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Publication Benchmarking Data

**What Is the Research Standard for Tenure and Promotion at U.S. Accounting
Research Institutions Outside of the Top 200?**

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A Dissertation Submitted to The Graduate School at the University of Missouri–St. Louis
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Abstract

Prior studies provide benchmarking data for faculty promoted at the Top75 U.S. Accounting Research Institutions (e.g., Glover et al. 2006 and Glover et al. 2012). The data from these studies help the academic accounting market operate more effectively and efficiently. The data are valuable for less seasoned scholars as they set goals for their research output, and for professors as they evaluate candidates' cases for tenure both at their schools and on behalf of other universities. This paper extends Glover et al. (2012) to consider programs outside of the Top 200 U.S. Accounting Research Institutions (Glover, Prawitt, & Wood, 2006; Glover, Prawitt, Summers, & Wood, 2012) and also consider additional research outlets. We consider universities that typically grant tenure based (at least in part) on research and publication output. To this end, most community colleges, unaccredited institutions, and for-profit universities are excluded.

Keywords: Academic Research, Accounting Research, Bibliographical Citations, Management Research, Tenure/Track, Research, Accounting, Academic Promotions.

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“Sometimes the light’s all shinin’ on me; other times I can barely see.
Lately it occurs to me, what a long, strange trip it’s been.”

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Chapter 1: Introduction

Academic freedom is central to the academy. It involves a faculty member's ability to research, publish, and provide instruction absent of the fear of reprisal based on disapproval by others of thoughts or ideas (Fossey & Wood, 2004). Stegmayer (2000) adds that within a democratic society, academic freedom includes the ability of professors to maintain control over the level of course delivery (short of utilizing techniques that jeopardize students' well-being) that encourages student interaction and critical thinking regarding controversial or emerging issues (Stegmayer, 2000).

Academic freedom as defined in the Webster Dictionary as “[the] freedom to teach or learn without interference (as by government officials)” and is traditionally protected by the awarding of tenure (Academic Freedom, n.d.). Webster also defines tenure as “the act, right, manner, or term of holding something (such as a landed property, a position, or an office) *especially*: a status granted after a trial period to a teacher that gives protection from summary dismissal” (Tenure [Def 1], n.d.). This definition emphasizes the importance of tenure in the academic freedom of professors in U.S. universities. Implicitly, this definition also demonstrates the importance of the tenure decision to the U.S. university tradition.

Tenure brings with it an implied responsibility for faculty. Scholarly academics are subject to public scrutiny (both internally and externally) of their statements and writing. Therefore, they must be committed to data accuracy, appropriate restraint regarding unsubstantiated opinions, respect for the views of others, and to emphasize that their thoughts and findings are their own rather than speaking on behalf of their institution (1940 Statement of Principles and Tenure with 1970 Interpretive Comments

[1940 Statement], 1970). Finally, the awarding of tenure should not be regarded as a prize for past performance, but rather as an indication of the promise of future production (Dennis, Valacich, & Fuller, 2006).

In the *1915 Declaration of Principles on Academic Freedom and Academic Tenure*, the American Association of University Professors (AAUP) categorized academic freedom into three elements: freedom of inquiry and research, freedom of teaching within the university or college, and freedom of extramural utterance and action. Within the confines of the Declaration, the AAUP desired to ensure “the dignity, the independence, and the reasonable security of tenure, of the professorial office” (1915 Declaration of Principles on Academic Freedom and Academic Tenure [1915 Declaration], 1915). In a continuance of the *1915 Declaration of Principles*, the Association produced the *1940 Statement of Principles on Academic Freedom and Tenure* (with Interpretive Comments added in 1970), providing a more definitive and expansive discussion of the aspects of academic freedom and tenure (1915 Declaration, 2006; 1940 Statement, 1970).

The 1970 version included refinements providing that academic freedom and economic security (combined as a foundation for the academic version of tenure) are essential to the success of an institute of higher learning in meeting its charter to advance knowledge (1940 Statement, 1970). While not a constitutional right (guaranteed by the First Amendment), the 1940 Statement of Principles is observed in some form at most universities in the U.S. (Thro, 2007). Furthermore, tenured faculty members possessed property interests in continued employment subject to due process in the event of termination. The termination route would include a notification of the basis for removal,

with the faculty member possessing a right for grievance, allowing refuting the specified charges, with the arbitration by an impartial board (Fossey et al., 2004).

As eluded to in the Webster definition of tenure and suggested by the AAUP, a period of review and evaluation was recommended for an academician to validate the awarding of tenure (Tenure [Def 1], n.d.). There are typically two facets to the pre-tenure review. The first was the time frame for achieving academic tenure. The time frame varies among colleges but generally is completed within a five to a seven-year threshold (see Appendix A; Georgetown University Faculty Handbook – Appointments, Rank, and Tenure [Georgetown], n.d., Sec. 10). Some schools include a mid-process review (usually around the three-year point) to provide the individual feedback on progress and suggestions for improvement (see Appendix B; [The] University of Southern Mississippi Faculty Handbook [U.S.M.], 2019, p. 27).

The second facet was academic effort and output. Energy and production are usually segmented into teaching, research, and service (see Appendix C; Promotion & Tenure Guidelines for Tenure-Track Faculty at the University of Michigan-Flint [Michigan], 2014, p. 5). In 1977, Lein et al. found that the Association to Advance Collegiate Schools of Business (AACSB) assigned average weights of 40% to research, 39% to teaching, and 21% to service (Lein & Merz, 1977). Meanwhile, Luchs et al. (2004) concluded that the value of service was inversely related to the size of the university.

Also, evidence suggests that AACSB schools value service more highly than non-AACSB schools (Luchs, Saunders, & Smith, 2004). Schulz et al. (1989) found evidence from the 1970s and 1980s that the emphasis in the tenure process at accounting programs

was shifting toward research activities with a corresponding decline in the role of teaching. The importance of service activities was found to have remained relatively constant. Based on their data, the authors concluded that this trend would continue (Schulz, Meade, & Khurana, 1989).

The increased emphasis on research in tenure decisions in U.S. Accounting programs coincided with a shift in topical foci. Far more publications with a financial accounting emphasis were being observed with offsetting reductions in tax, auditing, and managerial topics (Oler, Oler, & Skousen, 2010). Buchheit et al. (2002) and Swanson et al. (2007) found evidence that published articles in Top-Tier accounting journals were increasingly concentrated in a narrow range of specific, higher-ranked accounting research universities resulting in a decline in Top-Tier journal participation by scholars from lower-profile institutions (Buchheit, Collins, & Reitenga, 2002; Swanson, Wolfe, & Zardkoohi, 2007).

Faculty at lower-profile accounting programs appear to have responded to this trend in a predictable manner. Oler et al. (2016) summarized these consequences, with reference to Fogarty & Markarian (2007); Plumlee, Kachelmeier, Madeo, Pratt, & Krull (2005); Rayburn (2005); and Moizer (2009):

“...the level of concentration in publishing is problematic for researchers outside of a small set of elite schools. Accounting researchers seeking tenure are typically evaluated by promotion and tenure committees consisting of members from all business fields, and committee members from outside of accounting may not recognize the greater difficulty in publishing in a Top-Tier accounting journal. Consequently, they may have had difficulty assessing the performance of an

accounting researcher with fewer publications than a finance, management, or marketing researcher. Difficulty in publishing leading to difficulty in tenure was likely one factor contributing to the shortage of accounting professors...This difficulty has likely led to the perception that publishing in Top-Tier journals is not a fair game.” (Oler, Oler, Skousen, & Talakai, 2016, p. 65).

Another issue untenured accounting faculty traditionally face relates to the quantity and quality of publication venues. Compared to other business-related disciplines, the volume of Top-Tier academic accounting journals was smaller than those for other business disciplines (Buchheit et al., 2002; Swanson, 2004; Glover et al., 2006). This issue complicates the tenure review process for accounting faculty members because faculty from other business disciplines, and occasionally disciplines outside of the business school, have a role in the tenure decision. These non-accounting decision-makers often express concern with the raw number of published articles by accounting faculty eligible for tenure (Glover et al., 2006).

An added dynamic impacting availability of Top-Tier journal outlets has been the concept that the highly ranked accounting institutions dominate publications within these journals. This belief is founded upon the possible influence that the Top 75 programs may have upon the ability to control appointments to editorial boards and other positions of influence, effectively rendering particular journals as captured markets for publication. Therefore, individuals associated with higher-ranked institutions would have inside access to Top-Tier journal availability (Laband & Piette, 1994; Williams, Jenkins, & Ingraham, 2006; Nuttall, Snow, Summers, & Wood, 2018).

In an attempt to address these issues, initiatives have been introduced in recent years to encourage research projects in lesser-researched areas (e.g., auditing, tax, managerial accounting, and accounting education) and encouraging an increase in access to Top-Tier journal outlets. One example was the Accounting Doctoral Scholars (ADS) program put in place by the American Institute of Certified Public Accountants (AICPA) to encourage research in auditing and tax (Stephens, Summers, Williams, & Wood, 2011). Another example was the relatively recent increase in the number of annual volumes of some of the Top-Tier accounting journals, such as *The Accounting Review* (Swanson et al., 2007; Kachelmeier, 2010).

Chapter 2: Literature Review

Accounting researchers have examined the publication philosophy and processes in the accounting academy. For example, Campbell and Morgan (1987) reported that during the academic years of 1979-81, individuals receiving a promotion to associate or full professor at doctoral-granting institutions published with a higher frequency and in more top-rated publications than faculty at non-doctoral universities (Campbell & Morgan, 1987). Hagerman et al. (1989) found that while promotion standards were consistent regarding the quantity of published articles, there was a divergence between public and private schools in the quality of publication outlet (Hagerman & Hagerman, 1989).

Specifically, private schools appeared to require many publications in more prestigious academic journals (Hagerman et al., 1989). In 1994, Englebrecht et al. provided a comparison of publication dynamics between AACSB and non-AACSB accredited institutions, finding that promotion candidates at AACSB accredited institutions inclined to publish at a higher frequency than their counterparts, particularly in the years immediately before their tenure promotion review (Engelbrecht, Iyer, & Patterson, 1989).

More recent research focused on trends in the weighting of research and teaching in the tenure review process. Schulz et al. (1989) conclude that during the two decades before the 1980s, there was a greater emphasis at top accounting programs on research activities with a corresponding weighting on teaching activities. Street et al. (1994) and Read et al. (1998) provided evidence that this trend continued through the 1990s (Street & Baril, 1994; Read et al., 1998).

As mentioned earlier, the profession has taken steps to address perceived shortcomings in the accounting academy's tenure review process (Read et al., 1998). Research documenting the process and examining changes in the process have followed. Over the last several years, there have been studies related to the accounting research process, accounting journal outlets, and citation-based rankings as benchmarks. Myers et al. (2016) contrasted two general models for evaluating accounting journals. The first model used count-based rankings. Under this model, accounting journals were classified by the number of articles published, the prestige of the journal, and the frequency of citations in subsequent papers (Myers, Snow, Summers, & Wood, 2016).

The second model used citation-based rankings, separately measuring the different topical areas in accounting research (e.g., accounting information systems, audit, financial, managerial, tax, and other) and the various research methodologies employed (e.g., archival, analytical, experimental, and other). They found noteworthy differences between the two methods (Myers et al., 2016).

Coyne et al. (2010), Pickerd et al. (2011), and Nuttall et al. (2018) expanded upon Myers et al. (2016) by focusing on just the second model - accounting research by topical area and by methodology. Coyne et al. (2010) provided journal rankings by subject areas, including financial accounting, managerial accounting, accounting information systems, auditing, and tax. This paper also provided ranking by methodology, including archival, experimental, and analytical (Coyne, Summers, Williams, & Wood, 2010; Nuttall et al. 2018). Pickerd et al. (2011) provided similar rankings (Pickerd, Stephens, Summers, & Wood, 2011).

Nuttall et al. (2018) found that different topical areas and research methods produced different rates of citations and that the terminal degree-granting institution for an author had a considerable influence on both article and author citations (Nuttall et al., 2018). Summers et al. (2017) extended this stream of research to include a comparison of Top-Tier accounting journals that were considered general-interest to a specific subject area or methodology journals and conclude that the Top-Tier journals were not as diverse as their mission statements portend (Summers & Wood, 2017).

In this study, we build on these earlier studies. First, our analyses extend Zivney et al. (1995) by examining the frequency of publication and the comparable journal quality for publications by faculty at a separate set of universities. We also assessed the length of the pre-tenure probation period (Zivney, Bertin, & Gavin, 1995). Our work also extends analyses initiated by the Hasselback et al. (1995) study that examined the quality and quantity of faculty publications. A subsequent Hasselback et al. (2000) project provided benchmarking data based on research quality and quantity. Finally, an additional Hasselback et al. (2012) study added benchmarks for the frequency of article co-authorship (Hasselback, & Reinstein, 1995; Hasselback, Reinstein, & Schwan, 2000; and Hasselback, Reinstein, & Abdolmohammadi, 2012).

Our research likewise extends work by Glover et al. (2006) and Glover et al. (2012). In 2006, Glover et al. examined the publication output of pre-tenure candidates successfully promoted to either associate or full professors between 1995 and 2003 at the Top 75 U.S. accounting research institutions. Glover et al. (2012) extended Glover et al. (2006) to encompass a similar range of data between 2004 and 2009 and provide contrast

with the results from the 1995 through 2003 examination (Glover et al., 2006; Glover et al., 2012).

Glover et al. (2006) found that at the Top 75 Accounting programs, the average candidate was promoted to associate professor at an average of 6.29 years (median 6.0 years). The standard deviation for the population was 1.2 years, meaning 68% of the population was advanced between their fifth year and their seventh year. Also, 76.3% of promoted faculty at these institutions had at least one elite article published (where elite publications include *The Accounting Review*, *the Journal of Accounting and Economics*, *the Journal of Accounting Research*, or *the Journal of Finance*). Nearly half (46.8%) of promoted faculty at the Top 75 Accounting programs published at least two articles in these elite journals. The authors also found that 77% of faculty elevated to associate professor were awarded tenure at the same time (Glover et al. 2006).

In their 2006 article, Glover found that candidates were elevated to full professor in an average of 11.78 years (a median of 12.0). The standard deviation for promotion to full professor was 1.65, which suggests that 68% of the population was elevated to full professor between their tenth and thirteenth year. Of those elevated to full professor at the Top 75 Accounting programs, 100% published at least one article in either a Top 15 accounting journal or a Top 40 journal from any of the business disciplines. Only 5% of the advanced faculty had not published an article in a Top 40 category¹. In terms of total output, at the time of promotion to full professor, 15% of the promoted faculty published ten or more articles in a top business journal, 30% had published ten or more articles in a

¹ Several accounting journals considered top 15 were not included in Glover et al.'s list of top 40 business journals. Hence, it is possible to publish in a top 15 accounting journal but not in any of the journals listed as a top 40 business journal. Glover et al.'s list actually contains 43 journals, but is generically referred to as the top 40 business journals.

Top Six accounting journal or a Top 40 business journal (Glover et al., 2006)

In the 2012 study, Glover et al. assumed promotion to associate professor at 6.64 years (6.29 years in 2006) and full professor in 11.84 years (11.78 years in 2006). They found statistically significant increases relative to findings in Glover et al. (2006) in publication output for faculty moving to associate and for faculty elevated to full professor. They interpreted their results as evidence of a rising threshold in terms of faculty research production, particularly in institutions ranked lower within the Top 75 population. The mean number of publications in the Top Six accounting journals by faculty earning promotion to associate professor increased from 2.67 in the 2006 study to 3.42 in the 2012 study. The average volume of publications in the Top Six journals by faculty promoted to full professor decreased slightly from 5.72 in the 2006 study and 5.59 in the 2012 study (Glover et al., 2006; Glover et al., 2012).

Glover et al. (2012) also analyzed differences in publication rates between public and private schools and found there was a slight difference in publication rates for promotion to associate or to full professor, with one notable exception. More publications were observed for faculty at public universities ranked 31-45. In this segment of the population, the average publications for promotion to associate were 7.07 for faculty at public schools and 4.89 for faculty at private institutions. Similarly, faculty at public universities advancing to full professor had an average of 9.22 publications versus an average of 8.00 at private schools (Glover et al., 2012).

Data from the above studies were frequently cited in journal articles and internal and external evaluations of tenure cases. Thus, the studies have informed decisions known to be crucial in the academy tenure and promotion decisions. Therefore, the data

in the studies help the academy to operate more efficiently and effectively. To date, though, comparable data were not available for programs outside of the Top 75. This study sought to fill this void. Based on this information, the key research questions were the following:

Research Question 1: What were the mean and median number of years served before the promotion of faculty members to associate or full professor at accounting programs outside of the Top 200?

Research Question 2: What were the mean and median numbers of peer-reviewed journal articles published by faculty members promoted to associate or full professor at accounting programs outside of the Top 200?

Research Question 3: What were the mean and median number of peer-reviewed journal articles published in the various journal tiers?

Research Question 4: Do relevant journal outlets appear to differ for accounting faculty in Accounting programs outside of the Top 200?

Research Question 5: Does there appear to be a different tenure and promotion standard for public and private Accounting programs outside of the Top 200?

Research Question 6: Can a normative journal ranking list be developed based on outcomes in this study?

Chapter 3: Method

We focused on the research output component of the tenure and promotion process in an extension of Glover et al. (2006) and Glover et al. (2012). Specifically, we assessed the research output of promoted faculty at accounting programs outside of the Top 200 U.S. accounting research institutions (Glover et al. 2006; Glover et al. 2012). Of course, we also used more recent data, as well. This group of programs includes approximately 300 schools. Because of the size of this population, we used a random sample of programs to generate data.

Overview

Procedurally, we began with a random sample of the accounting programs at research-based universities ranked outside the Top 200 schools utilizing the BYU index (see Appendix D; [BYU], n.d.). Our sample process sought to approximate the static sample of 75 utilized by Glover et al. (2012). This process gave us a total of 83 schools. We reduced this total down by one non-accredited school, leaving 82 schools in our initial screening (see Table 1) with a total accounting faculty of 771 individuals (see Table 2). As also shown in Table 2, we then segmented the faculty into public schools (37 schools with 417 faculty, an average per school of 11.27 faculty, representing 53.09% of the total, a median of 11.0, and a standard deviation of 3.86) and private institutions there were 45 schools with 354 faculty (an average of 7.87 faculty per school, 45.91% of the total, 8.0 median, 3.86 standard deviation).

In Table 3 – Panel A, we identified the number of faculty eligible for promotion (from Hasselback's *Directories for Accounting Faculty*) from either assistant to associate professor or from associate to full professor, a total of 421 out of the original 771

individuals. This analysis revealed that of the total of 417 faculty at public schools (out of 771), 207 were eligible for promotion (49.2% of the total promotable faculty, an average of 5.59 per school, a median of 5.0, and a standard deviation of 2.15). Similar results at private schools (354 total faculty out of 771) exposed 214 promotable faculty representing 50.8% of promotable faculty with an average of 4.76 per school, a median of 5.0, and a standard deviation of 2.66.

Continuing our refinement, we then separated the group of promotable faculty members into assistant (promotable to associate) and associate (promotable to professor). Our research found there was a total of 203 individuals (out of 425 promotable) at the assistant rank. In Table 3 – Panel B, of 203 assistant faculty, 107 (52.17%) were employed at public institutions (an average of 2.89 per school, a median of 3.0, and a standard deviation of 1.33). There were 96 individuals at (47.29%) at private schools (an average of 2.13 at each school, a median of 2.0, and a standard deviation of 1.56 (see Table 3 – Panel B).

From the data in Table 3 – Panel C, for associate faculty, there were a total of 218 (out of 425 promotable) positioned at the associate level. Of this count, 100 were located at public schools (45.87%), and 118 (54.13%) were at private institutions. The average associate faculty at public schools was 2.70, a median at 2.0, and a standard deviation of 1.85. The average at private schools was 2.62 per institution, a median of 2.0, and a standard deviation of 1.99 (see Table 3 – Panel C).

From this foundation, we reviewed Hasselback's *Directories for Accounting Faculty* for the period of our analysis to identify the individuals that were promoted to either associate or full professor. That analysis provided that from the original 82 schools

with 771 faculty, 66 individuals were advanced in rank at 36 schools, a rate of 1.83 promotions per institution. Of that total, 43 moved to associate (65.15%), and 23 (35.85%) to professor. In comparison, Glover et al. (2012) utilized a static population of the Top 75 universities with 166 promotions, a rate of 2.21 promotions per school. Of the 166 individuals identified by Glover et al. (2012) as being promoted, 102 advanced to associate (61.44% of the total) and 64 (38.56) to professor (Glover et al., 2012). From our total population, 42 individuals (61.11%, 30 elevated to associate and 12 to professor) were at 22 public schools, and 24 (38.89%, 13 to associate and 11 to professor) were at 14 private institutions (see Table 4 – Panel A).

Arriving at promoted faculty, we then identified the number of academic contributions for each individual before promotion. We then categorized each publication provided in the BYU listing into Tiers (see Appendix D). The results of our categorization results are listed in Tables 4 through 10.

Accounting Program Sample Selection

We considered only U.S. universities typically granting tenure based (at least in part) on publication output. Thus, two-year colleges and for-profit institutions were excluded. Our study focused on tenure-track faculty members with the title assistant professor (promotable to associate professor) or associate professor (promotable to professor). Our research did not seek to relate publication success with the quality of teaching or academic service. Our study did not consider differential demands placed upon faculty members before their pre-tenure review (Feldman & Dow, 1995).

Using the Treischmann et al. (2000) ranking as a basis, Glover et al. (2006) used the Top 75 accounting degree-granting programs in the U.S. and evaluated the years

1995-2003 for their initial analysis (Treischmann, Dennis, Northcraft, & Niemi, 2000; Glover et al., 2006). In 2012, Glover et al. updated the listing of schools utilizing the same methodology analyzing the years 2004-2009 (Glover et al., 2012).

Since both studies used a static number of schools (the 75 Top-Ranked accounting programs), we reviewed the pool of faculty identified in each article. In Glover et al. (2006), there were a total of 212 faculty with 241 promotions (29 individuals had two promotions during the timeframe) with 156 promotions (64.73%) to associate and 85 promotions (35.27%) to professor (Glover et al., 2006). In the 2012 study, there were a total of 152 faculty with 166 (14 with two) promotions, 102 to associate (61.44%), and 64 (38.55%) to professor. From those respective pools, the studies gleaned the required publication data.

In an attempt to approximate the percentages of promoted faculty, through an iterative process, we sampled a total of 82 schools, which provided a list of 36 schools with a total of 66 promotions. The sampling process required selecting an institution, then reviewing Hasselback's *Directories for Accounting Faculty* for each year of analysis, and identifying the position status of individual faculty for each year. From that review, we identified specific individuals that were promoted during the span of our study.

From our total of 66 promotions, 43 were elevated to associate (65.15%), and 23 to professor (34.85%). On average, in the Glover et al. (2006) study, the number of promotions was 3.213 per school, and the average for the Glover et al. (2012) study was 2.213 per institution. Our sample provided an average of 1.833 promotions per university. This sample selection process revealed that promotions were more frequent in the 2006 study, and, while the level of promotions diminished in the 2012 study, the frequency of

promotion was more significant than the data provided by our series of samples (Glover et al., 2006; Glover et al., 2012).

In our analysis, we selected a random sample of programs using the Brigham Young University ranking per <http://www.byuaccounting.net/tenure/journalsincluded.php> (see Table 1; Promotion and Tenure Benchmarks in Accounting [BYU], n.d.). We grouped relevant programs for our study based on faculty size as a proxy for the student recruiting reach as follows (see Table 2 - Average Faculty per School):

Small Public University: 0-9 faculty members

Large Public University: 10 faculty members and above

Small Private University: 0-9 faculty members

Large Private University: 10 faculty members and above

Accounting Faculty Identification and Analysis

For each of the accounting programs in our sample (see Appendix E), we used Hasselback's *Directories of Accounting Faculty* for the academic years from 2011-2012 through 2016-2017 and university websites to identify accounting faculty that received a promotion during those academic periods. Next, we corresponded with pre-promotion faculty at the sample programs to obtain output details for each faculty promoted during our sample period of years. Within our correspondence, we inquired regarding pre-tenure publication, including frequency and venue of publication.

Following the guidance provided from Glover et al., 2012, in the event of non-response from our initial outreach, we extended our inquiry to reconstruct individual faculty member publication efforts through a review of external sources, including examining the particular university's website, searching ProQuest and EBSCO database

services for publications, and publication retrieval through Google Scholar and ResearchGate. We intention was to validate our external review by performing a similar approach on 10% of respondents of our initial outreach in which we had verifiable data (Glover et al., 2012). We believed it was necessary to provide authentication to reconstruct individual faculty's efforts as a fundamental basis for our investigation. This dynamic will be discussed further in Chapter 4: Results.

Accounting Journal Categorization

In their initial 2006 paper, Glover et al. used the journal list from the 2006 *Financial Times* Top 40 Business School Journals with enhancements based on a 2001 Barniv and Fetyko survey (Barniv & Fetyko, 2001). In their 2012 paper, Glover et al. used the 2006 journal list with enhancements (taking the list to 43 journals) provided by Kalaitzidakis et al. (2003) and Swanson (2004) (Kalaitzidakis, Stengos, & Mamuneas, 2003; Swanson, 2004). See Appendix D for details.

We extended the journal list used in Glover et al. 2006 and Glover et al. 2012 to include and categorize other research journals that published papers authored by faculty in our sample of universities (see Appendix D). This research proposal was presented and approved by the dissertation committee on November 9, 2019. Following approval from the UMSL Graduate School and the UMSL Internal Research Board, the data collection phase commenced, which was significant as data from approximately 100 programs were obtained and analyzed. The expected completion for the project was Fall 2020.

Participants

The subjects in the study were faculty members at accounting programs ranked beyond the outside of the 200 programs per the BYU ranking of programs. Assistant and

associate professors at these schools were analyzed. Because these programs number more than 300, a random sample of universities was used.

Chapter 4: Results

As previously discussed, we focused on the research component of the qualifications for tenure and promotion process as an extension of Glover et al. (2006) and Glover et al. (2012). We assessed pre-tenure faculty research output at accounting programs outside of the Top 200 U.S. accounting research institutions (Glover et al. 2006; Glover et al. 2012). This group included approximately 300 accounting programs. Our analysis consisted of promotions that occurred during the 2011-2012 through the 2016-2017 academic year. These years were chosen to ensure an adequate number of data points and to ensure that data was available via Hasselback's *Directories of Accounting Faculty*.

Sample

Because of the size of this population of programs, we examined a random sample of 82 accounting programs to generate data on individual faculty members (see Table 1 for a list of the programs). We divided the schools into Small Public, Large Public, Small Private, and Large Private. Using the median of total accounting faculty as a base, we defined a small program as having nine or fewer faculty, and a large school has having ten or more faculty members².

Univariate Statistics

Table 2 provides the data for the sample overall. The sample was comprised of 82 accounting programs employing a total of 771 faculty members. The sample programs had an average (median) of 9.40 (8.0) faculty with a standard deviation of 4.20 faculty

² For purposes of assessing program size, we include both tenure track and non-tenure track faculty. This assumes that across programs, the tenure track, non-tenure track faculty mix is similar. Given that programs in our range of schools were virtually all in AACSB-accredited business schools, this assumption will be supported by required student credit hour coverage levels for scholarly academic faculty members.

members. Of the 82 accounting programs, 22 (26.83%) were large public schools, 11 (13.41%) were large private schools, 15 (18.29%) were small public institutions, and 34 (41.46%) were at small private schools. Of the 771 accounting faculty at the 82 programs examined, 300 (38.91%) were at large public programs, 140 (18.16%) were at large private institutions, 117 (15.18%) were at small public universities, and 214 (27.76%) were at small private colleges.

The large public programs had an average (median) of 13.64 (13.0) accounting faculty with a standard deviation of 3.23 faculty members. The large private programs saw an average (median) of 12.73 (12.0) faculty members with a standard deviation of 4.20 members. The small public programs revealed a mean of 7.8 (8.0) faculty with a standard deviation of 0.94 members. The small private programs averaged 6.29 (7.0) faculty with a standard deviation of 2.04 members.

Promotable Faculty

Referring back to Table 3 – Panel A, a summary is provided of the promotable faculty at the accounting programs in our sample. For purposes of this research, promotable faculty were defined as having the title assistant or associate professor. Of the 771 total accounting faculty at the 82 sample programs, 421 meet the definition of promotable (i.e., assistant or associate professor). Of the 421 promotable faculty, 207 (49.17% of 421) were assistant professors (see Table 3 – Panel B), and 214 (50.83%) were associate professors (see Table 3 – Panel C).

Assistant professors. Table 3 - Panel B sets forth the breakdown of the promotable assistant professors. Of the 203, 71 (34.98%) were with accounting programs at large public universities, 35 (17.24%) were with large private colleges, 36 (17.73%)

were with small public schools, and 61 (30.05%) were with small private institutions.

The large public accounting programs had an average (median) of 3.23 (3.0) assistant professors with a standard deviation of 1.48 assistant professors. The large private accounting programs saw a mean of 3.18 (3.0) assistant professors with a standard deviation of 1.17. The smaller public accounting programs saw a mean of 2.40 (3.0) assistant professors with a standard deviation of 0.91. The small private accounting programs produced an average of 1.79 (2.0) assistant professors with a standard deviation of 1.53.

Associate professors. Table 3 - Panel C sets forth the breakdown of the promotable associate professors. Of the 218 promotable associate professors, 74 (33.94%) were with accounting programs at large public schools, 44 (20.18%) were with large private universities, 26 (11.93%) were with small public institutions, and 76 (33.94%) were with small private colleges. The large public accounting programs had a mean of 3.36% (3.0) associate professors with a standard deviation of 1.97 associate professors. The large private accounting programs produced an average of 4.00% (3.0) associate professors with a standard deviation of 2.72. The small public accounting programs produced a mean of 1.73% (2.0) associate professors with a standard deviation of 0.84. The small private accounting programs had an average of 2.18% (2.0) assistant professors with a standard deviation of 1.49.

Institutional Outreach Feedback

To document the publication records of the promotable faculty, we searched the following publication databases: Google Scholar, Business Source Premier, and EconLit. To test the veracity of this data aggregation strategy, a search was conducted on faculty

members for which we were able to obtain a curriculum vita. Publications per these vitae supported the published output per our search strategy.³

Accounting Faculty Identification

Using the total samples of Public and Private universities, listings of faculty for the academic years of 2011-2012 through 2016-2017 were generated from Hasselback's *Directories of Accounting Faculty*⁴ for each year. These faculty are reflected in Tables 2 and 3. Data gathered for each faculty member include the terminal degree held, the conferring institution, the date awarded, the employment date at the current institution, and the progression of the scholar at that university during the years analyzed.

Journal Classification

We used the BYU listing of publications and tiering, as shown in Appendix D. Tier 1 includes the generally accepted Top Three journals in the scholarly accounting space. Tier 2 includes three additional, highly regarded accounting journals. Anecdotal evidence and indirect evidence in this paper suggests these journals were perceived by the genre of programs relevant to this study as a quasi-Top-Tier in most cases. Tier 3 includes top journals from other business disciplines. Tier 4 includes nine additional, highly regarded accounting journals.

Tier 5 extended the accounting list with ten additional highly regarded publications. Finally, Tier 6 includes all other peer-reviewed publications. A listing of observed outlets in Tier 6 is shown in Appendix E. This list includes several high profile journals aimed at informing the practitioner and scholarly audiences.

³ We emailed the Chairs at the respective programs and not yield adequate data as Chairs were reticent to provide this information they viewed as personal. We respected their view.

⁴ The individual directories for each year are available at <http://www.jrhasselback.com/FacDir.html>.

Results and Analysis

In this section, we present the initial summary findings related to the initial three research questions. Therefore, we defer a more expansive narrative of all six questions to Chapter 5.

Table 4 – Panel A provides an analysis of promoted faculty in the sample. Of the 82 universities in the sample, 36 (43.37%) had at least one tenure track faculty member promoted. The breakdown between public and private institutions was 22 (61.11%) public and 14 (38.89%) private schools. At the 36 schools with at least one promotion, a total of 66 faculty promotions occurred – an average of 1.83 faculty promotions per university that promoted at least one. Of these 66 individuals, 43 (65.15%) advanced to associate professor, and 23 (34.85%) to full professor. Again, of the 66 individuals advanced, 42 (63.64%) were employed by public schools (1.17 per institution), and there were 24 (36.36%) at private colleges, a rate of 0.67 per school.

Of the 42 faculty members advanced at public programs, 30 ((71.43% of 42) were promoted to associate professor (1.36 per public school), and 12 (28.57%) to professor (0.55 per institution). Of the 24 faculty members located at private universities, 13 (54.17%) were elevated to associate professor (0.93 per school), and 11 (45.83%) to professor (0.79 per university).

In comparison, Glover et al. (2012) found that of the 75 institutions in their pool of universities, 166 faculty were promoted (2.21 per school), with 102 (61.45% of 166 and 1.36 per school) advanced to associate and 64 (38.55%, 0.39) to professor (Glover et al., 2012).

Research Question 1: What were the mean and median number of years served before the promotion of faculty members to associate or full professor at accounting programs outside of the Top 200?

Per results presented in Table 4 - Panel B, the average (median) years before advancement for the 66 promoted faculty members in the analysis was 7.85 (a median of 7.00 years and a standard deviation of 5.24 years). For the 43 faculty members advanced from assistant to associate, the average time spent at the assistant level was 6.65 years (6.00 years, 3.15). For the 23 faculty members moving from associate professor to professor, the mean years at the associate level was 10.09 years (8.00 years, 7.35).

Promotions at Public Institutions

There were 42 faculty members advanced at public universities during the period of our sample. Of these 42, 30 (71.43%) were promoted to associate professor and 12 (28.57%) to professor. The average (median, standard deviation) years at rank for the 42 faculty was 6.33 (6.00 years, 2.76). Of the 30 elevated from assistant to associate professor, the average years at the assistant level was 6.23 (6.00 years, 2.24). Of the 12 advancing from associate professor to full professor, the mean number of years at the associate level was 6.58 (7.00 years, 3.90).

Promotions at Private Institutions

Continuing the results presented in Table 4 - Panel B, 24 faculty members advanced at private universities during the period of our sample. Of these 24 academics, 13 (54.17%) were promoted to associate professor and 11 (45.83%) to professor. The mean number of years at the current rank for the 24 individuals was 10.50 (a median of 8.00 years, a standard deviation of 7.24). The significant variation was primarily driven

by results associated with faculty members promoted to professor, which is discussed below in more detail. Of the 13 advancing from assistant to associate professor, the average (median, standard deviation) years at the assistant level was 7.62 (7.00 years, 4.61), suggesting the time spent with the title of assistant professors at private universities was more variant with a potentially more extended pre-promotion period. Of the 11 promoted from associate professor to professor, the data at the associate level was a mean of 13.91 (11.00 years, 8.44). Thus, the years at the rank of associate professors at private universities were lengthier and more variant.

Several studies supported the contention that assistant professors seeking promotion to associate (along with tenure) may be urged to publish as frequently as possible only in their discipline's Top-Tier journals. These are the set of journals that generally publish high impact basic research of interest to the more general scholarly accounting audience. At some institutions, faculty endeavors devoted to teaching and service (while still considered in the promotion and tenure review process) were given a lower weighting and occasionally not viewed upon favorably, and in some instances, proven to be detrimental to successful promotion (Schimanski & Alpern, 2018; Harley, Earl-Novell, Lawrence, & King, 2010; Sowell, 1990).

Once promoted (and possibly tenured – promotion and tenure usually were not directly linked), the focus shifts where associates looking for promotion to professor may publish in more varied formats, such as web-based journals or rely on conference presentations and proceedings (Schimanski et al., 2018; Harley et al., 2010; Sowell, 1990).

Upon the granting of tenure, an argument was presented that individuals were disincentivized and their focus shifts. Some opponents to tenure contend it has harmful effects on its recipients and asserts that upon receiving tenure, complacency ensues. The faculty member either significantly reduces scholarly production or stops writing altogether and only focuses on teaching and service (Yoon, 2016). To alleviate complacency, some universities have implemented policies that may mitigate the benefits of tenure, such as requiring regular, post-tenure performance reviews (Dnes & Garoupa, 2005). Of course, there may be moderating effects related to the type of institution (public or private), institutional size (large or small), or academic focus (such as a liberal arts institution) that have impacts as well.

Research Question 2: What were the mean and median numbers of peer-reviewed journal articles published by faculty members promoted to associate or full professor at accounting programs outside of the Top 200?

Table 4 - Panel C presents data associated with the publication record of faculty promoted during the sample period of years. From the date of hire, or the date of previous promotion, to the time of advancement, the 66 promoted faculty members produced a total of 463 publications. This output produced an average (median, standard deviation) of 7.02 (6.00 articles, 4.82) publications per faculty member. The total output ranged from one to twenty-six for the promoted faculty. A total of 302 (65.23% of 463) articles were authored by the 43 faculty members promoted to associate professor, producing an average of 7.02 (6.00, 3.15) publications per faculty member. The total per person publications for this group ranged from one to twenty-six.

A total of 161 (34.77%) articles were published by the 23 faculty members elevated from associate professor to full professor. These amounts represented a mean of 7.00 (6.00, 7.35) publications per faculty member. The total per person publications for this group ranged from two to twenty-one. A more granular analysis of the publications is provided later in this paper.

The 42 faculty members promoted at public universities produced 275 (59.40% of 463) publications, an average rate of 6.55 (6.00, 3.85) publications per faculty member at the time of promotion. The total output ranged from two to twenty for the faculty members elevated at public institutions. The 30 faculty members that advanced to associate professor produced a total of 216 articles (78.55% of 275) with a mean of 7.20 (6.00, 3.90) publications per faculty member. The total per person publications for this group ranged from two to twenty.

A total of 59 (21.45% of 275) articles were published by the 12 faculty members at public universities moving from associate professor to full professor, creating an average of 4.92 (4.0, 3.32) publications per faculty member. The total per person publications for this group ranged from two to thirteen. Based on this data, it appears that there were other considerations beyond publication record were considered in the promotion decision to professor. Additional analysis of this finding is provided later in this paper.

Extending Table 4 – Panel C, the 24 faculty members promoted at private schools, produced a total of 188 (40.60% of 463 total articles) publications preceding advancement. This revealed a mean (median, standard deviation) of 7.83 (6.50, 6.17) publications per faculty member. The total output ranged from one to twenty-six for the

faculty members promoted at private universities. A total of 86 (45.74% of 188) articles were published by the 13 faculty members promoted to associate professor. This data revealed an average of 6.62 (5.00, 6.44) publications per assistant professor. The total per person publications for this group ranged from one to twenty-six.

A total of 102 (54.26% of 188) articles were published by the 11 faculty members promoted at private universities from associate professor to professor with a mean of 9.27 (9.00, 5.80) publications per associate faculty member. The total per person publications for this group ranged from two to twenty-one. Again, based on this data, it appears that the decision to promote faculty members to professor at private universities was variant but generally demanded solid research output totals. Additional analysis of this conclusion is provided later in this paper.

Panel D of Table 4 presents publications per faculty per year. The sample population published an average of 0.89 articles per year (roughly 4.5 articles every five years). Academics promoted to associate averaged 1.06 publications per year (5.25 every five years). Faculty moving to professor produced an average of 0.69 publications per year (3.5 every five years). This differential suggests there was a slight overall decline in annual publications after promotion to full professor.

For public schools, the average was 1.03 articles (5.15 every five years). The breakdown of publication averages between assistant faculty (looking for promotion to associate) was 1.16 (5.75 every five years), and associate faculty (seeking promotion to professor) was 0.75 (3.75 every five years). This differential again suggests a decline in annual publications once a member reached the level of associate.

Scholars at private universities published an average of 0.75 per year (3.75 every five years). The averages for assistant and associate were 0.87 (4.25 every five years) and 0.67 (3.25 every five years), respectively. The data indicated that even though there is a more substantial period for promotion to full professor (13.91), there was an increased emphasis on publications.

There was a slightly lower average number of publications per faculty (1.03 to 0.75 per year) between public and private universities. However, somewhat higher for publications per faculty per year at a rank (6.55 to 7.83 per faculty per year). These results may be partially explained through the difference between the number of years to promotion but may be tempered by the impact of the individual university's tenure policy.

Research Question 3: What were the mean and median number of peer-reviewed journal articles published by journal tier?

Referring to Table 5, we found that publication activity for the seven articles in Top 6 (Tiers 1 and 2) journals averaged 1.50 (with a median of 1.5). When expanding this data for these Tiers to production by assistant professors vying to advance to associate, we found that the four articles produced averaged of 1.33 (1.0), while the three publications for those advancing to full professors averaged 1.00 (1.0)

Continuing our analysis of Table 5, we looked at faculty located at public schools and found that of the three publications in the Top 6 outlets provided an average of 1.5 (1.5), while the individuals at private schools produced four articles in the same Tiers, which had an average of 1.33 (1.0).

Moving to an analysis of the Top 40 journals (Tiers 1-5), we discovered a total of 75 publications, which averaged 3.83 articles (4.0) per journal. The faculty promoted to associate had 49 articles with an average of 3.5 (2.0), and those individuals promoted to professor published 26 submissions with a mean of 2.33 (1.0). Faculty employed at public institutions produced 46 articles, which averaged 3.42 (4.0) per journal, while individuals at private institutions produced 29 publications, which rendered a 2.42 average (2.0).

Our final analysis of Tier 6 revealed there were a total of 388 articles produced, giving an average of 2.10 publications per journal (1.0). Tier 6 production for individuals promoted to associate, there were 253 publications with a mean of 1.95 (1.0), and faculty promoted to professor produced 135 articles with an average per journal of 1.52 (1.0). There were 229 articles rendered by faculty at public institutions resulting in an average per journal of 2.10 (1.0), and publications by academics at private schools totaled 159 with an average of 1.75 (1.0).

These results support the conclusion of the importance of journals outside the Top 40 as a being a foundation for promotion at the schools within our level of analysis.

Table 6 presents an expansion of publication productivity categorized by faculty by Tier. Of the 463 articles published during the sample period, five (1.08% of 463) were authored in Tier 1, two (0.43%) were published in Tier 2, 23 (4.97%) were printed in Tier 4, 45 (9.72%) were published in Tier 5, and 388 (83.80%) were authored in Tier 6. There were no articles published in Tier 3. Recall that Tier 6 includes several high profile academic to practitioner outlets. Hence, it was clear that such publications were valued at this type of university.

A summary of especially popular outlets for this group is provided later in the paper. From the first five Tiers, *Auditing: A Journal of Practice and Theory* (with nine articles in Tier 4 and 1.94% of the total amount of publications), *Issues in Accounting Education* (18 articles, 3.89% of the total), and *Advances in Accounting* (16 articles, 3.46%), with both journals in Tier 5, were observed especially frequently. Journals observed frequently from Tier 6 are discussed later in this paper.

Journal Frequencies and Journal Tiers

In examining the six research questions, we discovered several supplemental topics worthy of more granular analysis.

Journal Frequency

Table 6 presents a summary of the outlets for the 463 publications by our sample authors. Journals with publications in Tier 1 include two in the *Journal of Accounting and Economics* (0.43% of the total), two in *The Accounting Review* (also 0.43%), and one in the *Journal of Accounting Research* (0.22%). In Tier 2, two publications in *Contemporary Accounting Research* (0.43%) were identified.

Surprisingly, there were no articles published in Tier 3, which includes the cross-functional journals in business. This phenomenon was noted in each publication analysis. As observed earlier, faculty sizes in this group of universities were generally smaller than those of the Top 75 programs. Thus, we expected to see more co-authorships with colleagues from other functional areas, given the lower number of colleagues in accounting. Anecdotal evidence suggests such publications would be highly valued in this genre of universities. Hence, we see this as a vast opportunity for scholars serving in such programs to expand their productivity.

From Table 4, the most frequently observed publication venues in Tier 4 include *Auditing: A Journal of Practice and Theory* (nine articles, 1.94%), the *Journal of Accounting, Auditing, and Finance* (four, 0.86%), the *Journal of Accounting and Public Policy* (three, 0.65%), *Behavioral Research in Accounting* (three, 0.65%), *Accounting Horizons* (two, 0.43%), *Journal of Accounting Literature* (one, 0.22%), and the *Journal of the American Taxation Association* (one, 0.22%).

The most frequently observed outlets in Tier 5 were *Issues in Accounting Education* (18 publications, 3.89%) and *Advances in Accounting* (16 articles, 3.46%), *Journal of Management Accounting Research* (five, 1.08%), the *Journal of Information Systems* (three, 0.65%), the *Journal of Accounting Education* (two, 0.43%), and *Advances in Taxation* (one, 0.22%).

Nearly 84% (83.80%) of publications for this type of accounting program were observed in Tier 6 (summarized in Table 11 and discussed later in this paper). Clearly, these were valued publications for these universities and were intuitive as outlets incline several high-profile practitioner journals. *The CPA Journal* was the most frequently observed outlet with 35 articles (7.56% of the total publications).

Other especially frequently observed venues include the *Journal of Applied Business Research* with 14 articles (3.02%), *Construction Accounting and Taxation*, and *Research in Accounting Regulations* (each with ten articles, 2.16%). It should be noted that the publications in *Construction Accounting and Taxation* were associated with one scholar. This finding was laudable as this scholar has emerged as one of the premier scholars in a research space about which he/she was passionate.

Journal Tiers and Faculty Promoted to Associate Professor

Table 7 summarizes publication outlets for faculty promoted to associate professor. Assistant professors in our sample published two articles in Tier 1. One of these articles was in *The Journal of Accounting and Economics* (0.33% of the total), and one was in *The Accounting Review* (also 0.33%). Since less than 1% (0.66%) of the publications for faculty moving to associate professor published in the traditional accounting Top Three journals, it appears such publications were generally not a requirement for promotion within our level of review.

Also, the observation of only one article published in *The Accounting Review* was a bit surprising. *The Accounting Review* during our sample period published significantly more articles than the other two outlets in Tier 1, as evidenced by the sheer thickness of each volume. Inspection of topics for articles published in *The Accounting Review* during these years suggests a broader variety of topical areas. We leave it for future research to determine whether less experienced scholars are overly pessimistic about their ability to publish in *The Accounting Review*.

Contemporary Accounting Research (two articles representing 0.66% of the total) was the one outlet from Tier 2 or Tier 3 venues that were available for published articles by academics from our sample group of accounting programs. Again, we suggest for future research, a study examining why more articles are not observed in the elite outlets in these Tiers. We were especially intrigued by the lack of articles in *Accounting, Organizations and Society* as it is a high profile outlet that publishes articles from the vast number of potential research questions associated with behavioral accounting, organizational accounting issues, and social aspects of accounting (Accounting,

Organizations and Society, 2020). As mentioned earlier, we view it as a huge missed opportunity to improve the lack of articles published in the cross-functional journals in Tier 3.

Continuing the review of Table 7, the outlets in Tiers 4 and 5 published 45 (14.90%) of the 451 articles identified. Surprisingly, only two of the articles were found in *Accounting Horizons* (0.66%). Much work in this space seems devoted by the scholar to practitioner audience space. *Accounting Horizons* has, as part of its mission, a desire to publish work to inform topics of special practitioner interest (Accounting Horizons, 2020). Again, we leave it to future research to identify whether scholars underappreciate the potential to impact contemporary accounting questions via publications in such journals.

Nearly 84% (83.77%) of the articles published by assistant professors promoted to associate professor during our sample years appeared in outlets in Tier 6. Publications in this Tier are more closely examined in an upcoming section.

Journal Tiers and Faculty Promoted to Full Professor

Table 8 summarizes publication outlets for faculty promoted to professor during our sample years. These academics published three articles (1.86%) in Tier 1, one each in the *Journal of Accounting and Economics*, the *Journal of Accounting Research*, and *The Accounting Review* (each representing 0.62% of the total publications). Since less than 2% (1.86%) of the publications for scholars promoted to professor have published in the traditional accounting Top 6 journals (similar to those moving to associate), it appeared such publications were generally not a requirement for promotion. Similarly, we uncovered no publications in either the Tier 2 or Tier 3 group of journals.

Thus, publications in these top journals were clearly not required in most cases for promotion to professor in this genre of accounting program. We were again surprised, though, especially by the lack of publication in the highly regarded cross-functional journals in Tier 3. We view this as an opportunity for accounting faculty to become thought leaders at their colleges by forming cross-functional teams with senior and junior faculty across their college to produce research that crosses the usual functional lines and publish more frequently in these outlets to the mutual benefit of themselves, their colleagues, and their colleges.

As was the case with scholars promoted to associate professor, faculty moving to professor published several articles in both the Tier 4 and Tier 5 journals. Most frequently observed were publications in *Issues in Accounting Education* (nine articles in Tier 5, representing 5.59% of the total population) and *Auditing: A Journal of Practice and Theory* (three articles in Tier 4, 1.86%). Again surprising here was the lack of articles published in *Accounting Horizons*.

Based on the number of articles published in outlets such as *The CPA Journal* (Tier 6), academics in this space are especially interested in informing practice level debates. *Accounting Horizons* has a mission to publish work to inform topics of particular practitioner interest (Accounting Horizons, 2020). Again, we leave it to future research to identify whether scholars underappreciate the potential to impact contemporary accounting questions via publications in such outlets or whether such academics attempt to do so but are unsuccessful.

Our final observation from Table 8 showed 135 articles (83.85% of the total population) appeared in Tier 6 venues submitted by scholars promoted to professor during our sample years.

Journal Tiers and Faculty Promoted at Public Universities

Table 9 summarizes publication outlets for sample faculty promoted at public universities. Scholars elevated at public institutions published one publication in Tier 1 (*Journal of Accounting and Economics*, 0.36% of the total) and two publications in Tier 2 (*Contemporary Accounting Research*, 0.73%). Again there were no publications in the Tier 3 journals. The predominant Tier 4 outlet was *Auditing: A Journal of Practice and Theory* (five, 1.82%). This finding suggests that faculty in this category of accounting program sought to establish themselves as experts within their subfields, which was prudent. *Behavioral Research in Accounting* contained two articles (0.73%), the *Journal of Accounting and Public Policy*, the *Journal of Accounting Literature*, and the *Journal of Accounting, Auditing, and Finance* each published one article (0.36% each) by faculty from this genre.

In Tier 5, the most frequently observed publication outlets were *Advances in Accounting* (13, 4.73%), *Issues in Accounting Education* (ten, 3.64%), the *Journal of Management Accounting Research* (five, 1.82%), the *Journal of Information Systems* (three, 1.09%). *Advances in Taxation* and the *Journal of Accounting Education* each had one article, 0.36% each. As reported earlier, Tier 6 venues published the vast majority (229 or 83.27%) of the publications by scholars at the level of accounting program studied in this article.

Journal Tiers and Faculty Promoted at Private Universities

Table 10 presents publication outlets for researchers promoted at private universities. There were more publications (a total of four articles or 2.13% of the total) in Tier 1 by faculty at private schools relative to faculty at the public institutions in this level of program. Scholars at private programs published two articles in *The Accounting Review* (1.06% of the total), and one each in the *Journal of Accounting and Economics* and *Journal of Accounting Research* (each 0.53% of the total). Somewhat surprisingly, given the four articles observed in Tier 1 journals, there were no publications by private university academics in either Tiers 2 or 3. There were 13 (6.91% of the total) articles in the Tier 4 outlets. Again, *Auditing: A Journal of Practice and Theory* was the most frequently observed Tier 4 outlet with 4 (2.13%), followed by the *Journal of Accounting, Auditing, and Finance* (three, 1.60%), *Accounting Horizons* (two, 1.06%), the *Journal of Accounting and Public Policy* (two, 1.06%), *Behavioral Research in Accounting* (one, 0.53%), and *The Journal of the American Taxation Association* (one, 0.53%).

This list provides more evidence that faculty at this level of program found some success establishing themselves as experts in their subtopics of expertise. Faculty promoted at private universities published 12 articles (6.38%) in the Tier 5 journals, including eight in *Issues in Accounting Education* (4.26%), three in *Advances in Accounting* (1.60%), and one in the *Journal of Accounting Education* (0.53%). Again, the vast majority of publications were found in the Tier 6 venues. These outlets are summarized in Appendix E. Nearly 85% (159 articles or 84.57% of the total) of publications by promoted faculty members at private universities were found in these outlets.

Again, Tables 9 and 10 support the conclusion that publication outlets were the primary difference between promotion decisions at this nature of university relative to the Top 75 programs as summarized by Glover et al. (2006) and Glover et al. (2012).

We analyzed Tier 6 in further detail (see Table 11) to understand the aspects of publication outlets. The top journal in the category, and the most prolific journal for any Tier, was *The CPA Journal* with 35 publications (7.56% of the 451 total publications and 9.02% of Tier 6). The *Journal of Applied Business Research* published 14 offerings (3.02%, 3.61%). The next group of venues was *Construction Accounting and Taxation* and *Research in Accounting Regulation*, each with ten articles (2.16%, 2.58%). These journals were followed by the *Commercial Lending Review* and the *Journal of Corporate Accounting and Finance*, each with seven publications (1.51%, 1.80%).

Outside the listings above, publications per journal begin a rapid decrease. There were ten publications with five articles each (50 publications representing 10.80% of the total articles and 12.89% of the Tier). There were eight journals with four publications each (32 articles, 6.91%, and 8.25%). Journals with three publications (20 journals with 60 articles) represented 12.96% of the total population and 15.46% of the Tier. There were 25 journals with two publications (50 articles, 10.80%, and 12.89%). Finally, there were 113 journals with only one publication, carving out 24.41% of the total and 29.12% of the Tier. While *The CPA Journal* was the most frequented individual journal, the vast majority of publications resided in journals with only one publication.

A cursory review of these journals revealed they are segmented into various practitioner groups (auditing, tax, law, for example), or were cross-functional with other disciplines, such as management, information systems, et cetera. There appear to be

opportunities for further investigation this particular Tier regarding the dynamics of the individual outlets of publication (including the level of accessibility, and if the venues were predatory), for faculty motivations (were the outlets considered viable for inclusion in PRT documentation), and individual university doctrines concerning the quality of journal to the number of publications.

Chapter 5: Discussion

In this chapter, we will discuss, at length, the findings associated with each of the six research questions. We will compare our results with the genre of programs to the conclusions associated with the Top 75 accounting programs analyzed by Glover et al. (2006) and Glover et al. (2012).

Research Question 1: What were the mean and median number of years served before the promotion of faculty members to associate or full professor at accounting programs outside of the Top 200?

Looking at our overall population of 66 faculty in Table 4 – Panel B shows (on average), it took 7.85 years to attain promotion with a median of 7.0 years and a standard deviation of 5.24 years. Regarding promotion to associate professor, we found an average of 6.65 years (median of 6.0 years, a standard deviation of 3.15) while Glover et al. (2006) found an average of 6.29 years (6.0 years median, a standard deviation of 1.2 years) and Glover et al. (2012) found an average of 6.65 years for promotion to associate professor. Thus, the average times to promotion to associate do not significantly fluctuate between the different categories of programs studied by Glover et al. (2006) and Glover et al. (2012) and the level of programs studied here.

It should be noted the difference in standard deviations (2.24 years to 1.2 years) indicates that the years at this level can be more variant at the type of accounting programs of focus in this study (Glover et al., 2006; Glover et al., 2012). Statistically, the 6.29 average years for to promotion to associate found in Glover et al. (2006), when compared with our average of 6.65 years (with a standard deviation of 3.15 and an $n=43$), did not differ significantly (t -statistic with 42 degrees of freedom is 0.75; resulting in a p -

value of .4574). Also, in the Glover et al. (2006) article, the candidates advancing to full professor averaged 11.78 years with a median of 12.0 years with a standard deviation of 1.65 years. For the level of programs in this study, we found the time of promotion to professor averaged 10.09 years (a median of 8.0 years and a standard deviation of 7.35 years). The 11.78 years spent advancing to professor found by Glover et al. (2006), and our average of 10.09 also did not differ significantly; the *t-statistic* (22 degrees of freedom) was 1.10 with a resulting *p-value* of .2832. Thus, scholars at this level of accounting program gained promotion to professor on average quicker but with a much more variant number of years (Glover et al., 2006).

As previously discussed, the impact of tenure may or may not have a negative effect on research productivity and faculty development. The research in this area was mixed. For example, Nikolioudakis et al. (2015), citing Katz (1973), Holley (1977), Levin and Stephan (1991), Hammermesh (1994), Harrison (2006), Leung (2009), Estes and Polnick (2012), identified research indicating the awarding of tenure leads to a reduction of productivity; however, in agreement to Bonzi (1992), their efforts supported the assertion that any decrease in productivity was, at worst, marginal (Nikolioudakis, Tsikliras, Somarakis, & Stergiou, 2015)

This dichotomy in results poses several possible research questions regarding the causality and classification of any gains or productivity reductions. For example, was a deviation isolated to specific groups of colleges, such as public versus private; small versus large; schools confined to a geographic area or institutional affiliation (“Ivy League” or “SEC”); a recognized field of academic discipline; or university status (profit or non-profit)? Also, was a gain or reduction driven by other factors, such as a sufficient

or insufficient financial incentive to advance to professor (assuming promotion coincides with the granting of tenure)?

Finally, does the publishing pressures (exemplifying the impact of the concept of “publish or perish,” especially on faculty lacking tenure) placed on assistant professors create a willingness for individuals to submit publications to other outlets, including predatory journals? We excluded other venues (committee publications and presentations, conference proceedings, working papers, and institutional on-line venues) from our analysis based on our parameters established for peer-reviewed journals and to maintain consistency and comparability with Glover et al. (2006) and Glover et al. (2012).

In their 2018 article, *The Ethics of Predatory Journals*, McLeod et al. defined predatory journals as

“...vanity presses, typically charging large submission or publication fees and requiring little peer review... affecting the integrity of the legitimate journals they attempt to imitate, the reputations of the departments, colleges, and universities of their contributors, the actions of accreditation bodies, the reputations of their authors, and perhaps even the generosity of academic benefactors” (McLeod, Savage, & Simkin, 2018, p. 1).

With the proliferation of these journals (estimated in 2013 by Kolata to be over 4,000 journals), was there an opportunity to provide a basis for categorization and separation of lesser-standing journals and journals that only offer a pay-to-play option (Kolata, 2013)? While there were several listings of predatory journals, such as Beall’s and Cabell’s Scholarly Analytics, our research did not attempt to determine if any

journals categorized in either Tiers 4 or 5 were predatory (Strinzel, Severin, Milzow, & Egger, 2019).

Research Question 2: What were the mean and median numbers of peer-reviewed journal articles published by faculty members promoted to associate or full professor at accounting programs outside of the Top 200?

As shown in Tables 5 and 6, we found relatively few articles published in the Top Six accounting journals. Specifically, we found seven (1.51%) of the 463 in the Top Six accounting journals. Also, we found only 75 of the 463 publications (16.2%) in Tiers 1 through 5. In contrast, Glover et al. (2006) found that 76.3% of faculty at the Top 75 accounting programs published at least one article in a Top Six journal (Tier 1), and at least 46.8% have published at least two articles in the same journals (Glover et al., 2006).

This finding further reinforces that publications in the Top Six journals were crucial for promotion at the Top 75 programs but were not as significant at programs in the genre of interest in this study. While this conclusion is not overly surprising, the magnitude of the difference was somewhat interesting. Scholars evaluating candidates for promotion at this category of accounting programs were encouraged to emphasize this difference for purposes of informing tenure and promotion evaluators that may or may not be familiar with accounting programs.

Promotions from Assistant to Associate Professor

The results for individuals promoted to associate (43 faculty) further support the conclusion above (see Table 7). There were only four articles (.013% of the total) published in Tiers 1 and 2 (0.09 articles per promoted faculty member) and only 49 (0.162%) of 302 articles in the Top 5 Tiers. For the Top 75 accounting programs, Glover

et al. (2006) and Glover et al. (2012) found that in just the Top Six journals (our Tiers 1 and 2), there were 2.67 and 3.42 publications per faculty member, respectively. They also identify 249 publications in Tier 4, resulting in an average publication rate of 5.79 per promoted faculty (Glover et al., 2006; Glover et al., 2012).

Promotions from Associate to Full Professor

The results for scholars advancing to professor (23 faculty) tell a similar story (see Table 8). There were three articles (1.86% of total publications) published in the Top Six journals (0.13 articles per promoted faculty member), and there were only ten articles (6.21%) published in Tier 1 through Tier 4 (0.43 per elevated faculty member). Glover et al. (2006) and (2012) had 5.72 and 5.59 articles published in the Top Six accounting journals (Tiers 1 and 2). Glover et al. (2012) identified 5.59 articles per scholar in Tiers 1 through 4 (Glover et al., 2006; Glover et al., 2012). In the level of accounting programs in this study, the majority of publications (135 or 83.85% of the total) appeared in Tier 6 outlets, or 5.87 per promoted faculty member. Thus, publications in the Tier 6 venues were considered and valued in the promotion process at the programs of interest in this study. Our observation also supported Chen et al.'s (2010) research stating:

“About 86% of accounting faculty in non-doctoral granting programs have never published in top-tier accounting journals during their entire academic careers. This compares to 36% by faculty in doctoral granting programs. Overall, this averages 0.19 articles per year in the top five journals for faculty in doctoral granting programs and a minuscule 0.013 articles per year for faculty in non-doctoral granting programs. The average publication rate is about one article per

year in non-top five journals by faculty in both programs.” (Chen, Nixon, Gupta, & Hoshower, 2010, p. 104).

Research Question 3: What were the mean and median number of peer-reviewed journal articles published in the various journal tiers?

Our research suggests a significant difference in the mean and median number of journal articles produced by faculty at the Top 75 accounting schools and academics at the programs in our analysis. Per data in Table 6, and comparing to the results of Glover et al. (2006), we found that faculty members in the genre of schools studied here publish far less frequently in the Top 40 accounting journals - see Tiers 1 through 5 (Glover et al., 2006)). This finding was not surprising, but the magnitude of the difference was somewhat surprising. The sample of 66 scholars promoted in our sample period published seven articles in the Top Six accounting journals (Tier 1 and 2) and 75 articles in the Top 40 accounting journals (Tiers 1 through 5). Thus, promoted individuals averaged 0.106 articles in the Top Six and 1.14 articles in the Top 40 journals.

Articles from Assistant Professors

Scholars moving to associate professor during the period (total of 43) published four articles in the traditional Top Six accounting journals (see Table 7). Thus, faculty moving from assistant to associate professor averaged 0.093 publications in the Top Six journals. Researchers promoted to associate professor published 49 papers in outlets including in Tiers 1 through 5 (1.14 per scholar). Glover et al. (2006) found that 76.3% of individuals promoted to associate had at least one publication in an elite journal during a similar time period, and 46.8% published at least two articles in the same journal ranking (Glover et al., 2006).

Articles from Associate Professors

For individuals advancing to professor, our data indicate that for the 23 individuals identified, there were a total of three articles in the Top Six accounting journals and 26 publications in Tiers 1 through 5 (see Table 8). Thus, the average scholar moving to professor had 0.13 Top Six publications (slightly over one article per 1,000) and 1.13 or just over one publication per 100 in the Top 40 accounting journals. Glover et al. (2006) found 100% of the faculty promoted to professor published at least one publication in a Top 40 journal during their review period (Glover et al., 2006). Thus, such a publication is virtually required for promotion to professor at the Top 75 programs, but was not required for promotion to professor in the genre of accounting program examined in this study.

Research Question 4: Do relevant journal outlets appear to differ for accounting faculty in Accounting programs outside of the Top 200?

We found that academics at the programs in this study frequently published in outlets not traditionally considered as a Top 40 journal. Of the 463 articles published by scholars in our sample during the sample period, 388 (83.80%) appeared in Tier 6 outlets, which tend to be either topic-focused journals (e.g., auditing, taxation) and/or practitioner-oriented journals, which provide practical relevance to individuals outside of academia (How (and why) to write for practitioner journals, 2020).

Furthermore, there was little difference between whether an individual was moving to associate (253 articles out of 302, 83.77%) or professor (135 articles out of 161, 83.85%). Conversely, Glover et al. (2006) and Glover et al. (2012) found a

significant portion of the output of promoted faculty at the Top 75 programs appear in the Top 40 accounting journals (Glover et al., 2006; Glover et al., 2012).

Research Question 5: Does there appear to be a different tenure and promotion standard for public and private Accounting programs outside of the Top 200?

Per Table 4 – Panel C, the 42 faculty at public universities published 275 articles overall - an average (median) of 6.55 (6.0) articles in the year's preceding promotion with a standard deviation of 3.85. The 30 sample faculty members at public schools advancing to associate professor published a mean (median) of 7.20 articles (6.0) with a standard deviation of 3.90 articles. The 12 sample faculty members at public institutions promoted to professor published a mean of 4.92 (4.0) articles with a standard deviation of 3.32).

Regarding faculty members at private universities, the 24 faculty members published 188 articles overall - an average (median) of 7.83 (6.50) articles with a standard deviation of 6.17. The 13 faculty members advancing to associate professor at private colleges published 86 articles overall - an average (median) of 6.62 (5.00) articles with a standard deviation of 6.44. The 11 faculty members promoted to professor at private universities published 102 articles overall – an average of 9.27 (9.00) with a standard deviation of 5.80. Two highly productive sample faculty members skewed the mean publications for sample faculty members promoted to professor.

Table 11 – Panel A presents an analysis of publications per faculty member at public and private universities and for faculty members advancing to associate professor and to professor. The average publication count for the entire sample was 7.02. The average count for promotions to associate was 7.02, and to professor was 7.00, and at public schools, the rate was 6.55; at private institutions, the rate was 7.83.

Of the 66 sample faculty members, eight published 0-2 articles, ten published 3-4, 19 published 5-6, 12 published 7 or 8, eight published 9-10, two published 11-12, and seven published more than 13 articles. Of the eight that published 0-2 articles, five were at public schools, and three at private colleges. Also, four received a promotion to associate professor, and four to professor. Of the ten producing 3-4 articles, six were at public institutions, four were at private universities, five were promoted to associate professor, and five to professor. Of the 19 that published 5-6 articles, 15 were employed at public programs, and four at private schools, 15 advanced to associate professor, and four to professor. For the 12 producing 7-8 articles, nine were at working at public universities, and three at private institutions.

Ten faculty received a promotion to associate professor, and two advanced to professor. Of the eight that published 9-10 articles, three were employed at public schools, and five were at private colleges, four achieved associate professor, and four to professor. For the two producing 11-12 articles, one was located at a public university and one at a private university, one was promoted to associate professor, and one was advanced to professor. Of the seven faculty publishing more than 13 articles, four were at a public university, and three were at a private university. Also, four received a promotion to associate, and three to professor.

Panel B of Table 11 presents the publication counts overall, by sample members promoted to associate and full professor at public universities, to associate and full professor at private colleges. Again, the average for the sample overall was 7.02. The average for scholars advancing to associate at a public university was 7.20, and to professor was 4.92. Moreover, the average for faculty promoted to associate at private

universities was 6.62, and to professor was 9.27. The most interesting finding was the relatively lower output for sample faculty promoted to professor at public programs, especially relevant to faculty members advancing to professor at private institutions. This observation was consistent with the results of Hagerman et al. (1989) and suggested a nuanced promotion decision to professor, especially at public schools. This finding warrants additional investigation to more fully understand dynamics impacting promotion to professor decisions at public universities. Anecdotal evidence suggests a significant administrative role variable (Hagerman & Hagerman, 1989).

Of the eight that published 0-2 articles, two were promoted to associate at a public university, and three advanced to professor. At private universities, two advanced to associate, and one advanced to professor. For the ten producing 3-4 articles, public schools promoted two associate, and four advanced to professor, and at private institutions, three advanced to associate and one to professor. Of the 19 that published 5-6 articles, 12 advanced to associate at a public university and two to professor, while at private schools, three advanced to associate and two to professor. For the 12 publishing 7-8 articles, eight achieved associate and one was promoted to professor at a public institution, and two advanced to associate and one to professor at a private university.

Of the eight faculty that published 9-10 articles, public schools promoted two to associate and one to professor, while at private schools, two advanced to associate and three to professor. Of the two with 11-12 articles, one was elevated to associate at a public university, and one to professor at a private institution. For the seven that published more than 13 articles, three moved to associate, and one to the rank of professor at a public university, while one was promoted to associate, and two advanced

to professor at a private university.

Overall, data from Table 11 – Panels A and B reinforces that publication numbers distribute about a mean just below seven but with interesting tail findings, including nine of 66 that advanced status with 0-2 identified publications.

Tier 6 Publication Outlets

As stated earlier, the Tier 6 outlets publish the vast majority of articles by scholars in this genre of university. In Table 12, we found the most frequently observed outlet in Tier 6 (35 or 7.56% of total and 9.02% of the Tier) was *The CPA Journal*. The mission of *The CPA Journal* is to be “the voice of the profession”⁵ (About The CPA Journal, 2020). Given this stated mission, academics across the category of accounting programs must be seeking to inform these audiences. The *Journal of Applied Business Research* contained 14 articles (3.02%, 3.61%). Ten articles were published in *Construction Accounting & Taxation* and *Research in Accounting Regulation* (2.16%, 2.58%). The *Commercial Lending Review* and *The Journal of Corporate Accounting & Finance* each published seven articles (1.51%, 1.80%) by scholars working at the genre of accounting programs studied here.

Of the remaining 305 articles published in Tier 6, ten outlets published five articles (10.80%, 12.89%), eight venues published four articles (6.91%, 8.25%), 20 published three articles (12.96, 15.46%), 25 published two articles (10.80%, 12.89%), and 113 outlets published one article each (24.41%, 29.12%). Again, publications in such arenas represent researchers informing audiences in their subtopic expertise.

⁵ See <https://www.cpajournal.com/>

Time to Tenure and Promotion

Both Glover et al. (2006) and Glover et al. (2012) address the issues of time at rank and time to tenure. In their requests for data from subjects in these studies, they gathered a high percentage of both promotion dates and the dates of tenure. In their 2006 study, Glover et al. obtained responses regarding promotion and tenure from 70 faculty from their sample of 156 academics (44.87%). From those responses, 54 faculty (77.14%) specified that their date of promotion to associate and the date of the award for tenure was the same. Also, 14 (20.00%) faculty were granted tenure within four years after the promotion to associate.

The authors noted that some of the respondents did not receive tenure and promotion in concert because the faculty member received rank advancement as a result of transferring to their current institution, and there was a restrictive university policy requiring a one-year probational period before the awarding of tenure. Other respondents indicated that awarding of tenure was deferred until the faculty member advanced to full professor. Based on those results, Glover et al. (2006) established an approximate standard of six to seven years for tenure (Glover et al., 2006; Glover et al., 2012).

Glover et al. (2012) used a sample of 166 promotions, 102 of which were to associate and 64 to professor. Of the 102 promotions to associate, 67 provided information regarding both the date of promotion and the granting of tenure. For 53 (79.10%) of the respondents, promotion and the awarding of tenure coincided. The remaining 14 faculty (20.90%) were awarded tenure within four years after promotion. These results support the six- to seven-year proxy estimate for tenure (Glover et al., 2012).

Tenure and Promotion Standards

Previous analyses suggest a greater emphasis on publication in the Top 40 and even the Top Six journals at the Top 75 accounting program. This is not surprising. There appeared to be an emphasis on the overall body of work of the faculty member and its impact on both the scholarly literature and the practitioner-oriented literature at the accounting programs examined in this study. This difference reflects the ability of universities to establish standards for promotion and tenure (PRT) that meet that university's goals for scholarly achievement.

As shown in Appendix C, institutions had a high degree of freedom in establishing promotion standards, with most following the AAUP suggestions of Teaching, Research, and Service. These differences manifest in particular schools emphasizing research output to the virtual exclusion of other scholarly activities while other programs may consider such activities as teaching, administration, and even professional service. Also of significance were differences in the comparative importance placed upon the relative quality (as measured by the perceived quality of the publishing outlet) and the actual quantity of research output.

Earlier in our study, we discussed two models for accounting journal classification. First, there was the use of count-based rankings classifying journals by the number of articles published, the prestige of the journal, and the frequency of paper citations in subsequent papers. Second, there was a model that used citation-based rankings, separately measuring the different topical areas in accounting research and the various research methodologies employed (Myers et al., 2016).

In their article *Reassessing Accounting Faculty Scholarly Expectations: Journal*

Classification by Author Affiliation, Attaway et al. (2008) found that many accounting programs create internal lists of journal classifications that may be more appropriate for the standing of the institution, but may not be suitable for other schools. Some of these institutions may not adhere to the two methods mentioned above and compile their listing based on different decision tools such as author affiliation, et cetera (Attaway, Baxendale, Foster, & Karcher, 2008). This dichotomy invites the question, can a model be developed that differentiates the quality of journals outside the Top Six or even the Top 40 journals?

Research Question 6: Can a normative journal ranking list be developed based on outcomes in this study?

There was a clear publication outlet divergence between the Top 75 schools and the programs studied here. Simultaneous research is currently examining the 125 programs ranked just below the Top 75. We believe a normative list of journals can be developed from the collective findings of the studies.

The basis for this assertion was simple; there is a departure from the Top 40 journals beginning at some point in the schools that were ranked from 76 through 199. At some point, it becomes impractical for programs to require only publications in the Top Six or even the Top 40 journals since that is such a limiting factor. Comparatively speaking, this was similar to the overall cost analysis of an entity (changes in costs regarding changes in volume or activity); at some point, marginal costs begin to exceed average costs (at the higher end of the Relevant Range), and the rate of change in marginal costs begins to grow at an increasing rate (Wild & Shaw, 2019). This concept appears to be viable for the analysis of publication output as well; at some point, the average amount of publication production in non-Top-Tier journals will begin to exceed

Top-Tier journals, and the divergence will gradually increase as one progresses through the list of schools.

Therefore, to inform the question, an additional analysis would be needed to identify the point where the transition away from the Top-Tier journals begins. Also, the transition may be stair-stepped in nature, that a change in journal output would be observed, and then plateaus for a range of schools, then another change in journals would be encountered and productivity plateaus, then another change would be encountered, et cetera.

A further extension of research could encompass an analysis of a change from school to school in the institutional definition of research, or an identification of transition in the emphasis upon publication, teaching, and service, or the integration of quality over quantity (an overall body-of-work) philosophy, and journal lists based on criteria not utilized by the Top-Tier schools (Attaway et al., 2008). Other topics previously discussed worthy of investigation include the aspects of tenure upon publication efforts and possible correlations between length of institutional service, production, institutional affiliation (e.g., land-grant universities versus others), or whether a university is for-profit or non-profit. Finally, additional inquiries may include research in the impact of institutional financial incentives established for advancement and analysis of accreditation assessment efforts upon publication output.

The performance of this additional research would be necessary to assist, not only in further journal categorization, but to provide an understanding of the impact of predatory journal influence upon academia.

Our results revealed there different publishing dynamics between the Top-Tier

universities and schools residing in the lower echelon. This divergence was intensified in the level of journal frequented by faculty at both extremes. Also, there was a reasonable assumption the separation did not occur at any one given point in the ranking of schools and, therefore, must have manifested through a gradual change as one moved through the ranking of schools. This change directed one to question if there was also a parallel transition from more rigorous, research-based journals (e.g., *The Accounting Review*) to more relevant, practice-based outlets (e.g., *The CPA Review*).

Another observation arose from the possibilities of deviations within PRT policies at both ends of the spectrum. It appeared that highly ranked schools emphasized frequent publishing in Top-Tier journals, while lower-ranked schools were more tolerant of a broader range of scholarly contributions. The causation of this observation may be derived from differences in the amount of time required for promotion or a possibility that, from a policy perspective, the lower-ranked schools placed a different set of values on the general promotion/tenure guidelines (research, teaching, and service) set forth by the AAUP (1915 Declaration, 2006; 1940 Statement, 1970). Within this scope, the aspect of tolerance for publishing in either blacklisted or predatory journals was a point of consideration for our genre of institutions.

Generally speaking, aside from the difference mentioned above regarding rank of school to the level of publication, our study did not identify if there were any differences in publishing pressures, principally upon individuals aspiring for promotion from assistant to associate professor or those individuals seeking the threshold of tenure.

One notable reflection pertained to the high-level of publications from faculty at lower-ranked schools in lesser-regarded publications. This feature was particularly

notable due to the efforts of Top-Tier journals such as *Accounting Horizons* in increasing the regularity of their publication and the enhanced availability of their outlets to a broader spectrum of scholarly academics (Accounting Horizons, 2020).

Implications for Research

The benefits of the extension of previous research, specifically Glover et al. (2006) and Glover et al. (2012) were multifold. First, there has been no previous analysis of the publishing characteristics in any school outside the Top 75 universities; our research provides a benchmark for those schools outside the Top 200. This benchmark will provide additional insight for any PRT review process and allow PRT comparability between programs for any accounting research institutions. Also, we believe there is a solid foundation for continued research that contains many robust facets providing further benefits.

Implications for Practice

We see the benefits to academic programs as, first, an opportunity to standardize the publication aspect of the PRT process, both within a micro viewpoint at the individual school and a macro perspective for comparability purposes, especially when evaluating faculty when they were changing schools. Second, we believe our research provides benchmarks for accreditation agencies (AACSB, Higher Learning Commission, et cetera) to evaluate faculty publication efforts.

Finally, we believe our study provides a reasonable benchmark for faculty evaluating expectation standards when transitioning between universities.

Limitations

Our research was limited by the ability to compile the data efficiently. Our efforts to reach out to individuals and schools proved ineffective, resulting in building our data from external sources. While our efforts proved to be very time-consuming, it opened up an opportunity to develop a tool to compile the necessary data for analysis (such as a tool used by Glover et al. at BYU in compiling their 2008 and 2012 data repositories) that may prove to be very beneficial, especially in the suggested continuing research opportunities (Glover et al., 2006; Glover et al., 2012). In addition, the tool may be beneficial to schools and PRT committees in promotion decisions.

Also, we did not consider any academic offerings such as conference proceedings, presentations, or working papers, as part of a component of our research since they were outside our span of analysis. However, supported by the findings of Kerr et al. (2008), lower-tier institutions may place a higher research value on such outputs (considered scholarly contributions within the “body of work” dynamic) for promotion and tenure decisions. (Kerr, Simkin, & Mason, 2008).

Future Directions

Our research posed several inquiries worthy of future studies. The authors intend to pursue these questions. Also, the possibility of a longitudinal series of research efforts is presented, particularly regarding identifying any trends developing in such areas increased Top-Tiered outlets, the advent or decline in predatory journals, et cetera.

From our overall analysis and gleaning inferences from the general observations discussed above, we believe the following topics are worthy of further analysis.

By expanding our current set of data, our analysis could be modified by adding additional institutional classifications gleaned from supplementary university ranking agencies (such as The Carnegie Classification of Institutions of Higher Education[®]). Inclusion of these classifications would allow a more robust series of analyses providing further insight to our study and add clarification between different types of distinctions such as comparisons of various levels of research programs, or comparisons to teaching orient schools, et cetera (The Carnegie Classification of Institutions of Higher Education[®] [Carnegie], n.d.).

One opportunity resides in an analysis of the schools listed between 76 and 199, focusing on the dynamics of the transition from Top-Tier journals to identifying other outlets (this might be in the form of a tertiary review) and categorization of the focus of the individual journals. This review would build upon the works of Buchheit et al. (2002), Swanson (2004), Glover et al. (2006), and Glover et al. (2012) and provide insight into the demands of PRT standards at various schools and possibly providing a comparability gauge useful when faculty move between programs. This categorization could also extend to the subjects of our investigation, which we discuss later (Buchheit et al., 2002; Swanson, 2004; Glover et al., 2006; and Glover et al., 2012).

Another area for additional insight lies in the variability in PRT policies between schools, which may also be conducted in a transitory manner. This analysis (an extension of the works performed by Street et al. (1994) and Read et al. (1988)) would provide insight for institutions evaluating faculty during the hiring process. The study might include a review of the balance between research, teaching, and service at individual schools, along with a comparison between Top-Tier universities and lower-ranked

schools. It may also include an investigation into institutional publishing demands (Street & Baril, 1994; Read et al., 1998). This discussion also provides a prospect involving the weighting of the PRT categories in a longitudinal trend analysis in extensions to the studies of Lein et al. (1977), Schulz et al. (1989), and Luchs et al. (2004) in assessing the evolution of category weighting over the years.

An opportunity exists for research into identifying any obstructions limiting the openness to faculty at lower-ranked schools from Top-Tier journal outlets. With the advent of the ADS Program of the AICPA (Stephens et al., 2011) and since the intent of some Top-Tier journals has been to provide greater accessibility to this genre of faculty (Swanson et al., 2007; Kachelmeier, 2010), there should have been a higher level of articles published in these Tiers. The analysis would include not only an identification of the reasons for the lack of offerings but possibly provide options or suggestions for improvement.

As briefly discussed earlier, additional opportunities exist in an extension of our analysis that includes categorizing the journals within our Tier 6 level of journals. These journals appeared focused on either a specific topical area of accounting (financial, tax, auditing, et cetera), practitioner knowledge, or outlets both in and out of the realm of business. Specifically, some journals possess a high valuation by readers within these areas (such as the *Journal of Accountancy*, sponsored by the AICPA, *The CPA Journal*, a publication of the New York State Society of CPAs, and *Strategic Finance*, published by the Institute of Management Accountants or IMA) and may be worthy of a higher level of distinction from other journals.

In the Coyne et al. (2010), Myers et al. (2016), and Nuttall et al. (2018) studies, the researchers utilized article classifications by topic, e.g., Accounting Information Systems, Auditing, Financial, Managerial, Tax, and Other, along with a secondary grouping by methodology including Analytical, Archival, Experimental and Other (Coyne et al., 2010; Myers et al., 2016; and Nuttall et al., 2018). Analyses of this nature may provide a foundation for journal classification development. The ultimate goal of the research would be to provide a metric to evaluate the value of academic rigor in concert with the value of practitioner relevance. This analysis could also review the affluence of predatory and blacklisted journals upon scholarly efforts.

An additional topic raised was the effect of academic assessment efforts on scholarly requirements for tenure-track and non-tenure faculty. Some questions include: does the aspiration to attain or required continuing maintenance of accreditation standards impact the PRT process? Does the implementation of grade distribution reviews, peer-reviewed course delivery, and student evaluations impact publication emphasis and advancement productivity on both pre- and post-tenured faculty? Finally, what are the publication expectations of non-tenure-track faculty at lower-level institutions?

General Conclusions

The outcomes of our research show there was a difference in the publication standards between the Top 75 schools and the lower-ranked universities. This differentiation poses additional questions, especially regarding the transition while progressing through the list from top to bottom. We believe we established a solid foundation for subsequent scholarly activities.

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Appendix A - Georgetown University Faculty Handbook – Appointments, Rank, and Tenure (Sec. 10)

THE TENURE PROBATIONAL PERIOD

- a. The tenure probationary period for untenured full-time members of the tenure-line faculty is seven academic years, unless adjusted as set forth in this section III.D.10. The duration of the tenure probationary period is not affected by the status of, or changes in, a faculty member's rank (such as instructor or assistant professor).
- b. For a faculty member whose term of appointment begins 1 January, or later in an Academic Year, the tenure probationary period commences with the Academic Year following his or her initial appointment. Otherwise [,] the tenure probationary period commences with the Academic Year of the appointment.
- c. **A faculty member may apply for tenure in any year of the tenure probationary period up to and including the sixth year. Applications in the seventh year are not permitted [emphasis added].** Untenured tenure-line faculty must confirm in writing no later than the beginning of the sixth year: 1) their intention to apply for tenure, and 2) their understanding of the remaining tenure probationary period and reappointment limits. A faculty member who has not been granted tenure by the end of the seventh year of the tenure probationary period will be offered a terminal one-year appointment at no less than the faculty member's seventh year salary. No application for tenure may be made during a terminal year following [an] expiration of the probationary period.
- d. The tenure probationary period at Georgetown for an untenured member of the tenure-line faculty with previous employment in a tenure-eligible position at another university will be reduced by the number of tenure-eligible years previously served minus one; provided that Georgetown will offer a tenure probationary period of at least four years, and the faculty member may submit an application during that time as set forth in section c above.
- e. The tenure probationary period may be interrupted while a faculty member is on leave to perform public or professional service that does not contribute to the production of academic scholarship of the type normally considered in an application for tenure. The Executive Vice President, acting with the advice of the Chair and Dean, will determine if the leave interrupts the tenure probationary period. However, leaves granted in the seventh year of the probationary period will not extend the probationary period.
- f. The tenure probationary period may be interrupted as provided in Faculty Handbook section III.C.10.d "Family Care Leave," in the New Parent Leave Option for Tenure-Line Faculty on the Main Campus, or in such other personal and family leave policies that may be adopted from time to time; or as required by District of Columbia, state or federal law, including but not limited to the Americans with Disabilities Act ("A.D.A."), Family and Medical Leave Act ("FMLA"), and District of Columbia Family and Medical Leave Act ("DC FMLA").
- g. For purposes of this policy, references to a particular numerical year of the tenure probationary period are to the adjusted year after accounting for any adjustments described in this Section III.D.10.

Appendix B - University of Southern Mississippi Faculty Handbook (p. 27)

5.2. Pre-Tenure Review: Pre-Tenure Review is intended to evaluate the progress of tenure-track faculty towards the award of tenure and to determine areas for improvement of performance [,] as necessary. A successful pre-tenure review is not a guarantee of tenure or of continued employment of any type or duration. Negative pre-tenure reviews constitute notice that progress toward tenure is unsatisfactory and may justify the issue of a terminal contract at the discretion of the President upon the recommendation of the Provost and the Vice President for Research. Candidates who do not prepare and submit a pre-tenure review dossier when it is required will receive a terminal contract.

A pre-tenure review is typically performed in the spring of a faculty member's third year in a tenure-track position [emphasis added].

Source: Faculty Handbook – [The] University of Southern Mississippi; <https://www.usm.edu/provost/faculty-handbook-2019.pdf>

Appendix C - Qualifications for Appointment and Promotion in the Several Faculties of The University of Michigan (p. 5)

Since the University of Michigan is responsible for maintaining high standards of teaching, research, and service to the people of the State in a wide variety of fields, it is essential that its faculties be composed of men and women with superior personal and professional qualifications. The following statement is issued for the guidance of administrative officers and of other members of the staff who are responsible for ensuring that all persons appointed or promoted in the several faculties are thoroughly qualified to discharge the duties of their respective positions.

Teaching [emphasis added]. Essential qualifications for appointment or promotion are character and the ability to teach, whether at the undergraduate or the graduate level. Some of the elements to be evaluated are experience, knowledge of subject matter, skill in presentation, interest in students, ability to stimulate youthful minds, capacity for cooperation, and enthusiastic devotion to teaching. The responsibility of the teacher as a guide and friend properly extends beyond the walls of the classroom into other phases of the life of the student as a member of the University community. It also involves the duty of initiating and improving educational methods both within and outside the departments.

Research [emphasis added]. All members of the faculties must be persons of scholarly ability and attainments. Their qualifications are to be evaluated on the quality of their published and other creative work, the range and variety of their intellectual interests, their success in training graduate and professional students in scholarly methods, and their participation and leadership in professional associations and in the editing of professional journals. Attainment may be in the realm of scientific investigation, in the realm of constructive contributions, or in the realm of creative arts.

Service [emphasis added]. The scope of the University's activities makes it appropriate for members of the staff to engage in many activities outside of the fields of teaching and research. These may include participation in committee work and other administrative tasks, counseling, clinical duties, and special training programs. The University also expects many of its staff to render extramural services to schools, to industry, to local, state, and national agencies, and to the public at large.

Source: Promotion & Tenure Guidelines for Tenure-Track Faculty at the University of Michigan-Flint;
https://www.umflint.edu/sites/default/files/groups/Office_of_the_Provost___Vice_Chancellor_for_Academic_Affairs/documents/p_t_guidelines_1-1-14_rev.pdf

Appendix D - Journal Category Breakdown

Tier 1 - Top 3 Accounting Journals

- Journal of Accounting and Economics
- Journal of Accounting Research
- The Accounting Review

Tier 2 - Through Top 6 Accounting Journals (includes Top 3)

- Accounting, Organizations and Society
- Contemporary Accounting Research
- Review of Accounting Studies

Tier 3 - Through Top Business Journals (includes Through Top 6)

- Academy of Management Journal
- Academy of Management Review
- Administrative Science Quarterly
- American Economic Review
- Econometrica
- Information Systems Research
- Journal of Consumer Research
- Journal of Finance
- Journal of Financial and Quantitative Analysis
- Journal of Financial Economics
- Journal of Marketing
- Journal of Marketing Research
- Journal of Political Economy
- Management Science
- M.I.S. Quarterly
- Quarterly Journal of Economics
- Strategic Management Journal

Tier 4 - Through Top 15 Accounting Journals (includes Through Top Business)

- Accounting Horizons
- Auditing: A Journal of Practice and Theory
- Behavioral Research in Accounting
- Journal of Accounting and Public Policy
- Journal of Accounting Auditing and Finance
- Journal of Accounting Literature
- Journal of Business Finance and Accounting
- National Tax Journal
- The Journal of the American Taxation Association

Tier 5 - Through Top 25 Accounting Journals (includes Through Top 15)

- Abacus
- Accounting and Business Research
- Advances in Accounting
- Advances in Taxation
- Issues in Accounting Education
- Journal of Accounting Education
- Journal of Information Systems
- Journal of Management Accounting Research
- Research in Governmental and Nonprofit Accounting
- Review of Quantitative Finance and Accounting

Tier 6 - All Other Publications (includes Through Top 25)

- Includes all other peer-reviewed publications. Excludes committee publications and conference proceedings.

Note: Glover et al.'s list actually contains 43 journals, but is generically referred to as the Top 40 business journals.
Source: Glover, S. M., Prawitt, D. F., Summers, S. L., & Wood, D. A. (2012).

Appendix E – Listing of Journals Outside the Top 40

Academe	External Consultants and Audit Efficiency
Academy of Accounting and Financial Studies Journal	Florida Tax Review
Academy of Educational Leadership Journal	Fordham Journal of Corporate and Financial Law
Accounting and Finance	Global Journal of Business Research
Accounting and the Public Interest	Grand Rapids Business Journal
Accounting Education	Group and Organization Management
Accounting Education Teaching and Curriculum Innovations	Houston Business and Tax Law Journal
Accounting Historians Journal	IEEE Transactions on Engineering Management
Accounting History	IGI Global
Accounting History Review	Information Technology and Management
Accounting Instructors' Report	Information Technology and People
Accounting Perspectives	Innovation
Advances in Accounting Behavioral Research	Innovations Through Information Technology
Advances in Accounting Education	Institute of Management Accountants
Advances in Business and Management Forecasting	Internal Auditing
Advances in Management Accounting	Internal Auditor
Advances in Quantitative Analysis of Finance and Accounting	International Academy for Case Studies
AIS Educator Journal	International Business and Economics Research Journal
Albany Law Review	International Journal of Accounting
American Business Review	International Journal of Accounting and Information Management
American Journal of Business Education	International Journal of Accounting Information Systems
Annual Advances in Business Cases	International Journal of Business and Management
Atlantic Economic Journal	International Journal of Business Performance Management
Bank Accounting and Finance	International Journal of Critical Accounting
Brussels Economic Review	International Journal of Digital Accounting Research
Business and Society Review	International Journal of Disclosure and Governance
Business Education Innovation Journal	International Journal of Entrepreneurship and Small Business
Business Renaissance Quarterly	International Journal of Global Business and Economics
Campbell Law Review	International Journal of Learning
Chang Gung Medical Journal	International Journal of Management
Commercial Lending Review	International Journal of Statistics and Economics
Communications of the Association for Information Systems	Investment Management and Financial Innovations
Complete Law	Jesuit Higher Education: A Journal
Construction Accounting and Taxation	Journal for Economic Educators
Consumer Behavior, Organizational Development, and Electronic Commerce	Journal of Accountancy
Conversations on Jesuit Higher Education	Journal of Accounting and Finance
Cost Management	Journal of Accounting and Organizational Change
Critical Perspectives on Accounting	Journal of Accounting, Ethics, and Public Policy
Current Issues in Auditing	Journal of Applied Business and Economics
Database for Advances in Information Systems	Journal of Applied Business Research
Decision Support Systems	
DePaul Business and Commercial Law Journal	
Emerald Group Publishing Limited	
Emerging Markets Review	
Encyclopedia of Data Warehousing and Mining	
Enterprise and Society	
Ethics and Critical Thinking Journal	

Appendix E – Listing of Journals Outside the Top 40 (continued)

Journal of Banking and Finance
 Journal of Behavioral and Applied Management
 Journal of Behavioral Studies in Business
 Journal of Business Administration Online
 Journal of Business and Accounting
 Journal of Business and Economic Perspectives
 Journal of Business and Economics Research
 Journal of Business and Public Affairs
 Journal of Business Case Studies
 Journal of Business Ethics
 Journal of Catholic Higher Education
 Journal of College Teaching and Learning
 Journal of Corporate Accounting and Finance
 Journal of Corporate Finance
 Journal of Derivatives Accounting
 Journal of Economic Psychology
 Journal of Economics and Finance Education
 Journal of Education for Business
 Journal of Electronic Commerce in Organizations
 Journal of Financial Planning
 Journal of Financial Research
 Journal of Financial Service Professionals
 Journal of Forensic and Investigative Accounting
 Journal of Information Systems Education
 Journal of Information Technology
 Journal of International Accounting, Auditing, and Taxation
 Journal of International Accounting Research
 Journal of International Business and Economics
 Journal of International Business Education
 Journal of International Business Research
 Journal of International Education Research
 Journal of International Finance Studies
 Journal of Investing
 Journal of Jesuit Business Education
 Journal of Legal Studies in Business
 Journal of Legal, Ethical, and Regulatory Issues
 Journal of Management History
 Journal of Managerial Issues
 Journal of Marketing for Higher Education
 Journal of Practical Estate Planning
 Journal of Strategic Information Systems
 Journal of Taxation
 Journal of the Association for Information Systems
 Journal of the International Academy for Case Studies
 Journal of the Transportation Research Forum
 Learning in Higher Education
 Management Accounting Quarterly
 Management Decision
 Management International Review
 Management Research News
 Managerial Auditing Journal
 Mountain Plains Journal of Business
 Mustang Journal of Law and Legal Studies
 National Accounting Journal
 New Accountant
 Oxford Journal: An International Journal of Business and Economics
 Practical Tax Strategies
 Qualitative Research in Accounting and Management
 Quarterly Journal of Finance and Accounting
 Research in Accounting Regulation
 Research on Professional Responsibility and Ethics in Accounting
 Review of Accounting and Finance
 Review of Business
 Review of Business Information Systems
 Review of Law and Economics
 Review of Pacific Basin Financial Markets and Policies
 Review of Quantitative Finance and Accounting
 Rutgers University Business School
 Southern Journal of Business and Ethics
 Southern Law Journal
 State Tax Notes
 Strategic Finance
 Sustainability Accounting, Management, and Policy Journal
 Tax Mag
 Tax Notes
 Tax Notes/Tax Analyst
 Taxation of Exempts
 Taxes
 Taxes: The Tax Magazine
 Tennessee CPA
 The Accounting Educators' Journal
 The Accounting Historians Journal
 The ATA Journal of Legal Tax Research
 The BRC Academy Journal of Education
 The BRC Journal of Advances in Education
 The CPA Journal
 The International Journal of Accounting
 The Journal of Portfolio Management
 The Journal of Theoretical Accounting Research
 The Mid-Atlantic Journal of Business
 The Tax Adviser
 The Tax Lawyer
 Virginia Tax Review
 Wall Street Journal - Eastern Edition
 Westlaw Journal – Health Law

Table 1 - Random Sample of Accounting Programs

The University of Alabama-Birmingham	Monmouth University
The University of Alabama-Huntsville	The University of Montana
Austin Peay State University	Montana State University
University of Baltimore	The University of Nebraska-Omaha
Boise State University	Niagara University
Bucknell University	The University of North Carolina-Greensboro
Butler University	The University of North Carolina-Wilmington
California State University-San Marcos	The University of Northern Iowa
California State Polytechnic University-San Luis Obispo	Northern Kentucky University
Canisius College	Old Dominion University
Case Western Reserve University	Pace University
Catholic University of America	Pacific Lutheran University
Claremont McKenna College	Pepperdine University - Los Angeles
Clark University	Pepperdine University - Malibu
The University of Colorado-Denver	University of Portland
University of Dayton	Providence College
Duquesne University	Quinnipiac University
East Carolina University	Radford University
Eastern Washington University	University of Richmond
Elon University	Rider University
Fairfield University	Rockhurst University
Fairleigh Dickinson University	Sam Houston State University
Gonzaga University	Samford University
Grand Valley State University	The University of San Francisco
Hendrix College	Seattle Pacific University
The University of Houston-Clear Lake	Saint Louis University
Jackson State University	St Bonaventure University
John Carroll University	Stetson University
Louisiana Tech University	Syracuse University
The University of Louisiana-Lafayette	The University of Tampa
Loyola Marymount University	Tennessee Tech University
Loyola University-Chicago	The University of Texas-El Paso
Loyola University-Maryland	Trinity University
Manchester College	Truman State University
Marist College	The University of Tulsa
Marquette University	Vanderbilt University
Marshall University	Wayne State University
The University of Massachusetts-Dartmouth	Weber State University
Middle Tennessee State University	Winthrop University
Minnesota State University-Mankato	The University of Wisconsin-Eau Claire
Missouri State University	Xavier University

Source: Promotion and Tenure Benchmarks in Accounting [BYU]. (n.d.). Brigham Young University. Retrieved from <http://www.byuaccounting.net/tenure/journalsincluded.php>

Table 2 – Breakdown of Accounting Faculty at Selected Universities

	Total Universities		Accounting Faculty				
	Number of Schools	Percent of Total	Total Accounting Faculty	Percent of Total	Average Faculty per School	Median	Standard Deviation
TOTAL PUBLIC	37	45.12%	417	54.09%	11.27	11.0	3.86
TOTAL PRIVATE	45	54.88%	354	45.91%	7.87	8.0	3.86
TOTAL	82	100.00%	771	100.00%	9.40	8.0	4.20
TOTAL LARGE*	33	40.24%	440	57.07%	13.33	12.0	3.54
TOTAL SMALL*	49	59.76%	331	42.93%	6.76	7.0	1.90
TOTAL	82	100.00%	771	100.00%	9.40		
PUBLIC LARGE	22	26.83%	300	38.91%	13.64	13.0	3.23
PRIVATE LARGE	11	13.41%	140	18.16%	12.73	12.0	4.20
PUBLIC SMALL	15	18.29%	117	15.18%	7.80	8.0	0.94
PRIVATE SMALL	34	41.46%	214	27.76%	6.29	7.0	2.04
TOTALS	82	100.00%	771	100.00%	9.40	8.0	4.20

Note. Does not include Emeritus or Visiting Faculty

* Large/Small Cutoff (Based on Total Faculty) of 9.50

Sources: Hasselback, J. R. (Academic year 2011-2012). *A Directory of Accounting Faculty* (Vol. 34).
Hasselback, J. R. (Academic year 2012-2013). *A Directory of Accounting Faculty* (Vol. 35).
Hasselback, J. R. (Academic year 2013-2014). *A Directory of Accounting Faculty* (Vol. 36).
Hasselback, J. R. (Academic year 2014-2015). *A Directory of Accounting Faculty* (Vol. 37).
Hasselback, J. R. (Academic year 2015-2016). *A Directory of Accounting Faculty* (Vol. 38).
Hasselback, J. R. (Academic year 2016-2017). *A Directory of Accounting Faculty* (Vol. 39).

Table 3 - Panel A – Analysis of Promotable Accounting Professors.

	Total Universities			Promotable Faculty				
	Number of Schools	Percent of Total	Total Accounting Faculty	Total Promotable Faculty	Percent of Promotable Faculty	Average Faculty per School	Median	Standard Deviation
TOTAL PUBLIC	37	45.12%	417	207	49.17%	5.59	5.0	2.15
TOTAL PRIVATE	45	54.88%	354	214	50.83%	4.76	5.0	2.66
TOTAL	82	100.00%	771	421	100.00%	5.13	5.0	2.47
TOTAL LARGE*	33	40.24%	440	224	53.21%	6.79	6.0	2.38
TOTAL SMALL*	49	59.76%	331	197	46.79%	4.02	4.0	1.83
TOTAL	82	100.00%	771	421	100.00%	5.13		
PUBLIC LARGE	22	26.83%	300	145	34.44%	6.59	6.0	2.15
PRIVATE LARGE	11	13.41%	140	79	18.76%	7.18	7.0	2.86
PUBLIC SMALL	15	18.29%	117	62	14.73%	4.13	4.0	1.06
PRIVATE SMALL	34	41.46%	214	135	32.07%	3.97	4.0	1.53
TOTALS	82	100.00%	771	421	100.00%	5.13	5.0	2.47

Note. Does not include Emeritus or Visiting Faculty

* Large/Small Cutoff (Based on Total Faculty) of 9.50

Sources: Hasselback, J. R. (Academic year 2011-2012). *A Directory of Accounting Faculty* (Vol. 34).
Hasselback, J. R. (Academic year 2012-2013). *A Directory of Accounting Faculty* (Vol. 35).
Hasselback, J. R. (Academic year 2013-2014). *A Directory of Accounting Faculty* (Vol. 36).
Hasselback, J. R. (Academic year 2014-2015). *A Directory of Accounting Faculty* (Vol. 37).
Hasselback, J. R. (Academic year 2015-2016). *A Directory of Accounting Faculty* (Vol. 38).
Hasselback, J. R. (Academic year 2016-2017). *A Directory of Accounting Faculty* (Vol. 39).

Table 3 - Panel B – Analysis of Assistant Accounting Faculty

	Total Universities			Assistant Faculty				
	Number of Schools	Percent of Total	Total Accounting Faculty	Total Assistant Professors	Percent of Assistant Professors	Average Faculty per School	Median	Standard Deviation
TOTAL PUBLIC	37	45.12%	417	107	52.71%	2.89	3.0	1.33
TOTAL PRIVATE	45	54.88%	354	96	47.29%	2.13	2.0	1.56
TOTAL	82	100.00%	771	203	100.00%	2.48	2.0	1.52
TOTAL LARGE*	33	40.24%	440	106	52.22%	3.21	3.0	1.36
TOTAL SMALL*	49	59.76%	331	97	47.78%	1.98	2.0	1.39
TOTAL	82	100.00%	771	203	100.00%	2.48		
PUBLIC LARGE	22	26.83%	300	71	34.98%	3.23	3.0	1.48
PRIVATE LARGE	11	13.41%	140	35	17.24%	3.18	3.0	1.17
PUBLIC SMALL	15	18.29%	117	36	17.73%	2.40	3.0	0.91
PRIVATE SMALL	34	41.46%	214	61	30.05%	1.79	2.0	1.53
TOTALS	82	100.00%	771	203	100.00%	2.48	2.0	1.50

Note. Does not include Emeritus or Visiting Faculty

* Large/Small Cutoff (Based on Total Faculty) of 9.50

Sources: Hasselback, J. R. (Academic year 2011-2012). *A Directory of Accounting Faculty* (Vol. 34).
Hasselback, J. R. (Academic year 2012-2013). *A Directory of Accounting Faculty* (Vol. 35).
Hasselback, J. R. (Academic year 2013-2014). *A Directory of Accounting Faculty* (Vol. 36).
Hasselback, J. R. (Academic year 2014-2015). *A Directory of Accounting Faculty* (Vol. 37).
Hasselback, J. R. (Academic year 2015-2016). *A Directory of Accounting Faculty* (Vol. 38).
Hasselback, J. R. (Academic year 2016-2017). *A Directory of Accounting Faculty* (Vol. 39).

Table 3 - Panel C – Analysis of Associate Accounting Faculty

	Total Universities			Associate Faculty				
	Number of Schools	Percent of Total	Total Accounting Faculty	Total Associate Professors	Percent of Associate Professors	Average Faculty per School	Median	Standard Deviation
TOTAL PUBLIC	37	45.12%	417	100	45.87%	2.70	2.0	1.85
TOTAL PRIVATE	45	54.88%	354	118	54.13%	2.62	2.0	1.99
TOTAL	82	100.00%	771	218	100.00%	2.66	2.0	1.93
TOTAL LARGE*	33	40.24%	440	118	54.13%	3.58	3.0	2.22
TOTAL SMALL*	49	59.76%	331	100	45.87%	2.04	2.0	1.40
TOTAL	82	100.00%	771	218	100.00%	2.66		
PUBLIC LARGE	22	26.83%	300	74	33.94%	3.36	3.0	1.97
PRIVATE LARGE	11	13.41%	140	44	20.18%	4.00	3.0	2.72
PUBLIC SMALL	15	18.29%	117	26	11.93%	1.73	2.0	0.84
PRIVATE SMALL	34	41.46%	214	74	33.94%	2.18	2.0	1.49
TOTALS	82	100.00%	771	218	100.00%	265.85%	2.0	1.92

Note. Does not include Emeritus or Visiting Faculty

* Large/Small Cutoff (Based on Total Faculty) of 9.50

Sources: Hasselback, J. R. (Academic year 2011-2012). *A Directory of Accounting Faculty* (Vol. 34).
Hasselback, J. R. (Academic year 2012-2013). *A Directory of Accounting Faculty* (Vol. 35).
Hasselback, J. R. (Academic year 2013-2014). *A Directory of Accounting Faculty* (Vol. 36).
Hasselback, J. R. (Academic year 2014-2015). *A Directory of Accounting Faculty* (Vol. 37).
Hasselback, J. R. (Academic year 2015-2016). *A Directory of Accounting Faculty* (Vol. 38).
Hasselback, J. R. (Academic year 2016-2017). *A Directory of Accounting Faculty* (Vol. 39).

Table 4 – Panel A - Analysis of Promoted Faculty at Selected Universities

	Faculty Analysis								
	Total Population			Public Universities			Private Universities		
	Total	To Assoc	To Prof	Total	To Assoc	To Prof	Total	To Assoc	To Prof
Total Schools with Promoted Faculty	36			22			14		
Percentage of Total				61.11%			38.89%		
Total Faculty Promoted	66	43	23	42	30	12	24	13	11
Percentage of Total	65.15% 34.85%			63.64% 71.43% 28.57%			36.36% 54.17% 45.83%		
Average Faculty Promoted per School	1.83	1.19	0.64	1.17	1.36	0.55	0.67	0.93	0.79

NOTE. Does not include Emeritus or Visiting Faculty

Sources: Hasselback, J. R. (Academic year 2011-2012). *A Directory of Accounting Faculty* (Vol. 34).
 Hasselback, J. R. (Academic year 2012-2013). *A Directory of Accounting Faculty* (Vol. 35).
 Hasselback, J. R. (Academic year 2013-2014). *A Directory of Accounting Faculty* (Vol. 36).
 Hasselback, J. R. (Academic year 2014-2015). *A Directory of Accounting Faculty* (Vol. 37).
 Hasselback, J. R. (Academic year 2015-2016). *A Directory of Accounting Faculty* (Vol. 38).
 Hasselback, J. R. (Academic year 2016-2017). *A Directory of Accounting Faculty* (Vol. 39).

Table 4 – Panel B - Analysis of Promoted Faculty at Selected Universities

	Promotion Years								
	Total Population			Public Universities			Private Universities		
	Total	To Assoc	To Prof	Total	To Assoc	To Prof	Total	To Assoc	To Prof
Total Faculty Promoted	66	43	23	42	30	12	24	13	11
Average # of Years to Promotion	7.85	6.65	10.09	6.33	6.23	6.58	10.50	7.62	13.91
Median # of Years to Promotion	7.00	6.00	8.00	6.00	6.00	7.00	8.00	7.00	11.00
Standard Deviation for Years to Promotion	5.24	3.15	7.35	2.76	2.24	3.90	7.24	4.61	8.44

NOTE. Does not include Emeritus or Visiting Faculty

Sources: Hasselback, J. R. (Academic year 2011-2012). *A Directory of Accounting Faculty* (Vol. 34).
Hasselback, J. R. (Academic year 2012-2013). *A Directory of Accounting Faculty* (Vol. 35).
Hasselback, J. R. (Academic year 2013-2014). *A Directory of Accounting Faculty* (Vol. 36).
Hasselback, J. R. (Academic year 2014-2015). *A Directory of Accounting Faculty* (Vol. 37).
Hasselback, J. R. (Academic year 2015-2016). *A Directory of Accounting Faculty* (Vol. 38).
Hasselback, J. R. (Academic year 2016-2017). *A Directory of Accounting Faculty* (Vol. 39).

Table 4 – Panel C - Analysis of Promoted Faculty at Selected Universities

	Publications								
	Total Population			Public Universities			Private Universities		
	Total	To Assoc	To Prof	Total	To Assoc	To Prof	Total	To Assoc	To Prof
Total Faculty Promoted	66	43	23	42	30	12	24	13	11
Total Number of Publications	463	302	161	275	216	59	188	86	102
Percentage of Total		65.23%	34.77%	59.40%	78.55%	21.45%	40.60%	45.74%	54.26%
Average # of Publications per Faculty	7.02	7.02	7.00	6.55	7.20	4.92	7.83	6.62	9.27
Median # of Publications per Faculty	6.00	6.00	6.00	6.00	6.00	4.00	6.50	5.00	9.00
Publication Standard Deviation	4.82	3.15	7.35	3.85	3.90	3.32	6.17	6.44	5.80
Highest Amount of Individual Publications	26	26	21	20	20	13	26	26	21
Lowest amount of Individual Publications	1	1	2	2	2	2	1	1	2

NOTE. Does not include Emeritus or Visiting Faculty

Sources: Hasselback, J. R. (Academic year 2011-2012). *A Directory of Accounting Faculty* (Vol. 34).
 Hasselback, J. R. (Academic year 2012-2013). *A Directory of Accounting Faculty* (Vol. 35).
 Hasselback, J. R. (Academic year 2013-2014). *A Directory of Accounting Faculty* (Vol. 36).
 Hasselback, J. R. (Academic year 2014-2015). *A Directory of Accounting Faculty* (Vol. 37).
 Hasselback, J. R. (Academic year 2015-2016). *A Directory of Accounting Faculty* (Vol. 38).
 Hasselback, J. R. (Academic year 2016-2017). *A Directory of Accounting Faculty* (Vol. 39).

Table 4 – Panel D – Analysis of Publications per Faculty per Year

	Publications per Faculty per Year								
	Total Population			Public Universities			Private Universities		
	Total	To Assoc	To Prof	Total	To Assoc	To Prof	Total	To Assoc	To Prof
Total Publications	463	302	161	275	216	59	188	86	102
Total Faculty Promoted	66	43	23	42	30	12	24	13	11
Average # of Publications prior to Promo	7.02	7.02	7.00	6.55	7.20	4.92	7.83	6.62	9.27
Average # of Years to Promotion	7.85	6.65	10.09	6.33	6.23	6.58	10.50	7.62	13.91
Average # of Publications / Faculty / Year	0.89	1.06	0.69	1.03	1.16	0.75	0.75	0.87	0.67

NOTE: Does not include Emeritus or Visiting Faculty

Table 5 – Analysis of Publications per Tier

Publication Output per Journal per Tier					
	Total	Assoc	Prof	Public	Private
Tiers 1-2 (Top 6)					
Publications	7	4	3	3	4
Average	1.50	1.33	1.00	1.50	1.33
Median	1.5	1.0	1.0	1.5	1.0
Tiers 1-5 (Top 40)					
Publications	75	49	26	46	29
Average	3.83	3.50	2.33	3.42	2.42
Median	4.0	2.0	1.0	4.0	2.0
Total of Tier 6 (181 Journals)					
Publications	388	253	135	229	159
Average	2.10	1.95	1.52	2.10	1.75
Median	1.0	1.00	1.00	1.00	1.00

Table 6 – Full Sample

Journal	# ^a	% of Total ^b	% of Tier ^c
Tier 1			
Journal of Accounting and Economics	2	0.43%	40.00%
The Accounting Review	2	0.43%	40.00%
Journal of Accounting Research	1	0.22%	20.00%
	<u>5</u>	<u>1.08%</u>	<u>100.00%</u>
Tier 2			
Contemporary Accounting Research	2	0.43%	100.00%
Tier 3			
No Publications	0	0.00%	0.00%
Tier 4			
Auditing: A Journal of Practice and Theory	9	1.94%	39.13%
Journal of Accounting, Auditing, and Finance	4	0.86%	17.39%
Journal of Accounting and Public Policy	3	0.65%	13.04%
Behavioral Research in Accounting	3	0.65%	13.04%
Accounting Horizons	2	0.43%	8.70%
Journal of Accounting Literature	1	0.22%	4.35%
The Journal of the American Taxation Association	1	0.22%	4.35%
	<u>23</u>	<u>4.97%</u>	<u>100.00%</u>
Tier 5			
Issues in Accounting Education	18	3.89%	40.00%
Advances in Accounting	16	3.46%	35.56%
Journal of Management Accounting Research	5	1.08%	11.11%
Journal of Information Systems	3	0.65%	6.67%
Journal of Accounting Education	2	0.43%	4.44%
Advances in Taxation	1	0.22%	2.22%
	<u>45</u>	<u>9.72%</u>	<u>100.00%</u>
Tier 6			
Separate List of Individual Journals (see Appendix E)	388	83.80%	100.00%
Total	<u>463</u>	<u>100.00%</u>	

^a Number of Publications^b Percentage of Total Publications^c Percentage of Publications in Tier

Table 7 – Faculty Promoted to Associate

Journal	# ^a	% of Total ^b	% of Tier ^c
Tier 1			
Journal of Accounting and Economics	1	0.33%	50.00%
The Accounting Review	1	0.33%	50.00%
	2	0.66%	100.00%
Tier 2			
Contemporary Accounting Research	2	0.66%	100.00%
Tier 3			
No Publications	0	0.00%	0.00%
Tier 4			
Auditing: A Journal of Practice and Theory	6	1.99%	37.50%
Journal of Accounting and Public Policy	3	0.99%	18.75%
Accounting Horizons	2	0.66%	12.50%
Behavioral Research in Accounting	2	0.66%	12.50%
Journal of Accounting, Auditing and Finance	2	0.66%	12.50%
Journal of Accounting Literature	1	0.33%	6.25%
	16	5.30%	100.00%
Tier 5			
Advances in Accounting	12	3.97%	41.38%
Issues in Accounting Education	9	2.98%	31.03%
Journal of Management Accounting Research	4	1.32%	13.79%
Journal of Information Systems	3	0.99%	10.34%
Advances in Taxation	1	0.33%	3.45%
	29	9.60%	100.00%
Tier 6			
Separate List of Individual Journals (see Appendix E)	253	83.77%	100.00%
	302	100.00%	

^a Number of Publications^b Percentage of Total Publications^c Percentage of Publications in Tier

Table 8 – Faculty Promoted to Professor

Journal	# ^a	% of Total ^b	% of Tier ^c
Tier 1			
Journal of Accounting and Economics	1	0.62%	33.33%
Journal of Accounting Research	1	0.62%	33.33%
The Accounting Review	1	0.62%	33.33%
	<u>3</u>	<u>1.86%</u>	<u>100.00%</u>
Tier 2 No Publications			
	<u>0</u>	<u>0.00%</u>	<u>0.00%</u>
Tier 3 No Publications			
	<u>0</u>	<u>0.00%</u>	<u>0.00%</u>
Tier 4			
Auditing: A Journal of Practice and Theory	3	1.86%	42.86%
Journal of Accounting, Auditing, and Finance	2	1.24%	28.57%
Behaviorial Research in Accounting	1	0.62%	14.29%
The Journal of the American Taxation Association	1	0.62%	14.29%
	<u>7</u>	<u>4.35%</u>	<u>100.00%</u>
Tier 5			
Issues in Accounting Education	9	5.59%	56.25%
Advances in Accounting	4	2.48%	25.00%
Journal of Accounting Education	2	1.24%	12.50%
Journal of Management Accounting Research	1	0.62%	6.25%
	<u>16</u>	<u>9.94%</u>	<u>100.00%</u>
Tier 6			
Separate List of Individual Journals (see Appendix E)	<u>135</u>	<u>83.85%</u>	<u>100.00%</u>
	<u>161</u>	<u>100.00%</u>	

^a Number of Publications^b Percentage of Total Publications^c Percentage of Publications in Tier

Table 9 – Faculty Promoted at Public Universities

Journal	# ^a	% of Total ^b	% of Tier ^c
Tier 1			
Journal of Accounting and Economics	1	0.36%	100.00%
Tier 2			
Contemporary Accounting Research	2	0.73%	100.00%
Tier 3			
No Publications	0	0.00%	0.00%
Tier 4			
Auditing: A Journal of Practice and Theory	5	1.82%	50.00%
Behavioral Research in Accounting	2	0.73%	20.00%
Journal of Accounting and Public Policy	1	0.36%	10.00%
Journal of Accounting Literature	1	0.36%	10.00%
Journal of Accounting, Auditing and Finance	1	0.36%	10.00%
	10	3.64%	100.00%
Tier 5			
Advances in Accounting	13	4.73%	39.39%
Issues in Accounting Education	10	3.64%	30.30%
Journal of Management Accounting Research	5	1.82%	15.15%
Journal of Information Systems	3	1.09%	9.09%
Journal of Accounting Education	1	0.36%	3.03%
Advances in Taxation	1	0.36%	3.03%
	33	12.00%	100.00%
Tier 6			
Separate List of Individual Journals (see Appendix E)	229	83.27%	100.00%
Total	275	100.00%	

^a Number of Publications^b Percentage of Total Publications^c Percentage of Publications in Tier

Table 10 – Faculty Promoted at Private Universities

Journal	# ^a	% of Total ^b	% of Tier ^c
Tier 1			
The Accounting Review	2	1.06%	50.00%
Journal of Accounting and Economics	1	0.53%	25.00%
Journal of Accounting Research	1	0.53%	25.00%
	4	2.13%	100.00%
Tier 2			
No Publications	0	0.00%	0.00%
Tier 3			
No Publications	0	0.00%	0.00%
Tier 4			
Auditing: A Journal of Practice and Theory	4	2.13%	30.77%
Journal of Accounting, Auditing and Finance	3	1.60%	23.08%
Accounting Horizons	2	1.06%	15.38%
Journal of Accounting and Public Policy	2	1.06%	15.38%
Behavioral Research in Accounting	1	0.53%	7.69%
The Journal of the American Taxation Association	1	0.53%	7.69%
	13	6.91%	100.00%
Tier 5			
Issues in Accounting Education	8	4.26%	66.67%
Advances in Accounting	3	1.60%	25.00%
Journal of Accounting Education	1	0.53%	8.33%
	12	6.38%	100.00%
Tier 6			
Separate List of Individual Journals (see Appendix E)	159	84.57%	100.00%
Total	188	100.00%	

^aNumber of Publications^bPercentage of Total Publications^cPercentage of Publications in Tier

Table 11 – Panel A - Analysis of Publications per Faculty Member

	Publications per Faculty Member				
	Total	To Associate	To Professor	Public	Private
Number of publications = 0-2	8	4	4	5	3
Number of publications = 3-4	10	5	5	6	4
Number of publications = 5-6	19	15	4	14	5
Number of publications = 7-8	12	10	2	9	3
Number of publications = 9-10	8	4	4	3	5
Number of publications = 11-12	2	1	1	1	1
Number of publications >13	7	4	3	4	3
Average per Faculty Member	7.02	7.02	7.00	6.55	7.83
Total Faculty	66	43	23	42	24

Table 11 – Panel B - Analysis of Publications per Faculty Member

	Publications per Faculty Member				
	Total	Public To Associate	Public To Professor	Private To Associate	Private To Professor
Number of publications = 0-2	8	2	3	2	1
Number of publications = 3-4	10	2	4	3	1
Number of publications = 5-6	19	12	2	3	2
Number of publications = 7-8	12	8	1	2	1
Number of publications = 9-10	8	2	1	2	3
Number of publications = 11-12	2	1	0	0	1
Number of publications >13	7	3	1	1	2
Average per Faculty Member	7.02	7.20	4.92	6.62	9.27
Total Faculty	66	30	12	13	11

Table 12 – Recap of Tier 6 Publications

Recap of Tier 6 Publications				
Journal	Count^a	#^b	% Tot^c	% Tier
The CPA Journal		35	7.56%	9.02%
Journal of Applied Business Research		14	3.02%	3.61%
Construction Accounting & Taxation		10	2.16%	2.58%
Research in Accounting Regulation		10	2.16%	2.58%
Commercial Lending Review		7	1.51%	1.80%
Journal of Corporate Accounting & Finance		7	1.51%	1.80%
	6	83	17.93%	21.39%
Journals with Five Publications	10	50	10.80%	12.89%
Journals with Four Publications	8	32	6.91%	8.25%
Journals with Three Publications	20	60	12.96%	15.46%
Journals with Two Publications	25	50	10.80%	12.89%
Journals with One Publication	113	113	24.41%	29.12%
	182	388	83.80%	100.00%

^aTotal number of journals^bTotal number of publications^cPercentage of total publications