

**Trends in Accounting Doctoral Dissertations: 1991-2000**

**Marcela Porporato  
IESE - Business School  
Barcelona, Spain**

**Ariel Sandin  
Universidad Nacional de Córdoba  
Argentina**

**Lewis Shaw  
Suffolk University  
Boston, MA, USA**

Please address correspondence to: Lewis Shaw, Accounting Department, Sawyer School of Management, Suffolk University, 8 Ashburton Place, Boston, MA 02108-2770. Phone: (617) 537-8205, Fax: (630) 604-7520, e-mail: [lshaw@suffolk.edu](mailto:lshaw@suffolk.edu)

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## **Trends in Accounting Doctoral Dissertations: 1991-2000**

### **ABSTRACT**

Repeated calls for change in accounting programs and various pressures on the profession emphasize the importance of academic reflective adaptation. Yet, curricula remain largely unchanged. One possible explanation may lie in the training of accounting educators. Doctoral programs focus on research culminating in dissertations. Assuming academics will tend to align career teaching and research interests consistent with their doctoral training, we examine doctoral dissertations in accounting over the ten-year period of 1991 through 2000.

Trends based on topic, research methodology, country of origin, and university are examined. The United States dominates and 14 major institutions continue to produce the preponderance of dissertations. Dissertation topics proportionally have not changed, nor has the predominant research methodology employed over the last decade. A strong emphasis on financial accounting topics utilizing publicly available databases persists. This is particularly so in the schools identified as the most prestigious. Implications for the crisis in accounting education are discussed.

## **Trends in Accounting Doctoral Dissertations: 1991-2000**

### **Introduction**

For more than a decade, various sources have described a crisis taking place in accounting scholarship and education (e.g., Demski, 2001; AECC, 1990; Albrecht and Sack, 2000). The Accounting Education Change Commission (1990) noted “the current content of professional accounting education, which has remained substantially the same over the last 50 years, is generally inadequate for the future accounting professional. A growing gap exists between what accountants do and what accounting educators teach”. Albrecht and Sack (2000) similarly argue “universities like the fact that bureaucracies protect and insulate them from the real world. Such protection allows universities to withstand change and not worry about such issues as student placement and competition.” This is manifest in a growing gap between practice and academic research and teaching has widened. The recent focus on accounting relevancy and related issues precipitated by the events surrounding the collapse of Enron and related auditing irregularities further emphasize the existence of a problem.

Given the crisis of public confidence in the profession, and significant changes in the accounting profession, accounting academia faces a challenge of maintaining and advancing relevancy. Unfortunately, accounting doctoral programs continue to develop narrow research agendas, which inevitably carry into the classroom (Albrecht et al., 2000). Further, accounting journals “struggle with an intertemporal sameness, with incremental as opposed to discontinuous attempts to move our thinking forward” (Demski, 2001). More attention needs to be focused on such issues as technology, globalization, corporate governance, ethics, and new business models.

This paper reports on trends in accounting doctoral dissertations over the ten-year period of 1991 through 2000. We believe that the topic and methodological design of doctoral dissertations are valid indicators of the types of research that will be conducted by scholars post-dissertation. Data were obtained from the database *ProQuest – Dissertation Abstracts* as of August 2001. The 2292 accounting dissertations listed in that period were examined based on (A) topic, (B) research methodology, (C) country of origin, and (D) university affiliation.

The main findings of our research appear to be consistent with general impressions shared among academicians. Financial accounting continues to be the main research topic, and the empirical research method utilizing publicly available databases is the predominant methodology. Universities in the United States continue to dominate in number of dissertations produced, with a large concentration among a few Ph.D. granting universities.

Trends indicate a slight increase in the number of dissertations in behavioral accounting research areas. Other research methodologies, including case study and experiment, also increased modestly. Although the United States is by far the leading producer of doctoral dissertations, Australia and New Zealand have emerged as important as Europe in producing accounting dissertations.

The remainder of the paper is organized in four sections. The first section describes the background and prior literature. The next section describes the methods employed in categorizing each of the areas analyzed. The third section describes the results of the study. The final section concludes and discusses limitations, implications, and areas for further research.

## **Background and Prior Literature**

Brown (1996) emphasizes the importance of influential accounting researchers, Ph.D. granting institutions, and faculties on topics and methodologies selected for publication in top research journals. These influences help define what subjects and research methods will be employed by those entering academia, and thus doctoral dissertations. Many highly ranked journals in accounting have traditionally encouraged capital markets research. This type of research lends itself to econometric/empirical techniques using public databases. Further, conferences and promotion policies have a strong influence on the types of research generated (Beaver, 1996). At the extreme, Schipper (1994) notes that empirical-archival methods are the only acceptable methods for conducting research into the standard-setting process.

Lukka and Kasanen (1996) observe that the accounting research community is centered in the United States. Further, Lee and Williams (1999) note that an elite group of accounting researchers in the United States exists that maintains control of the American Accounting Association (AAA) and the editorial boards of the leading U.S. accounting journals. This constrains the type of research that makes its way into the journals regarded as being in the “top tier” of accounting literature and often discourages serious attempts at other types of research.

There have been no major shifts in accounting research areas in over a quarter of a century (Beaver, 1996). The large majority of top-tier research in the past has dealt with financial accounting and capital markets and has employed publicly available databases for data. Beaver further notes that the increased availability of and access to public databases is likely to generate even more research of this type. However, if other outlets for research and their perceived quality increase, academics will be more likely to engage in other types of research (Prather & Rueschhoff, 1996).

A study by Yuce and Simga-Mugan (1997) examines accounting dissertations from 1990 to 1995. In this unpublished paper, the authors categorize dissertations based on research topics, countries, and schools. Our research is an extension of Yuce and Simga-Mugan's work. We examine dissertations through the year 2000 and have modified the coding of the dissertations, in terms of both topics and methodologies. The next section describes our research method and the variables identified in the study.

### **Method and Description of Variables**

Every accounting dissertation recorded between 1991 through 2000 was reviewed. Abstracts were extracted from the *ProQuest – Dissertation Abstracts* database for the period, and those identifying “accounting” as a main subject were isolated. These 2292 abstracts were then classified based on main topic, research methodology, country, and university affiliation. Descriptions of the topic and research methodology categories are described in following sections.

### ***Topics***

Dissertations were divided into seven major topic areas, each of which had several sub-categories. The seven major topic areas that we have identified are: financial accounting, managerial accounting, auditing, taxation, accounting education, governmental accounting, and other areas (including accounting information systems). These topic areas were further divided into several sub-topic areas. Our categorization is based on prior studies (Brown, 1996; Yuce and Simga-Mugan, 1997). Since all studies help to construct accounting theory, we did not consider “accounting theory” as a separate topic. In the category “other” are listed several unrelated topics

which, although important areas of research, comprise a relatively small number of dissertations overall.

### ***Research Methods***

Based on previous studies (e.g., Prather and Rueschhoff, 1996), dissertations are also categorized based on the primary research methodology used. Methodology categories are:

- empirical from public databases,
- empirical from private sources (self-designed),
- experimental,
- cases and field studies,
- descriptive, and
- theory and models

Empirical research is based on observation or experience. Here this type of research is referred to as empirical-public data and empirical-own data. The difference is that the former uses information that is publicly available and was collected by other parties, while the latter uses information collected by the researcher through a self-designed and single-purpose questionnaire.

An experiment in the social sciences involves people and direct access by the researcher to the subjects. According to Wallace (1991) this implies that the researcher collects evidence that arises from actual judgments made by the subjects in a controlled environment.

Case method is a terminology brought from educational and social science research. This method entails the complete analysis and understanding of the situation and its particularities related to a small number of entities. We consider research to be case studies when the number of entities analyzed was not larger than five.

In this paper a merely descriptive model without mathematical formalization is named as “descriptive.”. A model is some representation of reality that is simpler than what is being emulated but is expected to have some explanatory power. Wallace (1991) says that models may be descriptive or theoretically derived. Finally, we included in the category of “theories and models” those theses that developed a theory based on a descriptive model.

### ***Country and University***

Dissertations are classified by country based on the location of the issuing university rather than the authors’ nationalities. In the ProQuest database, there are few non-United States dissertations (roughly 10%); therefore, this variable may not be very reliable. However, its inclusion in this study helps in following some trends.

Universities are divided into two groups for the purpose of this paper. Using Brown’s (1996) classification, one group is made up of the more prolific universities, the 14 schools that have granted the most doctoral degrees in the last ten years. The other group is made up of another 14 universities that are regarded as “top schools”.

### **Results**

This study examines accounting doctoral dissertations from the *ProQuest – Dissertations Abstracts* for the period of 1991 through 2000. During that period the number of dissertations produced in the field of accounting has decreased steadily by about 50%, from 286 in 1991 to 146 in 2000 (see Table 1).

[Insert Table 1 about here]

In terms of main topic areas of the dissertations, the distribution of dissertations has remained almost unchanged over the ten-year period examined, as indicated in Table 1. Between 37.8% and 43.36% of the dissertations published in each of those years (mean = 39.27%) was in the area of financial accounting. An average of 25.31% were in managerial accounting, 14.18% in the field of auditing, 8.55% in taxation, 3.71% in accounting education, 3.05% in governmental accounting, and 5.93% in other areas. There has been a modest decline in financial accounting research. The primary beneficiaries of the financial accounting decline have been managerial accounting and auditing.

Table 2 shows the distribution of doctoral dissertations by sub-categories of topics. The proportion appears to be consistent over the ten-year period analyzed in terms of the sub-categories within each topic area.

[Insert Table 2 about here]

More than half of all dissertations over the ten-year period analyzed were empirical and drew data from publicly available databases. Empirical research using private sources was employed in 15.53% of the dissertations, cases and field studies were employed in 6.72%, 3.18% were descriptive, and 7.37% developed theory or models as their methodologies (see Table 3). Case and field studies exhibit the greatest proportional change (increase) although the total number of all dissertations has declined sharply.

[Insert Table 3 about here]

Table 4 illustrates methodology by main topic areas. Although empirical research methods using public databases constitutes over half of all dissertations, in the area of financial accounting, this methodology accounts for almost 92% of all dissertations during the ten-year period analyzed. Other methodologies are more predominant in other topic areas. For example, in the area of governmental accounting, 32.86% of dissertations employed descriptive methods in their design.

[Insert Table 4 about here]

Table 5 illustrates quite clearly the dominance of United States universities in terms of the number of doctoral dissertations produced. Approximately 90% of all doctoral dissertations issued during the ten-year period examined originated from American universities. Less than 5% originate in Europe combined. Canada accounts for about 3% of dissertations during the period. Slightly less than 1.5% originate in either Australia or New Zealand (mostly Australia), and less than 1% in South Africa. There appear to be no significant variations in this mix over the ten years analyzed. Table 5 further shows an analysis of topic area by country of origin. U.S. domination in the areas of financial accounting, auditing, and education in proportion to the total number of dissertations from that country is evident. On the other hand, there are proportionally less dissertations from U.S. universities in governmental accounting and other topics.

Empirical methodologies, both using publicly available databases and private databases, in addition to experiments dominate the landscape of American dissertations during the ten-year period studied (Table 5). There are markedly fewer dissertations from the U.S. utilizing other

methodologies; such as case study, descriptive, theory, or other methods of research. These appear to be stronger in other areas, especially Europe.

[Insert Table 5 about here]

An analysis of dissertations produced at specific universities focused on two factors. First was an examination of universities noted as the most “prestigious” (Brown, 1996). The second was an examination of universities that are the most prolific in terms of the number of dissertations produced from 1991 to 2000. Tables 6 and 7 examine both types of universities over the ten-year period. The largest, Texas A & M University, produced 53 dissertations during that period, University of Texas at Austin, 44. The 14 most prolific universities produced a total of 539 dissertations during that period, almost a quarter of the total. The 14 universities considered the most prestigious produced 243 accounting dissertations over the period, approximately 11% of the total <sup>1</sup>.

[Insert Tables 6 and 7 about here]

Additional analysis of dissertations by the most prolific and most prestigious universities by research topic and research methodology is also illustrated in Tables 6 and 7. Almost 40% of dissertations produced at the most prolific universities are in the financial accounting area, with 22% in managerial accounting. Further, over 58% of dissertations produced by the universities

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<sup>1</sup> It should be noted that our analysis of dissertations each year and by each school does not exactly correspond to the numbers presented in a table by Hasselback (2002); however our aggregate totals for the ten-year period do match his.

described as most prestigious are in financial accounting<sup>2</sup>, 23% in managerial accounting, or a combined total of almost 82%.

Results of analysis of research methodologies employed at the two types of universities isolated in this study yield similar findings (Tables 6 and 7). Approximately 55% of accounting dissertations out of prolific universities employed empirical research methodology using publicly available databases, whereas 71% of those from prestigious universities used this method of research<sup>3</sup>.

## **Conclusions**

The accounting profession and accounting education have faced many challenges over the past decade or more, as identified by various commissions, and “white papers” (e.g., AICPA, 2000; Albrecht and Sack, 2000; IMA, 1994; IMA, 1999). A significant decline in the number of doctoral candidates in accounting also is observed. With the changes taking place in the profession, a call has been made for increased relevance of scholarly research in the field (e.g., Lee and Williams, 1999).

This study analyzes accounting doctoral dissertations produced during the period of 1991 through 2000. We believe that doctoral dissertations are an indication of the types of research that will be conducted by those entering accounting academia. Dissertations are categorized based on research topic and subtopic, research methodology, and country and university of origin. Data are collected from the *ProQuest - Dissertations Abstracts* database.

Results indicate that the number of dissertations produced from 1991 to 2000 has declined by one half. The proportion of dissertations on various topics and using specific

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<sup>2</sup> Note that out of all dissertations, 39% covered this topic.

<sup>3</sup> Note that out of all dissertations, 53% used this methodology.

methodologies has not changed during the period. The majority of dissertations are in the area of financial accounting and utilize empirical research methodologies employing publicly available databases. In those universities considered the most prestigious, a much larger proportion of dissertations is in that area. The United States is by far the leading producer of doctoral dissertations, followed by Europe and Australia. The most prolific 14 United States universities produce almost a quarter of all the accounting doctoral dissertations.

Some limitations in this study must be noted. First, we did not create a separate category for dissertations in the “behavioral accounting” area. Many dissertations, especially in the areas of audit and taxation, would fit into this category. Although the distinguishing finding of this study is the predominance of financial accounting using empirical research with publicly available databases, identifying behavioral topics or methodologies may have slightly altered our findings. Second, in the process of culling dissertations that are identified as “accounting”, there may have been some overlap in other areas, especially finance and other economics areas. Further analysis of “secondary” topic areas is not presented in this paper.

The findings of this research concur with prior research on journal article publication trends and implications (e.g., Lee and Williams, 1999; Beaver, 1996; Brown, 1996). It appears that the strong predominance of financial accounting research utilizing public databases is consistent with what the recognized “top tier” accounting research journals are publishing. In order for young researchers (doctoral candidates) to establish themselves in academia, it is safer to pursue research streams in areas in which there is a higher likelihood of acceptance for publication in recognized journals. Especially in the United States and in those universities considered the most prestigious, a risk-averse approach is to pursue this type of research.

Notably in other parts of the academic world – Europe, Australia, and other places – research in other topic areas employing other methodologies appears to be acceptable, perhaps encouraged.

An area for further research would be to examine the amount of outside support provided to both doctoral students (in the form of scholarships and research grants) and doctoral committee members (in the form of research support and chairs). It is possible that support by the global accounting firms and other institutions have an influence on the types of research that is encouraged and conducted. This may be more pronounced in the larger and more prestigious universities.

Perhaps more encouragement to explore other research areas is called for in light of declining enrollments in doctoral programs and a perceived crisis in accounting education (Albrecht and Sack, 2000). Further, recent private sector and government calls for changes in the accounting and auditing function and structure may serve as an impetus for academia to address this.

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**Table 1 Main Topic by Year**

Main Topic	Year										Total	Evolution Trend
	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000		
1 - Financial Accounting	124 43.36%	93 37.80%	108 42.19%	95 35.98%	73 32.44%	91 39.91%	93 42.66%	92 38.33%	75 40.98%	56 38.36%	900 39.27%	-4.88
2 - Managerial Accounting	71 24.83%	52 21.14%	69 26.95%	58 21.97%	60 26.67%	50 21.93%	66 30.28%	61 25.42%	52 28.42%	41 28.08%	580 25.31%	-1.79
3 - Auditing	36 12.59%	46 18.70%	33 12.89%	48 18.18%	33 14.67%	38 16.67%	21 9.63%	28 11.67%	23 12.57%	19 13.01%	325 14.18%	-2.52
4 - Taxation	22 7.69%	21 8.54%	24 9.38%	25 9.47%	23 10.22%	21 9.21%	15 6.88%	20 8.33%	13 7.10%	12 8.22%	196 8.55%	-1.20
5 - Education	13 4.55%	8 3.25%	9 3.52%	7 2.65%	11 4.89%	8 3.51%	2 0.92%	11 4.58%	7 3.83%	9 6.16%	85 3.71%	-0.31
6 - Government Accounting	11 3.85%	7 2.85%	8 3.13%	9 3.41%	6 2.67%	9 3.95%	5 2.29%	7 2.92%	4 2.19%	4 2.74%	70 3.05%	-0.59
7 - Other	9 3.15%	19 7.72%	5 1.95%	22 8.33%	19 8.44%	11 4.82%	16 7.34%	21 8.75%	9 4.92%	5 3.42%	136 5.93%	-0.31
<b>Total</b>	<b>286</b>	<b>246</b>	<b>256</b>	<b>264</b>	<b>225</b>	<b>228</b>	<b>218</b>	<b>240</b>	<b>183</b>	<b>146</b>	<b>2292</b>	<b>-11.61</b>

**Table 2 Secondary Topic by Year**

Main Topic	Secondary Topic	Year										Total
		1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	
Financial Accounting	Earnings	6	3	7	6	8	9	10	12	7	5	73
	Management	2.10%	1.22%	2.73%	2.27%	3.56%	3.95%	4.59%	5.00%	3.83%	3.42%	3.18%
	Disclosure	7	8	8	12	9	9	11	18	8	4	94
		2.45%	3.25%	3.13%	4.55%	4.00%	3.95%	5.05%	7.50%	4.37%	2.74%	4.10%
	Equity and Assets Valuation	7	7	13	10	6	8	9	8	9	9	86
		2.45%	2.85%	5.08%	3.79%	2.67%	3.51%	4.13%	3.33%	4.92%	6.16%	3.75%
	Forecasting	23	11	9	14	10	16	9	11	9	7	119
	Models	8.04%	4.47%	3.52%	5.30%	4.44%	7.02%	4.13%	4.58%	4.92%	4.79%	5.19%
	Information	21	22	11	7	7	10	17	7	12	9	123
	Content	7.34%	8.94%	4.30%	2.65%	3.11%	4.39%	7.80%	2.92%	6.56%	6.16%	5.37%
	Earnings Persistence (ERC)	8	8	19	10	6	5	7	10	7	5	85
		2.80%	3.25%	7.42%	3.79%	2.67%	2.19%	3.21%	4.17%	3.83%	3.42%	3.71%
	Standards	24	15	14	15	12	13	10	7	9	5	124
	8.39%	6.10%	5.47%	5.68%	5.33%	5.70%	4.59%	2.92%	4.92%	3.42%	5.41%	
Debt and Risk Issues	14	10	7	4	7	8	5	8	4	6	73	
	4.90%	4.07%	2.73%	1.52%	3.11%	3.51%	2.29%	3.33%	2.19%	4.11%	3.18%	
Bankruptcy	6	4	12	7	3	4	5	2	3	1	47	
	2.10%	1.63%	4.69%	2.65%	1.33%	1.75%	2.29%	0.83%	1.64%	0.68%	2.05%	
International	8	5	8	10	5	9	10	9	7	5	76	
	2.80%	2.03%	3.13%	3.79%	2.22%	3.95%	4.59%	3.75%	3.83%	3.42%	3.32%	
Managerial Accounting	Performance Measures	8	7	9	2	5	6	14	7	5	7	70
		2.80%	2.85%	3.52%	0.76%	2.22%	2.63%	6.42%	2.92%	2.73%	4.79%	3.05%
	Executive Compensation	6	3	5	6	5	6	8	2	6	2	49
		2.10%	1.22%	1.95%	2.27%	2.22%	2.63%	3.67%	0.83%	3.28%	1.37%	2.14%
	Cost Measures and Systems	10	8	8	9	6	8	10	13	11	9	92
		3.50%	3.25%	3.13%	3.41%	2.67%	3.51%	4.59%	5.42%	6.01%	6.16%	4.01%
Budgeting	10	6	7	3	4	5	3	5	6	2	51	
	3.50%	2.44%	2.73%	1.14%	1.78%	2.19%	1.38%	2.08%	3.28%	1.37%	2.23%	
Transfer Prices	3	3	3	1	2	1	3	3	1		20	
	1.05%	1.22%	1.17%	0.38%	0.89%	0.44%	1.38%	1.25%	0.55%	0.00%	0.87%	

	Strategic Issues	1 0.41%	2 0.78%	1 0.38%	4 1.78%	1 0.44%	1 0.46%	4 1.67%	5 2.73%	4 2.74%	23 1.00%	
	Management Control Systems	6 2.10%	2 0.81%	7 2.73%	5 1.89%	6 2.67%	3 1.32%	11 5.05%	5 2.08%	4 2.19%	2 1.37%	51 2.23%
	Information Systems	9 3.15%	7 2.85%	10 3.91%	6 2.27%	5 2.22%	4 1.75%	3 1.38%	4 1.67%	2 1.09%	4 2.74%	54 2.36%
	Human Information Processing	8 2.80%	4 1.63%	7 2.73%	5 1.89%	6 2.67%	5 2.19%	7 3.21%	7 2.92%	3 1.64%	1 0.68%	53 2.31%
	Behavioral	5 1.75%	4 1.63%	8 3.13%	8 3.03%	11 4.89%	5 2.19%	4 1.83%	9 3.75%	8 4.37%	8 5.48%	70 3.05%
	Agency Theory	6 2.10%	7 2.85%	3 1.17%	12 4.55%	6 2.67%	6 2.63%	2 0.92%	2 0.83%	1 0.55%	2 1.37%	47 2.05%
Auditing	Plans and Techniques	6 2.10%	5 2.03%	7 2.73%	4 1.52%	3 1.33%	5 2.19%	3 1.38%	4 1.67%	3 1.64%	0.00%	40 1.75%
	Litigation Risk and Fraud	3 1.05%	4 1.63%	3 1.17%	8 3.03%	11 4.89%	8 3.51%	6 2.75%	7 2.92%	2 1.09%	6 4.11%	58 2.53%
	Quality and Customer Relations	6 2.10%	6 2.44%	5 1.95%	13 4.92%	5 2.22%	8 3.51%	5 2.29%	7 2.92%	7 3.83%	2 1.37%	64 2.79%
	Rules and Reporting	5 1.75%	8 3.25%	5 1.95%	5 1.89%	4 1.78%	4 1.75%	1 0.46%	5 2.08%	2 1.09%	1 0.68%	40 1.75%
	Auditor Decisions	12 4.20%	17 6.91%	12 4.69%	17 6.44%	7 3.11%	10 4.39%	5 2.29%	3 1.25%	8 4.37%	7 4.79%	98 4.28%
	Internal Auditing	4 1.40%	6 2.44%	1 0.39%	1 0.38%	3 1.33%	3 1.32%	1 0.46%	2 0.83%	1 0.55%	3 2.05%	25 1.09%
Taxation	Economic Effects	14 4.90%	8 3.25%	12 4.69%	12 4.55%	8 3.56%	8 3.51%	8 3.67%	7 2.92%	7 3.83%	6 4.11%	90 3.93%
	Personal Judgments	3 1.05%	4 1.63%	5 1.95%	2 0.76%	3 1.33%	4 1.75%	0.00%	3.75%	0.55%	0.68%	32 1.40%
	Taxation Systems	4 1.40%	5 2.03%	2 0.78%	9 3.41%	8 3.56%	3 1.32%	5 2.29%	2 0.83%	4 2.19%	1 0.68%	43 1.88%
	Compliance	1 0.35%	4 1.63%	5 1.95%	2 0.76%	4 1.78%	6 2.63%	2 0.92%	2 0.83%	1 0.55%	4 2.74%	31 1.35%
Education	Methods of Instruction	3 1.05%	2 0.81%	0.00%	2 0.76%	6 2.67%	2 0.88%	1 0.46%	5 2.08%	0.00%	3 2.05%	24 1.05%
	Educative Systems	2 0.70%	1 0.41%	3 1.17%	1 0.38%	1 0.44%	2 0.88%	0.00%	4 1.67%	2 1.09%	1 0.68%	17 0.74%

	Student Affairs	3 1.05%	3 1.22%	6 2.34%	2 0.76%	2 0.89%	3 1.32%	0.00%	1 0.42%	2 1.09%	1 0.68%	23 1.00%
	Professional Education	5 1.75%	2 0.81%	0.00%	2 0.76%	2 0.89%	1 0.44%	1 0.46%	1 0.42%	3 1.64%	4 2.74%	21 0.92%
Government Accounting	Budgeting and Financing	3 1.05%	2 0.81%	1 0.39%	1 0.38%	2 0.89%	3 1.32%	2 0.92%	0.00%	1 0.55%	0.00%	15 0.65%
	Cost and Managerial Issues	4 1.40%	0.00%	4 1.56%	3 1.14%	0.00%	2 0.88%	1 0.46%	3 1.25%	0.00%	1 0.68%	18 0.79%
	Auditing		1 0.41%	1 0.39%	1 0.38%	2 0.89%	1 0.44%	1 0.46%	0.00%	0.00%	2 1.37%	9 0.39%
	Reporting	2 0.70%	0.00%	1 0.39%	1 0.38%	0.00%	2 0.88%	1 0.46%	1 0.42%	1 0.00%	0.00%	8 0.35%
	Law and Rules	2 0.70%	4 1.63%	1 0.39%	3 1.14%	2 0.89%	1 0.44%	0.00%	3 1.25%	3 1.64%	1 0.68%	20 0.87%
	Others	Critical Perspective	1 0.35%	1 0.41%	1 0.39%	2 0.76%	0.00%	3 1.32%	0.00%	3 1.25%	0.00%	0.00%
	Job and Promotion in Accounting	1 0.35%	4 1.63%	1 0.39%	5 1.89%	5 2.22%	3 1.32%	10 4.59%	4 1.67%	1 0.55%	0.00%	34 1.48%
	History	4 1.40%	8 3.25%	1 0.39%	2 0.76%	7 3.11%	2 0.88%	0.00%	4 1.67%	2 1.09%	2 1.37%	32 1.40%
	Corporate Governance	2 0.70%	2 0.81%	1 0.39%	7 2.65%	5 2.22%	2 0.88%	2 0.92%	7 2.92%	2 1.09%	2 1.37%	32 1.40%
	Ethics	2 0.70%	4 1.63%	1 0.39%	6 2.27%	2 0.89%	1 0.44%	4 1.83%	3 1.25%	4 2.19%	1 0.68%	28 1.22%
	Total	286 100.00%	246 100.00%	256 100.00%	264 100.00%	225 100.00%	228 100.00%	218 100.00%	240 100.00%	183 100.00%	146 100.00%	2,292 100.00%

**Table 3 Method of Research by Year**

Method of Research	Year										Total
	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	
Empirical public sources	160 55.94%	117 47.56%	138 53.91%	140 53.03%	110 48.89%	128 56.14%	112 51.38%	125 52.08%	104 56.83%	80 54.79%	1214 52.97%
Empirical private sources	39 13.64%	35 14.23%	39 15.23%	41 15.53%	48 21.33%	30 13.16%	37 16.97%	33 13.75%	31 16.94%	23 15.75%	356 15.53%
Experimental	38 13.29%	45 18.29%	34 13.28%	35 13.26%	33 14.67%	36 15.79%	31 14.22%	35 14.58%	18 9.84%	21 14.38%	326 14.22%
Cases field studies	17 5.94%	15 6.10%	17 6.64%	12 4.55%	14 6.22%	13 5.70%	20 9.17%	19 7.92%	14 7.65%	13 8.90%	154 6.72%
Descriptive	9 3.15%	11 4.47%	12 4.69%	11 4.17%	7 3.11%	5 2.19%	3 1.38%	6 2.50%	4 2.19%	5 3.42%	73 3.18%
Theory and Models	23 8.04%	23 9.35%	16 6.25%	25 9.47%	13 5.78%	16 7.02%	15 6.88%	22 9.17%	12 6.56%	4 2.74%	169 7.37%
Total	286 100.00%	246 100.00%	256 100.00%	264 100.00%	225 100.00%	228 100.00%	218 100.00%	240 100.00%	183 100.00%	146 100.00%	2292 100.00%

**Table 4 Main Topic by Method of Research**

Main Topic	Method of Research						Total	
	Empirical - public sources	Empirical - private sources	Experimental	Cases - field studies	Descriptive	Theory and Models		
Financial	826	14	16	5	22	17	900	
Accounting	% within Main Topic	91.78%	1.56%	1.78%	0.56%	2.44%	1.89%	100.00%
	% within Method of Research	68.04%	3.93%	4.91%	3.25%	30.14%	10.06%	39.27%
Managerial	109	133	137	96	9	96	580	
Accounting	% within Main Topic	18.79%	22.93%	23.62%	16.55%	1.55%	16.55%	100.00%
	% within Method of Research	8.98%	37.36%	42.02%	62.34%	12.33%	56.80%	25.31%
Auditing	101	69	108	12	3	32	325	
	% within Main Topic	31.08%	21.23%	33.23%	3.69%	0.92%	9.85%	100.00%
	% within Method of Research	8.32%	19.38%	33.13%	7.79%	4.11%	18.93%	14.18%
Taxation	117	22	38		4	15	196	
	% within Main Topic	59.69%	11.22%	19.39%	0.00%	2.04%	7.65%	100.00%
	% within Method of Research	9.64%	6.18%	11.66%	0.00%	5.48%	8.88%	8.55%
Education	8	47	14	11	3	2	85	
	% within Main Topic	9.41%	55.29%	16.47%	12.94%	3.53%	2.35%	100.00%
	% within Method of Research	0.66%	13.20%	4.29%	7.14%	4.11%	1.18%	3.71%
Government	24	17	2	23	3	1	70	
Accounting	% within Main Topic	34.29%	24.29%	2.86%	32.86%	4.29%	1.43%	100.00%
	% within Method of Research	1.98%	4.78%	0.61%	14.94%	4.11%	0.59%	3.05%
Other	29	54	11	7	29	6	136	
	% within Main Topic	21.32%	39.71%	8.09%	5.15%	21.32%	4.41%	100.00%
	% within Method of Research	2.39%	15.17%	3.37%	4.55%	39.73%	3.55%	5.93%
Total	1214	356	326	154	73	169	2292	
	% within Main Topic	52.97%	15.53%	14.22%	6.72%	3.18%	7.37%	100.00%
	% within Method of Research	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Symmetric Measures		Value	Asymp. Std. Error	Approx. T	Approx. Sig.
Interval by Interval	Pearson's R	0.245	0.019	12.078	0.000
Ordinal by Ordinal	Spearman Correlation	0.446	0.018	23.860	0.000
N of Valid Cases		2292			

**Table 5 - Country of University by year, main topic and research methodology**

	US	%	Canada	Others America	%	UK	Rest of Europe	%	China	%	Australia and NZ	%	South Africa	%	Total
1991	256	89.51	9		9 3.15	5	15	20 6.99					1	0.35	286
1992	229	93.09	3		3 1.22		10	10 4.07			2	0.81	2	0.81	246
1993	238	92.97	3		3 1.17	1	7	8 3.13			4	1.56	3	1.17	256
1994	246	93.18	5		5 1.89	2	8	10 3.79			3	1.14		0.00	264
1995	200	88.89	8		8 3.56	1	6	7 3.11			9	4.00	1	0.44	225
1996	199	87.28	12		12 5.26	2	4	6 2.63	1	0.44	9	3.95	1	0.44	228
1997	197	90.37	7		7 3.21	3	5	8 3.67	1	0.46	2	0.92	3	1.38	218
1998	205	85.42	8	2	10 4.17	6	11	17 7.08	2	0.83			6	2.50	240
1999	153	83.61	10		10 5.46		10	10 5.46	3	1.64	3	1.64	4	2.19	183
2000	132	90.41	5		5 3.42	4	3	7 4.79		0.00	1	0.68	1	0.68	146
Total	2055	89.66	70	1	72 3.14	24	79	103 4.49	7	0.31	33	1.44	22	0.96	2292
Financial	823	91.44	29		29 3.22	9	25	34 3.78	2	0.22	5	0.56	7	0.78	900
Managerial	507	87.41	20	2	22 3.79	6	31	37 6.38	1	0.17	9	1.55	4	0.69	580
Auditing	294	90.46	9		9 2.77	1	7	8 2.46	4	1.23	6	1.85	4	1.23	325
Taxation	188	95.92	6		6 3.06		2	2 1.02		0.00		0.00		0.00	196
Education	79	92.94	2		2 2.35	1	1	2 2.35		0.00		0.00	2	2.35	85
Government	57	81.43	4		4 5.71	2	5	7 1.00		0.00	2	2.86		0.00	70
Others	107	78.68			0.00	5	8	13 9.56		0.00	11	8.09	5	3.68	136
Total	2055	89.66	70	1	72 3.14	24	79	103 4.49	7	0.31	33	1.44	22	0.96	2292
Empirical Public	1145	94.32	34		34 2.80	8	13	21 1.73	3	0.25	6	0.49	5	0.41	1214
Empirical Private	331	92.98	8		8 2.25	2	4	6 1.69	2	0.56	1	0.28	8	2.25	356
Experimental	306	93.87	8		8 2.45	1	4	5 1.53	2	0.61	5	1.53		0.00	326
Cases	115	74.68	7	1	8 5.19	4	18	22 14.29		0.00	8	5.19	1	0.65	154
Descriptive	31	42.47	2		2 2.74	6	20	26 35.62		0.00	10	13.70	4	5.48	73
Theories and Models	127	75.15	11	1	12 7.10	3	20	23 13.61		0.00	3	1.78	4	2.37	169
Total	2055	89.66	70	1	72 3.14	24	79	103 4.49	7	0.31	33	1.44	22	0.96	2292

**Table 6 - Top (Prestigious) Universities by year, main topic and research method**

	Rochester	Stanford	Carnegie Mellon	MIT	Chicago	Cornell	Berkeley	Case Western	University of Washington	Iowa	Purdue	Ohio State	North western	Suny Buffalo	Total	% of Total
1991	1	1				2	4	2	2		1	4	2	2	21	8.64%
1992	4		1		2	1	1		4		2	4	1		20	8.23%
1993	1	5	1			1	1	1	1	4	2	3	1	2	23	9.47%
1994		2	2		2	3	2		4	2	5	3	4	2	31	12.76%
1995	2	2				1	2	1	3		1	4	4	3	23	9.47%
1996	1	1	2		2		1	1	5	5	3	3	2	1	27	11.11%
1997	3	4		1		3	2	1	3	1		4	2	2	26	10.70%
1998	1	3	3	3	5	2	4	1	1	2	2	2	1	3	33	13.58%
1999	2		1	2	3	1	1	1		2	1	2	2	7	25	10.29%
2000		3			3	1		1	1	4				1	14	5.76%
Total	15	21	10	6	17	15	18	9	24	20	17	29	19	23	243	10.60%
Financial	10	12	3	5	13	9	14	7	13	10	11	10	14	11	142	58.44%
Managerial	3	8	5		1	6	2	1	8	4	2	10	1	6	57	23.46%
Auditing	1	1	1	1	1		2		1	2	2	7	2		21	8.64%
Taxation					1			1	1	2	2		1		8	3.29%
Education									1			1			2	0.82%
Government										1				3	4	1.65%
Others	1		1		1					1		1	1	3	9	3.70%
Total	15	21	10	6	17	15	18	9	24	20	17	29	19	23	243	10.60%
Empirical Public	13	13	6	5	16	10	16	6	16	14	16	12	15	15	173	71.19%
Empirical Private	1	1			1	1			1	1		4	1	5	16	6.58%
Experimental						3		1	5	3		5		1	18	7.41%
Cases	1	2	1	1		1			1			2		1	10	4.12%
Descriptive			1					2				1		1	5	2.06%
Theories and Models		5	2				2		1	2	1	5	3		21	8.64%
Total	15	21	10	6	17	15	18	9	24	20	17	29	19	23	243	10.60%

**Table 7 - Prolific Universities by year, main topic and research method**

	Texas A&M	Texas Austin	University of Mississippi	Illinois Urbana	Kentucky	Michigan State	North Texas	Georgia	Penn State	NYU	Arizona State	Nova Southeast	Florida State	Nebraska	Total	% of Total
1991	7	8	4	5	10	2	3	3	6	6	4	4	4	6	72	13.31%
1992	6	4	6	6	2	5	6	8	5	4	3	1	6	7	68	12.57%
1993	9	3	5	6	4	7	6	5	4	5	6	2	5	3	70	12.94%
1994	4	4	4	4	4	4	6	4	4	6	4		5		53	9.80%
1995	2	5	5	4	5	2	1	5	3	3	2	4	2	1	44	8.13%
1996	3	7	3	3	3	5	8	3	5	2	3	2	3	2	52	9.61%
1997	6	7	2	5	3	3	3	2	1	7	4	4	4	6	56	10.35%
1998	6	2	6	1	7	4	5	4	6		2	4		3	50	9.24%
1999	8	2	3	1	1	5	1	3			3	3	1	3	34	6.28%
2000	2	2	4	5	1	2			3	4	3	9	3	2	40	7.39%
<b>Total</b>	<b>53</b>	<b>44</b>	<b>42</b>	<b>40</b>	<b>40</b>	<b>39</b>	<b>39</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>34</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>541</b>	<b>23.60%</b>
<b>Financial</b>	<b>24</b>	<b>23</b>	<b>4</b>	<b>20</b>	<b>13</b>	<b>18</b>	<b>12</b>	<b>12</b>	<b>15</b>	<b>17</b>	<b>8</b>	<b>12</b>	<b>22</b>	<b>14</b>	<b>214</b>	<b>39.56%</b>
<b>Managerial</b>	<b>11</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>10</b>	<b>12</b>	<b>9</b>	<b>8</b>	<b>7</b>	<b>11</b>	<b>4</b>	<b>10</b>	<b>5</b>	<b>9</b>	<b>117</b>	<b>21.63%</b>
<b>Auditing</b>	<b>11</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>4</b>	<b>4</b>	<b>6</b>	<b>9</b>	<b>6</b>	<b>1</b>	<b>6</b>	<b>2</b>	<b>4</b>	<b>5</b>	<b>78</b>	<b>14.42%</b>
<b>Taxation</b>	<b>2</b>	<b>7</b>	<b>10</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>6</b>		<b>13</b>	<b>4</b>	<b>1</b>	<b>1</b>	<b>60</b>	<b>11.09%</b>
<b>Education</b>	<b>2</b>	<b>2</b>	<b>6</b>	<b>1</b>	<b>2</b>		<b>2</b>	<b>4</b>		<b>3</b>	<b>2</b>	<b>2</b>		<b>1</b>	<b>27</b>	<b>4.99%</b>
<b>Government</b>	<b>2</b>			<b>1</b>	<b>2</b>			<b>1</b>	<b>3</b>	<b>2</b>	<b>1</b>			<b>1</b>	<b>13</b>	<b>2.40%</b>
<b>Others</b>	<b>1</b>		<b>8</b>		<b>5</b>	<b>1</b>	<b>7</b>	<b>1</b>		<b>3</b>		<b>3</b>	<b>1</b>	<b>2</b>	<b>32</b>	<b>5.91%</b>
<b>Total</b>	<b>53</b>	<b>44</b>	<b>42</b>	<b>40</b>	<b>40</b>	<b>39</b>	<b>39</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>34</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>541</b>	<b>23.60%</b>
<b>Empirical Public</b>	<b>34</b>	<b>28</b>	<b>11</b>	<b>22</b>	<b>21</b>	<b>24</b>	<b>16</b>	<b>21</b>	<b>21</b>	<b>19</b>	<b>17</b>	<b>16</b>	<b>28</b>	<b>17</b>	<b>295</b>	<b>54.53%</b>
<b>Empirical Private</b>	<b>3</b>	<b>2</b>	<b>13</b>	<b>3</b>	<b>10</b>	<b>5</b>	<b>8</b>	<b>9</b>	<b>4</b>	<b>8</b>	<b>6</b>	<b>11</b>	<b>1</b>	<b>7</b>	<b>90</b>	<b>16.64%</b>
<b>Experimental</b>	<b>7</b>	<b>10</b>	<b>11</b>	<b>9</b>	<b>9</b>	<b>6</b>	<b>4</b>	<b>3</b>	<b>4</b>	<b>2</b>	<b>9</b>	<b>2</b>	<b>2</b>	<b>8</b>	<b>86</b>	<b>15.90%</b>
<b>Cases</b>	<b>5</b>		<b>2</b>	<b>1</b>		<b>2</b>	<b>5</b>	<b>1</b>	<b>6</b>	<b>1</b>		<b>3</b>			<b>26</b>	<b>4.81%</b>
<b>Descriptive</b>		<b>1</b>	<b>3</b>				<b>6</b>	<b>1</b>					<b>1</b>		<b>12</b>	<b>2.22%</b>
<b>Theories and Models</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>5</b>		<b>2</b>		<b>2</b>	<b>2</b>	<b>7</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>32</b>	<b>5.91%</b>
<b>Total</b>	<b>53</b>	<b>44</b>	<b>42</b>	<b>40</b>	<b>40</b>	<b>39</b>	<b>39</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>34</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>541</b>	<b>23.60%</b>

