Journal of Business Research 95 (2019) 232–241

Contents lists available at ScienceDirect

Journal of Business Research

journal homepage: www.elsevier.com/locate/jbusres

Inclusion fairness in accounting, finance, and management: An investigation of A-star publications on the ABDC journal list

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ARTICLE INFO

Keywords:
Inclusion fairness
Australian Business Deans Council
Multiple constituency problem
Journal rankings
Quality journals
Publication opportunities

ABSTRACT

Substantial research has examined inclusion fairness, which is whether a fair distribution of available publication space exists in quality journals across the functional disciplines of business. Historically, researchers have assessed inclusion fairness using the top two to four journals in each discipline. This study examines inclusion fairness using the Australian Business Deans Council list, which is a much more inclusive sample of quality journals. Using hand-collected data from 11746 articles in accounting, finance, and management, and standardized faculty counts of AACSB accredited institutions, we find evidence against inclusion fairness as the number of articles published per faculty member as well as the number of authors per paper are larger for management than for accounting and finance. Further, while A-star publications in management are distributed among a very large pool of academic institutions, publications in accounting and finance are limited to a much smaller and more elite group of institutions.

1. Introduction

Promotion and tenure, merit review, and retention criteria at many business schools often are focused almost exclusively on research productivity in quality journals (see e.g. Serenko & Bontis, 2013). According to Zinkhan and Leigh (1999), the quality of a journal is of interest to an academic community for three primary reasons. First, a community wants to discern a particular journal's role in advancing the discipline's body of knowledge. Second, perceptions of journal quality serve as surrogate indicators of scholarship quality. Third, the benefits of publishing in quality journals extend beyond the individual faculty level. The quality of a university, college, and department are all influenced by the quality of journals in which the collective faculty has published.

Still, the importance of quality research for individual faculty members should not be discounted. For example, Serenko and Bontis (2013) state that the most validating and widely accepted contribution of an academic discipline to science is a well-established record of peer-reviewed academic publications in top-tier journals. Knight, Hult, and Bashaw (2000) believe another reason why journal quality is important is that authors, in attempting to discharge their professorial duties efficiently and effectively, must understand both the level of scholarship and breadth of contribution required for a manuscript to be "publishable" at a given level of journal quality. To this end, Davis (2014) argues that the core contribution of journals is not their distribution, but rather the review process they provide to help determine which papers are of quality and worth publishing.

The increased focus on research is driven in part by business schools' aspiration to obtain AACSB accreditation, which has a required research expectation for the faculty. Moreover, research productivity enhances the reputation within academia and ultimately influences the ranking of business schools. According to the National Student Clearinghouse, college enrollment in the U.S. has declined for five consecutive years and is projected to continue that trend for the next two decades (Hechinger Organization, 2016). Coupled with declining federal and state funding for higher education, the competition for limited financial resources has intensified. Furthermore, Siemens, Burton, Jensen, and Mendoza (2005) report a strong positive correlation between research performance and rankings of MBA and undergraduate programs; thus, business school deans may believe high quality research will help them attract increased financial support from alumni and other donors and ultimately higher quality students and faculty.

Consequently, publication in quality journals has become almost the exclusive factor for tenure and promotion, and for decisions about salary, research release time, and summer support (Swanson, 2004). In most cases, at the college and university level of review, faculty across functional disciplines vote on these decisions despite research that

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https://doi.org/10.1016/j.jbusres.2018.10.035
Received 9 May 2018; Received in revised form 5 October 2018; Accepted 13 October 2018

indicates that large variations exist in journal quality perceptions among individuals and across disciplines (e.g., Ballas & Theoharakis, 2003; Korkeamäki, Sihvonen, & Vähämaa, 2018; Lowe & Locke, 2005 and Lowensohn & Samelson, 2006).

This situation raises the general question concerning the ability of faculty to judge research quality across departments and about the fair distribution of available publication space in quality journals across disciplines. The latter issue, which Templeton and Lewis (2015) call inclusion fairness, is the primary focus of this study in which we seek to determine whether quality publications across disciplines should be weighted equally.

The results of this study should be relevant for a variety of decisions. At a personal level, individual faculty (as well as doctoral students) may find our findings helpful in revising (or developing) their research programs (decisions related to use of coauthors, probability of publishing in an A-star journal, etc.). At the college level, the findings may inform college-wide tenure and promotion committees, whose charge is often one of oversight that college standards are being applied equitably across candidates from different disciplines. Such a one-size-fits-all research productivity model often has a significant impact on many schools' resource allocation decisions. Finally, the findings should also interest editors and reviewers as they play the "gatekeeping" role for their journals.

The literature has emphasized different approaches to address the issue of inclusion fairness. Some studies consider the top two to four ranked journals in each discipline (Powers, Swan, Bos, & Patton, 1998; Swanson, 2004; Trieschmann, Alan, Gregory, & Albert, 2000; Valacich, Fuller, & Schneider, 2006); while others follow a more inclusive approach using institutional journal lists from ranked schools (Beets, Kelton, & Lewis, 2015; Beets, Lewis, & Brower, 2016; Kozar, Larsen, & Straub, 2006; Meredith, Steward, & Lewis, 2011; Steward & Lewis, 2010; Templeton & Lewis, 2015) or public journal lists such as those published by the Financial Times (Templeton & Lewis, 2015) or the Chartered Association of Business Schools' Academic Journal Guide (Korkeamäki et al., 2018). We argue that focusing on a publicly available list, which is more inclusive, is appropriate for business schools with quality research requirements. For example, the literature demonstrates that a more inclusive range of journals better accounts for the underlying differences within one discipline, as well as for the diverse opinion among researchers across different business fields (e.g., Ballas & Theoharakis, 2003).

Additionally, Templeton and Lewis (2015) find the way institutions rank their journals is inconsistent with the journals' value in the academic market. Thus, more inclusive publicly available journal lists, when compared to institutional journal rankings, may provide a more effective tool for a typical business school when assessing the research productivity of faculty across the functional disciplines. This is also supported by Adler and Harzing (2009), who argue that existing institutional journal ranking systems are inherently flawed because of their limited focus on elite journals and journal impact factors.

One public list that has become popular among business schools focusing on quality research is the Australian Business Deans Council (ABDC) journal quality list. For example, Black et al. (2017) indicate that this list is widely used in Australia and state that it could "potentially dominate the scholarly domain of accounting academic research," as its main objective is "to overcome the regional and discipline bias of international lists." Moreover, the list does not focus solely on the very top journals; hence, it is more comprehensive and consequently lends itself to business colleges around the world as an assessment tool to judge research productivity and quality across the business functional disciplines. Finally, anecdotal evidence seems to suggest that the ABDC Journal Quality List is becoming a popular tool among business colleges with some degree of research focus.[1] However, little is known about the inclusion fairness of the list. This study addresses this knowledge gap in the extant literature by determining whether faculty in three different disciplines, accounting, finance, and management, are equally as likely to publish in the top journals of the ABDC Journal list.

We focus on accounting, finance, management and their related fields for several reasons. The literature suggests that accounting is the most disadvantaged discipline with respect to inclusion fairness (e.g., Korkeamäki et al., 2018; Swanson, 2004; Templeton & Lewis, 2015 and Valacich et al., 2006). Further, evidence suggests that the research productivity in accounting and finance increases with budget per faculty (Trieschmann et al., 2000). Since finance and accounting tend to be the disciplines with the highest faculty salaries, Trieschmann et al. (2000) suggest that it is more costly to foster quality research in those disciplines. Thus, this study seeks to determine whether the difference with respect to inclusion fairness between accounting and management persists when applying the ABDC Journal list and whether differences exist between finance and accounting for which salaries are the highest among the business functional disciplines.

In general, the number of journals per discipline is a poor proxy for publishing opportunities, as the frequency of journal issues and the number of articles per issue differs significantly per journal. Hence, to address our research question, we hand-collected data from a total of 11746 papers published in journals in each of the three disciplines that are categorized as A-star (the highest quality ranking) on the ABDC list for the years 2013–2014.

More specifically, we determine the publication opportunities in the top journals for AACSB doctoral faculty in each discipline during those two years by measuring the number of faculty per ranked ABDC Journal as well as the ratio of A-star articles published per faculty member. The finding that more articles are published per faculty in one discipline, however, may not provide a conclusive answer with respect to inclusion fairness, as the average number of coauthors per research article may also differ substantially across disciplines. For example, faculty in a discipline that provides a lower number of articles published per faculty member may still enjoy a higher level of publication opportunities if the discipline accepts a higher number of coauthors per article. To address this issue, we report the average number of authors listed per research article in each discipline (authors per article ratio). This level of detail has to our knowledge not been previously addressed in the literature.

Additionally, we investigate inclusion fairness at the institutional level, which is to say, we address the likelihood that a faculty member of a certain institution will publish in the ABDC A-star journals. For example, Trieschmann et al. (2000), who focused on the top two to four journals in each discipline, found that the top 50 research schools account for 70% of all publications in the leading business journals. Since one may question how those percentages are distributed when using a more inclusive list, such as the ABDC list, and how the numbers differ across disciplines, we identify which schools have the most success in publishing in the A-star ABDC journals.

Finally, our study examines the proportion of non-academic affiliations among the published journal articles. A high ratio of non-academic affiliations to the number of academic affiliations may suggest that the addition of a non-academic affiliation enhances the likelihood of a high quality research publication in certain disciplines. The non-academic affiliations were quite varied: technology firms (e.g., Microsoft), government agencies (e.g., Securities and Exchange Commission, Federal Reserve, and the Veterans Administration), health-related organizations (e.g., hospitals, community health organizations, CDC, WHO, and the National Cancer Institute), research organizations (e.g., Rand Corporation, National Bureau of Economic Research, Financial Accounting Standards Board), consulting firms, and

[1] For example, schools with moderate research expectations seem to use this list more and more during the interviewing process as a benchmark for quality research.

many others.

In summary, our study uses the more inclusive ABDC journal list to determine whether publication opportunities in business journals provide a level playing field across the different business disciplines. Hence, we address the following research questions:

1. What is the number of total A-star journals and A-star papers published within each discipline, and what is the average number of papers per journal as well the average number of papers per issue?;
2. How many opportunities to publish were available to each faculty member in accounting, finance, and management during the review period, as well as the number of co-authorships per published article in each discipline?;
3. What is the impact of non-academic affiliations in each discipline?; and
4. Which schools were able to publish in the A-star journals?

The answers to these research questions may enable business schools to evaluate better organizational and individual faculty member performance and, ultimately, help schools better serve their different stakeholders and balance their increasing research and teaching requirements.

2. Data

2.1. Australian Business Deans Council (ABDC) journal quality list

The comprehensive nature of the ABDC Journal Quality List[2] and its freedom from regional biases, lends itself well as an assessment tool to judge research productivity and quality across programs worldwide. The ABDC released its journal list in 2007 but independent reviewers evaluated the list in both 2009 and 2013. The 2013 ABDC Journal Quality List,[3] which we used for this study, contains 2766 journals divided into four quality categories in eight disciplines: accounting, economics, finance, information systems, management, marketing/tourism/logistics, statistics, and taxation and law (business). Only 6.9% are categorized as A-star journals. The A and B journals represent 20.8% and 28.4%, respectively, with the remainder (43.9%) of the list categorized as C journals. Table 1 lists the number of journals in each quality category for the three disciplines we studied.[4] In total, the ABDC list included 214 total accounting journals, 179 total finance journals, and 822 total management journals.

The fact that the ABDC list of top journals is rather inclusive fits our research objectives well because we are particularly interested in the publication opportunities of AACSB schools that are not considered highly research intensive (for example, schools that are not designated R1 or R2 in the Carnegie classification system).[5] Here is what the ABDC says about the inclusiveness of its list:

Table 1
ABDC journals by discipline.

Journal ranking	Accounting	Finance	Management	Other	Total
A-star	11	11	56	114	192
A	30	31	193	323	577
B	44	52	203	485	784
C	129	85	370	629	1213
Total number of journals	214	179	822	1551	2766

Note: ABDC discipline codes: Acctg/Tax 1501 and 1801025; Finance 1502; Mgnt 1503.

> "In the ABDC Journal Quality List 2013 there is considerable variability in the average quality between marginal journals at either end of each rating category. Many journals legitimately cross-over discipline areas but for pragmatic reasons are allocated to one FoR[6] only. Journal lists should be a starting point only for assessing publication quality and should not constrain researchers to a particular domain. There is no substitute for assessing individual articles on a case-by-case basis."

For our study, we focused on the A-star journals (11 in accounting, 11 in finance, and 56 in management) listed in Table 2.

2.2. Data collection

As already noted, we were interested in the number of A-star publication opportunities available in each of the three disciplines and which schools had the greatest success publishing in those journals. We also wanted to examine the proportion of non-academic affiliations to academic affiliations per discipline.

Therefore, for each A-star journal, we counted the number of articles published per issue and the number of issues published per year. We also counted the number of authors per published article along with their affiliations. We included regular issues as well as special issues, but excluded editorials, book reviews, errata, or introduction to special issues. In addition, we counted the number of non-academic author affiliations (e.g., research institutes, law firms, banks, private companies, consulting firms, etc.). We collected data for two years (2013 and 2014) to account for possible anomalies, such as special or skipped issues. Finally, we counted the number of times each academic institution was listed as an affiliation on each article. For example, if three authors from the same institution co-authored a paper, we counted the institution three times.

We only analyzed 10 of the 11 Accounting A-star journals as we were not able to access the British Tax Review. For the same reason, we include only 52 of the 56 management journals as the Journal of Business is no longer published and we were not able to access the Journal of Applied Psychology, the Journal of Experimental Psychology: General, and the Journal of Experimental Psychology: Human Perception and Performance.

We encountered several issues during the data collection process. For example, because some authors hold multiple appointments, the number of authors does not always match the number of affiliations. Hence, we accounted for the number of authors and the number of affiliations separately. In addition, in some instances the authors were not clear in designating their institution (e.g., listing University of California (UC) instead of the specific UC campus). Finally, it was difficult to determine the nature of some of the international affiliations. In those cases, we searched the actual institutional web-pages in an attempt to classify the institutions correctly.

[2] More information about the Australian Business Deans Council (ABDC) Journal Quality List can be found under http://www.abdc.edu.au/pages/abdc-journal-quality-list-2013.html.

[3] Downloaded in 2015.

[4] The accounting numbers include taxation; the finance numbers include real estate, insurance, and banking; the management numbers include management, strategic management, production/operations management, HR management, hospitality management, and behavioral science/organizational behavior, international business, entrepreneurship/small business administration, and others. Others include general business, health services/hospital administration, hotel/restaurant/tourism, public administration, supply chain management/transportation/logistics.

[5] A list that considers a more exclusive journal list for just the top schools is the UTD Top Business School Research Ranking list: http://jindal.utdallas.edu/the-utd-top-100-business-school-research-rankings/index.php. This list considers only the top 3 Finance and Accounting journals, as well as the top 10 Management journals.

[6] Field of research.

Table 2
A-star journals from ABDC journal quality list.

Accounting		Finance	
1	Accounting, Organizations and Society	1	Journal of Banking and Finance
2	Auditing: A Journal of Practice and Theory	2	Journal of Corporate Finance
3	Canadian Tax Journal	3	Journal of Finance
4	Contemporary Accounting Research	4	Journal of Financial & Quantitative Analysis
5	European Accounting Review	5	Journal of Financial Economics
6	Journal of Accounting and Economics	6	Journal of Financial Intermediation
7	Journal of Accounting Research	7	Journal of Financial Markets
8	Management Accounting Research	8	Review of Asset Pricing Studies
9	Review of Accounting Studies	9	Review of Corporate Finance
10	The Accounting Review	10	Review of Finance
11	**British Tax Review**	11	The Review of Financial Studies
		Management	
1	Academy of Management Annals	29	European Journal of Operational Research
2	Academy of Management Journal	30	Gender and Society
3	Academy of Management Learning and Education	31	Human Relations
4	Academy of Management Review	32	Human Resource Management (US)
5	Administrative Science Quarterly	33	Industrial and Labor Relations Review
6	American Journal of Sociology	34	Industrial Relations: A Journal of Economy and Society
7	American Sociological Review	35	International Journal of Production Economics
8	Annual Review of Psychology	**36**	**Journal of Applied Psychology**
9	Journal of Management	37	Journal of Business Venturing
10	Journal of Management Studies	38	Journal of Conflict Resolution: Research on War
11	Journal of Operations Management	39	Journal of Experimental Psychology: General
12	Journal of Organizational Behavior	**40**	**Journal of Experimental Psychology: Human Perception and Performance**
13	Journal of Personality and Social Psychology	**41**	**Journal of Experimental Psychology: Learning, Memory, and Cognition**
14	Journal of Product Innovation Management	42	Journal of International Business Studies
15	Management Science	43	Journal of Vocational Behavior
16	Personality and Social Psychology Review	44	Omega
17	Personnel Psychology: A Journal of Applied Research	45	Operations Research
18	Sociology	46	Organization Science
19	Strategic Management Journal	47	Organization Studies
20	The Leadership Quarterly	48	Organizational Behavior and Human Decision Processes
21	Urban Studies: An Intl Journal for Research in Urban Studies	49	Organizational Research Methods
22	Advances in Experimental Social Psychology	50	Personality and Social Psychology Bulletin
23	American Journal of Public Health	51	Psychological Bulletin
24	American Psychologist	52	Psychological Review
25	Annual Review of Sociology	53	Psychological Science
26	British Journal of Industrial Relations	54	Regional Studies
27	Decision Sciences	55	Research Policy
28	Entrepreneurship: Theory and Practice	**56**	**The Journal of Business (Chicago)**

Note: Highlighted journals were not accessible to the authors.

2.3. Faculty by discipline and rank

We standardized our results because the number of top journals differs by discipline. We used a 2014–2015 AACSB salary survey to determine the number of faculty in each of the three disciplines. This enabled us to calculate the number of A-star articles per faculty member.[7] We used AACSB counts because faculty at AACSB schools are required to conduct research at some level and because the anecdotal evidence suggests the ABDC Journal Quality List is used by some AACSB schools with moderate research requirements as a basis for assessing journal quality.

Table 3, Panel A, shows that each discipline shares rather similar percentages of faculty holding the rank of assistant, associate and full professor. Of course, the assistant professors are subject to the most intense pressure to publish because of the mandatory tenure decision requirement in the sixth year of probationary service. Panel A also shows the total number of faculty in each discipline (3695 in accounting, 3382 in finance, and 6143 in management). Thus, there are approximately 82% more management faculty than finance faculty and 66% more management faculty than accounting faculty. This scenario is most likely because the management discipline includes a number of sub-fields that reflect a substantial portion of the total business curriculum (e.g., organizational behavior, human resources, operations, entrepreneurship, and strategy). Panel B shows the number of faculty at each rank level broken down by discipline. For example, 4561 assistant professors were included in the AACSB salary survey. Of that number, 1277 (30.5%) were in accounting, 1002 (23.9%) were in finance, and 1912 (45.6%) were in management.

3. Findings

To review, this study seeks to determine whether inclusion fairness holds between accounting and management and between accounting and finance when considering the A-star journals on the ABDC Journal list.

3.1. Total publications opportunities

The number of publishing opportunities available in the A-star journals during 2013–2014 is reported in Table 4. Since we only had data for 10 of the 11 accounting journals, and 52 of the 56 management journals, we also provide extrapolated results by multiplying our

[7] In this survey, approximately 486 member schools reported data on 27831 full-time faculty members. One needs to note that the number of faculty members is based on the number of schools participating in the AACSB salary survey, which may vary from year to year. Hence, as a robustness check, we re-estimated our results using the data from the 2011 AACSB salary survey, provided by Brown (2011). The survey in 2011 included substantially more schools and provided more detailed data per discipline than the 2014–2015 AACSB salary survey. However, the analysis based on the 2011 AACSB salary survey did not qualitatively alter our main results.

Table 3
Number of faculty by discipline and rank.

	Accounting		Finance		Management		Totals
	Number	Percent	Number	Percent	Number	Percent	
Panel A: percentage of faculty holding a specific rank within each discipline							
Assistant professor	1277	34.6%	1002	29.6%	1912	31.1%	4191
Associate professor	1178	31.9%	1041	30.8%	2017	32.8%	4236
Full professor	1240	33.6%	1339	39.6%	2214	36.0%	4793
Totals by discipline	3695	100.0%	3382	100.0%	6143	100.0%	13,220
Panel B: percentage of faculty holding a specific rank across the three disciplines							
Assistant professor	1277	30.5%	1002	23.9%	1912	45.6%	4191
Associate professor	1178	27.8%	1041	24.6%	2017	47.6%	4236
Full professor	1240	25.9%	1339	27.9%	2214	46.2%	4793

Note: The accounting numbers include taxation; the finance numbers include real estate, insurance, and banking; the management numbers include management, strategic management, production/operations management, HR management, hospitality management, and behavioral science/organizational behavior, international business, entrepreneurship/small business administration, and others. Others include general business, health services/hospital administration, hotel/restaurant/tourism, public administration, supply chain management/transportation/logistics.
Source: These data are obtained from the AACSB's Annual Salary Survey in 2014–2015 (Number of participating Schools 486).

Table 4
Total publishing opportunities.

Review period: 2013–2014	Accounting		Finance	Management	
	Actual	Extrapolated	Actual	Actual	Extrapolated
Total number of papers published	716	788	1649	9381	10103
Number of journals	10	11	11	52	56
Average number of papers per journal	71.6	71.6	149.9	180.4	180.4
t-Statistics (versus management)	−3.44***		−0.73		
t-Statistics (versus finance)	−1.37				
Average number of papers per issue	7.69	7.69	12.98	12.68	12.68
t-Statistics (versus management)	−10.43***		0.36		
t-Statistics (versus finance)	−5.50***				

Note: ***, **, * indicate statistical significance at the 10%, 5%, and 1% levels, respectively.
The t-statistics are based on a two-sample t-test in combination with a Levene-Test of equal variance.

recorded accounting numbers by a factor of 1.1 (11/10) and the management numbers by a factor of 1.08 (56/52).

As shown in Table 4, we hand collected in total data from 716 (788 extrapolated) papers published in accounting, compared to 1649 papers published in Finance and 9381 (10103 extrapolated) papers published in management. Given the number of A-star journals available for each of the three disciplines, we find that for our two-year period 71.6, 149.9, and 180.4 papers were published on average in the top accounting, finance, and management journals, respectively. The difference between accounting (71.6) and management (180.4) is statistically significant at the 1% level.[8] While for accounting the number is lower than for finance (71.6 versus 149.9) and for finance the number is lower than for management (149.9 versus 180.4), the differences are not statistically significant at conventional levels. Thus, Table 4 demonstrates that accounting provides statistically significant fewer publication opportunities in A-star journals in terms of number of papers per journal than management.

We also find that management journals average more issues per journal than accounting and finance journals (not reported). Further, when comparing the average number of papers published per issue, we find that management's 12.68 average number of papers published per issue is similar to finance, (12.98) but much larger than accounting (7.69). The differences between both management and accounting as well as finance and accounting are statistically significant at the 1% level, while the difference between finance and management is not statistically significant.

[8] The results are based on a two-sample *t*-test in combination with a Levene-Test of equal variance.

3.2. Publications per faculty and authors

As noted earlier, we standardized the number of faculty in order to compare publishing success across disciplines. Table 5 presents the publishing opportunities per faculty member. Panel A shows the number of faculty competing for the different ABDC ranked journals per discipline (faculty per ranked ABDC Journal ratio). The results indicate that more accounting and finance faculty members compete for a journal in each rank relative to management faculty. More specifically, Panel A shows that during the years included in the study, 336 accounting faculty competed for each accounting A-star journal, 307 finance faculty competed for each finance A-star journal, while only 110 management faculty competed for each A-star management journal. Hence, after standardizing for the number of faculty members in each discipline, we find that management faculty have a greater opportunity to publish in an A-star journal on the ABDC list.

Panel B presents how many A-star journal papers on the ABDC list are published per faculty member in each discipline (articles per faculty member) and the ratio between the number of authors published per paper (authors per article ratio). The results indicate that during the two years studied, the A-star journals published 0.19 (0.21 extrapolated) papers per accounting faculty member, 0.49 papers per finance faculty member, but 1.53 (1.64 extrapolated) papers per management faculty member. Thus, management faculty seem to have a greater opportunity to publish in an A-star journal on the ABDC list than faculty in the other two disciplines.

Additionally, the results indicate that finance faculty enjoy slightly better publication opportunities than accounting faculty. However, as mentioned earlier, having more publishing opportunities per faculty member could be misleading if the number of authors per paper is

Table 5
Publishing opportunities per faculty member.

Review period: 2013–2014	Accounting	Finance	Management
Number of faculty per discipline (Table 3)	3695	3382	6143
Number of A-star journals (Table 1)	11	11	56
Number of journals collected	10	11	52
Panel A: faculty per ranked ABDC journal			
A-star journal	336	307	110
A journals	123	109	32
B journals	84	65	30
C journals	29	40	17
All ABDC journals	17	19	7

Panel B: faculty and authors per ranked ABDC journal	Accounting		Finance	Management	
	Actual	Extrapol	Actual	Actual	Extrapol
Number of papers (Table 4)	716	788	1649	9381	10103
Number of authors	1814	1995	4006	27419	29528
A-star articles per faculty member	0.19	0.21	0.49	1.53	1.64
Authors per article	2.53	2.53	2.43	2.92	2.92
t-Statistics (versus management)	−9.28***		−17.53***		
t-Statistics (versus finance)	2.39**				

Note: ***, **, * indicate statistical significance at the 10%, 5%, and 1% levels, respectively.
The t-statistics are based on a two-sample *t*-test in combination with a Levene-Test of equal variance.

higher for the discipline with the lower ratio of articles per faculty member. Panel B demonstrates that during the review period, the average number of authors per paper was 2.53 in accounting, 2.43 in finance, and 2.92 in management. The differences between accounting and management, as well as finance and management, are statistically significant at the 1% level. Hence, management, which has the highest ratio of articles per faculty published in A-star journals, also enjoyed the highest number of authors per paper published. Finance, on the other hand, has a lower ratio than accounting, hence mitigating the difference with respect to the articles published per faculty member. Thus, management faculty not only have a greater opportunity to publish in an A-star journal, but they also tend to collaborate more than do faculty in the other two disciplines. In summary, when taking into consideration the number of faculty members per discipline, the results indicate that a difference exists relative to inclusion fairness among the three disciplines: management compares significantly more favorably than both accounting and finance, while finance compares slightly better than accounting.

3.3. Publications per affiliation

In this section, we provide information about the academic affiliations of the authors who published in A-star journals during the study period. This information may be important for several reasons. Even if the publication opportunities per faculty member are similar, the inclusion fairness might not exist if the A-star publications are more concentrated toward a few elite schools in a certain discipline, while in other disciplines A-star publications are more evenly distributed among differently ranked universities. The same scenario may hold if A-star publications in one discipline show a higher percentage of non-academic affiliations. In this case, non-academic affiliations may increase the chance of being published in an A-star journal in certain disciplines.

Table 6, Panel A partitions the total number of papers published by each discipline into three categories: papers that are published by only academic affiliations, papers published by academic and non-academic affiliations, and papers published by only non-academic affiliations. The results show that only 66.7% of papers in finance are published without non-academic affiliation, while 89.9% and 87.7% of papers are published without non-academic affiliations in accounting and management, respectively. Focusing on the papers published with non-academic affiliations versus those by only non-academic affiliations provides another interesting finding. A large number of finance publications are based on co-authorship with non-financial organizations (29.0%). This suggests that the publication opportunities for faculty in finance are enhanced if someone from a non-academic affiliation is an author on the paper. Moreover, a greater percentage of papers in accounting (5.9%) and finance (4.2%) are published solely by non-academic authors compared to management (2.3%).

We also distinguish between the numbers of academic vs. non-academic affiliations. In finance, 16% (676/4357) of the total affiliations were non-academic, compared to only 9% in management and 8% in accounting. The findings suggest that A-star publications in finance are more likely to occur when a non-academic-affiliation author is included, which may be related to the fact that some research in finance is based on proprietary data, which sometimes are available only from non-academic affiliations.

In Panel B we identify the number of unique schools that have published in A-star journals as well as the number of average publications per unique school. We find that in accounting 422 (464 extrapolated) unique schools and in finance 785 unique schools published in A-star journals, while in management 2266 (2440 extrapolated) schools appeared on the papers included in our sample. Hence, considering the number of papers published per discipline, the average number of publications per unique school is 4.0, 4.7, and 11.4 for accounting, finance, and management faculty, respectively.

In Panels C and D of Table 6, we examine more closely the frequency with which certain schools publish in the A-star journals of the three disciplines. Panel C shows the number of schools with a certain number of appearances in A-star journals, starting from 20 or more times mentioned to being at least l time mentioned. Panel D presents the number of appearances by the top 10 to the top 100 schools.

In accounting, Panel C shows that 9 (10 extrapolated) schools had 20 or more appearances in the A-star journals during the two-year review period, and Panel D shows that those nine schools appeared a total of 219 (241 extrapolated) times. Given the 422 unique schools in accounting and the 1693 total academic affiliations (Panel A), 2.2% of the schools (9/422) accounted for 12.9% (219/1693) of the total number of school affiliations.

In finance, 30 schools appeared 20 or more times during the two-year period in A-star finance journals (Panel C), and those 30 schools

Table 6
Number of schools and academic publications by discipline.

Review period: 2013–2014	Accounting			Finance		Management		
	Actual	Extrapolated	Percent	Actual	Percent	Actual	Extrapolated	Percent
Panel A: affiliations								
Papers published with only school affiliated authors	644	708	89.9%	1100	66.7%	8228	8861	87.7%
Papers published with both school and non-school affiliated authors	30	33	4.2%	479	29.0%	941	1013	10.0%
Papers published with only non-school affiliated authors	42	46	5.9%	70	4.2%	212	228	2.3%
Total number of papers published	716	788	100%	1649	100%	9381	10103	100%
Total number of school affiliations	1693	1862	92%	3681	84%	25848	27836	91%
Total number of non-school affiliations	142	156	8%	676	16%	2597	2797	9%
Total number of affiliations	1835	2018	100%	4357	100%	28445	30633	100%
Panel B: publications per unique school								
Number of unique schools	422	464		785		2266	2440	
Average number publications per school	4.0	4.0		4.7		11.4	11.4	
Panel C: counts by school								
Schools with 20 or more citations	9	10	2.2%	30	3.8%	313	337	13.8%
10 to 19	36	40	8.5%	69	8.8%	243	262	10.7%
5 to 9	63	69	14.9%	137	17.5%	325	350	14.3%
4	22	24	5.2%	58	7.4%	123	132	5.4%
3	48	53	11.4%	76	9.7%	175	188	7.7%
2	66	73	15.6%	124	15.8%	333	359	14.7%
1	178	196	42.2%	291	37.1%	754	812	33.3%
	422	464	100.0%	785	100.0%	2266	2440	100.0%
Panel D: counts by various subsets								
Total number of appearances by schools with 20 or more citations	219	241		867		17921	19300	
10 schools	238	262	14.1%	407	11.1%	2466	2656	9.5%
By the top 25	483	531	28.5%	767	20.8%	4780	5148	18.5%
By the top 50	765	842	45.2%	1200	32.6%	7458	8032	28.9%
By the top 100	1111	1222	65.6%	1789	48.6%	11132	11988	43.1%
By all schools	1693	1862	100.0%	3681	100.0%	25848	27836	100.0%

appeared a total of 867 times in those A-star finance publications (Panel D). Given the 785 unique schools and 3681 total school affiliations (Panel A), 3.8% of the schools (30/785) whose faculty published in the top finance journals accounted for 23.6% (867/3681) of the total number of school affiliations.

In contrast, in management, 313 schools (337 extrapolated) appeared 20 or more times (Panel C), and these 313 schools appeared a total of 17921 (19300 extrapolated) times in A-star management publications (Panel D). Given the 2266 unique schools and 25848 total academic affiliations (Panel A), 13.8% of the schools (313/2266) whose faculty published in the top management journals accounted for approximately 69.3% (17921/25848) of the total number of academic affiliations in management.

The findings reported in Table 6 demonstrate that in management publications in the top journals come from a much larger set of schools, while publications in accounting and finance are limited to a much smaller group. This finding is supported by the fact that the pool of schools publishing in A-star journals in management is significantly larger when compared to that in accounting or finance. Moreover, within our sample, 13.8% of schools in management achieved 20 or more counts in the A-star journals, while the same holds for only 2.1% in accounting and 3.8% in finance (Panel C). Furthermore, Panel D shows that the number of appearances in A-star journals by top 10 schools is 14.1% higher in accounting compared to finance (11.1%) and management (9.5%).

Table 6, however, also reveals some similarities among the three disciplines. For example, according to Panel C, approximately half of the schools in each discipline appeared only 1 or 2 times in the top journals over the two-year period: 57.8% (15.6% + 42.2%) in accounting, 52.9% (15.8% + 37.1%) in finance, and 48% (14.7% + 33.3%) in management, which demonstrates that the overall likelihood of faculty at most schools publishing in the A-star journals is considerably low.

Further, Panel D reports that the top 100 accounting schools account for 65.6% of the total publications in A-star journals, while the top 100 finance schools account for only 48.6% of the finance total, and the top 100 management schools account for just 43.1% of the management total. This result suggests that, compared to management, it is considerably more difficult for finance and accounting faculty of "non-top 100" schools to publish in A-star journals.

Table 7 strengthens our Table 6 findings by identifying in each discipline the total number of times each of the top 100 schools appeared in A-star journals during the two-year research period. For the data that were collected, the 1st ranked school for accounting appeared 35 times during the period in A-star journals, and the 1st ranked finance school appeared 57 times, while the 1st ranked management school appeared 380 times in A-star journals! Furthermore, Table 7 shows that for the collected data, the 100th ranked school for accounting appeared 5 times during the period, the 100th finance school appeared 9 times, but the 100th management school appeared 57 times! Although the complete list is not reported in our paper, the 557th ranked management school still appeared 9 times in an A-star journal and the 773rd ranked management school appeared 5 times!

As reported earlier, the Trieschmann et al. (2000) study examined only the top two to four leading business journals in each discipline. The researchers found that 70% of the research in those journals is conducted by the top 50 research schools. They concluded that the production of leading research is highly concentrated among the top

Table 7
Publications by top 100 schools.

No.	Institution	# of pubs	No.	Institution	# of pubs	No.	Institution	# of pubs
Panel A: accounting								
1	University of Toronto	35	34	Tilburg University	12	67	University of Amsterdam	8
2	University of Illinois at Urbana-Champaign	29	35	University of Missouri	12	68	University of Minnesota	8
3	University of Texas at Austin	25	36	University of Pennsylvania	12	69	Baruch College	7
4	University of Chicago	24	37	University of Pittsburgh	12	70	BI Norwegian Business School	7
5	Duke University	23	38	Boston College	11	71	Florida State University	7
6	Stanford University	21	39	City University of Hong Kong	11	72	Hong Kong Polytechnic University	7
7	The Ohio State University	21	40	Northwestern University	11	73	Kennesaw State University	7
8	University of Texas at Dallas	21	41	University of Colorado at Boulder	11	74	The Chinese University of Hong Kong	7
9	Singapore Management University	20	42	Arizona State University	10	75	University of British Columbia	7
10	Massachusetts Institute of Technology	19	43	Northeastern University	10	76	University of Iowa	7
11	Nanyang Technological University	18	44	University of Wisconsin	10	77	University of Kentucky	7
12	University of Arizona	18	45	VU University	10	78	University of Miami	7
13	University of Michigan	18	46	Brigham Young University	9	79	University of Tennessee	7
14	University of New South Wales	18	47	HEC Paris	9	80	University of Waterloo	7
15	Harvard University	17	48	Maastricht University	9	81	Cornell University	6
16	Indiana University	17	49	Queen's University	9	82	National Taiwan University	6
17	London Business School	17	50	Southern Methodist University	9	83	National University of Singapore	6
18	University of Florida	17	51	Tel Aviv University	9	84	University of Calgary	6
19	University of Southern California	16	52	University of Alberta	9	85	University of Connecticut	6
20	Emory University	15	53	University of Arkansas	9	86	University of London	6
21	Texas A&M University	15	54	University of California, Irvine	9	87	University of Massachusetts	6
22	University of Houston	15	55	University of North Carolina	9	88	University of Sydney	6
23	WHU	15	56	University of Notre Dame	9	89	University of Utah	6
24	York University	15	57	University of South Carolina	9	90	Yale University	6
25	New York University	14	58	Washington University in St. Louis	9	91	Aarhus University	5
26	Temple University	14	59	Boston University	8	92	Bocconi University	5
27	University of California, Berkeley	14	60	Columbia University	8	93	Carnegie Mellon University	5
28	Bentley University	13	61	Hong Kong University of Science and Technology	8	94	George Mason University	5
29	Erasmus University	13	62	Lancaster University	8	95	Georgia State University	5
30	University of Georgia	13	63	Michigan State University	8	96	IESEG School of Management	5
31	University of Melbourne	13	64	Monash University	8	97	Purdue University	5
32	University of Washington	13	65	Santa Clara University	8	98	Sungkyunkwan University	5
33	Pennsylvania State University	12	66	Laval University	8	99	Texas Christian University	5
						100	University of California, Davis	5
Panel B: finance								
1	New York University	57	34	Copenhagen Business School	18	67	University of South Florida	13
2	Tilburg University	48	35	Rutgers University	18	68	Aarhus University	12
3	Harvard University	46	36	University of Leicester	18	69	Auburn University	12
4	London Business School	46	37	University of Vienna	18	70	Boston College	12
5	University of Chicago	42	38	HEC Paris	17	71	Concordia University	12
6	Erasmus University	36	39	Indiana University	17	72	Pennsylvania State University	12
7	National Taiwan University	36	40	University of Georgia	17	73	Renmin University of China	12
8	University of Pennsylvania	35	41	Fudan University	16	74	Tsinghua University	12
9	Fordham University	32	42	Goethe University	16	75	University of British Columbia	12
10	Columbia University	29	43	Stanford University	16	76	University of Mannheim	12
11	University of Texas at Austin	29	44	Yale University	16	77	University of Notre Dame	12
12	University of Toronto	29	45	Bangor University	15	78	City University of Hong Kong	11
13	University of New South Wales	28	46	EDHEC Business School	15	79	Hong Kong University	11
14	University of California, Berkeley	27	47	National Central University	15	80	McGill University	11
15	University of California, Los Angeles	27	48	Peking University	15	81	University of Cologne	11
16	University of North Carolina	26	49	University of Minnesota	15	82	University of Essex	11
17	Florida State University	23	50	University of Utah	15	83	University of Florida	11
18	City University London	22	51	Australian National University	14	84	University of Glasgow	11
19	University of Washington	22	52	Duke University	14	85	University of Manchester	11
20	Washington University in St. Louis	22	53	Imperial College London	14	86	University of Zurich	11
21	Cornell University	21	54	Maastricht University	14	87	WHU	11
22	Massachusetts Institute of Technology	21	55	Monash University	14	88	Carnegie Mellon University	10
23	Stockholm University	21	56	University of Illinois at Urbana-Champaign	14	89	Frankfurt School of Finance and Management	10
24	University of Houston	21	57	University of Melbourne	14	90	Georgia State University	10
25	University of Southern California	21	58	University of Michigan	14	91	Hong Kong Polytechnic University	10
26	Chinese University of Hong Kong	20	59	University of Rochester	14	92	INSEAD	10
27	Northwestern University	20	60	Arizona State University	13	93	National University of Singapore	10
28	Oxford University	20	61	Cardiff University	13	94	Texas A&M University	10
29	University of Maryland	20	62	HEC Montreal	13	95	University of Kansas	10
30	York University	20	63	Lancaster University	13	96	University of Kentucky	10
31	The Ohio State University	19	64	Universidad Carlos III de Madrid	13	97	University of Missouri	10

(*continued on next page*)

Table 7 (*continued*)

No.	Institution	# of pubs	No.	Institution	# of pubs	No.	Institution	# of pubs
32	University of Hong Kong	19	65	University of Colorado at Boulder	13	98	University of Warwick	10
33	Bocconi University	18	66	University of Miami	13	99	Vanderbilt University	10
						100	Boston University	9
Panel C: management								
1	University of California	380	34	University of British Columbia	113	67	University of Rochester	81
2	Harvard University	370	35	University of Texas at Austin	107	68	University of Washington, Seattle	80
3	Columbia University	246	36	Texas A & M University	107	69	University of Manchester	78
4	University of Pennsylvania	241	37	University of Amsterdam	106	70	Boston University	77
5	University of Toronto	240	38	University of Warwick	104	71	University of Cambridge	75
6	New York University	222	39	University of Illinois at Urbana Champaign	104	72	University of Alberta	74
7	University of Minnesota	200	40	University of Leuven	103	73	Emory University	73
8	Stanford University	192	41	Utrecht University	103	74	University of Southampton	72
9	Erasmus University Rotterdam	191	42	Cardiff Metropolitan University	102	75	University of Oxford	72
10	Northwestern University	184	43	University of Pittsburgh	101	76	University of Texas	71
11	Duke University	183	44	University of Colorado	99	77	Washington University in St. Louis	71
12	Johns Hopkins University	173	45	INSEAD	99	78	University of Waterloo	71
13	University of Michigan	168	46	University of Chicago	98	79	University of Wisconsin	70
14	Arizona State University	168	47	Carnegie Mellon University	98	80	Temple University	70
15	The Ohio State University	167	48	Tilburg University	97	81	McGill University	69
16	Yale University	161	49	Georgia Institute of Technology	96	82	City University of Hong Kong	69
17	University of N. Carolina Chapel Hill	161	50	University of Michigan Ann Arbor	95	83	Bocconi University	69
18	Cornell University	153	51	University of Maryland	95	84	University of Utah	66
19	University of California Los Angeles	152	52	University of Florida	91	85	University of Massachusetts	66
20	Michigan State University	152	53	University College London	89	86	George Mason University	65
21	University of Groningen	144	54	University of California Berkeley	88	87	Princeton University	64
22	Indiana University	140	55	Florida State University	88	88	London School of Economics and Political Science	64
23	University of Southern California	136	56	Aalto University	88	89	University of Georgia	63
24	Pennsylvania State University	131	57	University of London	87	90	University of South Carolina	63
25	Rutgers University	125	58	Purdue University	86	91	Tel-Aviv University	63
26	Hong Kong Polytechnic University	125	59	University of Melbourne	85	92	University of Hong Kong	62
27	University of Washington	120	60	Northeastern University	85	93	Tsinghua University	62
28	University of Queensland	119	61	Washington University	84	94	York University	61
29	Ghent University	119	62	University of Virginia	84	95	Brown University	61
30	National University of Singapore	118	63	VU University Amsterdam	83	96	University of Illinois at Chicago	60
31	Massachusetts Institute of Technology	117	64	University of Wisconsin Madison	81	97	Eindhoven University of Technology	60
32	University of California San Francisco	114	65	University of New South Wales	81	98	Copenhagen Business School	60
33	Radboud University Nijmegen	114	66	University of Iowa	81	99	University of Twente	59
						100	University of Exeter	57

Note: "# of pubs" refers to the number of times a school appeared during the two-year window on an A-star journal in each.

schools. Thus, this study confirms the findings of Trieschmann et al. (2000) for the more inclusive sample of the ABDC A-star business journal list and thus provides a more valid means of assessing the inclusion fairness for other business schools.

4. Conclusions

Relying on the more inclusive ABDC Journal Quality list, the main purpose of this research is to determine whether faculty in different disciplines have the similar opportunities to publish in their discipline's top journals. Over the two-year period from 2013 to 2014, we counted the number of papers published in the ABDC A-star accounting, finance, and management journals and collected information about the authors of those papers.

The study finds that 336 accounting faculty competed for each accounting A-star journal, 307 finance faculty competed for each finance A-star journal, but only 110 management faculty competed for each A-star management journal. After standardizing the results by the number of faculty in each discipline, we find that faculty in management have a higher number of articles published per faculty member compared to those in accounting and finance, while finance shows slightly better publication opportunities relative to accounting. Furthermore, management also has the highest number of authors per paper published, suggesting that management faculty tend to collaborate more on research projects. Thus, the findings provide evidence against inclusion fairness and suggest that management faculty have a greater opportunity to publish in the A-star journals of the ABDC Journal Quality list compared to the other two disciplines.

The notion of inclusion fairness is further undermined by our findings with respect to the affiliations listed on the publications. First, we find that the co-authorship of non-academic affiliations is highly skewed toward finance. This suggests that the successful placement of an A-star journal article in finance depends more heavily on the co-authorship from non-academic affiliations compared to the other disciplines, which may lower the publication opportunities for those faculty who lack those connections, especially for the proprietary data sources previously described. Second, the results show that in accounting and finance, the top schools account for a significant number of A-star publications, while the top publications in management are distributed among a much larger pool of schools. This suggests that it is much more difficult for accounting and finance faculty to publish in A-star journals compared to faculty in management unless these faculty members are employed by the elite institutions where faculty tend to publish in A-star journals.

This study provides important information to members of college-wide tenure and promotion committees, whose charge is often one of oversight that college standards are being applied equitably when comparing candidates from different disciplines. Moreover, our study

shows that the accounting and finance disciplines disadvantage themselves in this comparison process by supporting only a limited number of A-star journals. The results also provide insights to A-star accounting and finance journal editors and reviewers about the difficulty of publishing in those journals. Finally, the results should better inform doctoral students (current and prospective) as well as the faculty in those disciplines about the daunting task of publishing multiple A-star papers, especially if they hold a position at schools with increasing research expectations.

While our results suggest that inclusion fairness does not exist among the three disciplines when it comes to publications in A-star journals, the results need to be interpreted with caution, as other factors may distort the findings. For example, our study did not account for any potential cross-publications among different disciplines. Clearly, disciplines that are more susceptible to cross-publications are at a comparative disadvantage. Finally, the results are based on journal publications during the year 2013 and 2014, and any significant increase in number of A-star journals, issues, or publications per issue in a specific discipline may alter the findings in the future.

Declarations of interest

None.

Acknowledgements

We wish to thank honors student, Austin Glover, for his contribution to this project. Honors students in the College of Business at our university are required to complete a capstone research project under faculty supervision. After mentioning the research idea about inclusion fairness to him, Austin prepared the research proposal, built an Excel spreadsheet that facilitated the data collection and the needed count functions, and spent many hours collecting part of the test data. His project served as a pilot study for this paper.

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