

A RANKING OF THE 100 MOST PROLIFIC ACCOUNTING SCHOLARS

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Abstract

Much research has been done that ranks research productivity in elite journals, departments and universities. Such studies ignore the vast majority of scholars and universities. The present study aims to partially fill this vacuum in the literature. This article ranks the 100 most prolific accounting authors based on the number of downloads from the Social Science Research Network database as of November 1, 2022. It also ranks accounting scholars based on citations.

INTRODUCTION

A popular topic of academic scholarship is ranking. Various studies have ranked law journals and schools,¹ business journals and

¹ For law journals and schools, see Sisk, various; Brophy, 2005; Shucha, 2021.

schools,² various business school departments and disciplines,³ and even individual scholars.⁴ Several studies have been made ranking individual scholars who publish in the field of ethics (Bernardi, 2005; Bernardi & Bean, 2010; Ferrentino et al., 2016; Sabrin, 2002). This study updates and adds to that body of literature.

One common feature of most of these studies is the data source. They often choose a group of “top” journals, then compile a list of who authored the articles in those journals and/or the institutional affiliation of the authors. One criticism that could be made of many of these studies is that they are elitist, in the sense that they only examine the “top” journals or the “top” programs, which ignores the vast majority of journals and program.

Chan, Chan, Tong and Zhang (2016) ranked accounting programs using Google Scholar citation of 23 quality accounting journals from 1991-2010. Xu, Poon and Chan (2014) assessed contributing institutions and individuals in international business research and other elite journals. Xu, Chan and Chang (2014) ranked finance programs based on citations appearing in 23 quality finance journals between 1990-2010. Chan, Tong and Zhang (2013) compiled accounting research data on accounting programs in the Asia-Pacific region using publications from the top-six accounting journals from 1991-2010, supplemented by articles from 20 additional accounting journals from the same period.

Walker, Fleischman and Stephenson (2010) used an email survey of accounting administrators at U.S. schools to determine how publications are evaluated in tenure and promotion decisions. Coyne, Summers, Williams and Wood (2010) ranked accounting research programs based on publications in top journals, subdivided by topical areas. Stephens, Summers, Williams and Wood (2010)

² For business journals and schools, see Ballas & Theoharakas (2002); Barrick et al. (2017); Brown, 2003; Moon et al. (2021).

³ For departments and disciplines, see Lo et al. (2005); Chan, Lung & Wolf (2005); Chopra et al. (2021).

⁴ For scholars, see Ferrentino et al. (2016); Bernardi (2005); Bernardi & Bean (2010); Sabrin (2002); Aithal & Shubhrajyotsna (2017); Alderson et al. (2009).

ranked accounting doctoral programs based on the research productivity of their recent graduates.

Chan, Seow and Tam (2009) ranked accounting journals based on citations in accounting dissertations completed between 1999-2003. Chan and Liano (2009) measured the influence of journals, articles, researchers and institutions in accounting research by compiling citations in three top accounting journals. Hall and Herron (2004) surveyed tenure-track faculty at AACSB-accredited universities regarding their perceptions of quality of 152 journals and concluded that area-specific journal ratings provide higher quality information than that provided by a single, overall ranking list.

Heck (2007) ranked 91 U.S. finance doctoral programs based on productivity of current finance department faculty, program graduates and a survey of doctoral program directors and chairs. Chow et al. (2007) obtained citation counts for articles published in nine accounting journals and found that articles published in the top three accounting journals were cited far more frequently than articles published in other journals. The authors concluded that articles should be evaluated based on their own merits rather than abdicating this responsibility by using journal rankings as a proxy for an article's value or contribution to the literature.

Chan, Chen and Cheng (2007) examined articles published in 24 accounting journals between 1991-2005 and found that graduates of elite accounting programs published disproportionately in top-notch journals. Leading accounting journals were found to have a higher concentration of authors who graduated from elite institutions. Glover, Prawitt and Wood (2006) examined the publication record of faculty promoted between 1995-2003 at the top 75 accounting research programs. Brown and Laksmana (2004) ranked accounting PhD programs and accounting faculties based on working paper downloads from the Social Science Research Network. The sample consisted of 185 accounting faculty drawn from Hasselback's Accounting Faculty Directory 2002-2003.

Bernardi and Collins (2018) ranked AIS/Technology authors who published in 14 accounting education journals and two other journals. Dawkins, Wieland and Ariail (2015) examined faculty output in the top 6 accounting journals. They ranked accounting programs adjusted for faculty size. Pickerd et al. (2011) ranked individual accounting researchers based on their research productivity over a 6, 12 and 20-year period. They provided separate rankings by subfield.

Zamojcin and Bernardi (2013) ranked U.S. and Canadian accounting authors who published in 13 accounting education journals between 1966-2011. Metcalf et al. (2015) ranked institutions and individuals who published on accounting education between 1990-2013. Chan, Chen and Cheng (2006) examined articles in 19 accounting journals to rank accounting program output of 253 European universities over a 12-year period. Bonner et al. (2006) summarized the findings of several studies that ranked accounting journals. Reinstein and Calderon (2006) examined how accounting programs assess the quality of accounting journals and confirmed the existence of a group of elite journals. Holderness et al. (2014) ranked institutions and individuals based on their production of accounting education research.

The present study is different than those listed above. The data source used in this article was the Social Science Research Network. The publications are not limited to the “top” journals. A multitude of journals and lesser publications such as working papers and preprints are included. The database includes many more authors than those at the “top” universities and “top” accounting programs and includes many more publications than the “top” journals. Thus, it is far less elitist.

METHODOLOGY

Data were drawn from the Social Science Research Network (SSRN, 2022) database as of November 1, 2022. As this article is being written, there are more than 1.1 million authors and more than 1 million full text papers in the database. SSRN subdivides the

database into subcategories based on discipline. The Accounting Research Network currently contains more than 35,000 authors, more than 43,000 papers, more than 17 million downloads and more than 116 million abstract views.

The SSRN ranks the top scholars, top papers and top institutions. One ranking for top scholars is based on downloads for the most recent 12-month period. Another ranking is All-Time, which includes downloads from January 2, 1997 to the present. The rankings change every month, which means the rankings in this article will be slightly outdated by the time you read it. One advantage of frequent ranking changes is that they remain current.

This study ranks the top 100 accounting scholars based on the number of downloads for the most recent 12-month period ending November 1, 2022 and also based on All-Time downloads. It also ranks accounting scholars based on citations. Although many accounting scholars are included in the SSRN database, many others are not. One weakness of this study is that only those accounting scholars who are registered with SSRN are included in its database.

FINDINGS

Table 1 lists the rankings for the most recent 12-month period ending November 1, 2022.

Table 1 Ranking Most Recent 12 Months			
Rank	Author	Affiliation	New Downloads
1	Jensen, Michael C.	Harvard Business School	45,154
2	Edmans, Alex	London Business School - Institute of Finance and Accounting	14,575
3	Rajgopal, Shivaram	Columbia University - Columbia Business School, Accounting, Business Law & Taxation	14,269

4	Kacperczyk, Marcin T.	Imperial College London - Accounting, Finance, and Macroeconomics	14,127
5	McGee, Robert W.	Fayetteville State University - Department of Accounting	11,437
6	Leuz, Christian	University of Chicago - Booth School of Business	10,412
7	Yoon, Aaron	Northwestern University - Department of Accounting Information & Management	9,329
8	Baur, Dirk G.	University of Western Australia - Business School	9,014
9	Smales, Lee A.	University of Western Australia	8,903
10	Wang, Charles C. Y.	Harvard Business School (HBS)	8,285
11	Wood, David A.	Brigham Young University - School of Accountancy	7,388
12	Tonks, Ian	University of Bristol	7,003
13	Nissim, Doron	Columbia University - Columbia Business School	6,871
14	Weiss, Patrick	Vienna University of Economics and Business - Department of Finance, Accounting & Statistics	6,835
15	Conklin, Michael	Angelo State University - Business Law	6,787
16	Zhang, S. Sarah	University of Manchester - Alliance Manchester Business School	6,571
17	Prodromou, Tina	The University of Wollongong	6,568
18	Zhou, Z. Ivy	University of Wollongong - School of Accounting, Economics & Finance	6,522
19	Beerbaum, Dirk Otto	Frankfurt School of Finance & Management	6,328
20	Amahalu, Nestor	Nnamdi Azikiwe University - Department of Accountancy	6,289

21	Raghunandan, Aneesh	London School of Economics	5,938
22	Taylor, Daniel J.	The Wharton School, University of Pennsylvania	5,780
23	Lev, Baruch	New York University - Stern School of Business	5,771
24	deHaan, Ed	University of Washington - Michael G. Foster School of Business	5,534
25	Brooks, Chris	University of Bristol - School of Economics, Finance and Management	5,294
26	Okoye, Emmanuel Ikechukwu	Nnamdi Azikiwe University - Department of Accountancy	5,220
27	Bennett, Nathan	Georgia Institute of Technology - Organizational Behavior Area	5,181
28	Smith, Murphy	Texas A&M University-Corpus Christi-Department of Accounting	5,136
29	Sloan, Richard G.	University of Southern California - Leventhal School of Accounting	5,113
30	Zhang, Ruishen	Shanghai University of Finance and Economics	5,043
31	Hawaladar, Iqbal Thonse	Kingdom University - Department of Accounting and Finance	4,906
32	Lemoine, James	Georgia Institute of Technology - Scheller College of Business	4,771
33	Landsman, Wayne R.	University of North Carolina Kenan-Flagler Business School	4,717
34	Penman, Stephen H.	Columbia University - Columbia Business School, Accounting, Business Law & Taxation	4,425
35	Cao, Jie	The Hong Kong Polytechnic University -	4,350

		School of Accounting and Finance	
36	Hoitash, Udi	Northeastern University - Accounting Group	4,000
37	Lee, Charles M.C.	Foster School of Business, University of Washington	3,979
38	Asad, Mohiuddin	The Association of Chartered Certified Accountants (ACCA)	3,958
39	Abiahu, Mary-Fidelis Chidoziem	Chartered Institute of Taxation of Nigeria	3,864
40	Stratopoulos, Theophanis C.	University of Waterloo - School of Accounting and Finance	3,836
41	Hoitash, Rani	Bentley University - Department of Accountancy	3,772
42	Huang, Allen	Hong Kong University of Science and Technology - Department of Accounting	3,706
43	Lusardi, Annamaria	George Washington University - Department of Accountancy	3,679
44	Chava, Sudheer	Georgia Institute of Technology - Scheller College of Business	3,675
45	Brown, Lawrence D.	Temple University - Department of Accounting	3,663
46	Dechow, Patricia	USC Marshall School of Business	3,590
47	Rouen, Ethan	Harvard Business School	3,549
48	Ball, Ray	University of Chicago - Booth School of Business	3,533
49	Dyreng, Scott	Duke University - Accounting	3,395
50	Olbert, Marcel	London Business School - Department of Accounting	3,376
51	Chen, Yangyang	City University of Hong Kong (CityU) - Department of Accountancy	3,364
52	Leone, Andrew J.	Northwestern University	3,350

53	Bourveau, Thomas	Columbia University - Columbia Business School, Accounting, Business Law & Taxation	3,328
54	Bochkay, Khrystyna	University of Miami Herbert Business School	3,304
55	Ntim, Collins G.	University of Southampton Business School, UK	3,234
56	Kim, Jeong-Bon	City University of Hong Kong	3,208
57	Verdi, Rodrigo S.	Massachusetts Institute of Technology (MIT)	3,184
58	Bhasin, Madan Lal	Universiti Utara Malaysia	3,100
59	Maydew, Edward L.	University of North Carolina at Chapel Hill	3,001
60	Green, Jeremiah	Texas A&M University - Department of Accounting	3,000
61	Guay, Wayne R.	University of Pennsylvania - Accounting Department	2,996
62	Healy, Paul M.	Harvard Business School	2,979
63	Merkley, Kenneth J.	Indiana University - Kelley School of Business - Department of Accounting	2,948
64	Banker, Rajiv D.	Temple University - Department of Accounting	2,837
65	Hand, John R. M.	University of North Carolina Kenan-Flagler Business School	2,815
66	Even-Tov, Omri	Haas School of Business - UC Berkeley	2,792
67	Blankespoor, Elizabeth	University of Washington - Michael G. Foster School of Business	2,776
68	O'Brien, John	University College Cork - Department of Accounting, Finance and Information Systems	2,742
69	Spengel, Christoph	University of Mannheim - Accounting and Taxation	2,735
70	Awoga, Oluwaseyi (Tony)	Independent	2,731

71	Hu, Yu Jeffrey	Georgia Institute of Technology - Scheller College of Business	2,682
72	Hilary, Gilles	Georgetown University - McDonough School of Business	2,675
73	Mohanram, Partha S.	Rotman School of Management, University of Toronto	2,640
74	Bushman, Robert M.	University of North Carolina Kenan-Flagler Business School	2,631
75	Basu, Sudipta	Temple University - Department of Accounting	2,597
76	Wan, Chi	University of Massachusetts Boston - Department of Accounting and Finance	2,592
77	Wysocki, Peter D.	Boston University Questrom School of Business	2,541
78	Lang, Mark H.	University of North Carolina at Chapel Hill	2,511
79	Swire, Peter	Georgia Institute of Technology - Scheller College of Business	2,495
80	Lourie, Ben	University of California, Irvine	2,479
81	Li, Xi	London School of Economics	2,478
82	Samuels, Delphine	University of Chicago -- Booth School of Business	2,475
83	Wang, Hui	Renmin University of China - School of Business	2,463
84	Shohfi, Thomas	U.S. Securities and Exchange Commission	2,376
85	De Haas, Ralph	European Bank for Reconstruction and Development	2,329
86	Omer, Thomas C.	University of Nebraska at Lincoln - School of Accountancy	2,328

87	Welch, Kyle	George Washington University	2,256
88	Causholli, Monika	University of Kentucky - Von Allmen School of Accountancy	2,232
89	Krishnan, Gopal V.	Bentley University	2,230
90	Zhang, Chanyuan (Abigail)	Rutgers, The State University of New Jersey - Accounting & Information Systems	2,222
91	Minutti-Meza, Miguel	University of Miami - Department of Accounting	2,178
92	Zhang, Liandong	Singapore Management University - School of Accountancy	2,163
93	Schmidt, Lawrence	MIT Sloan School of Management	2,155
94	Servaes, Henri	London Business School	2,111
95	Oyedokun, Godwin Emmanuel	Lead City University Ibadan Nigeria	2,104
96	Myers, Linda A.	University of Tennessee, Haslam College of Business, Accounting and Information Management	2,076
97	Lueg, Rainer	Leuphana University of Lueneburg - Department of Accounting, Business & Management	2,074
98	McMillan, David G.	University of Stirling	2,073
99	Brown, Stephen V.	University of Connecticut - Department of Accounting	2,067
100	Campbell, John L.	University of Georgia - J.M. Tull School of Accounting	2,066

Table 2 lists the All-Time ranking, based on total downloads.

Table 2			
Ranking			
All-Time Downloads			
Rank	Author	Affiliation	Total Downloads
1	Jensen, Michael C.	Harvard Business School	1,183,571
2	McGee, Robert W.	Fayetteville State University - Department of Accounting	206,720
3	Leuz, Christian	University of Chicago - Booth School of Business	194,353
4	Penman, Stephen H.	Columbia University - Columbia Business School, Accounting, Business Law & Taxation	157,632
5	Sloan, Richard G.	University of Southern California - Leventhal School of Accounting	118,079
6	Rajgopal, Shivaram	Columbia University - Columbia Business School, Accounting, Business Law & Taxation	112,261
7	Ball, Ray	University of Chicago - Booth School of Business	109,116
8	Brown, Lawrence D.	Temple University - Department of Accounting	92,412
9	Landsman, Wayne R.	University of North Carolina Kenan-Flagler Business School	89,352
10	Edmans, Alex	London Business School - Institute of Finance and Accounting	89,255
11	Guay, Wayne R.	University of Pennsylvania - Accounting Department	87,932
12	Dechow, Patricia	USC Marshall School of Business	86,577
13	Smith, Murphy	Texas A&M University-Corpus Christi-	80,536

		Department of Accounting	
14	Healy, Paul M.	Harvard Business School	78,123
15	Lee, Charles M.C.	Foster School of Business, University of Washington	75,875
16	Wysocki, Peter D.	Boston University Questrom School of Business	74,243
17	Sougiannis, Theodore	University of Illinois at Urbana-Champaign - Department of Accountancy	68,944
18	Lev, Baruch	New York University - Stern School of Business	65,798
19	Wood, David A.	Brigham Young University - School of Accountancy	65,016
20	Verdi, Rodrigo S.	Massachusetts Institute of Technology (MIT)	61,132
21	Bushman, Robert M.	University of North Carolina Kenan-Flagler Business School	58,624
22	Wang, Charles C. Y.	Harvard Business School (HBS)	56,814
23	Kacperczyk, Marcin T.	Imperial College London - Accounting, Finance, and Macroeconomics	56,052
24	Brooks, Chris	University of Bristol - School of Economics, Finance and Management	55,887
25	Nissim, Doron	Columbia University - Columbia Business School	54,925
26	Lang, Mark H.	University of North Carolina at Chapel Hill	52,950
27	Baur, Dirk G.	University of Western Australia - Business School	51,479
28	Marsh, Paul	London Business School - Institute of Finance and Accounting	51,211

29	Hand, John R. M.	University of North Carolina Kenan-Flagler Business School	48,823
30	Hu, Yu Jeffrey	Georgia Institute of Technology - Scheller College of Business	47,206
31	Smith, Abbie J.	University of Chicago - Booth School of Business	46,441
32	Ge, Weili	University of Washington - Michael G. Foster School of Business	46,412
33	Srinivasan, Suraj	Harvard Business School	46,349
34	Naik, Narayan Y.	London Business School - Institute of Finance and Accounting	45,421
35	Beneish, Messod D.	Indiana University - Kelley School of Business - Department of Accounting	45,222
36	Staunton, Mike	London Business School - Institute of Finance and Accounting	45,094
37	Biddle, Gary C.	University of Melbourne - Faculty of Business and Economics	44,454
38	Verrecchia, Robert E.	University of Pennsylvania - Accounting Department	43,717
39	Okoye, Emmanuel Ikechukwu	Nnamdi Azikiwe University - Department of Accountancy	42,869
40	Kim, Jeong-Bon	City University of Hong Kong	42,007
41	Cohen, Jeffrey R.	Boston College - Department of Accounting	41,961
42	Klein, April	New York University (NYU) - Department of Accounting	41,134
43	Bowen, Robert M.	Chapman University - The George L. Argyros School of Business & Economics	41,017

44	Zhang, Xiao-Jun	University of California, Berkeley	40,909
45	Ojo D Delaney, Marianne	American Accounting Association	40,093
46	Myers, Linda A.	University of Tennessee, Haslam College of Business, Accounting and Information Management	39,874
47	Collins, Daniel W.	University of Iowa - Department of Accounting	39,326
48	Taylor, Daniel J.	The Wharton School, University of Pennsylvania	39,262
49	Maydew, Edward L.	University of North Carolina at Chapel Hill	39,083
50	Yoon, Aaron	Northwestern University - Department of Accounting Information & Management	38,820
51	Franks, Julian R.	London Business School - Institute of Finance and Accounting	38,771
52	Servaes, Henri	London Business School	37,434
53	Bushee, Brian J.	University of Pennsylvania - The Wharton School	37,354
54	Ohlson, James A.	Hong Kong Polytechnic University - School of Accounting and Finance	37,138
55	Sharp, Nathan Y.	Texas A&M University - Department of Accounting	37,096
56	Dhaliwal, Dan S.	University of Arizona - Department of Accounting (deceased)	36,807
57	Ahmed, Anwer S.	Texas A&M University - Mays Business School	36,064
58	Cheng, Qiang	Singapore Management University - School of Accountancy	35,825

59	Christensen, Theodore E.	University of Georgia - J.M. Tull School of Accounting	34,233
60	Hribar, Paul	University of Iowa - Department of Accounting	34,216
61	Fan, Joseph P. H.	The Chinese University of Hong Kong (CUHK) - School of Accountancy	34,030
62	McVay, Sarah E.	University of Washington	33,916
63	Hoitash, Rani	Bentley University - Department of Accountancy	32,878
64	Mohanram, Partha S.	Rotman School of Management, University of Toronto	32,873
65	Wahlen, James Michael	Indiana University - Kelley School of Business - Department of Accounting	32,542
66	Krishnan, Gopal V.	Bentley University	32,136
67	Bédard, Jean	Université Laval - École de comptabilité	31,271
68	Ahmed, Asif	Inclusive Bangladesh Development Foundation	31,101
69	Jamal, Karim	University of Alberta - Department of Accounting, Operations & Information Systems	31,076
70	Swire, Peter	Georgia Institute of Technology - Scheller College of Business	30,920
71	Dyrenge, Scott	Duke University - Accounting	30,491
72	Chava, Sudheer	Georgia Institute of Technology - Scheller College of Business	30,212
73	Daske, Holger	University of Mannheim	30,138
74	Hilary, Gilles	Georgetown University - McDonough School of Business	30,095

75	Omer, Thomas C.	University of Nebraska at Lincoln - School of Accountancy	29,931
76	Ettredge, Michael	University of Kansas - Accounting and Information Systems Area	29,504
77	Hoitash, Udi	Northeastern University - Accounting Group	29,478
78	DeFond, Mark L.	University of Southern California - Leventhal School of Accounting	28,832
79	Jagolinzer, Alan D.	Stanford University - Graduate School of Business	28,435
80	Rego, Sonja O.	Indiana University - Kelley School of Business - Department of Accounting	28,379
81	Banker, Rajiv D.	Temple University - Department of Accounting	28,215
82	Blouin, Jennifer	University of Pennsylvania - Accounting Department	27,823
83	Veld, Chris	Monash University	27,557
84	Schrand, Catherine M.	University of Pennsylvania - Accounting Department	27,429
85	Kohlbeck, Mark J.	Florida Atlantic University - School of Accounting	27,259
86	Lusardi, Annamaria	George Washington University - Department of Accountancy	27,066
87	Beatty, Anne	Ohio State University (OSU) - Department of Accounting & Management Information Systems	26,941
88	Gassen, Joachim	Humboldt University of Berlin - School of Business and Economics	26,755

89	Ittner, Christopher D.	University of Pennsylvania - Accounting Department	26,608
90	Pope, Peter F.	Bocconi University	26,459
91	Wright, Arnold	Northeastern University - Accounting Group	25,844
92	Tarca, Ann	University of Western Australia	25,506
93	Leone, Andrew J.	Northwestern University	25,369
94	Lundholm, Russell J.	University of British Columbia - Sauder School of Business	25,186
95	Thornock, Jacob R.	Brigham Young University	24,402
96	Louis, Henock	Pennsylvania State University - Smeal College of Business	24,350
97	Zehms, Karla M.	University of Wisconsin - Madison - Department of Accounting and Information Systems	23,966
98	Summers, Scott L.	Brigham Young University - School of Accountancy	23,718
99	Nelson, Karen K.	Texas Christian University - Department of Accounting	23,681
100	Subramanyam, K.R.	University of Southern California - Leventhal School of Accounting	23,484

Table 3 lists the All-Time ranking, based on total citations.

Table 3			
Ranking			
Total Citations			
Rank	Author	Affiliation	Total Citations
1	Jensen, Michael C.	Harvard Business School	18,462

2	McGee, Robert W.	Fayetteville State University - Department of Accounting	4,653
3	Leuz, Christian	University of Chicago - Booth School of Business	2,816
4	Rajgopal, Shivaram	Columbia University - Columbia Business School, Accounting, Business Law & Taxation	2,428
5	Lusardi, Annamaria	George Washington University - Department of Accountancy	2,238
6	Edmans, Alex	London Business School - Institute of Finance and Accounting	1,775
7	Sloan, Richard G.	University of Southern California - Leventhal School of Accounting	1,648
8	Brown, Lawrence D.	Temple University - Department of Accounting	1,641
9	Dechow, Patricia	USC Marshall School of Business	1,511
10	Guay, Wayne R.	University of Pennsylvania - Accounting Department	1,414
11	Wysocki, Peter D.	Boston University Questrom School of Business	1,368
12	Verrecchia, Robert E.	University of Pennsylvania - Accounting Department	1,324
13	Kacperczyk, Marcin T.	Imperial College London - Accounting, Finance, and Macroeconomics	1,283
14	Ge, Weili	University of Washington - Michael G. Foster School of Business	1,125
15	Ball, Ray	University of Chicago - Booth School of Business	1,120
16	Bushee, Brian J.	University of Pennsylvania - The Wharton School	1,109

17	DeFond, Mark L.	University of Southern California - Leventhal School of Accounting	985
18	Lee, Charles M.C.	Foster School of Business, University of Washington	975
19	Healy, Paul M.	Harvard Business School	964
20	Taylor, Daniel J.	The Wharton School, University of Pennsylvania	961
21	Lang, Mark H.	University of North Carolina at Chapel Hill	955
22	McVay, Sarah E.	University of Washington	927
23	Maydew, Edward L.	University of North Carolina at Chapel Hill	920
24	Bushman, Robert M.	University of North Carolina Kenan-Flagler Business School	888
25	Landsman, Wayne R.	University of North Carolina Kenan-Flagler Business School	832
26	Dyreng, Scott	Duke University - Accounting	830
27	Kim, Jeong-Bon	City University of Hong Kong	825
28	Naik, Narayan Y.	London Business School - Institute of Finance and Accounting	811
29	Servaes, Henri	London Business School	798
30	Chava, Sudheer	Georgia Institute of Technology - Scheller College of Business	780
31	Verdi, Rodrigo S.	Massachusetts Institute of Technology (MIT)	776
32	Lev, Baruch	New York University - Stern School of Business	767
33	Srinivasan, Suraj	Harvard Business School	744
34	Hilary, Gilles	Georgetown University - McDonough School of Business	741

35	Fan, Joseph P. H.	The Chinese University of Hong Kong (CUHK) - School of Accountancy	703
36	Biddle, Gary C.	University of Melbourne - Faculty of Business and Economics	684
37	Franks, Julian R.	London Business School - Institute of Finance and Accounting	672
38	Cheng, Qiang	Singapore Management University - School of Accountancy	660
39	Klein, April	New York University (NYU) - Department of Accounting	656
40	Hribar, Paul	University of Iowa - Department of Accounting	648
41	Schrand, Catherine M.	University of Pennsylvania - Accounting Department	641
42	Hu, Yu Jeffrey	Georgia Institute of Technology - Scheller College of Business	639
43	Christensen, Theodore E.	University of Georgia - J.M. Tull School of Accounting	633
44	Jagolinzer, Alan D.	Stanford University - Graduate School of Business	613
45	Myers, Linda A.	University of Tennessee, Haslam College of Business, Accounting and Information Management	586
46	Collins, Daniel W.	University of Iowa - Department of Accounting	585
47	Thornock, Jacob R.	Brigham Young University	558
48	Cohen, Jeffrey R.	Boston College - Department of Accounting	551

49	Smith, Abbie J.	University of Chicago - Booth School of Business	544
50	Blouin, Jennifer	University of Pennsylvania - Accounting Department	541
51	Nelson, Karen K.	Texas Christian University - Department of Accounting	521
52	Wood, David A.	Brigham Young University - School of Accountancy	497
53	Rego, Sonja O.	Indiana University - Kelley School of Business - Department of Accounting	492
54	Dhaliwal, Dan S.	University of Arizona - Department of Accounting (deceased)	489
55	Hoitash, Rani	Bentley University - Department of Accountancy	486
56	Hoitash, Udi	Northeastern University - Accounting Group	480
57	Sougiannis, Theodore	University of Illinois at Urbana-Champaign - Department of Accountancy	476
58	Leone, Andrew J.	Northwestern University	465
59	Penman, Stephen H.	Columbia University - Columbia Business School, Accounting, Business Law & Taxation	457
60	Sharp, Nathan Y.	Texas A&M University - Department of Accounting	452
61	Baur, Dirk G.	University of Western Australia - Business School	446
62	Hand, John R. M.	University of North Carolina Kenan-Flagler Business School	436
63	Daske, Holger	University of Mannheim	432

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CONCLUDING COMMENTS

Much research has been done that focuses on scholarly output in elite journals, departments and universities, which ignores the vast majority of accounting scholars and universities. More research needs to be done on the less elite journals and the scholars who publish in them. The present study is a step in that direction. Hopefully it will not be the last step.

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