kerry K.	USA	0.333	0.097
6	Lambert, Sherwood L.	USA	0.305	0.173
7	Zahller, Kimberly A.	USA	0.297	0.229
8	Brown, Veena L.	USA	0.286	0.119
9	Rohland, Cassandra W.	USA	0.281	0.140
10	Sceles, Heather	CAN	0.259	0.086
11	McNellis, Casey J.	USA	0.258	0.105
12	Hess, Megan F.	USA	0.200	0.100
	Liao Burke, Qing	USA	0.200	0.100
	Stein, Sarah E.	USA	0.200	0.100
	Stinson. Shane R.	USA	0.200	0.100
16	Ahmad, Sardar	UK	0.200	0.067
17	Burt, Ian	USA	0.194	0.065
18	Martin, Rebecca B.	USA	0.193	0.097
19	Hamilton, Erin L.	USA	0.193	0.064
20	Lento, Camillo	CAN	0.167	0.167
21	Best, Ellen E.	USA	0.167	0.083
	Harp, Nancy L.	USA	0.167	0.083
23	Meckfessel, Michele D.	USA	0.167	0.056
24	Sin, Samantha	AUS	0.167	0.056
	Williams, Kelly L.	USA	0.167	0.056
26	MacTavish, Carolyn	CAN	0.156	0.078
27	Marley, Robert	USA	0.143	0.071
	Strawser, William R.	USA	0.143	0.071
	Vesty, Gillian	AUS	0.143	0.071
30	Penner, James	USA	0.142	0.036
31	Murray, Susan M.	USA	0.135	0.067
	Sankara, Jomo	USA	0.135	0.067
33	Otero, Kathy	USA	0.135	0.045
34	Quick, Linda A.	USA	0.118	0.039
35	Wakil, Gulraze	CAN	0.117	0.059
36	Anderson, Melanie O.	USA	0.115	0.115
37	Gantman, Sonia	USA	0.114	0.114
38	Kilfoyle, Eksa	CAN	0.111	0.056
39	Church, Kimberly S.	USA	0.044	0.022

Panel C: Other-education rankings

#	Author	From	Full	CAA
1	Zimmerman, A. B.	USA	0.966	0.322
2	Black, William H.	USA	0.494	0.330
3	Daff, Lyn	AUS	0.442	0.331
4	Boyle, James F.	USA	0.426	0.142
5	Boylan, Daniel	USA	0.401	0.133
6	Spiceland, Charlene P.	USA	0.393	0.114
7	Enget, Kathryn	USA	0.322	0.107
8	Ekanayake, Dimuthu	AUS	0.318	0.119
9	Bergner, Jason M.	USA	0.307	0.116
10	Boyle, Douglas M.	USA	0.303	0.087
11	McCann, Linda M.	USA	0.284	0.284
12	Roberts, Roslyn	USA	0.284	0.142
13	Perreault, Stephen	USA	0.281	0.094
14	Sin, Samantha	AUS	0.275	0.114
15	Murphy, Brid	IRE	0.267	0.267
16	Schoenfeld, Jerry	USA	0.267	0.089
17	Ragland, Linda G.	USA	0.252	0.126
18	Kremin, Joleen	USA	0.250	0.083
19	Hairston, Stephanie	USA	0.250	0.063
	Massoudi, Dianne	AUS	0.250	0.063
21	Winrow, Brian	USA	0.242	0.242
22	Igou, Amy	USA	0.242	0.121
	Negangard, Eric M.	USA	0.242	0.121
24	Kokina, Julia	USA	0.242	0.080
	Saucedo, Gabriel D.	USA	0.242	0.080
	Wright, Nicole S.	USA	0.242	0.080
27	Filzen, Joshua J.	USA	0.222	0.074
28	Crossman, H. Anthony	USA	0.200	0.200
	Jones, Rob	UK	0.200	0.200
30	Emerson, David J.	USA	0.200	0.100
31	Dowis, William B.	USA	0.200	0.067
	Wakefield, James	AUS	0.200	0.067
33	Phan, Duc P. T.	AUS	0.200	0.050
	Downey, Denise H.	USA	0.200	0.050
	Holderness, Darin Jr.	USA	0.200	0.050
36	Riley, Tracey J.	USA	0.198	0.099
37	Haight, Timothy D.	USA	0.194	0.065
38	Coe, Martin	USA	0.193	0.097
3 tied at 0.193 and 0.064				

AUS - Australia; CAN - Canada; IRE - Republic of Ireland; NZ - New Zealand; UK - United Kingdom; USA - United States of America.

Data standardized by: (1) journal quality using the metrics for the standardized journal quality ratings described in Table 3 and (2) by time since graduation or first publication.

Ranked by standardized full-credit articles and then standardized-coauthor-adjusted articles for ties. Ranked by standardized full-credit articles and then standardized-coauthor-adjusted articles for ties. If both of these were the same, then all authors have the same rank and we list them alphabetically.

Appendix B1

Mid-level faculty rankings using seven years of publications (2011–2017).

Panel A: Overall rankings

#	Author	From	Full	CAA
1	Stuebs, Martin T. Jr.	USA	1.286	0.608
2	Dorminey, Jack W.	USA	0.970	0.243
3	Watty, Kim	AUS	0.707	0.198
4	Premuroso, Ronald F.	USA	0.667	0.238
5	Wood, David A.	USA	0.566	0.142
6	Daugherty, Brian E.	USA	0.543	0.219
7	Dickins, Denise	USA	0.538	0.217
8	Grimm, Stephanie D	USA	0.536	0.339
9	Brink, Alisa G.	USA	0.513	0.259
10	Yu, Shaokum (Carol)	USA	0.468	0.125
11	Guthrie, Cynthia P.	USA	0.424	0.176
12	Waymire, Tammy R.	USA	0.419	0.186
13	Jonas, Gregory A.	USA	0.419	0.163
14	Zheng, Xiaochuan	USA	0.419	0.139
15	Jones, Joanne C.	CAN	0.403	0.273
16	Porter, Jason	USA	0.392	0.248
17	Rich, Kevin T.	USA	0.366	0.184
18	Stone, Gerard	AUS	0.350	0.137
19	Montague, Norma R.	USA	0.286	0.214
20	Rufus, Robert J.	USA	0.286	0.143
21	Erickson, Sheri L.	USA	0.286	0.119
	Huston, G. Ryan	USA	0.286	0.119
	Huston, Janet M.	USA	0.286	0.119
	Soileau, Jared S.	USA	0.286	0.119
25	Stephens, Nathaniel M.	USA	0.286	0.107
26	Persellin, Julie S.	USA	0.286	0.095
27	Hart, Matthew	USA	0.286	0.083
	Long, James H.	USA	0.286	0.083
29	Morris, Janice T.	USA	0.286	0.065
30	Grossman, Amanda M.	USA	0.281	0.140
	Neely, Daniel G.	USA	0.281	0.140
32	Blazovich, Janell L.	USA	0.281	0.117
33	Gomaa, Mohamed I.	USA	0.281	0.094
34	Riley, Mark E.	USA	0.281	0.082
35	Canace, Thomas G.	USA	0.276	0.138
36	Delaney, John	USA	0.276	0.103
37	Jelinek, Kate	USA	0.265	0.265
38	Krahel, John Peter	USA	0.265	0.097
39	Kern, Sara R. (Melendy)	USA	0.264	0.112
40	Burke, Megan M.	USA	0.260	0.107

Panel B: Case rankings

#	Author	From	Full	CAA
1	Stuebs, Martin T. Jr.	USA	0.745	0.300
2	Daugherty, Brian E.	USA	0.429	0.190
3	Premuroso, Ronald	USA	0.429	0.143
4	Jones, Joanne C.	CAN	0.403	0.273
5	Yu, Shaokum (Carol)	USA	0.375	0.094
6	Dickins, Denise	USA	0.286	0.143
	Rufus, Robert J.	USA	0.286	0.143
8	Erickson, Sheri L.	USA	0.286	0.119
	Huston, G. Ryan	USA	0.286	0.119
	Huston, Janet M.	USA	0.286	0.119
11	Persellin, Julie S.	USA	0.286	0.095
12	Long, James H.	USA	0.286	0.083
13	Guthrie, Cynthia P.	USA	0.281	0.140
	Neely, Daniel G.	USA	0.281	0.140
15	Canace, Thomas G.	USA	0.276	0.138
16	Delaney, John	USA	0.276	0.103
17	Porter, Jason	USA	0.249	0.105
18	Smith, Steven D.	USA	0.232	0.068
19	Tayler, William B.	USA	0.232	0.068
20	Nicholls, Curtis M.	USA	0.222	0.111
21	Rixon, Daphne	CAN	0.222	0.093
22	Cereola, Sandra J.	USA	0.195	0.093
23	DiGabriele, James A.	USA	0.143	0.143
24	Gissel, Jodi L.	USA	0.143	0.143
	Price, Richard A. III	USA	0.143	0.143
	vander LaanSmith, J.	USA	0.143	0.143
27	Grimm, Stephanie D.	USA	0.143	0.072
	Hageman, Amy M.	USA	0.143	0.072
	Soileau, Jared S.	USA	0.143	0.072
30	Bagley, Penelope L.	USA	0.143	0.071
	Brasel, Kelsey R.	USA	0.143	0.071
	Mellon, Mark J.	USA	0.143	0.071
	Montague, Norma R.	USA	0.143	0.071
	Morrow, Michaele L.	USA	0.143	0.071
	Popova, Velina K.	USA	0.143	0.071
	Stephens, Nathaniel	USA	0.143	0.071
	Taylor, Eileen Z.	USA	0.143	0.071
	Yezegel, Ari	USA	0.143	0.071
14 tied at 0.143 and 0.048		USA	0.143	0.071

Panel C: Other-education rankings

#	Author	From	Full	CAA
1	Dorminey, Jack W.	USA	0.970	0.243
2	Watty, Kim	AUS	0.707	0.198
3	Wood, David A.	USA	0.566	0.142
4	Stuebs, Martin T. Jr.	USA	0.541	0.308
5	Brink, Alisa G.	USA	0.513	0.259
6	Jonas, Gregory A.	USA	0.419	0.163
7	Zheng, Xiaochuan	USA	0.419	0.139
8	Grimm, Stephanie D.	USA	0.392	0.268
9	Rich, Kevin T.	USA	0.366	0.184
10	Stone, Gerard	AUS	0.350	0.137
11	Hart, Matthew	USA	0.286	0.083
12	Grossman, Amanda	USA	0.281	0.140
13	Waymire, Tammy R.	USA	0.281	0.117
14	Gomaa, Mohamed I.	USA	0.281	0.094
15	Riley, Mark E.	USA	0.281	0.082
16	Kern, Sara R.	USA	0.264	0.112
17	Zhu, Hong	USA	0.254	0.073
18	Mastilak, M. C.	USA	0.254	0.064
19	McKay, Jade	AUS	0.252	0.075
20	Dickins, Denise	USA	0.252	0.074
21	Riley, Jennifer L.	USA	0.250	0.107
22	Trinkle, Bradley S.	USA	0.243	0.091
23	Premuroso, Ronald F.	USA	0.239	0.096
24	Abhayawansa, S.	AUS	0.237	0.079
25	Stephenson, Sandria	USA	0.236	0.236
26	Khanlarian, Cynthia	USA	0.236	0.118
27	Jackson, Mark	USA	0.222	0.180
28	Mortenson, Kristian	USA	0.212	0.106
29	Xiang, Meifang	USA	0.196	0.140
30	Davis, Ann Boyd	USA	0.168	0.056
31	Irving, James H.	USA	0.143	0.143
	Jelinek, Kate	USA	0.143	0.143
	Montague, Norma R.	USA	0.143	0.143
	Porter, Jason	USA	0.143	0.143
35	Krom, Cynthia L.	USA	0.143	0.072
6 tied at 0.13 and 0.071		USA	0.970	0.243
		AUS	0.707	0.198
		USA	0.111	0.056
		USA	0.111	0.056

AUS - Australia; CAN - Canada; IRE - Republic of Ireland; NZ - New Zealand; UK - United Kingdom; USA - United States of America.

Data standardized by: (1) journal quality using the metrics for the standardized journal quality ratings described in Table 3 and (2) by time since graduation or first publication.

Ranked by standardized full-credit articles and then standardized-coauthor-adjusted articles for ties. Ranked by standardized full-credit articles and then standardized-coauthor-adjusted articles for ties. If both of these were the same, then all authors have the same rank and we list them alphabetically.

Appendix B2

Mid-level faculty rankings using 13 years of publications (2005–2017).

Panel A: Overall rankings

#	Author	From	Full	CAA
1	Stuebs, Martin T. Jr.	USA	0.770	0.404
2	Dorminey, Jack W.	USA	0.755	0.189
3	Wood, David A.	USA	0.497	0.131
4	Premuroso, Ronald F.	USA	0.467	0.167
5	Watty, Kim	AUS	0.447	0.128
6	Grimm, Stephanie D.	USA	0.417	0.264
7	Porter, Jason	USA	0.375	0.218
8	Brink, Alisa G.	USA	0.359	0.181
9	Krahel, John Peter	USA	0.357	0.126
10	Daugherty, Brian E.	USA	0.317	0.128
11	Dickins, Denise	USA	0.314	0.127
12	Abhayawansa, Subhash	AUS	0.314	0.122
13	Stone, Gerard	AUS	0.306	0.120
14	Yu, Shaokum (Carol)	USA	0.298	0.079
15	Guthrie, Cynthia P.	USA	0.297	0.123
16	Waymire, Tammy R.	USA	0.293	0.130
17	Zheng, Xiaochuan	USA	0.293	0.098
18	Rich, Kevin T.	USA	0.285	0.143
19	Khanlarian, Cynthia J.	USA	0.270	0.121
20	Jonas, Gregory A.	USA	0.266	0.104
21	Montague, Norma R.	USA	0.250	0.188
22	Huston, Janet M.	USA	0.250	0.104
	Soileau, Jared S.	USA	0.250	0.104
24	Hart, Matthew	USA	0.250	0.073
25	Taylor, Eileen Z.	USA	0.248	0.152
26	Jones, Joanne C.	CAN	0.235	0.159
27	Mastilak, M. Christian	USA	0.233	0.076
28	Erickson, Sheri L.	USA	0.229	0.085
29	Burke, Megan M.	USA	0.227	0.093
30	Victoravich, Lisa M.	USA	0.223	0.074
31	Long, James H.	USA	0.222	0.065
32	Morris, Janice T.	USA	0.222	0.051
33	McKay, Jade	AUS	0.221	0.065
34	Camillo Lento	CAN	0.209	0.156
35	Delaney, John	USA	0.201	0.082
36	Bui, Thann Binh	NZ	0.207	0.078
37	Trinkle, Bradley S.	USA	0.207	0.075
38	Schmidt, Regan	CAN	0.200	0.100
39	Stephens, Nathaniel M.	USA	0.200	0.075
2 tied at 0.200 and 0.067				

Panel B: Case rankings

#	Author	From	Full	CAA
1	Stuebs, Martin T. Jr.	USA	0.478	0.239
2	Premuroso, Ronald F.	USA	0.300	0.100
3	Daugherty, Brian E.	USA	0.250	0.111
4	Huston, Janet M.	USA	0.250	0.104
5	Yu, Shaokum (Carol)	USA	0.239	0.060
6	Jones, Joanne C.	CAN	0.235	0.159
7	Porter, Jason	USA	0.223	0.100
8	Victoravich, Lisa M.	USA	0.223	0.074
9	Long, James H.	USA	0.222	0.065
10	Persellin, Julie S.	USA	0.200	0.067
11	Guthrie, Cynthia P.	USA	0.197	0.098
	Neely, Daniel G.	USA	0.197	0.098
13	Nicholls, Curtis M.	USA	0.194	0.097
14	Canace, Thomas G.	USA	0.193	0.097
15	Taylor, Eileen Z.	USA	0.192	0.096
16	Huston, G. Ryan	USA	0.182	0.076
17	Dickins, Denise	USA	0.167	0.083
	Rufus, Robert J.	USA	0.167	0.083
19	Erickson, Sheri L.	USA	0.167	0.069
20	Henry, Elaine	USA	0.154	0.064
21	Delaney, John	USA	0.148	0.056
22	Tayler, William B.	USA	0.148	0.043
23	Rixon, Daphne	CAN	0.141	0.059
24	Cereola, Sandra J.	USA	0.137	0.065
25	Gissel, Jodi L.	USA	0.125	0.125
26	Soileau, Jared S.	USA	0.125	0.063
	Mellon, Mark J.	USA	0.125	0.063
	Montague, Norma R.	USA	0.125	0.063
29	Adams, Mollie T.	USA	0.125	0.042
	Feng, Nancy Chun	USA	0.125	0.042
	Reed, Tracy N.	USA	0.125	0.042
	Shea, Vincent J.	USA	0.125	0.042
33	Smith, Steven D.	USA	0.125	0.036
34	Grenier, Jonathan	USA	0.125	0.031
	Krahel, John Peter	USA	0.125	0.031
36	Lightstone, Karen	CAN	0.123	0.093
37	Burke, Megan M.	USA	0.121	0.040
38	DiGabriele, James A.	USA	0.111	0.111
4 tied at 0.111 and 0.056				

Panel C: Other-education rankings

#	Author	From	Full	CAA
1	Dorminey, Jack W.	USA	0.755	0.189
2	Wood, David A.	USA	0.497	0.131
3	Watty, Kim	AUS	0.447	0.128
4	Brink, Alisa G.	USA	0.359	0.181
5	Abhayawansa, Subhash	AUS	0.314	0.122
6	Stone, Gerard	AUS	0.306	0.120
7	Grimm, Stephanie D.	USA	0.305	0.208
8	Zheng, Xiaochuan	USA	0.293	0.098
9	Stuebs, Martin T. Jr.	USA	0.292	0.166
10	Rich, Kevin T.	USA	0.285	0.143
11	Khanlarian, Cynthia J.	USA	0.270	0.121
12	Jonas, Gregory A.	USA	0.266	0.104
13	Hart, Matthew	USA	0.250	0.073
14	Mastilak, M. Christian	USA	0.233	0.076
15	Krahel, John Peter	USA	0.232	0.095
16	McKay, Jade	AUS	0.221	0.065
17	Bui, Thann Binh	NZ	0.207	0.078
18	Trinkle, Bradley S.	USA	0.207	0.075
19	Schmidt, Regan	CAN	0.200	0.100
20	Vance, Anthony	USA	0.200	0.067
21	Waymire, Tammy R.	USA	0.197	0.082
22	Pike, Byron	USA	0.191	0.077
23	Wells, Paul	NZ	0.184	0.112
24	Grossman, Amanda M.	USA	0.179	0.089
25	Riley, Mark E.	USA	0.179	0.052
26	Edmonds, Christopher T.	USA	0.175	0.075
27	Jackson, Mark	USA	0.172	0.140
28	Premuroso, Ronald F.	USA	0.167	0.067
29	Stephenson, Sandria S.	USA	0.165	0.165
30	Kyriacou, Orthodoxia	UK	0.156	0.047
31	Gary, Robert F.	USA	0.154	0.051
32	Fleming, A. Scott	USA	0.154	0.045
33	Porter, Jason	USA	0.152	0.117
34	Willis, Veronda F.	USA	0.151	0.113
35	Gomaa, Mohamed I.	USA	0.151	0.050
36	Mortenson, Kristian G.	USA	0.148	0.074
37	Davis, Ann Boyd	USA	0.147	0.049
38	Dickins, Denise	USA	0.147	0.043
39	Miller, Karen C.	USA	0.145	0.048
40	Nitkin, Mindell Reiss	USA	0.144	0.108

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Data standardized by: (1) journal quality using the metrics for the standardized journal quality ratings described in Table 3 and (2) by time since graduation or first publication.

Ranked by standardized full-credit articles and then standardized-coauthor-adjusted articles for ties. Ranked by standardized full-credit articles and then standardized-coauthor-adjusted articles for ties. If both of these were the same, then all authors have the same rank and we list them alphabetically.

Appendix C1

Senior faculty rankings using seven years of publications (2011–2017).

Panel A: Overall rankings					*Panel B: Case rankings*					*Panel C: Other-education rankings*				
#	Author	From	Full	CAA	#	Author	From	Full	CAA	#	Author	From	Full	CAA
1	Phillips, Fred	CAN	1.448	1.012	1	Phillips, Fred	CAN	1.047	0.602	1	Fogarty, Timothy J.	USA	1.223	0.664
2	Stout, David E.	USA	1.426	0.633	2	Gujarathi, Mahendra R.	USA	0.858	0.643	2	Stout, David E.	USA	1.171	0.538
3	Fogarty, Timothy J.	USA	1.223	0.664	3	Kalagnanam, Suresh S.	CAN	0.842	0.364	3	Phillips, Fred	CAN	0.697	0.415
4	Bloom, Robert	USA	0.812	0.479	4	Hayes, David C.	USA	0.537	0.174	4	Jackling, Beverly	AUS	0.669	0.307
5	Jackling, Beverly	AUS	0.719	0.357	5	Churyk, Natalie Tatiana	USA	0.513	0.140	5	Reinstein, Alan	USA	0.609	0.253
6	Reinstein, Alan	USA	0.648	0.265	6	Juras, Paul E.	USA	0.508	0.206	6	Apostolou, Barbara A.	USA	0.589	0.176
7	Gujarathi, Mahendra R.	USA	0.609	0.428	7	Stout, David E.	USA	0.506	0.208	7	Smith, Kenneth J.	USA	0.557	0.215
8	Smith, Kenneth J.	USA	0.597	0.235	8	Sheehan, Norman T.	CAN	0.477	0.238	8	Hassell, John M.	USA	0.548	0.133
9	Apostolou, Barbara A.	USA	0.589	0.176	9	Samuels, Janet A.	USA	0.429	0.214	9	De Lange, Paul	AUS	0.506	0.205
10	Sheehan, Norman T.	CAN	0.556	0.346	10	Caplan, Dennis H.	USA	0.429	0.143	10	Bernardi, Richard A.	USA	0.434	0.206
11	De Lange, Paul	AUS	0.552	0.220		Dutta, Saurav K.	USA	0.429	0.143	11	Sangster, Alan J.	AUS	0.414	0.205
12	Hassell, John M.	USA	0.548	0.133		Marcinko, David J.	USA	0.429	0.143	12	Sargent, Carol S.	USA	0.414	0.231
13	Grove, Hugh D.	USA	0.453	0.201	13	Hughes, Susan B.	USA	0.424	0.257	13	Hasselback, James R.	USA	0.409	0.157
14	Green, Brian Patrick	USA	0.450	0.170	14	Daigle, Ronald J.	USA	0.424	0.141	14	Ballantine, Joan A.	IRE	0.381	0.171
15	Ravenscroft, Susan P.	USA	0.444	0.335	15	Janvrin, Diane J.	USA	0.424	0.129	15	Green, Brian Patrick	USA	0.375	0.138
16	Bernardi, Richard A.	USA	0.434	0.206	16	Cullinan, Charles P.	USA	0.380	0.190	16	Flood, Barbara	IRE	0.370	0.152
17	Lehmann, Constance M.	USA	0.430	0.271	17	Lehmann, Constance M.	USA	0.378	0.189	17	Ravenscroft, Susan P.	USA	0.364	0.301
18	Kohlbeck, Mark J.	USA	0.421	0.219	18	Albright, Thomas L.	USA	0.347	0.125	18	Calderon, Thomas G.	USA	0.344	0.128
19	Calderon, Thomas G.	USA	0.418	0.159	19	Richardson, Alan J.	CAN	0.334	0.204	19	Hermanson, Dana R.	USA	0.343	0.160
20	Hayes, David C.	USA	0.416	0.152	20	Wilkinson, Brett R.	USA	0.287	0.119	20	Duff, Angus	UK	0.333	0.277
21	Sargent, Carol Springer	USA	0.414	0.231	21	O'Bryan, David W.	USA	0.286	0.143	21	Bay, Darlene D.	CAN	0.324	0.126
22	Sangster, Alan J.	AUS	0.414	0.205		Quirin, Jeffrey J.	USA	0.286	0.143	22	Borthick, A. Faye	USA	0.320	0.133
23	Hasselback, James R.	USA	0.409	0.157		Sawers, Kimberly M.	USA	0.286	0.143	23	Watson, Stephanie F.	USA	0.296	0.074
24	Cohen, Jeffrey R.	USA	0.403	0.195		Stallworth, H. Lynn	USA	0.286	0.143	24	Reckers, Philip M. J.	USA	0.281	0.162
25	Borthick, A. Faye	USA	0.400	0.167	25	Anderson, Susan E.	USA	0.286	0.119	25	Marriott, Neil	UK	0.280	0.133
26	Churyk, Natalie Tatiana	USA	0.400	0.130		Durtschi, Cindy	USA	0.286	0.119	26	Paisey, Catriona	UK	0.277	0.133
27	Janvrin, Diane J.	USA	0.393	0.175		Stone, Mary F.	USA	0.286	0.119	27	Jones, Keith Thomas	USA	0.270	0.110
28	Hermanson, Dana R.	USA	0.383	0.170	28	Spires, Eric E.	USA	0.281	0.189	28	Byrne, Marann	IRE	0.265	0.111
29	Ballantine, Joan A.	IRE	0.381	0.171	29	Heagy, Cynthia D.	USA	0.281	0.140	29	Buckless, Frank A.	USA	0.263	0.076
30	Flood, Barbara	IRE	0.370	0.152	30	Kelly, Patrick T.	USA	0.281	0.117	30	Nouri, Hossein	USA	0.262	0.117
31	Brewer, Peter C.	USA	0.366	0.165		Holtzblatt, Mark A.	USA	0.281	0.117	31	Bloom, Robert	USA	0.258	0.134
32	Bay, Darlene D.	CAN	0.361	0.135	32	Morris, Philip W.	USA	0.281	0.093	32	Gammie, Elizabeth	UK	0.253	0.100
33	Kalagnanam, Suresh S.	CAN	0.359	0.154	33	Jermakowicz, Eva K.	USA	0.260	0.107	33	Adler, Ralph	NZ	0.250	0.141
34	Ruhl, Jack M.	USA	0.354	0.177	34	Fessler, Nicholas J.	USA	0.258	0.258	34	Summers, Scott L.	USA	0.250	0.062
35	Bailey, Charles D.	USA	0.350	0.180	35	Lindberg, Deborah L.	USA	0.258	0.105	35	Abdolmohammadi, M.	USA	0.241	0.092
36	Nouri, Hossein	USA	0.343	0.150	36	Sergeant, Anne	USA	0.250	0.183	36	Guffey, Daryl M.	USA	0.239	0.099
37	Samuels, Janet A.	USA	0.341	0.149	37	Joseph, George	USA	0.249	0.191	37	Lee, Joan	USA	0.238	0.071
38	Duff, Angus	UK	0.333	0.277	38	Spraakman, Gary P.	CAN	0.244	0.122	38	Chen, Clement C.	USA	0.232	0.091
39	Kramer, Bonita K.P.	USA	0.332	0.160	39	Fordham, David R.	USA	0.240	0.175	39	Smith, L. Murphy	USA	0.230	0.126
40	Swain, Monte R.	USA	0.330	0.107	40	Vaidyanathal, Ganesh	CAN	0.232	0.116	40	Almer, Elizabeth D.	USA	0.230	0.086

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Data standardized by: (1) journal quality using the metrics for the standardized journal quality ratings described in Table 3 and (2) by time since graduation or first publication.

Ranked by standardized full-credit articles and then standardized-coauthor-adjusted articles for ties. Ranked by standardized full-credit articles and then standardized-coauthor-adjusted articles for ties. If both of these were the same, then all authors have the same rank and we list them alphabetically.

Appendix C2

Senior faculty rankings using 13 years of publications (2005–2017).

Panel A: Overall rankings					*Panel B: Case rankings*					*Panel C: Other-education rankings*				
#	Author	From	Full	CAA	#	Author	From	Full	CAA	#	Author	From	Full	CAA
1	Phillips, Fred	CAN	1.967	1.077	1	Phillips, Fred	CAN	0.857	0.471	1	Fogarty, Timothy J.	USA	1.436	0.748
2	Stout, David E.	USA	1.913	0.848	2	Gujarathi, Mahendra R.	USA	0.846	0.616	2	Stout, David E.	USA	1.278	0.587
3	Fogarty, Timothy J.	USA	1.496	0.809	3	Sheehan, Norman T.	CAN	0.533	0.363	3	Phillips, Fred	CAN	1.032	0.567
4	Jackling, Beverly	AUS	1.043	0.518	4	Kalagnanam, Suresh S.	CAN	0.516	0.217	4	Jackling, Beverly	AUS	0.966	0.441
5	Gujarathi, Mahendra R.	USA	0.975	0.744	5	Kohlbeck, Mark J.	USA	0.462	0.256	5	Apostolou, Barbara A.	USA	0.740	0.196
6	De Lange, Paul	AUS	0.754	0.303	6	Bloom, Robert	USA	0.442	0.338	6	Hassell, John M.	USA	0.679	0.170
7	Apostolou, Barbara A.	USA	0.740	0.196	7	Stout, David E.	USA	0.426	0.170	7	De Lange, Paul	AUS	0.623	0.250
8	Bloom, Robert	USA	0.720	0.476	8	Juras, Paul E.	USA	0.422	0.185	8	Bernardi, Richard A.	USA	0.560	0.227
9	Reinstein, Alan	USA	0.690	0.267	9	Albright, Thomas L.	USA	0.376	0.209	9	Sangster, Alan J.	AUS	0.532	0.231
10	Hassell, John M.	USA	0.679	0.170	10	Stallworth, H. Lynn	USA	0.363	0.182	10	Borthick, A. Faye	USA	0.462	0.179
11	Kohlbeck, Mark J.	USA	0.615	0.320	11	Nanni, Alfred Jr.	USA	0.333	0.123	11	Reinstein, Alan	USA	0.459	0.164
12	Borthick, A. Faye	USA	0.615	0.243	12	Wilkinson, Brett R.	USA	0.308	0.128	12	Bay, Darlene D.	CAN	0.446	0.165
13	Sheehan, Norman T.	CAN	0.607	0.400	13	Samuels, Janet A.	USA	0.308	0.141	13	Nouri, Hossein	USA	0.442	0.193
14	Lehmann, Constance M.	USA	0.563	0.354	14	Caplan, Dennis H.	USA	0.308	0.102	14	Smith, Kenneth J.	USA	0.400	0.141
15	Bernardi, Richard A.	USA	0.560	0.227	15	Janvrin, Diane J.	USA	0.305	0.146	15	Reckers, Philip M. J.	USA	0.385	0.208
16	Braun, Robert L.	USA	0.546	0.276	16	Lehmann, Constance M.	USA	0.304	0.186	16	Summers, Scott L.	USA	0.382	0.095
17	Sangster, Alan J.	AUS	0.532	0.231	17	Loraas, Tina M.	USA	0.303	0.132	17	Sargent, Carol S.	USA	0.369	0.210
18	Churyk, Natalie Tatiana	USA	0.523	0.170	18	Hayes, David C.	USA	0.289	0.094	18	Jones, Keith Thomas	USA	0.353	0.144
19	Nouri, Hossein	USA	0.519	0.232	19	Swain, Monte R.	USA	0.279	0.075	19	Ballantine, Joan A.	IRE	0.331	0.152
20	Kalagnanam, Suresh S.	CAN	0.516	0.217	20	Churyk, Natalie Tatiana	USA	0.276	0.075	20	Thibodeau, Jay C.	USA	0.317	0.108
21	Janvrin, Diane J.	USA	0.514	0.228	21	Ansari, Shahid	USA	0.248	0.092	21	Almer, Elizabeth D.	USA	0.312	0.119
22	Hayes, David C.	USA	0.512	0.187	22	Richardson, Alan J.	CAN	0.235	0.138	22	Riley, Richard A. Jr.	USA	0.308	0.083
23	Bay, Darlene D.	CAN	0.506	0.180	23	Bailey, Charles D.	USA	0.233	0.097	23	Brewer, Peter C.	USA	0.308	0.069
24	Bailey, Charles D.	USA	0.464	0.276	24	Cohen, Jeffrey R.	USA	0.232	0.077	24	Lightbody, Margaret	AUS	0.305	0.116
25	Stocks, Kevin D.	USA	0.456	0.093		Grove, Hugh D.	USA	0.232	0.077	25	Chen, Clement C.	USA	0.303	0.119
26	Hughes, Susan B.	USA	0.450	0.265	26	Durtschi, Cindy	USA	0.231	0.103	26	Stocks, Kevin D.	USA	0.302	0.058
27	Sargent, Carol Springer	USA	0.446	0.249		Noga, Tracy J.	USA	0.231	0.103	27	Woodland, Angela M.	USA	0.291	0.162
28	Brewer, Peter C.	USA	0.445	0.125		Reisch, John T.	USA	0.231	0.103	28	Abdolmohammadi, M.	USA	0.291	0.120
29	Stallworth, H. Lynn	USA	0.430	0.215	29	Dutta, Saurav K.	USA	0.231	0.077	29	Leauby, Bruce A.	USA	0.279	0.120
30	Juras, Paul E.	USA	0.422	0.185		Marcinko, David J.	USA	0.231	0.077	30	Guffey, Daryl M.	USA	0.277	0.120
31	Schwartz, Steven T.	USA	0.417	0.134	31	Hughes, Susan B.	USA	0.228	0.138	31	Braun, Robert L.	USA	0.264	0.148
	Young, Richard A.	USA	0.417	0.134	32	Daigle, Ronald J.	USA	0.228	0.076	32	Savage, Arline	USA	0.264	0.088
33	Matherly, C. Michele	USA	0.409	0.195	33	MacArthur, John B.	USA	0.221	0.092	33	Huber, Marsha M.	USA	0.263	0.100
34	Smith, Kenneth J.	USA	0.400	0.141	34	Farewell, Stephanie M.	USA	0.220	0.110	34	Byrne, Marann	IRE	0.260	0.109
35	Holtzblatt, Mark A.	USA	0.399	0.163	35	Lindberg, Deborah L.	USA	0.216	0.082	35	Matherly, C. Michele	USA	0.255	0.118
36	Thibodeau, Jay C.	USA	0.394	0.133	36	Burney, Laurie L.	USA	0.212	0.106	36	Dull, Richard B.	USA	0.255	0.107
37	Ballantine, Joan A.	IRE	0.386	0.180	37	Cullinan, Charles P.	USA	0.205	0.102	37	Christensen, Anne L.	USA	0.249	0.104
38	Reckers, Philip M. J.	USA	0.385	0.208	38	Bell, Jan	USA	0.202	0.077	38	Holtzblatt, Mark A.	USA	0.248	0.101
39	Caplan, Dennis H.	USA	0.385	0.128	39	Joseph, George	USA	0.200	0.169	39	Churyk, Natalie T.	USA	0.247	0.094
40	Summers, Scott L.	USA	0.382	0.095	40	McConomy, Bruce J.	CAN	0.200	0.090	40	Clinton, B. Douglas	USA	0.245	0.122

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Data standardized by: (1) journal quality using the metrics for the standardized journal quality ratings described in Table 3 and (2) by time since graduation or first publication.

Ranked by standardized full-credit articles and then standardized-coauthor-adjusted articles for ties. Ranked by standardized full-credit articles and then standardized-coauthor-adjusted articles for ties. If both of these were the same, then all authors have the same rank and we list them alphabetically.

Appendix C3

SSenior faculty rankings using 25 years of publications (1993–2017).

Panel A: Overall rankings					*Panel B: Case rankings*					*Panel C: Other-education rankings*				
#	Author	From	Full	CAA	#	Author	From	Full	CAA	#	Author	From	Full	CAA
1	Phillips, Fred	CAN	1.448	1.012	1	Phillips, Fred	CAN	0.751	0.597	1	Fogarty, Timothy J.	USA	1.223	0.664
2	Stout, David E.	USA	1.421	0.631	2	Bloom, Robert	USA	0.554	0.346	2	Stout, David E.	USA	1.166	0.536
3	Fogarty, Timothy J.	USA	1.223	0.664	3	Sheehan, Norman T.	CAN	0.495	0.315	3	Phillips, Fred	CAN	0.697	0.415
4	Bloom, Robert	USA	0.812	0.479	4	Gujarathi, Mahendra R.	USA	0.440	0.320	4	Jackling, Beverly	AUS	0.669	0.307
5	Jackling, Beverly	AUS	0.719	0.357	5	Grove, Hugh D.	USA	0.412	0.180	5	Reinstein, Alan	USA	0.604	0.251
6	Reinstein, Alan	USA	0.643	0.264	6	Kalagnanam, Suresh S.	CAN	0.359	0.154	6	Apostolou, Barbara A.	USA	0.589	0.176
7	Gujarathi, Mahendra	USA	0.609	0.428	7	Kohlbeck, Mark J.	USA	0.316	0.175	7	Smith, Kenneth J.	USA	0.557	0.215
8	Smith, Kenneth J.	USA	0.597	0.235	8	Samuels, Janet A.	USA	0.286	0.131	8	Hassell, John M.	USA	0.548	0.133
9	Apostolou, Barbara A.	USA	0.589	0.176	9	Loraas, Tina M.	USA	0.281	0.123	9	De Lange, Paul	AUS	0.506	0.205
10	Sheehan, Norman T.	CAN	0.556	0.346	10	Juras, Paul E.	USA	0.260	0.110	10	Bernardi, Richard A.	USA	0.434	0.206
11	De Lange, Paul	AUS	0.552	0.220	11	Stout, David E.	USA	0.255	0.095	11	Sargent, Carol S.	USA	0.414	0.231
12	Hassell, John M.	USA	0.548	0.133	12	Wilkinson, Brett R.	USA	0.250	0.104	12	Sangster, Alan J.	AUS	0.414	0.205
13	Grove, Hugh D.	USA	0.453	0.201	13	Reisch, John T.	USA	0.238	0.135	13	Hasselback, James R.	USA	0.409	0.157
14	Green, Brian Patrick	USA	0.450	0.170	14	Stallworth, H. Lynn	USA	0.236	0.118	14	Ballantine, Joan A.	IRE	0.381	0.171
15	Ravenscroft, Susan P.	USA	0.439	0.333	15	Hayes, David C.	USA	0.235	0.076	15	Green, Brian Patrick	USA	0.375	0.138
16	Bernardi, Richard A.	USA	0.434	0.206	16	Janvrin, Diane J.	USA	0.233	0.112	16	Flood, Barbara	IRE	0.370	0.152
17	Lehmann, Constance	USA	0.430	0.271	17	Lehmann, Constance M.	USA	0.232	0.143	17	Ravenscroft, Susan P.	USA	0.359	0.300
18	Kohlbeck, Mark J.	USA	0.421	0.219	18	Ballou, Brian	USA	0.229	0.107	18	Calderon, Thomas G.	USA	0.344	0.128
19	Calderon, Thomas G.	USA	0.418	0.159	19	Albright, Thomas L.	USA	0.228	0.125	19	Hermanson, Dana R.	USA	0.343	0.160
20	Hayes, David C.	USA	0.416	0.152	20	Swain, Monte R.	USA	0.218	0.065	20	Duff, Angus	UK	0.333	0.277
21	Sargent, Carol S.	USA	0.414	0.231	21	Spraakman, Gary P.	CAN	0.217	0.162	21	Bay, Darlene D.	CAN	0.324	0.126
22	Sangster, Alan J.	AUS	0.414	0.205	22	Schneider, Arnold	USA	0.211	0.195	22	Borthick, A. Faye	USA	0.320	0.133
23	Hasselback, James R.	USA	0.409	0.157	23	Churyk, Natalie Tatiana	USA	0.211	0.058	23	Watson, Stephanie F.	USA	0.296	0.074
24	Cohen, Jeffrey R.	USA	0.403	0.195	24	Caplan, Dennis H.	USA	0.208	0.097	24	Reckers, Philip M. J.	USA	0.281	0.162
25	Borthick, A. Faye	USA	0.400	0.167	25	Brown, Kevin F.	USA	0.204	0.073	25	Marriott, Neil	UK	0.280	0.133
26	Churyk, Natalie T.	USA	0.400	0.130	26	Cohen, Jeffrey R.	USA	0.201	0.074	26	Paisey, Catriona	UK	0.277	0.133
27	Janvrin, Diane J.	USA	0.393	0.175	27	Durtschi, Cindy	USA	0.200	0.117	27	Jones, Keith Thomas	USA	0.270	0.110
28	Hermanson, Dana R.	USA	0.383	0.170	28	Daigle, Ronald J.	USA	0.185	0.062	28	Byrne, Marann	IRE	0.265	0.111
29	Ballantine, Joan A.	IRE	0.381	0.171	29	Lindberg, Deborah L.	USA	0.181	0.099	29	Nouri, Hossein	USA	0.262	0.117
30	Flood, Barbara	IRE	0.370	0.152	30	Noga, Tracy J.	USA	0.177	0.079	30	Bloom, Robert	USA	0.258	0.134
31	Brewer, Peter C.	USA	0.366	0.165	31	Nanni, Alfred Jr.	USA	0.173	0.064	31	Buckless, Frank A.	USA	0.258	0.074
32	Bay, Darlene D.	CAN	0.361	0.135	32	Xu, Bixia	CAN	0.171	0.077	32	Gammie, Elizabeth	UK	0.253	0.100
33	Kalagnanam, Suresh	CAN	0.359	0.154	33	Farewell, Stephanie M.	USA	0.168	0.084	33	Adler, Ralph	NZ	0.250	0.141
34	Ruhl, Jack M.	USA	0.354	0.177	34	Fessler, Nicholas J.	USA	0.162	0.120	34	Summers, Scott L.	USA	0.250	0.062
35	Bailey, Charles D.	USA	0.350	0.180	35	Burney, Laurie L.	USA	0.162	0.081	35	Abdolmohammadi, M.	USA	0.241	0.092
36	Nouri, Hossein	USA	0.343	0.150	36	Smith, Kimberly J.	USA	0.160	0.113	36	Guffey, Daryl M.	USA	0.239	0.099
37	Samuels, Janet A.	USA	0.341	0.149	37	Knapp, Michael C.	USA	0.160	0.080	37	Lee, Joan (VanHise)	USA	0.238	0.071
38	Duff, Angus	UK	0.333	0.277	38	Ruhl, Jack M.	USA	0.160	0.080	38	Chen, Clement C.	USA	0.232	0.091
39	Kramer, Bonita K.	USA	0.332	0.160	39	Bhattacharya, Somnath	USA	0.160	0.067	39	Smith, L. Murphy	USA	0.230	0.126
40	Swain, Monte R.	USA	0.330	0.107	40	Hughes, Susan B.	USA	0.160	0.093	40	Almer, Elizabeth D.	USA	0.230	0.086

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Appendix D

Using Tables 7a or 7b.

Panel A: Steps to using Tables 7a and 7b	*Panel B: Example using the steps from Panel A*
1. Determine the career stage. Junior (first 6 years), mid-level (years 7-to-13 years), senior (over 13 years) since PHD/DBA graduation or first education publication whichever is earlier. 2. Determine the number of full-credit publications in each journal in the set of journals used (Table 3), in total and subdivided by cases and other (articles). 3. Determine the Acceptance Rate and the AGE and regression model for each journal from Table 3. 4. Calculate the computed quality rating (CQR) for each journal; overall and for cases and other (articles) 5. Calculate the standardized computed quality rating (SQR) for each journal; overall and for cases and other (articles). 6. SQR = Journal's CQR/CQR of *Issues in Accounting Education* 7. Here the author will need to calculate the CQR for *Issues in Accounting Education* for each of their publications. 8. Divide the journal counts adjusted for the standardized computed quality rating by the author's time since their PHD/DBA graduation or first publication whichever is earlier. 9. Sum the standardized quality journal counts divided by time for total publications and further divided into cases and other articles. Then look up benchmarking data in the appropriate table: Junior faculty Table 7a - Panel A Mid-level faculty Table 7a - Panel B or C depending on timeframe Senior faculty Table 7b - Panel A, B or C depending on timeframe	1. Which faculty group represents the author's current status: Junior (first 6 years), mid-level (years 7-to-13 years), senior (over 13 years) since PHD/DBA graduation or first education publication whichever is earlier. 2. A senior faculty member has three full-credit accounting-education publications: 1997 - Issues in Accounting Education (case study) 2005 - Accounting Education: An International Journal (other) 2016 - Advances in Accounting Education (other) 3. Determine the Acceptance Rate and the AGE and regression model for each journal from Table 3. 1997 - *Issues in Accounting Education* (case study) Model: H&R-1995 CQR = 1.170 + (0.010 * AGE) − (0.014 * ACCEPT) AGE = (1997 + 1) − 1986 = 12 years Acceptance rate = 15.5 2005 - *Accounting Education: An International Journal* (other) Model: B&T-2003 CQR = 0.981 + (0.010 * AGE) − (0.019 * ACCEPT) AGE = (2005 + 1) − 1992 = 14 years Acceptance rate = 25.5 2016 - *Advances in Accounting Education* (other) Model: HRA-2012 CQR = 1.220 + (0.009 * AGE) − (0.016 * ACCEPT) AGE = (2016 + 1) − 1996 = 21 years Acceptance rate = 40.0 4. Calculate the computed quality rating (CQR) for each journal 1997 - *Issues in Accounting Education* (case study) CQR = 1.170 + (0.010 * 12) − (0.014 * 15.5) = 1.170 + 0.12 − 0.217 = 1.073 2005 - *Accounting Education: An International Journal* (other) CQR = 0.981 + (0.010 * 14) − (0.019 * 25.5) = 0.981 + 0.14 − 0.485 = 0.637 2016 - *Advances in Accounting Education* (other) CQR = 1.220 + (0.009 * 21) − (0.016 * 40.0) = 1.220 + 0.189 − 0.640 = 0.769 5. Calculate the standardized computed quality rating (SQR) for each journal: Where the CQRs for *Issues in Accounting Education* are: 1997 CQR = 1.0732005 CQR = 0.896 2016 CQR = 1.307 1997 - *Issues in Accounting Education* (case study) SQR = 1.073/1.073 = 1.000 2005 - *Accounting Education: An International Journal* (other) SQR = 0.637/0.896 = 0.711 2016 - *Advances in Accounting Education* (other) SQR = 0.769/1.307 = 0.588 6. At the 25-year point, the author's three full-credit articles multiplied by each journals SQRs before being divided by time (Author graduated in 1996 = 22 years): 1997 - *Issues in Acctg Education* (case study) = (1.0 FC X 1.000)/22 yrs = 0.045 2005 - *Accounting Education* (other) = (1.0 FC X 0.711)/22 yrs = 0.032 2016 - *Advances in Acctg Education* (other) = (1.0 FC X 0.588)/22 yrs = 0.027 7. For the rankings at the 25-year point, the sum of the author's journal count divided by time is (Panel C of Table 7b): Overall = 0.045 + 0.032 + 0.027 = 0.104 or top 50.1% in Panel C1 Cases = 0.045 = 0.045 or bottom 50.2% in Panel C2 Other = 0.032 + 0.027 = 0.059 or top 49.8% in Panel C3

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