

# **RANKING ACCOUNTING-EDUCATION AUTHORS FROM FOUR COUNTRIES: A 20-YEAR STUDY FROM 1993 THROUGH 2012**

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## **ABSTRACT**

This paper ranks accounting education authors from Australia, New Zealand, the Republic of Ireland, and the United Kingdom. We include eight journals whose mission was to publish accounting-education papers. While prior studies provide rankings of authors in accounting-education, these rankings are limited to authors located in the United States and Canada. This research ranks the top-10 authors by country and ranks the top 50 authors for two periods – 1993 through 2012 and 2003 through 2012. For those authors who were not included in the top-50 rankings, we also provide a distribution of authors by the number of publications for benchmarking purposes.

**Key words:** Research productivity, accounting faculty, senior faculty

**Data availability:** Data are available upon request from the author

## INTRODUCTION

Academics are primarily interested in the publication records of their peers because they need to make decisions that are partly based on an assessment of others' research. For example, an individual might compare themselves to others' accomplishments when seeking tenure and/or promotion (Beattie and Goodacre, 2004). Consequently, the productivity of individual authors in accounting research has been assessed by numerous authors (e.g., Chan et al., 2007; Bernardi and Bean, 2010; Urbancic, 2009; Hasselback et al., 2012; Campbell and Morgan, 1987; Zamojcin and Bernardi, 2013). Other publications have examined authors of accounting articles in particular journals (e.g., Meyer and Rigsby, 2001; Otchere, 2003; Meyer et al., 2005) and their productivity in specific research areas (e.g., Bernardi and Bean, 2010; Wilson et al., 2008; Urbancic, 2009; Cho and Patten, 2010; Pickerd et al., 2011).

Interest in faculty research productivity has recently expanded to include accounting education. Urbancic (2009) ranked accounting-education authors using six accounting-education journals over a 10-year period; this research ultimately identified authors from 25 countries. Zamojcin and Bernardi (2013) expanded on the number of journals (13 versus six) and the period considered (46 years versus 10 years); however, they only included authors from the United States and Canada. The current research provides data on the most prolific authors in accounting education from Australia, New Zealand, the Republic of Ireland, and the United Kingdom in eight of the journals examined by Zamojcin and Bernardi from 1993 through 2012.<sup>1</sup> We provide data on the overall distribution of authors by the number of education publications as well as the top-50 authors for two periods.

## LITERATURE REVIEW

### Author Rankings

Urbancic (2009) ranked prolific authors in the field of accounting education; however, his article provided data for a 10-year period between 1998 and 2007. Urbancic (p. 21) found that accounting education provides "a vehicle for scholarly dialogue" across accounting research worldwide. In addition, Urbancic identified the top 25 accounting-education authors; he also ranked the top 40 institutional sources for published research.

Zamojcin and Bernardi (2013) provided rankings of the most published authors focusing on accounting education over the 46-year time period 1966 to 2011. Their study was an expansion on Urbancic (2009) who analyzed 868 articles published in six accounting-education journals for a 10-year span between 1998 and 2007. Zamojcin and Bernardi expanded the scope of the study by examining seven additional journals and considering 36 more years. Zamojcin and Bernardi's research developed a benchmark for accounting-education research and a fuller appreciation of the research efforts of individual authors and their contributions to the accounting education literature base.

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<sup>1</sup>We limited our reporting to 1993 through 2012 because of the small number of publications prior to 1992; consequently, we did not include journals that ceased publication (publishing accounting-education research) prior to 1993. We also did not include *Accounting Education: A Journal of Theory, Practice and Research*, *Accounting Perspectives* (formerly *Canadian Accounting Perspectives*), and the *AIS Educator Journal* because there were no articles by authors from these countries in them. Finally, we did not include the *International Journal of Accounting Education and Research* as it ceased publishing accounting-education articles in 1993 and published only one education article in 1993 which was by authors from the U.S.

While both of these articles provide a ranking of prolific authors, they provide limited detail (Urbancic, 2009) or only consider research by authors from the United States and Canada (Zamojcin and Bernardi, 2013). Our study is an extension of Zamojcin and Bernardi's research as it expands the inquiry into Australia, New Zealand, the Republic of Ireland, and the United Kingdom. The purpose of the study is to provide rankings of the most prolific authors of accounting-education articles employed by institutions in Australia, New Zealand, the Republic of Ireland, and the United Kingdom. Consequently, our first two research questions are:

- RQ1:** Who are the 10 most prolific accounting authors in the accounting-education literature from 1993 through 2012 from each of the following countries: Australia, New Zealand, the Republic of Ireland, and the United Kingdom?
- RQ2:** If one groups all of the accounting authors from Australia, New Zealand, the Republic of Ireland, and the United Kingdom into one data base, who are the 50 most prolific authors in the accounting-education literature from 1993 through 2012?

### **General Benchmarking**

Campbell et al. (1983) and Hasselback et al. (2000) noted that lists ranking prolific authors provide information that could be used as criteria for tenure-or-promotions decisions. While numerous studies have ranked prolific authors by name, many of these studies also provide a distribution of the authors in the journals so that authors who were not ranked by name can benchmark themselves with others' accomplishments (Beattie and Goodacre, 2004). During the 20-year period included in this research, six articles have ranked accounting's most prolific authors in:

- a. accounting's Best 40 journals (Hasselback et al., 2012. p. 954, and 2003. p. 116);
- b. 24 internationally-recognized accounting journals (Chan et al., 2007. p. 194);
- c. 22 business-ethics journals (Bernardi, 2005. p. 86);
- d. accounting's Top 40 journals and 26 business-ethics journals (Bernardi and Bean, 2010. p. 159); and,
- e. 13 accounting-education journals (Zamojcin and Bernardi, 2013. p. 197).

All of these articles included distributions of all authors by the number of full-credit articles published.<sup>2</sup> As research can be important to all authors (e.g., Beattie and Goodacre; Campbell et al.; Hasselback et al.) our final research question is:

- RQ3:** What is the distribution of accounting authors, who are employed by institutions in Australia, New Zealand, the Republic of Ireland, and the United Kingdom, in accounting-education publications by their full-credit article counts from 1993 through 2012?

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<sup>2</sup>Hasselback et al. (2000. pp. 86-88) provide a similar set of distributions by PhD graduation year. In addition to the overall distributions above, Hasselback et al. (2012. pp. 949-950, and 2003. pp. 102-104) and Bernardi (2005. p. 69-71) also provide distributions by PhD graduation year.

## METHODOLOGY

### Countries Examined

To determine which countries to include in our sample, we used the authors in *Accounting Education: An International Journal*.<sup>3</sup> Using each of this journal's tables of contents, we counted the authors who met our authorship requirements (see below); authors were counted each time they appeared (i.e., if someone had four articles, they would be counted four times) between 1993 and 2012. We identified 211 authors from Australia, 72 authors from New Zealand, 37 authors from the Republic of Ireland, and 274 authors from the United Kingdom (i.e., a total of 594 authors). Our 594 authors represent 85.8 percent of the 692 authors from *Accounting Education: An International Journal* who were not included in Zamojcin and Bernardi's study, which suggests that the majority of English-speaking, international authors come from these four countries. The final 98 (692 - 594) authors (14.2 percent) were not included because either they were not accounting faculty members (i.e., were economists, management, etc.) or were from countries not included in this research.<sup>4</sup>

### Journals Examined

The initial step in the data gathering process was to identify the journals to include in the study. To avoid introducing "*substantial subjectivity into the analysis*" (Cooley and Heck, 2005, p. 51) in identifying accounting-education articles, the scope of this research was limited to journals with a focus on accounting education. While we searched all 13 journals used by Zamojcin and Bernardi (2013), we found that the authors from the four countries in this research published articles in only eight of these journals (Panel A of Table 1).

### Search Procedures

The next step in our search process was to identify accounting-education articles written by accounting faculty between 1993 and 2012. To be consistent with the methodology in prior research (Urbancic, 2009; Zamojcin and Bernardi, 2013), article counts do not include:

Comments and Replies to the Forum Papers, Conference Reports, and Postcards from the Podium in AE; Point/Counterpoint Replies and Rebuttals in IAE; and Beta Alpha Psi Award Winning Manuscripts in JAE. For all journals, Book/Literature and Software Reviews are also excluded from the study. (Urbancic, 2009. p. 24)

These restrictions are common to Hasselback et al.'s (2012, 2003, and 2000) and Hasselback and Reinstein's (1995) rankings; we did not include editorial introductions to issues. In total, we identified 446 authors from the four countries between 1993 and the end of 2012.

The analysis includes both full-credit articles and coauthor-adjusted articles as ways of counting publications. Full-credit article count gives each author on an article "full credit" for the

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<sup>3</sup>We used this journal because most (Table 1 - 78.2 percent) of the English language accounting-education articles for authors outside the United States and Canada (i.e., Zamojcin and Bernardi's study) came from this journal. *Accounting Education: An International Journal* was only used to identify the countries to be included in the research; all eight journals were used in our author rankings.

<sup>4</sup>The author count for any of the other countries included in the remaining 98 authors is considerably less than the author count for the Republic of Ireland (i.e., 37 authors). South Africa had the next highest number of authors (11).

**TABLE 1****Journals Publishing Accounting Education Articles**

	<u>Publication Dates</u>
Panel A: Journals used by authors in this study	
<i>Accounting Education: An International Journal</i>	1992 - Present
<i>Journal of Accounting Education</i>	1983 - Present
<i>The Journal of Accounting Case Research*</i>	1991 - 2006
<i>Issues in Accounting Education</i>	1986 - Present
<i>Advances in Accounting Education</i>	2002 - Present
<i>Accounting Educators' Journal</i>	1988 - Present
<i>Global Perspectives on Accounting Education</i>	2004 - Present
<i>IMA Educational Case Journal</i>	2008 - Present
Panel B: Journals not used by authors from the four countries	
<i>Accounting Education: A Journal of Theory, Practice and Research*</i>	1996 - 1997
<i>Accounting Perspectives</i> (formerly <i>Canadian Accounting Perspectives</i> )	2002 - Present
<i>AIS Educator Journal</i>	2006 - Present
<i>International Journal of Accounting Education and Research*</i>	1966 - 1993
<i>The Accounting Review**</i>	1966 - 1988
* Journal ceased publication	
** Period when journal published accounting education research	

authorship regardless of the number of authors. Coauthor-adjusted article count adjusts the article's credit for the number of authors. For example, if an article had two (three) authors, each author would receive one-half (one-third) credit. The data in Figure 1 depict the coauthored-adjusted articles for the authors from the four countries between 1993 and 2012. The level of coauthored-adjusted education publications decreases slightly between 1993 and 2012.

### Segmenting the Research Time Frame

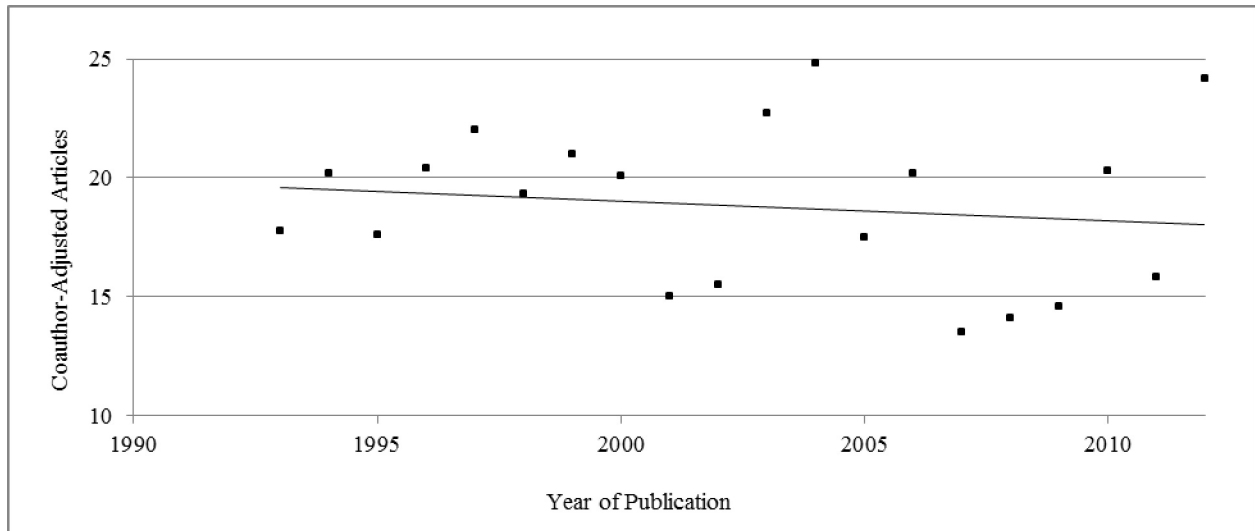
Our final step was to divide the publications into groupings that provided useful information. In this research, the rankings are divided into two groups - 10 years and 20 years. While the most recent 10-year rankings (2003 to 2012) would be useful for new colleagues seeking tenure and promotion, the 20-year rankings (1993 to 2012) provide evidence of sustained performance in the field of accounting education.

## RANKING AUTHORS

### Top-10 Authors by Country

Table 2 lists the top-10 publishers for each country by their full-credit and coauthored-adjusted article counts. The rankings in Panel A consider the number of full-credit articles; when ties occur in full-credit articles, the number of co-authored adjusted articles was used in the rankings and if a tie in both measures occurs, the authors are listed in alphabetical order by their last names. The rankings in Panel B consider the number of co-authored adjusted articles, then full-credit article, and finally authors are listed in alphabetical order when these are the same.

**FIGURE 1**  
**Coauthor-Adjusted Publications from 1993 through 2012**



### Top-50 Accounting-Education Authors

The data in Tables 3 and 4 provide productivity benchmarks. In these tables, the normal progression of ranks is often interrupted, which indicates that two or more authors had the same number of full credit and coauthor-adjusted credit for articles. Table 3 lists the top-50 accounting-education authors identified in this study for the most recent 10 years (2003 to 2012). The rankings in Panel A consider the number of full-credit articles; when ties occur in full-credit articles, the number of co-authored adjusted articles was used in the rankings, and if a tie in both measures occurs, the authors are listed in alphabetical order by their last names. The rankings in Panel B consider the number of co-authored adjusted articles, then full-credit article, and finally authors are listed in alphabetical order when these are the same.

Table 4 lists the top-50 accounting-education authors for the period from 1993 to 2012. The Panel A rankings use the number of full-credit articles; the Panel B rankings use co-authored adjusted credit for articles. Again, the rankings in Panel A consider the number of full-credit articles; when ties occur in full-credit articles, the number of co-authored adjusted articles was used in the rankings and, if a tie in both measures occurs, the authors are listed in alphabetical order by their last names. The rankings in Panel B consider the number of co-authored adjusted articles, then full-credit article, and finally authors are listed in alphabetical order when these are the same.

### Distribution of Authors

Authors not identified in Tables 3 or 4 who rank in the top-50 prolific authors can use Table 5 as an overall ranking tool to benchmark their education research. This table shows the distribution for the accounting faculty with publications in education journals. To benchmark their research productivity, authors must subtract the cumulative percentage for the group of authors with one less article than they have from 100 percent. For example, an author who has two full-credit articles but

**TABLE 2**  
**Author Rankings by Country (1993-2012)**

Panel A: Full-credit rankings				Panel B: Coauthor-adjusted rankings			
Rank	Country/Author's Name	Credit		Rank	Country/Author's Name	Credit	
		Full	CAA			CAA	Full
<u>Australia</u>				<u>Australia</u>			
1	Jackling, Beverly	11	5.37	1	Smith, Malcolm	6.50	7
2	De Lange, Paul	10	4.67	2	Jackling, Beverly	5.37	11
3	Smith, Malcolm	7	6.50	3	De Lange, Paul	4.67	10
4	Sangster, Alan	7	3.83	4	Sangster, Alan	3.83	8
5	Craig, Russell	6	2.83	5	Craig, Russell	2.83	6
6	Waldmann, Erwin	5	2.50	6	Waldmann, Erwin	2.50	5
7	Boland, Gregory	5	2.17	7	Wynder, Monte	2.33	3
8	Halabi, Abdel K.	4	2.17	8	Boland, Gregory	2.17	5
	Mladenovic, Rosina	4	2.17	9	Halabi, Abdel K.	2.17	4
10	Wynder, Monte	3	2.33		Mladenovic, Rosina	2.17	4
<u>New Zealand</u>				<u>New Zealand</u>			
1	Adler, Ralph	8	4.50	1	Adler, Ralph	4.50	8
2	Mathews, M. R.	6	4.50	2	Mathews, M. R.	4.50	6
3	Milne, Markus J.	6	2.58	3	Milne, Markus J.	2.58	6
4	Tan, Mei Lin	4	1.83	4	Whittred, Greg	2.50	3
5	Weil, Sidney	4	1.33		Tan, Mei Lin	1.83	4
6	Whittred, Greg	3	2.50	6	Carr, Shirley A.	1.50	3
7	Carr, Shirley A.	3	1.50		Keef, Stephen P.	1.50	3
	Keef, Stephen P.	3	1.50	8	Weil, Sidney	1.33	4
	Wynn-Williams, Kate	3	1.17	9	Wynn-Williams, Kate	1.17	3
10	Whiting, Rosaland	3	0.93	10	Laswad, Fawzi	1.00	2
<u>Republic of Ireland</u>				<u>Republic of Ireland</u>			
1	Larres, Patricia McCourt	9	4.17	1	Larres, Patricia McCourt	4.17	9
2	Ballantine, Joan	7	3.17	2	Clarke, Peter	3.25	5
3	Byrne, Marann	7	3.00	3	Ballantine, Joan	3.17	7
4	Flood, Barbara	6	2.50	4	Byrne, Marann	3.00	7
	Clarke, Peter	5	3.25		Flood, Barbara	2.50	6
6	Willis, Pauline	3	1.17	6	Doran, John	1.25	2
7	Doran, John	2	1.25	7	Willis, Pauline	1.17	3
8	Healy, Margaret	2	0.75	8	Donovan, Cecil	1.00	1
	McCutcheon, Maeve	2	0.75	9	Healy, Margaret	0.75	2
10	Donovan, Cecil	1	1.00		McCutcheon, Maeve	0.75	2
<u>United Kingdom</u>				<u>United Kingdom</u>			
1	Duff, Angus	8	6.83	1	Duff, Angus	6.83	8
2	Paisey, Catriona	8	3.83	2	Brown, Nigel	4.00	4
3	Marriott, Neil	8	3.58	3	Paisey, Catriona	3.83	8
4	Paisey, Nicholas J.	7	3.33	4	Marriott, Neil	3.58	8
5	Gammie, Elizabeth	7	2.75	5	Brown, Reva Berman	3.50	6
6	Hassall, Trevor	7	2.58	6	Simon, Jon	3.50	4
7	Brown, Reva Berman	6	3.50	7	Paisey, Nicholas J.	3.33	7
8	Collison, David J.	5	2.83	8	McChlery, Stuart	3.00	3
	Marriott, Pru	5	2.83	9	Collison, David J.	2.83	5
	Stoner, Gregory N.	5	2.83		Marriott, Pru	2.83	5
					Stoner, Gregory N.	2.83	5

TABLE 3

## Ten-Year Author Rankings: 2003-2012

Panel A: Full-credit rankings					Panel B: Coauthor-adjusted rankings				
Rank	Author's Name	Author's Country	Credit		Rank	Author's Name	Author's Country	Credit	
			Full	CAA				CAA	Full
1	Jackling, Beverly	Aust	10	4.867	1	Jackling, Beverly	Aust	4.867	10
2	De Lange, Paul	Aust	8	3.833	2	De Lange, Paul	UK	3.833	8
3	Paisey, Catriona	UK	7	3.333	3	Paisey, Catriona	Aust	3.333	7
4	Ballantine, Joan	Ire	7	3.167	4	Ballantine, Joan	Aust	3.167	7
	Larres, Patricia M.	Ire	7	3.167	5	Larres, Patricia M.	UK	3.167	7
6	Paisey, Nicholas J.	UK	6	2.833	6	Brown, Nigel	Ire	3.000	3
7	Byrne, Marann	Ire	6	2.667		Paisey, Nicholas J.	Ire	2.833	6
8	Boland, Gregory	Aust	5	2.167	8	Duff, Angus	Ire	2.833	4
	Flood, Barbara	Ire	5	2.167	9	Byrne, Marann	UK	2.667	6
10	Gammie, Elizabeth	UK	5	2.087	10	Adler, Ralph	UK	2.667	4
11	Duff, Angus	UK	4	2.833	11	Stoner, Gregory N.	UK	2.333	4
12	Adler, Ralph	NZ	4	2.667	12	Wynder, Monte	NZ	2.333	3
13	Stoner, Gregory N.	UK	4	2.333	13	Boland, Gregory	Ire	2.167	5
14	Marriott, Pru	UK	4	1.833	14	Flood, Barbara	UK	2.167	5
15	Marriott, Neil	UK	4	1.583	15	Gammie, Elizabeth	UK	2.087	5
16	Brown, Nigel	UK	3	3.000	16	Mathews, M. R.	Aust	2.000	3
17	Wynder, Monte	Aust	3	2.333	17	Hussain, Simon	Aust	2.000	2
18	Mathews, M. R.	NZ	3	2.000	18	McChlery, Stuart	Aust	2.000	2
19	Halabi, Abdel K.	Aust	3	1.833	19	Simon, Jon	UK	2.000	2
20	Sangster, Alan	Aust	3	1.333	20	Marriott, Pru	NZ	1.833	4
	Tan, Mei Lin	NZ	3	1.333	21	Halabi, Abdel K.	UK	1.833	3
22	Hancock, Phil	Aust	3	1.167		Marriott, Neil	UK	1.583	4
23	Stevenson, Lorna	UK	3	1.000		Aisbitt, Sally	UK	1.500	2
24	Whiting, Rosalind	NZ	3	0.927	24	McGowan, Sue	UK	1.500	2
25	Hussain, Simon	UK	2	2.000	25	Milner, Margaret	UK	1.500	2
	McChlery, Stuart	UK	2	2.000	26	Sangster, Alan	UK	1.333	3
	Simon, Jon	UK	2	2.000		Tan, Mei Lin	Aust	1.333	3
28	Aisbitt, Sally	UK	2	1.500		Daff, Lyn	UK	1.333	2
	McGowan, Sue	Aust	2	1.500	29	Jones, Alan	Aust	1.333	2
	Milner, Margaret	UK	2	1.500		Cooper, Barry	NZ	1.200	2
31	Daff, Lyn	Aust	2	1.333	31	Hancock, Phil	Aust	1.167	3
	Jones, Alan	Aust	2	1.333	32	Stevenson, Lorna	Aust	1.000	3
33	Cooper, Barry	Aust	2	1.200	33	Carr, Shirley A.	NZ	1.000	2
34	Carr, Shirley A.	NZ	2	1.000		Clarke, Peter	Ire	1.000	2
	Clarke, Peter	Ire	2	1.000		Emmanuel, Clive	UK	1.000	2
	Emmanuel, Clive	UK	2	1.000		Freeman, Mark	Aust	1.000	2
	Freeman, Mark	Aust	2	1.000		Gray, Robert H.	UK	1.000	2
	Gray, Robert H.	UK	2	1.000		Higgs, Helen	Aust	1.000	2
	Higgs, Helen	Aust	2	1.000		Hill, Wan Yang	UK	1.000	2
	Hill, Wan Yang	UK	2	1.000		Laswad, Fawzi	NZ	1.000	2
	Laswad, Fawzi	NZ	2	1.000		Lightbody, Margaret	Aust	1.000	2
	Lightbody, Margaret	Aust	2	1.000		Mavondo, Felix	Aust	1.000	2
	Mavondo, Felix	Aust	2	1.000		McDowall, Tracy	Aust	1.000	2
	McDowall, Tracy	Aust	2	1.000		Paver, Brenda	UK	1.000	2
	Paver, Brenda	UK	2	1.000		Stanley, Trevor	Aust	1.000	2
	Stanley, Trevor	Aust	2	1.000		Tonge, Richard	UK	1.000	2
	Tonge, Richard	UK	2	1.000		Watty, Kim	Aust	1.000	2
	Watty, Kim	Aust	2	1.000		Willett, Caroline	UK	1.000	2
	Willett, Caroline	UK	2	1.000		Worthington, Andrew	Aust	1.000	2
	Worthington, Andrew	Aust	2	1.000	50	Whiting, Rosalind	Aust	0.927	3



**TABLE 4**

**Twenty-Year Author Rankings: 1993-2012**

**Panel A: Full-credit rankings**

**Panel B: Coauthor-adjusted rankings**

Rank	Author's Name	Author's Country	Credit		Rank	Author's Name	Author's Country	Credit	
			Full	CAA				Full	CAA
1	Jackling, Beverly	Aust	11	5.367	1	Duff, Angus	UK	6.833	8
2	De Lange, Paul	Aust	10	4.667	2	Smith, Malcolm	Aust	6.500	7
3	Larres, Patricia M.	Ire	9	4.167	3	Jackling, Beverly	Aust	5.367	11
4	Duff, Angus	UK	8	6.833	4	De Lange, Paul	Aust	4.667	10
5	Adler, Ralph	NZ	8	4.500	5	Adler, Ralph	NZ	4.500	8
6	Paisey, Catriona	UK	8	3.833	6	Mathews, M. R.	NZ	4.500	6
7	Marriott, Neil	UK	8	3.583	7	Larres, Patricia M.	Ire	4.167	9
8	Smith, Malcolm	Aust	7	6.500	8	Brown, Nigel	UK	4.000	4
9	Sangster, Alan	Aust	7	3.833	9	Paisey, Catriona	UK	3.833	8
	Paisey, Nicholas J.	UK	7	3.333	10	Sangster, Alan	Aust	3.833	7
11	Ballantine, Joan	Ire	7	3.167	11	Marriott, Neil	UK	3.583	8
12	Byrne, Marann	Ire	7	3.000	12	Brown, Reva Berman	UK	3.500	6
13	Gammie, Elizabeth	UK	7	2.754	13	Simon, Jon	UK	3.500	4
14	Hassall, Trevor	UK	7	2.582	14	Paisey, Nicholas J.	UK	3.333	7
15	Mathews, M. R.	NZ	6	4.500	15	Clarke, Peter	Ire	3.250	5
16	Brown, Reva Berman	UK	6	3.500	16	Ballantine, Joan	Ire	3.167	7
17	Craig, Russell	Aust	6	2.833	17	Byrne, Marann	Ire	3.000	7
18	Milne, Markus J.	NZ	6	2.583	18	McChlery, Stuart	UK	3.000	3
19	Flood, Barbara	Ire	6	2.500	19	Craig, Russell	Aust	2.833	6
20	Clarke, Peter	Ire	5	3.250	20	Collison, David J.	UK	2.833	5
21	Collison, David J.	UK	5	2.833		Marriott, Pru	UK	2.833	5
	Marriott, Pru	UK	5	2.833		Stoner, Gregory N.	UK	2.833	5
	Stoner, Gregory N.	UK	5	2.833	23	Gammie, Elizabeth	UK	2.754	7
24	Waldmann, Erwin	Aust	5	2.500	24	Hassall, Trevor	UK	2.583	7
25	Boland, Gregory	Aust	5	2.167	25	Milne, Markus J.	NZ	2.583	6
26	Brown, Nigel	UK	4	4.000	26	Flood, Barbara	Ire	2.500	6
27	Simon, Jon	UK	4	3.500	27	Waldmann, Erwin	Aust	2.500	5
28	Halabi, Abdel K.	Aust	4	2.167	28	Lucas, Ursula	UK	2.500	3
	Mladenovic, Rosina	Aust	4	2.167		Whittred, Greg	NZ	2.500	3
30	Stevenson, Lorna	UK	4	2.000	30	Wynder, Monte	Aust	2.333	3
31	Tan, Mei Lin	NZ	4	1.833	31	Boland, Gregory	Aust	2.167	5
32	Lewis, Sarah	UK	4	1.667	32	Halabi, Abdel K.	Aust	2.167	4
33	Weil, Sidney	NZ	4	1.333		Mladenovic, Rosina	Aust	2.167	4
34	Power, David M.	UK	4	1.083	34	Stevenson, Lorna	UK	2.000	4
35	McChlery, Stuart	UK	3	3.000	35	Lightbody, Margaret	Aust	2.000	3
36	Lucas, Ursula	UK	3	2.500		Lymer, Andrew	UK	2.000	3
	Whittred, Greg	NZ	3	2.500	37	Chia, Yew Ming	UK	2.000	2
38	Wynder, Monte	Aust	3	2.333		Hussain, Simon	UK	2.000	2
39	Lightbody, Margaret	Aust	3	2.000	39	Tan, Mei Lin	NZ	1.833	4
	Lymer, Andrew	UK	3	2.000	40	Hand, Len	UK	1.833	3
41	Hand, Len	UK	3	1.833	41	Lewis, Sarah	UK	1.667	4
42	Cooper, Barry	Aust	3	1.533	42	Cooper, Barry	Aust	1.533	3
43	Carr, Shirley A.	NZ	3	1.500	43	Carr, Shirley A.	NZ	1.500	3
	Haslam, Jim	UK	3	1.500		Haslam, Jim	UK	1.500	3
	Keef, Stephen P.	NZ	3	1.500		Keef, Stephen P.	NZ	1.500	3
	Wilson, Richard M.S.	UK	3	1.500		Wilson, Richard M.S.	UK	1.500	3
47	Emmanuel, Clive	UK	3	1.333	47	Aisbitt, Sally	UK	1.500	2
	Evans, Patricia	Aust	3	1.333		Berry, Aidan	UK	1.500	2
	Gallhofer, Sonja	UK	3	1.333		Drake, Julie	UK	1.500	2

(Continued)

TABLE 4 (continued)

Gray, Robert H.	UK	3	1.333	Dyson, John R.	UK	1.500	2
Martin, Elaine	Aust	3	1.333	Gray, Iain	UK	1.500	2
Tempone, Irene	Aust	3	1.333	Hoque, Zahirul	Aust	1.500	2
				McGowan, Sue	Aust	1.500	2
				Milner, Margaret	UK	1.500	2
				Moon, Philip	UK	1.500	2
				Rouse, Paul	NZ	1.500	2

TABLE 5

## Distribution of Accounting Authors with Education Publications

Number of articles	Panel A Ten-year distribution: 2003-2012			Panel B Twenty-year distribution: 1993-2012		
	Number of authors	Percent of authors	Cumulative percentage	Number of authors	Percent of authors	Cumulative percentage
1	195	74.7%	74.7%	301	67.5%	67.5%
2	42	16.1%	90.8%	85	19.1%	86.6%
3	9	3.5%	94.3%	26	5.8%	92.4%
4	5	1.9%	96.2%	9	2.0%	94.4%
5	3	1.1%	97.3%	6	1.3%	95.7%
6	2	0.8%	98.1%	5	1.1%	96.8%
7	3	1.1%	99.2%	7	1.7%	98.5%
8	1	0.4%	99.6%	4	0.9%	99.4%
9	0	0.0%	99.6%	1	0.2%	99.6%
10	1	0.4%	100.0%	1	0.2%	99.8%
≥11	0	0.0%	100.0%	1	0.2%	100.0%
Total	<u>261</u>			<u>446</u>		

is not listed in Panel A of Table 3 because they have fewer than one coauthored adjusted article can indicate that he/she is in the top 25.3 percent (Panel A of Table 5: 100 - 74.7) of the accounting-education authors between 2003 and 2012 for full-credit education articles. Likewise, an author who has three full-credit articles but is not listed in Panel A of Table 4 because they have fewer than 1.333 coauthored adjusted articles can indicate that he/she is in the top 13.4 percent (Panel B of Table 5: 100 - 86.6) of the accounting-education authors between 1993 and 2012 for full-credit education articles.

## DISCUSSION

This paper makes a significant contribution to the existing literature by Urbancic (2009) and Zamojcin and Bernardi (2013). While Urbancic included data for only 10 years and listed the top 25 (35) authors (adjusted authors) in six journals, Zamojcin and Bernardi included data for 46 years and listed the top 50 authors in 13 journals from the United States and Canada. This research includes authors from Australia, the Republic of Ireland, New Zealand and the United Kingdom for 20 years and lists the top 50 authors in eight of the 13 journals we searched, which were also

included in Zamojcin and Bernardi. Consequently, it provides recognition to the authors from these countries not included in the other two studies.

The data in this study expands on Zamojcin and Bernardi's (2013) previous research efforts; as such, this study provides decision makers with an appreciation of the research efforts of authors from the four countries included in this study and their contributions to the accounting-education literature. The data in this study provide a benchmark for productivity in education research that can be used in tenure and promotion decisions. For example, authors appearing in this research can include this in their promotion and/or tenure review files as external validation of their scholarship. Additionally, the data also provide a source for comparing research productivity in the area of education for deans and other decision makers.

The limitations of this study represent opportunities for future research. Our first limitation is that we used data from eight accounting-education journals understates the contributions of authors who publish their research in journals other than those included in this study (Christensen et al., 2002). Acceptable-publication outlets might vary with the mission of the institution; consequently, a second limitation is that we did not consider differences in institutional missions (i.e., teaching versus research). Future research could examine whether accounting faculty members at schools that indicate their primary mission is teaching actually publish more articles in journals that specialize in accounting education than faculty at research institutions. Typically research institutions enjoy more external sponsorship (i.e., named professorships or endowed research chairs); this suggests a third limitation - individual faculty recognition. Future research could examine whether or not individuals identified in this research are endowed research chairs or have named professorships in accounting education. Named professors/endowed chairs are usually senior faculty members, which suggests a final limitation; we did not consider the amount of time since an author received his/her doctorate. Another view would be to take into account both the length of time over which each author had been researching in the field and/or the proportion of each author's research effort devoted to this field (as opposed to other fields of research). This represents a significant expansion of the scope of this research and is similar to studies that have ranked PhD programs (i.e., taking into account the number of graduates and time since graduation).

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