

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 access 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 | Hawaldar, 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 | Dyren, 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 |

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|-----|---------------------------|--|-------|
| 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 | Dyreng, 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 |

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| 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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|----|------------------------|---|-----|
| 64 | Brooks, Chris | University of Bristol - School of Economics, Finance and Management | 430 |
| 65 | Beatty, Anne | Ohio State University (OSU) - Department of Accounting & Management Information Systems | 411 |
| 66 | Wright, Arnold | Northeastern University - Accounting Group | 411 |
| 67 | Omer, Thomas C. | University of Nebraska at Lincoln - School of Accountancy | 386 |
| 68 | Ittner, Christopher D. | University of Pennsylvania - Accounting Department | 379 |
| 69 | Bowen, Robert M. | Chapman University - The George L. Argyros School of Business & Economics | 337 |
| 70 | Mohanram, Partha S. | Rotman School of Management, University of Toronto | 337 |
| 71 | Krishnan, Gopal V. | Bentley University | 330 |
| 72 | Pope, Peter F. | Bocconi University | 325 |
| 73 | Subramanyam, K.R. | University of Southern California - Leventhal School of Accounting | 317 |
| 74 | Lundholm, Russell J. | University of British Columbia - Sauder School of Business | 316 |
| 75 | Ettredge, Michael | University of Kansas - Accounting and Information Systems Area | 311 |
| 76 | Wang, Charles C. Y. | Harvard Business School (HBS) | 294 |
| 77 | Ahmed, Anwer S. | Texas A&M University - Mays Business School | 281 |
| 78 | Banker, Rajiv D. | Temple University - Department of Accounting | 280 |

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|----|------------------------|--|-----|
| 79 | Zehms, Karla M. | University of Wisconsin - Madison - Department of Accounting and Information Systems | 271 |
| 80 | Smith, Murphy | Texas A&M University- Corpus Christi- Department of Accounting | 251 |
| 81 | Zhang, Xiao-Jun | University of California, Berkeley | 247 |
| 82 | Wahlen, James Michael | Indiana University - Kelley School of Business - Department of Accounting | 224 |
| 83 | Marsh, Paul | London Business School - Institute of Finance and Accounting | 213 |
| 84 | Beneish, Messod D. | Indiana University - Kelley School of Business - Department of Accounting | 211 |
| 85 | Summers, Scott L. | Brigham Young University - School of Accountancy | 199 |
| 86 | Staunton, Mike | London Business School - Institute of Finance and Accounting | 198 |
| 87 | Tarca, Ann | University of Western Australia | 165 |
| 88 | Louis, Henock | Pennsylvania State University - Smeal College of Business | 162 |
| 89 | Nissim, Doron | Columbia University - Columbia Business School | 161 |
| 90 | Ohlson, James A. | Hong Kong Polytechnic University - School of Accounting and Finance | 145 |
| 91 | Gassen, Joachim | Humboldt University of Berlin - School of Business and Economics | 141 |
| 92 | Ojo D Delaney Marianne | American Accounting Association | 133 |

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| 93 | Veld, Chris | Monash University | 130 |
| 94 | Jamal, Karim | University of Alberta - Department of Accounting, Operations & Information Systems | 122 |
| 95 | Kohlbeck, Mark J. | Florida Atlantic University - School of Accounting | 96 |
| 96 | Yoon, Aaron | Northwestern University - Department of Accounting Information & Management | 93 |
| 97 | Okoye, Emmanuel Ikechukwu | Nnamdi Azikiwe University - Department of Accountancy | 67 |
| 98 | Swire, Peter | Georgia Institute of Technology - Scheller College of Business | 67 |
| 99 | Bédard, Jean | Université Laval - École de comptabilité | 57 |
| 100 | Ahmed, Asif | Inclusive Bangladesh Development Foundation | 15 |

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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