A retrospective analysis of auditing research (1975-2009)

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Abstract

Purpose – The purpose of this paper is to assess the quality of doctoral programs in terms of their faculty auditing research output as well as their effectiveness in training future auditing faculty.

Design/methodology/approach – This paper presents a retrospective analysis of auditing research that appeared in five premier accounting journals (*AOS*, *TAR*, *CAR*, *JAE*, and *JAR*) during the time period 1975-2009.

Findings – The authors offer several new insights. First, the authors provide rankings of accounting programs based on their faculty's research output as well as their graduates' research output. The rankings of auditing research are significantly different from those that are based on aggregated accounting research output. Second, the rankings are found to be skewed; due to the display of high concentrations of auditing research among the top auditing research programs. Third, the rankings have exhibited considerable changes over time, which suggest extreme competitions in maintaining the relative positions of the doctoral programs. Fourth, the authors detect a noticeable change in auditing research methodologies.

Practical implications – The findings are useful to: new and job-seeking auditing doctorates in selecting academic appointments; potential doctoral students in identifying auditing graduate programs that best fit their career goals; university administrators in assessing their auditing faculty; and auditing scholars in positioning their journal outlets.

Originality/value – The study extends the findings of the previous studies by focusing on auditing research publications in top journals over a long sample period. The authors also provide evidence of changes in research methodologies in auditing research as well as changes in rankings among different institutions in recent years.

Keywords Ranking, Auditing

Paper type Research paper

1. Introduction

A major challenge facing the accounting profession is the shortage of doctoral degree holding faculty, especially in the field of auditing. In June 2008, over 65 of the largest firms and over 35 state CPA societies established the accounting doctoral scholars (ADS) program. By providing financial support, the program tries to encourage accountants with experience in auditing and in tax to apply to doctoral programs. Another major development in the auditing field is the Sarbanes Oxley Act (SOX) of 2002,

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which requires firms to report the effectiveness of their disclosure or internal controls. These reports were not widely accessible to outsiders prior to the enactment of the SOX.

The first purpose of this paper is to assess the quality of doctoral programs in terms of their faculty auditing research output as well as their doctoral graduates. Our findings are useful to:

- new and job-seeking auditing doctorates in selecting academic appointments;
- potential doctoral students in identifying auditing graduate programs that best fit their career goals;
- university administrators in assessing their auditing faculty; and
- auditing scholars in positioning their journal outlets.

The second purpose of this paper is to examine whether SOX resulted in any change in audit research methodology.

We provide a retrospective analysis of the amount of auditing research output in major accounting journals during 1975-2009. Our sample consists of all the published 857 auditing research articles in *Accounting, Organizations, and Society* (*AOS*), *The Accounting Review* (*TAR*), *Contemporary Accounting Research* (*CAR*), *Journal of Accounting and Economics* (*JAE*), and *Journal of Accounting Research* (*JAR*). First, we rank accounting programs based on authors' affiliations at the time of the publications. Second, we provide rankings based on the institutions granting doctoral degrees to the authors. Third, we examine the auditing research output with respect to the time trend, journal outlets, and methodologies. This study contributes to the literature in several aspects. Coyne *et al.* (2010) and Stephens *et al.* (2010) rank the accounting programs based on the research output of their faculty and doctoral graduates in 11 leading journals. While Coyne *et al.* (2010) and Stephens *et al.* (2010) use the data after 1990, our sample period starts in 1975. We extend the work of Krogstad and Smith (2003) by including other leading accounting journals besides *Auditing: A Journal of Theory and Practice* (*AJPT*).

We find that different programs lead the pack with respect to producing auditing research and training auditing scholars. Interestingly, some of the traditionally high-ranked financial accounting research programs do not rank as high in our study. We contend that auditing research has its own unique attributes, which make it possible for some accounting programs to find their niche in auditing research. Moreover, our ranking results echo the "financial accounting bias" among the premier accounting journals as documented by Chan *et al.* (2009). Hence, program rankings based on aggregated research output tend to be dominated by programs with a financial accounting emphasis. It is not surprising that our rankings of auditing research programs are quite different from the rankings of general accounting programs as shown in Herron and Hall (2005) and Chan *et al.* (2009). Regarding research methodologies, the archival approach has become more popular in recent years.

2. A literature review

There are several strands of literature in the accounting research evaluations. These studies often examine the citation or publication records of accounting programs in top accounting journals that are consistent with the highly ranked accounting journals reported in Wu *et al.* (2009). The first strand of literature investigates the aggregated accounting research output of accounting programs. For examples,

Jacobs *et al.* (1986) examines the productivity of doctoral programs adjusting for the number of doctoral graduates and age of the doctoral programs. Glover *et al.* (2006) find that faculty promoted to associate or full professors in higher ranked research universities has more publications in top business journals than those in lower ranked ones. Chan *et al.* (2007) collect publication information from a set of 24 accounting journals during 1991-2005 to conduct a global ranking of accounting programs. They find that the top five countries with the most published accounting research are the USA, the UK, Australia, Canada, and Hong Kong.

The second strand studies the accounting program rankings by research areas and methods. Coyne *et al.* (2010) offer the most recent study. Their sample is comprised of articles published in 11 leading accounting journals from 1990 to 2009. These articles are separated into six topical areas and four research methods. Stephens *et al.* (2010) produce a similar set of rankings based on the research productivity of program graduates. The increasing use of archival method in auditing research is also presence in studies using international data in recent years. For examples, Baker and Al-Thuneibat (2011) examine the relationship between audit firm tenure and perceived audit quality for firms listed in Jordan's stock exchange. Hakim and Omri (2010) investigate the relationship between information asymmetry and the quality of external audit in Tunisian stock exchange.

The third strand of literature uses citation counts and alternative measurements to gauge the research performance of accounting programs. Brown and Laksmana (2004) use social science research network downloads to rank accounting doctoral programs. The authors also provide rankings on financial as well as non-financial areas and find that the two rankings are substantially different. Chan and Liano (2009) study the frequency of journal citations in *AOS*, *TAR*, *CAR*, *JAE*, and *JAR*. To be in included in the final sample, a journal article must have been cited at least five times in these journals. This threshold analysis incorporates the quality of an article in the ranking. The authors find that *JAR*, *JAE* and *TAR* are the three most influential journals in accounting research. Using an alternative measure, Stammerjohan and Hall (2002) evaluate accounting doctoral programs in terms of the job placement quality of their doctoral graduates.

The fourth strand of literature is to study various research patterns within a specific accounting area. In the area of auditing research, Smith and Krogstad (1984, 1988, 1991) use citation analysis to examine the references found in *AJPT* articles. The contents and research methods in these articles are also analyzed. Krogstad and Smith (2003) study the trends and identify journals that cite *AJPT*. Humphrey (2008) reviews three decades of auditing research and qualitatively discusses the relationship between auditing research and practice. Humphrey recommends that the focus of auditing research should be on the practice and its relationship with the regulators.

3. Data and results

Data

Our data are obtained from the Auditing Section of the American Accounting Association. The Auditing Section has classified auditing research articles into a set of research methods since 1975. We confine our study to the 857 auditing research articles in *AOS*, *TAR*, *CAR*, *JAE*, and *JAR*. They have been ranked as the best accounting journals in Wu *et al.* (2009). We collected information for auditing articles published in these journals in 2009 so that we have five equal time periods in our analysis.

The specific research methods are analytical, archival, Becker-DeGroot-Marschak (BDM) experiment, experimental economics, questionnaire/survey, and others. There are three articles with two research methods. In these three cases, we use the first stated research method. We examine these articles and identify the authors and their institutional affiliations. We then use the *Hasselback's Directory* and web search to identify the institutions granting the doctoral degrees of the authors. About 89.5 percent of the authors' doctoral granting institutions have been identified.

Results

Panel A in Table I presents the distribution of auditing articles by journals. *TAR* published the largest number of auditing articles, totalling 307 out of 857. Panel B in Table I shows the research methods employed in auditing research. The BDM experiment is the most popular method, which is being used in 269 studies. It is followed closely by archival method, which is being used in 260 articles. Interestingly, archival research has increased from 53 articles in 1996-2002 to 103 articles in 2003-2009, while the BDM experiment research dropped from 57 to 44 articles over the same sub-periods. The archival method has replaced the BDM experiment as the most widely used methodology in recent years. We conjecture that the regulations since early 2002 such as SOX have led to more public disclosures of audit fees,

Panel A: journals by years

Journal	*1975-81*	*1982-1988*	*1989-1995*	*1996-2002*	*2003-2009*	*Total*
AOS	8	17	35	38	27	125
TAR	61	71	75	40	60	307
CAR	0	19	44	42	56	161
JAE	2	5	5	14	16	42
JAR	43	79	42	35	23	222
Total	114	191	201	169	182	857

Panel B: research method by years

Method						
Analytical	13	20	34	18	7	92
Archival	19	41	44	53	103	260
BDM experiment	25	66	77	57	44	269
Experimental economics	0	3	7	12	6	28
Other	44	44	33	16	15	152
Questionnaire/ survey	13	17	6	13	7	56
Total	114	191	201	169	182	857

Panel C: research methods by journals

Journal	*Analytical*	*Archival*	*BDM experiment*	*Experimental economics*	*Other*	*Question/ survey*	*Total*
AOS	0	7	46	2	52	18	125
TAR	34	89	96	10	55	23	307
CAR	29	57	48	9	9	9	161
JAE	6	35	0	1	0	0	42
JAR	23	72	79	6	36	6	222
Total	92	260	269	28	152	56	857

Table I.
The distribution of auditing research in five leading accounting journals

corporate governance, and internal controls, which make archival studies more feasible. The results of auditing research methods by journals are presented in Panel C in Table I. *CAR* and *JAE* published relatively more archival method articles. On the other hand, *TAR* and *JAR* have relatively more articles using the BDM experiment methods.

Table II provides a ranking of accounting programs in the auditing specialization. We present the full sample results in Panel A and the most recent ten years' results in Panel B. Both Panels use a weighted number of articles as the ranking criteria. The weight is inversely proportional to the number of co-authors in an article which is defined as 1/N. The cumulative percentage share of each accounting program is shown in the last column. The credit of each article is weighted by the total number of authors. Based on the 857 auditing articles, we tally each school's weighted number of articles by its faculty. For instance, one article has two co-authors from Institution X and Y while another article has four co-authors from Institution W, X, Y, and Z. Then, Institution W, X, Y, and Z has 0.25, 0.75, 0.75, and 0.25 weighted number of articles, respectively. The total appearances for Institution W, X, Y, and Z are 1, 2, 2, and 1, respectively. If two schools have the same number of weighted articles, we use the total appearance to break the tie. If the total appearances are the same, they are tied. The percentage share of each school was calculated by dividing each school's weighted number of articles by 857. The cumulative share is to add all the ranked schools up to the ranking.

In Panel A, the top five programs are the University of Washington, the University of Illinois, the University of Iowa, the University of Florida, and the University of Southern California. In Panel B, the top five programs are Nanyang Technological University, the University of Alberta, the University of Illinois, the University of Wisconsin at Madison, and Hong Kong University of Science and Technology. Several interesting findings emerge from Table II. First, there are considerable differences in rankings between the two panels, suggesting auditing research program rankings are highly dynamic and vary over time. Second, Panel A shows that eight non-US institutions are in the top 50 list. Panel B also reports 17 non-US academic institutions on the top 50 programs list. Non-US academic institutions have made significant advances in producing auditing research. Third, the auditing research production is highly skewed. In Panel A, the top 25 and top 50 programs produce 43.2 and 63.1 percent total research output, respectively. In Panel B, they produce 44.1 and 64.4 percent total research output, respectively. The skewness in research production implies that an accounting program needs to invest increasingly more effort and resources to move up in its research ranking. For instance, according to Panel A in Table II, to move its position from the 50th to the 30th rank, a program needs to publish 2.75 more articles (7.58-4.83). However, to advance another 20 ranks from the 30th to the 10th rank, a program needs to publish 8.75 more articles (16.33-7.58). In light of the dominance of archival and the BDM experiment methods in auditing research, we provide a separate ranking of programs using these methods. The results are reported in Table III. We find very different rankings between the two methods, suggesting that accounting programs have developed their own specialties in their pursuit of auditing research.

Publication records of doctoral graduates are reported in Panels A and B in Table IV. In Panel A, the University of Illinois, Ohio State University, the University of Michigan, the University of Texas at Austin, and the University of Washington offered the top five programs during 1975-2009. If we only consider the last ten years (Panel B), the five

Table II.
A ranking of institutions that produce auditing research in five leading accounting journals (1975-2009)

Rank	Institution	Weighted number of articles by its faculty	Total appearances	Cumulative % share of auditing research
Panel A: full sample (1975-2009)				
1	U Washington	26.50	44	3.1
2	U Illinois	22.67	49	5.7
3	U Iowa	22.08	39	8.3
4	U Florida	19.61	35	10.6
5	U Southern California	18.67	39	12.8
6	U Texas-Austin	18.07	33	14.9
7	Arizona State U	17.33	38	16.9
8	U New South Wales[a]	16.67	32	18.9
9	U Chicago	16.67	27	20.8
10	U Georgia	16.33	31	22.7
11	U Arizona	15.08	30	24.5
12	Washington U	14.33	30	26.1
13	U Alberta[a]	14.25	29	27.8
14 (t)	Cornell U	12.83	24	29.3
14 (t)	Nanyang Tech U[a]	12.83	24	30.8
16	Northwestern U	12.08	21	32.2
17	U Pittsburgh	11.67	23	33.6
18	U Michigan	11.50	20	34.9
19	U Toronto[a]	11.50	16	36.3
20	U British Columbia[a]	10.78	20	37.5
21	UW-Madison	10.62	26	38.7
22	Brigham Young U	9.75	17	39.9
23	Boston U	9.50	15	41.0
24	Purdue U	9.33	19	42.1
25	U Waterloo[a]	9.33	16	43.2

(*continued*)

Table II.

Rank	Institution	Weighted number of articles by its faculty	Total appearances	Cumulative % share of auditing research
26	Texas A&M U	9.08	17	44.2
27	Hong Kong U Science Technology[a]	8.67	19	45.2
28	U Connecticut	8.67	17	46.3
29	New York U	8.50	13	47.2
30	Ohio State U	7.58	14	48.1
31 (t)	Duke U	7.50	12	49.0
31 (t)	Boston College	7.33	17	49.9
31 (t)	U South Carolina	7.33	15	50.7
34	UNC-Chapel Hill	7.33	14	51.6
35	Stanford U	7.17	11	52.4
36	U Minnesota	6.83	18	53.2
37	U Colorado	6.83	11	54.0
38	U Tennessee	6.75	15	54.8
39	U Kansas	6.75	13	55.6
40	U Missouri	6.67	16	56.4
41	Penn State U	6.50	12	57.1
42	U Houston	6.50	11	57.9
43	U Notre Dame	6.42	12	58.6
44	Northeastern U	6.17	14	59.3
45	U Oklahoma	6.17	10	60.1
46	London School Economics[a]	5.75	7	60.7
47	Georgia State U	5.42	14	61.4
48	Carnegie-Mellon U	5.00	8	61.9
49	Georgia Tech	5.00	6	62.5
50	U Penn	4.83	9	63.1

(*continued*)

Table II.

Rank	Institution	Weighted number of articles by its faculty	Total appearances	Cumulative % share of auditing research
Panel B: a recent ten-year period (2000-2009)				
1	Nanyang Tech U[a]	9.33	18	3.6
2	U Alberta[a]	7.83	16	6.7
3	U Illinois	7.50	18	9.6
4	UW-Madison	6.42	15	12.1
5	Hong Kong U Science Technology[a]	5.67	12	14.3
6	U Connecticut	5.67	10	16.5
7	U New South Wales[a]	5.33	12	18.6
8	Washington U	5.00	12	20.5
9	Hong Kong Polytechnic U[a]	4.79	12	22.4
10	U Southern California	4.67	13	24.2
11	Brigham Young U	4.50	10	26.0
12	Northeastern U	4.17	11	27.6
13	U Georgia	4.00	5	29.1
14	U Washington	3.67	5	30.6
15	U Florida	3.61	8	32.0
16	U Missouri	3.50	9	33.3
17 (t)	Georgia State U	3.50	8	34.7
17 (t)	SUNY-Buffalo	3.50	8	36.1
19	U South Carolina	3.50	7	37.4
20	Boston College	3.00	8	38.6
21	Chinese U Hong Kong[a]	2.96	8	39.7
22	U Texas-Austin	2.92	8	40.9
23	U Kentucky	2.83	6	42.0
24	U Tennessee	2.75	8	43.0
25	U Pittsburgh	2.67	6	44.1

(*continued*)

Table II.

Rank	Institution	Weighted number of articles by its faculty	Total appearances	Cumulative % share of auditing research
26	U Melbourne	2.67	5	45.1
27	Texas A&M U	2.50	6	46.1
28	London School Economics[a]	2.50	3	47.1
29	Purdue U	2.42	7	48.0
30	Indiana U	2.33	6	48.9
31	U Waterloo[a]	2.33	5	49.8
32	New York U	2.33	3	50.7
33	U Auckland[a]	2.19	7	51.6
34	U Technology[a]	2.17	5	52.4
35	George Mason U	2.17	4	53.3
36	National Taiwan U[a]	2.08	5	54.1
37 (t)	City U Hong Kong[a]	2.00	6	54.9
37 (t)	Florida International U	2.00	6	55.6
39	U Massachusetts	2.00	5	56.4
40	National Chengchi U[a]	2.00	4	57.2
41 (t)	Texas Tech U	2.00	3	58.0
41 (t)	U Cyprus[a]	2.00	3	58.7
43	U Alabama	1.92	6	59.5
44	North Carolina State U	1.92	5	60.2
45	Drexel U	1.83	5	60.9
46 (t)	Michigan State U	1.83	3	61.7
46 (t)	U Houston	1.83	3	62.4
48	Monash U[a]	1.75	4	63.1
49 (t)	Queen's U[a]	1.67	5	63.7
49 (t)	U Manchester[a]	1.67	5	64.4

Note: [a]Non-US universities

Table III.
Ranking of institutions in auditing research by archival and BDM experiment research methods in five leading accounting journals

Archival research method rank	Institution	BDM experiment research method rank	Institution
1	U Southern California	1	Arizona State U
2	U Georgia	2	U Florida
3	Ohio State U	3	Nanyang Tech U[a]
4	U Iowa	4	U Washington
5	U Missouri	5	U New South Wales[a]
6	Hong Kong U Science Technology[a]	6	U Texas-Austin
7	UW-Madison	7	U Illinois
8	U Tennessee	8	Cornell U
9	Hong Kong Polytechnic U[a]	9	U Arizona
10	U Michigan	10	Brigham Young U
11	U Washington	11	U Michigan
12	U British Columbia[a]	12	U Colorado
13	Vanderbilt U	13	U Southern California
14	Boston U	14	U Iowa
15	U New South Wales[a]	15	U Georgia
16	U Chicago	16 (t)	U Pittsburgh
17	U Penn	16 (t)	U South Carolina
18	U Florida	18	U Connecticut
19	Washington U	19 (t)	Boston U
20	Penn State U	19 (t)	Georgia Tech
21	Texas A&M U	21	UNC-Chapel Hill
22	City U Hong Kong[a]	22	U Alberta[a]
23	U Illinois	23	Boston College
24	Northeastern U	24	U Massachusetts
25	U Houston	25 (t)	Duke U
26	UC-Berkeley	25 (t)	U Oklahoma

(*continued*)

Archival research method rank	Institution	BDM experiment research method rank	Institution
27	Chinese U Hong Kong[a]	27	U Notre Dame
28	New York U	28	U Waterloo[a]
29	U Connecticut	29	U Chicago
30	Boston College	30	Northeastern U
31	U Pittsburgh	31	Georgia State U
32	U Notre Dame	32	Iowa State U
33	Duke U	33	North Carolina State U
34	U Arizona	34	Purdue U
35	Temple U	35	U Minnesota
36	U Arkansas	36	Florida State U
37	U Technology[a]	37	U Alabama
38	U Rochester	38	Texas A&M U
39	National Taiwan U[a]	39 (t)	Bentley U
40	Brigham Young U	40 (t)	New York U
41	U Waterloo[a]	41	Virginia Tech
42	U Cyprus[a]	42 (t)	Drexel U
43	UCLA	42 (t)	Indiana U
44	Maastricht U[a]	44	U Kansas
45	Michigan State U	45 (t)	Penn State U
46 (t)	Bentley U	45 (t)	U Queensland[a]
46 (t)	Indiana U	47 (t)	Auburn U
48	Nanyang Tech U[a]	47 (t)	DePaul U
49	George Mason U	47 (t)	Florida International U
50	Southern Methodist U	50	UW-Madison

Note: [a]Non-US universities

Table III.

Rank	Institution	Weighted number of articles by its graduates	Total appearances
Panel A: full sample (1975-2009)			
1	*U Illinois*	51.87	100
2	*Ohio State U*	50.20	90
3	U Michigan	44.08	83
4	*U Texas-Austin*	37.83	72
5	*U Washington*	30.50	53
6	Michigan State U	29.28	52
7	U Minnesota	26.92	49
8	*U Arizona*	26.17	53
9	*UW-Madison*	24.58	52
10	Penn State U	20.83	42
11	U New South Wales[a]	19.83	37
12	U Chicago	19.75	31
13	*Indiana U*	19.17	39
14	*U Florida*	17.83	35
15	Carnegie Mellon U	15.83	30
16	UNC-Chapel Hill	15.17	27
17	U Iowa	14.58	32
18	Northwestern U	13.92	28
19	*U Massachusetts*	13.83	29
20	*U Southern California*	13.00	24
21	Stanford U	12.58	22
22	*U Pittsburgh*	12.33	24
23	*Cornell U*	11.83	21
24	UC-Berkeley	11.50	23
25	U British Columbia[a]	10.92	23
26	U New England[a]	10.33	21
27	*U Oklahoma*	8.67	13
28	*U Missouri*	7.92	18
29	*Arizona State U*	7.58	18
30	*Texas A&M U*	7.33	11
31	UCLA	7.25	14
32	*U Tennessee*	6.00	16
33	U Waterloo[a]	5.50	10
34	*U Georgia*	5.37	9
35	Oxford U[a]	5.33	8
36	Cambridge U[a]	5.00	5
37	*U Alabama*	4.83	9
38	Laval U[a]	4.50	8
39	U Alberta[a]	4.50	8
40	Washington U	4.50	7
41	Bradford U[a]	4.33	5
42	U Oregon	4.25	12
43	U Arkansas	4.17	9
44	U South Carolina	3.83	9
45	U Kansas	3.83	6
46	U Rochester	3.75	11
47	Georgia State U	3.75	10

Table IV.
A ranking of institutions that train scholars who produced auditing research in five leading accounting journals (1975-2009)

(*continued*)

Rank	Institution	Weighted number of articles by its graduates	Total appearances
48	U Manchester[a]	3.75	9
49	New York U	3.67	7
50	U Houston	3.67	7
Panel B: a recent ten-year period (2000-2009)			
1	*U Arizona*	14.33	31
2	*U Illinois*	12.25	26
3	U Michigan	12.17	30
4	Ohio State U	9.33	19
5	*UW-Madison*	8.75	22
6	Penn State U	7.00	17
7	U New South Wales[a]	7.00	15
8	U Iowa	6.58	19
9	*U Massachusetts*	6.50	18
10	*U Pittsburgh*	6.50	12
11	*U Texas-Austin*	6.08	16
12	*Indiana U*	5.50	13
13	U New England[a]	5.00	11
14	*U Southern California*	4.67	12
15	U Chicago	4.42	9
16	U British Columbia[a]	4.25	9
17	Michigan State U	4.00	10
18	*Cornell U*	4.00	9
19 (t)	U Minnesota	4.00	8
19 (t)	U Waterloo[a]	4.00	8
21	Laval U[a]	4.00	7
22 (t)	Oxford U[a]	3.83	6
22 (t)	*Texas A&M U*	3.83	6
24	*U Washington*	3.67	10
25	Northwestern U	3.42	9
26 (t)	*U Florida*	3.33	8
26 (t)	UNC-Chapel Hill	3.33	8
28	U Kansas	3.33	5
29 (t)	*U Alabama*	3.17	6
29 (t)	*U Connecticut*	3.17	6
31	*Arizona State U*	3.00	8
32	*U Missouri*	2.83	7
33	*U Oregon*	2.75	10
34	*U Georgia*	2.50	4
35	*U Tennessee*	2.42	7
36	Georgia State U	2.17	6
37	Stanford U	2.08	6
38	Nanyang Tech U[a]	2.00	4
39	Cambridge U[a]	2.00	2
40	U Manchester[a]	1.92	6
41	Drexel U	1.83	5
42 (t)	U Melbourne[a]	1.83	3
42 (t)	*U North Texas*	1.83	3
44	*U Oklahoma*	1.67	4

(*continued*)

Table IV.

Rank	Institution	Weighted number of articles by its graduates	Total appearances
45	U Auckland[a]	1.50	4
46	*Temple U*	1.33	4
47	UCLA	1.33	3
48	MIT	1.33	2
49 (t)	Monash U[a]	1.25	3
49 (t)	Syracuse U	1.25	3

Notes: [a]Non-US universities; universities participating in the ADS auditing program in the fall of 2012 are in italic

Table IV.

highest ranking programs are the University of Arizona, the University of Illinois, the University of Michigan, Ohio State University, and the University of Wisconsin at Madison. We also highlighted in italic in Table IV the universities participating in the ADS auditing program in the fall of 2012. In general, the ADS program is associated with many top auditing doctoral programs.

The ranking in Table II is based on published auditing articles in the five leading accounting journals. To provide a robust finding, we also include auditing articles in *AJTP* during 1975-2009 to provide an alternative ranking. The results are shown in the Appendix. To conserve space, we only present the top 25 programs using the same ranking method as those in Table II. The last column of the Appendix lists the ranking in Table II for the same programs for comparison purpose. The overall rankings in the Appendix are similar to those reported in Table II. Specifically, the top seven programs are the same. By including *AJTP*, they exhibit only small changes in the relative rankings among leading institutions.

4. Summary

We analyzed the auditing research output appeared in five premier accounting journals (*AOS*, *TAR*, *CAR*, *JAE*, and *JAR*) during 1975-2009. Our focus on auditing research offer several new insights. First, our rankings are significantly different from those based on aggregated research output across all accounting areas. Second, the rankings in faculty research output as well as graduate research output have changed considerably in the recent ten-year period (2000-2009) as compared to the full sample period (1975-2009), suggesting that relative rankings of auditing programs are competitive and dynamic. Third, the rankings are highly skewed, displaying high concentrations of auditing research output among the top auditing research programs. Fourth, we find that journals have different degrees of emphasis on auditing research. Regarding research methodologies, the archival method has become more popular in the post-SOX period.

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Further reading

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Appendix

Table AI.
A ranking of institutions that produce auditing research in six leading accounting journals (1975-2009)

Rank	Institution	Weighted number of articles by its faculty	Total appearances	Ranking in Table II
1	Arizona State U	36.08	82	7
2	U Florida	32.36	59	4
3	U Southern California	32.08	65	5
4	U Texas-Austin	31.90	58	6
5	U Washington	30.83	54	1
6	U Iowa	27.58	49	3
7	U Illinois	27.33	59	2
8	U Georgia	25.00	54	10
9	U New South Wales[a]	22.63	47	8
10	U Arizona	22.58	48	11
11	Washington U	18.00	36	12
12	UW-Madison	17.95	44	21
13	U Chicago	16.67	27	9
14	U Alberta[a]	16.42	33	13
15	Nanyang Tech U[a]	16.00	31	14 t
16	U Toronto[a]	15.83	23	19
17	U Michigan	15.67	26	18
18	Cornell U	15.00	28	14 t
19	U South Carolina	14.33	32	31 t
20	Boston College	13.83	31	31 t
21	Brigham Young U	13.83	29	22
22	Florida International U	13.75	34	NR
23	Texas A&M U	13.75	26	26
24	Ohio State U	13.67	25	30
25	U Connecticut	13.50	29	28

Note: [a]Non-US universities

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