

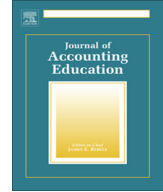


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Main article

Ranking North American accounting scholars publishing accounting education papers: 1966–2011



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ARTICLE INFO

Article history:

Available online 19 February 2013

Keywords:

Accounting education authors
Faculty research productivity
Author rankings
Education research

ABSTRACT

This paper ranks accounting's education authors who teach at institutions located in the United States and Canada. During the 46-year period from 1966 through 2011 that we examined, 13 journals published accounting education papers; the publication period for each journal varies. The data indicate that only 31.4% of accounting's 4855 doctoral faculty who teach at schools in North America have one or more publications in these 13 journals. For those doctorates still teaching, the research provides rankings of authors by doctoral year and for four periods: 2002–2011 (most recent 10 years), 1992–2001 (next 10-year period), 1966–1991 (last 26 years), and for the entire 46-year period. To acknowledge the contributions of retired and deceased authors, the research lists those authors who would have been included on the overall list had they still been actively teaching. While Urbancic (2009) and Brigham Young University (BYU) provide rankings of authors in accounting education, these rankings are limited in the scope of the journals included – Urbancic includes only six accounting education journals, while BYU includes only *Issues in Accounting Education*. We found that Urbancic's (BYU's) 10-year (20-year) data had a Spearman's rho of -0.84 (0.39) with our rankings. We believe that data presented herein provides a more comprehensive ranking of accounting's authors in the area of education.

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1. Introduction

Myers, Shields, Summers, and Wood (in press) note that the correlation between general rankings that use a variety of well-known journals and education rankings using *Issues in Accounting Education* is very low, which implies the need to consider education rankings in accounting as a distinct area. While Urbancic (2009) ranked accounting education authors using six accounting education journals, Pickerd, Stephens, Summers, and Wood (2011) ranked accounting authors in: accounting information systems, auditing, financial accounting, managerial accounting, and tax accounting areas using 11 Top-40 accounting journals. Even though Pickerd et al.'s (2011) ranking of top accounting researchers by topical area was published in *Issues in Accounting Education*, no accounting education journals were included in their analysis of faculty research productivity, and education was not one of the topical areas they examined. Myers et al. (in press) acknowledge that because their research, which uses BYU's data, is limited to authors in *Issues in Accounting Education*, their results may be biased. Urbancic (2009) examined faculty publications, over the 10-year period 1998–2007, in six accounting education journals: *Accounting Education: An International Journal*, the *Accounting Educators' Journal*, *Advances in Accounting Education*, *Global Perspectives in Accounting Education*, *Issues in Accounting Education*, and the *Journal of Accounting Education*.

This paper examines the six journals used by Urbancic in addition to seven other journals publishing papers in accounting education: the *International Journal of Accounting Education and Research*; *Accounting Education: A Journal of Theory, Practice and Research*; *The Accounting Review*; *Accounting Perspectives*; *ALS Educator Journal*; the *IMA Educational Case Journal*; and, the *Journal of Accounting Case Research*. We examine faculty publications over a 46-year period (1966–2011, inclusive) by providing rankings for the two most recent 10-year periods (2002–2011 and 1992–2001), for the first 26 years (1966–1991), and for the entire 46-year period (1966–2011). In addition to ranking the top-50 education authors in each of these four time periods, we provide a ranking of the 10 most productive education authors for each doctoral class (pre-1970, 1970–2007, and post-2007).¹

2. Literature review

2.1. Overview

In accounting research, articles have examined the productivity of individual authors (Chan, Chen, & Cheng, 2007; Bernardi & Bean, 2010; Urbancic, 2009; Hasselback, Reinstein, & Abdolmohammadi, 2012; Campbell & Morgan, 1987). Research has also examined authors of accounting articles in specific journals (Meyer & Rigsby, 2001; Wilson, 2002; Otchere, 2003; Meyer, Rigsby, & Lowe, 2005) and their productivity in specific research areas (Bernardi & Bean, 2010; Wilson, Ravenscroft, Rebele, & St. Pierre, 2008; Urbancic, 2009; Cho & Patten, 2010; Pickerd et al., 2011).

2.2. Author rankings

Several articles have provided comprehensive rankings of productivity and authors in various areas of accounting research including research by: Hasselback, Reinstein, and Schwan (2000, 2003), Hasselback et al. (2012), Bernardi (2005), and Bernardi and Bean (2010). These articles provide comprehensive rankings for accounting researchers based on their publications in various journals. However, none of these rankings provide insight in the level of contribution to the field of accounting education.

While Urbancic (2009) ranked accounting professors publishing in accounting education journals, his rankings included only six such journals, and data from a single 10-year period, 1998–2007; in

¹ We define most productive authors as the top-10 graduates by full-credit publications, which were ranked by coauthor-adjusted credit whenever ties occur, in each doctoral-graduation-year group. However, when compared to an average of 42 authors in the 1970–2007 year groups, the 1962–1969 (2008–2011) year groups have an average of approximately two (six) authors. Consequently, we combined these doctoral years into two groups (pre-1970 and post-2007) and provide the top authors for each of these two groups.

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