

USING THE ACCOUNTING RESEARCH DIRECTORY

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USING THE ACCOUNTING RESEARCH DIRECTORY

1. INTRODUCTION

The role of the Accounting Doctoral Programs Conference is to identify ways in which the AAA can contribute more effectively to progress in doctoral level accounting education. This note is aimed as a supplement to the conference proceedings where faculty, researchers and doctoral students will learn usage features of the ACCOUNTING RESEARCH DIRECTORY [ARD] (Brown & Vasarhelyi, 1985).

Basic to this note is our belief that the ARD can be a major tool in the support of research and doctoral education in accounting. This note is divided into four major sections as follows: (1) Introduction, (2) The Structure of the ARD, (3) Using the ARD, and (4) Conclusions.

In this first section we attempt to link features of Accounting Doctoral Education to the ARD. In the second section the structure and features of the ARD are presented. In the third section a series of research related questions are addressed in terms of the ARD. In the conclusion, we discuss the pros and cons of the ARD's usage in Accounting Education, potential roles of the AAA in the support of efforts as the ARD, and other issues.

Most doctoral programs are composed of three major phases where the student: 1) is introduced to the major tools of research, 2) is introduced to key issues in accounting literature, and 3) performs original research aimed at dissertation completion.

The ARD will serve as a valuable supplement to this process, particularly in steps 2 and 3. In step 2, doctoral students may use the ARD primarily for literature surveys and preparation for the comprehensive exam. Here doctoral students will survey the Directory for areas of accounting research, rapidly bootstrap for references on particular topics, and search for important articles in the literature (e.g. often cited articles) in preparing for exams. In step 3 students will endeavor in the narrower scrutiny of dissertation related topics using the Directory on a more focused way. This step

allows for the identification of prior topic coverage, related issues, and potentially unexamined areas.

The next section describes the features and composition of the ARD.

2. THE STRUCTURE OF THE ARD

The ARD is the product of two merged databases: 1) the taxonomic database (Vasarhelyi & Berk, 1984) which classifies the main body of the accounting literature into 10 different classifications and 2) the citation database (Brown & Gardner, 1985a) which examines citation frequency in major journals. It includes articles from five major Accounting Research Journals: (1) The Accounting Review (AR) since 1963, and (2) Journal of Accounting Research (JAR), (3) Accounting, Organizations and Society (AOS), (4) Journal of Accounting and Economics (JAE), and (5) Journal of Accounting, Auditing and Finance (JAAF) since their inception. In addition to all main articles from the above periods, a few notes and other features were included. In addition to all reference data the ARD also includes citation data (Brown & Gardner, 1985a, Brown & Gardner, 1985b) based on articles cited by four journal JAR, AR, AOS & JAE in the 1976 to 1984 period.

Figure 1 outlines the composition of the ARD. The first part is an alphabetical listing of authors with full bibliographic reference to all articles. The second part of the Directory breaks down the cited articles from the first part into classifications along four different dimensions for query. The articles are listed in decreasing order of citation.

The introduction of the ARD describes the content and objectives of the ARD as well as describes its usage.

3. USING THE ARD

This section illustrates potential uses of the ARD by doctoral students, faculty, and researchers for teaching and research. While the ARD has many potential uses, our purpose is simply to illustrate some its more obvious ones. The reader should refer to the specific Appendix that relate to the query in question. These Appendices are based on the 1984 prototype version of the book

Figure 1: ARD OUTLINE

Part 1: Alphabetic Bibliographic Listing of All Articles
in the Database

Part 2: Limited List of Cited articles in Decreasing
Citation Order

2.1 Mode of Reasoning
(Type of Statistical Method Used)

2.2 Research Method
(Main Type of Methodology)

2.3 School of Thought
(Paradigm of Accounting Research)

2.4 Treatment
(Accounting Topic Focused)

forthcoming in 1985.

3.1. FINDING AN ARTICLE BY A KNOWN AUTHOR

Appendix I displays three pages of the first part of the ARD. To find an article by "Albrecht" the user would simply look it up alphabetically in the first part of the Directory. From the two "Albrecht" entries one is single authored and the other multi-authored. The latter could also be found under the name of the coauthors.

3.2. FINDING AN ARTICLE ON A PARTICULAR SUBJECT

Treatments (accounting subjects) are broken down into four major categories: 100-199. Financial Accounting Method; 200-299. Auditing; 300-399. Managerial Accounting Issues; and 400-499. Other Topics.

If the reader sought articles on inventory methods (e.g. FIFO vs LIFO), the treatment section (as shown in Appendix V) could be examined for inventory. Under this topic three articles by Sunder are most often quoted. Other articles with a citation index of 1.0 are Ricks (FL 82 JAR), R. Brown (SP

80 JAR). and Biddle (ST 80 JAR). The citation index (CITAIND) is defined as the total number of citations for the article normalized by the number of years since the article's publication or nine whichever is smaller.

3.3. FINDING AN ARTICLE THAT USES A CERTAIN METHODOLOGY

The research method taxonomization can be used to identify articles that used a particular methodology. Appendix III displays a page of articles that used the analytical internal logic method which includes much "a priori" research.

3.4. FINDING AN ARTICLE THAT USES A CERTAIN METHOD ON A PARTICULAR SUBJECT

In order to find double attributes like empirical studies on inventory items two categories must be compared and common items identified. Clearly such an effort is fastidious and could be better performed on a computer database "double-key" oriented search. Unfortunately on a paper medium this cannot be done. On the other hand the comparison of two alphabetized lists of authors is a minor effort compared with the examination of the articles for topic and method.

3.5. FINDING AN ARTICLE THAT

The Directory can be used directly to find articles that: 1) use a particular statistical method. 2) adopt certain methodology. 3) pertain to a specific paradigm, and 4) deal with an accounting topic. Further illustration would be tedious within the current context.

3.6. PREPARING A COURSE OUTLINE

Course outlines are tedious and laborious endeavors for accounting instructors. Often recent articles are ignored due to lack of awareness of their importance by the instructor. Accounting topic (treatment) and publication date are valuable items in outline updating. (See Appendix V)

3.7. DECREASING THE COST OF A PRE-DISSERTATION LITERATURE SEARCH

Doctoral students often spend substantial time searching through the literature for articles on a certain topic or method. The ARD is certainly not a replacement for thorough reading of articles but helps to increase the focus of a literature search as well as to avoid major omissions by the researcher. These oversights (not mentioning an often cited article) can be pinpointed by examining the first several papers under any topic of Part 2 of the ARD.

3.8. FINDING INCORRECTLY REFERENCED PAPERS

Despite all efforts of authors, referees, and editors, articles are often incorrectly referenced and identified. Papers that were in working paper form at the time of a publication turn into accepted and published papers at a later date and must be properly referenced. Part 1 of the ARD is useful for providing correct references to papers.

3.9. OTHER USES

Other potential uses of the ARD include: 1) preparing supplementary readings lists, 2) preparing bibliographies for a paper, 3) scanning the literature for research ideas, 4) identifying seldom considered topics, and 5) identifying over and under-researched areas.

4. CONCLUSIONS

This note illustrates a few of the potential uses of the ARD. Despite its great value for research and teaching support purposes the Directory has its shortcomings and may be incorrectly used. Some of these caveats are now discussed.

4.1. CAVEATS

The Directory was not designed for evaluating research output or scholarly productivity. Such an attempt would result in unfair and inadequate evaluations as: 1) the Directory is limited in scope, 2) quality scholarly work is often interdisciplinary, appearing in journals of other disciplines, 3) citation counts are affected by the rate of growth of the subarea in question, 4) articles may often take some time to be discovered due to being "ahead of their time" or they deal with topics that become important at a later date, 5) frequency of publication and article length are poor surrogates for measuring scholarly quality.

APPENDIX I

Illustration of Part 1 of the ARD

Brown & Vasarhelyi

Accounting Research Directory

ABDEL-KHALIK

CONTROLLERSHIP IN EGYPT

JAR SP 66 PAGES. 37 - 46

ABDEL-MAGID.M

TOWARD A BETTER UNDERSTANDING OF THE ROLE OF MEASUREMENT IN ACCOUNTING

AR AP 79 PAGES. 346 - 357

ABEL .R

A COMPARATIVE SIMULATION OF GERMAN AND U.S. ACCOUNTING PRINCIPLES

JAR SP 69 PAGES. 1 - 11

ABRANOVIC

PROBABILITY PLOTTING FOR ESTIMATING TIME-TO-PAYMENT FOR COLLECTIONS ON RECEIVABLES

AR OC 76 PAGES. 863 - 874

ACLAND

THE EFFECTS OF BEHAVIORAL INDICATORS ON INVESTOR DECISIONS. AN EXPLORATORY STUDY

AOS. 23 76 PAGES. 133 - 142

ADA . SECAUT. BARENA . THIRAUT. LEV . B

A COMPREHENSIVE COST-VOLUME-PROFIT ANALYSIS UNDER UNCERTAINTY

AR JA 77 PAGES. 137 - 149

ADAMS S . PRIMAUT. WHITTINGTON.O

TEMPORARY BREAKDOWNS OF INTERNAL CONTROL IMPLICATIONS FOR EXTERNAL AND INTERNAL AUDITORS

JAA SU 82 PAGES. 310 - 319

ADELBERG

A METHODOLOGY FOR MEASURING THE UNDERSTANDABILITY OF FINANCIAL REPORT MESSAGES

JAR FL 79 PAGES. 565 - 592

AGRAWAL . SECAUT. HALLBAUE . THIRAUT. PERRITT

MEASUREMENT OF THE CURRENT COST OF EQUIVALENT PRODUCTIVE CAPACITY

JAA WI 30 PAGES. 163 - 173

AGRAWAL

ACCOUNTING FOR THE IMPACT OF INFLATION ON A BUSINESS ENTERPRISE

AR OC 77 PAGES. 789 - 809

AHARONI . PRIMAUT. BEJA . A

SOME ASPECTS OF CONVENTIONAL ACCOUNTING PROFITS IN AN INFLATIONARY ENVIRONMENT

JAR FL 77 PAGES. 169 - 178

AHARONI . SECAUT. OPHIR . T

ACCOUNTING FOR LINKED LOANS

JAR SP 67 PAGES. 1 - 26

AIKEN . SECAUT. BLACKETT . THIRAUT. ISAACS

BEHAVIORAL INTERDEPENDENCIES FOR STEWARDSHIP REPORTING

AR JL 75 PAGES. 544 - 562

Brown & Vasarhelyi

Accounting Research Directory

AJINKYA ; PRIMAUT ABDEL-KHALIK

RETURNS TO INFORMATIONAL ADVANTAGES: THE CASE OF ANALYSTS' FORECAST REVISIONS
AR OC 82 PAGES: 661 - 680

AJINKYA

AN EMPIRICAL EVALUATION OF LINE-OF-BUSINESS REPORTING
JAR FL 80 PAGES: 343 - 361

ALBRECHT.W ; SECAUT; LOOKABIL ; THRAUT; MCKEOWN.

THE TIME-SERIES PROPERTIES OF ANNUAL EARNINGS
JAR FL 77 PAGES: 226 - 244

ALBRECHT.W

ESTIMATION ERROR IN INCOME DETERMINATION
AR OC 76 PAGES: 824 - 837

ALDERMAN ; PRIMAUT; DEITRICK

INTERIM REPORTING DEVELOPMENTS: A STEP TOWARD THE AUDITOR-OF-RECORD CONCEPT
JAA JL 79 PAGES: 316 - 328

ALDERSON ; PRIMAUT; ROBERTSON.J

COMPARATIVE AUDITING STANDARDS
JAA WI 81 PAGES: 144 - 161

ALFORD . SECAUT; EDMONDS

A REPLICATION: DOES AUDIT INVOLVEMENT AFFECT THE QUALITY OF INTERIM REPORT NUMBERS?
JAA SP 81 PAGES: 255 - 264

ALFRED

INVESTMENT IN THE DEVELOPMENT DISTRICTS OF THE UNITED KINGDOM: TAX AND DISCOUNTED CASH FLOW
JAR FL 64 PAGES: 172 - 182

ALIBE . SECAUT; STICKNEY

MEASURES OF FOREIGN EXCHANGE EXPOSURE
AR JA 75 PAGES: 44 - 57

ALLYN

ACCREDITATION OF ACCOUNTING CURRICULUMS
AR AP 66 PAGES: 303 - 311

ALLYN

PLANNING FOR THE CPA EXAMINATION IN THE UNITED STATES
AR JA 64 PAGES: 121 - 127

ALTMAN.E

ACCOUNTING IMPLICATIONS OF FAILURE PREDICTION MODELS
JAA FL 32 PAGES: 4 - 19

ALVEY

ALTERNATIVE DERIVATION OF FORMULAS FOR THE INCOME TAX PROBLEM
AR JA 63 PAGES: 124 - 125

APPENDIX II

Illustration of Mode of Reasoning in Part 2 of the ARD

Brown & Vasarhelyi

Accounting Research Directory

1. MODE OF REASONING (METHOD)

1.1. DESCRIPT STAT

OBS	CITAIND	AUT	ISSUE	YEAR	JOURL	SECOAUT	THIRAUT	PAGEB	PAGEE
1	3.00000	HOLTHAUSEN	MR	81	JAE			73	109
2	2.25000	BRUNS, W	FL	75	JAR	WATERHOU		177	203
3	2.00000	CORLESS	JL	72	AR			556	586
4	1.37500	CUSHING, B	FL	89	JAR			196	203
5	1.37500	DECOSTER	FL	68	JAR	FERTAKIS		237	246
6	1.25000	BUZBY	JL	74	AR			423	435
7	1.25000	MCDONALD, CL	JL	73	AR			502	510
8	1.25000	GOSMAN	JA	73	AR			1	11
9	1.25000	BEAVER, W	ST	70	JAR			52	99
10	1.25000	BEAVER, W	AG	80	JAE	CHRISTIE GRIFFIN,		127	158
11	1.25000	RD	AG	80	JAE			159	189
12	1.12500	DICKHAUT, J	SP	75	JAR	EGGLETON		38	72
13	1.12500	BEAVER, W	ST	68	JAR			71	111
14	1.00000	PARKER, J	JA	77	AR			69	96
15	1.00000	KENNEDY, H	SP	75	JAR			97	116
16	1.00000	HARIED, A	SP	73	JAR			117	145
17	1.00000	KINNEY, W	OS	77	AOS	UECKER		289	275
18	1.00000	GREEN	ST	68	JAR	SEGALL		21	38
19	1.00000	KINNEY, W	ST	79	JAR			148	165
20	1.00000	MORSE, D	FL	81	JAR			374	383
21	1.00000	SILHAN	SP	82	JAR			255	262
22	1.00000	JOHNSON, J	AP	81	AR	LEITCH NETER, J		270	293
23	1.00000	SOLOMON, I	OI	82	AOS	KROGSTAD ROMNEY		27	42
24	1.00000	CROSBY	AP	81	AR			355	365
25	0.87500	BEAVER, W	JA	68	AR			113	122
26	0.87500	ARCHIBALD	ST	67	JAR			164	186
27	0.80000	GIVOLY	DE	79	JAE	LAKONISH		185	186
28	0.75000	NEUMANN, F	ST	68	JAR			1	17
29	0.75000	SCHWAN	ZJ	78	AOS			219	238
30	0.75000	SINGHYI	JA	71	AR	DESAI		129	138
31	0.62500	DOPUCH, N	FL	73	JAR	RONEN, J		191	211
32	0.62500	BERNSTEIN	JA	67	AR			36	95
33	0.80000	BLOCHER, E	JL	79	AR			563	573
34	0.50000	ORTMAN	AP	75	AR			298	304
35	0.50000	COPELAND, R	ST	71	JAR	SHANK, J		196	224
36	0.50000	BARRETT, M	SP	76	JAR			10	26
37	0.50000	OASCHER	FL	70	JAR	MALCOLM		253	259
38	0.50000	ABDEL-KHALIK	FL	80	JAR	EL-SHESH		325	342
39	0.50000	KINNEY, W	JA	82	AR	UECKER		55	69
40	0.50000	GIBBINS, M	JA	82	AR	WOLF, F		105	124
41	0.50000	CHOW, C	AP	82	AR			272	291
42	0.50000	CHOW, C	AP	82	AR	RICE		326	335
43	0.50000	WALTHER	AP	82	AR			376	383
44	0.50000	SOLOMON, I	FL	82	JAR			689	710
45	0.50000	HOPWOOD, WS	FL	82	JAR	NEWBOLD SILHAN		724	732
46	0.42857	ZIMMERMAN, J	ST	77	JAR			107	144
47	0.40000	NAIR	SP	79	JAR			225	242
48	0.40000	BUZBY	JA	79	AR	FALK, H		23	37
49	0.37500	CHANDRA	OC	74	AR			733	742
50	0.37500	WHITE, G	FL	72	JAR			351	358
51	0.37500	GREENBALL, M	SP	68	JAR			114	129
52	0.37500	CAPLAN	AP	68	AR			342	362

APPENDIX III

Illustration of Research Method in Part 2 of the ARD

Brown & Vasarhelyi

Accounting Research Directory

2. RESEARCH METHOD

2.1. ANAL - INTERNAL LOGIC

OBS	CITAINO	AUT	ISSUE	YEAR	JOURLB	SECOAUT	THIRAUT	PAGEB	PAGEE
1	6.87500	GONEDS,N	ST	74	JAR	DOPUCH,N		48	129
2	4.00000	FOSTER,G	MR	80	JAE			29	62
3	3.00000	HOLTHAUSEN	MR	81	JAE			73	109
4	2.66887	JOYCE,E	FL	81	JAR	LIBBY,R		544	550
5	2.60000	WATTS,R	AP	79	AR	ZIMMERMA		273	305
6	2.50000	DEMSKI,J	AP	78	AR	FELTHAM,		336	359
7	2.14288	PRAKASH,P	O1	77	ADS	RAPPAPOR		29	38
8	1.37500	KAPLAN,R	FL	73	JAR			238	258
9	1.33333	TIESSEN	O1	78	ADS	WATERHOU		65	78
10	1.75000	RONEN,J	OC	75	AR	LIVINGST		671	685
11	1.75000	BURCHELL	O1	80	ADS	CLUBB	HOPWOOD,	5	27
12	1.62500	DEMSKI,J	AP	74	AR			221	232
13	1.62500	KINNEY,W	SP	75	JAR			117	132
14	1.62500	ASHTON,R	OC	74	AR			719	732
15	1.50000	DEMSKI,J	OC	73	AR			718	723
16	1.37500	KAPLAN,R	SP	69	JAR			32	43
17	1.37500	DYCKMAN	FL	69	JAR			215	244
18	1.37500	SORTER,G	JA	69	AR			12	19
19	1.37500	BEAVER,W	OC	68	AR	KENNELLY VOSS	W	675	683
20	1.33333	BEAVER,W	SP	81	JAR			163	184
21	1.25000	KAPLAN,R	SP	73	JAR			38	46
22	1.25000	LEV,B	JA	71	AR	SCHWARTZ		103	212
23	1.25000	HILTON,RW	FL	80	JAR			477	505
24	1.25000	REVSINE,L	OC	70	AR			704	711
25	1.25000	FLAMHOLTZ,E	AP	71	AR			253	267
26	1.20000	PATELL,J	FL	79	JAR			528	549
27	1.20000	BEAVER,W	JA	79	AR	DEMSKI,J		38	46
28	1.18667	KINNEY,W	JA	78	AR			48	60
29	1.14288	HAKANSSON,N	AP	77	AR			396	416
30	1.12500	SUNDER,S	AP	78	AR			287	291
31	1.12500	SCOTT,W	FL	73	JAR			304	330
32	1.12500	FELTHAM,G	OC	70	AR	DEMSKI,J		623	640
33	1.12500	GORDON,L	O1	76	ADS	MILLER,D		59	70
34	1.12500	SCHIFF,M	AP	70	AR	LEWIN,A		259	288
35	1.00000	BASI	AP	78	AR	CAREY,K	TWARK	244	254
36	1.00000	BEAVER,W	ST	74	JAR	DEMSKI,J		170	187
37	1.00000	DEMSKI,J	SP	72	JAR			58	76
38	1.00000	TRACY,J	JA	69	AR			90	98
39	1.00000	JAEDICKE,R	OC	64	AR	ROBICHEK		917	926
40	1.00000	BEAVER,W	JA	81	AR			23	37
41	1.00000	VERRECCHIA,R	MR	79	JAE			78	90
42	1.00000	CAPLAN	JL	68	AR			486	509
43	1.00000	ANSARI	O2	77	ADS			101	112
44	1.00000	OTLEY,D	O2	80	ADS	BERRY		231	246
45	0.87500	DEAKIN,E	OC	74	AR	GRANOF		764	771
46	0.87500	DEMSKI,J	FL	78	JAR			230	245
47	0.87500	SORENSEN,J	JL	69	AR			555	561
48	0.87500	ITAMI,H	SP	75	JAR			73	96
49	0.87500	MAY,R	OC	78	AR	SUNDEM		747	763
50	0.87500	BRUMMET	AP	68	AR	FLAMHOLTZ PYLE		217	224
51	0.87500	DRAKE	FL	65	JAR	DOPUCH,N		192	205
52	0.87500	COLANTONI	JA	71	AR	MANES,R	WHINSTON	90	102

APPENDIX IV

Illustration of School of Thought in Part 2 of the ARD

Brown & Vasarhelyi

Accounting Research Directory

3. SCHOOL OF THOUGHT

3.1.

OBS	CITAINO	AUT	ISSUE	YEAR	JOURLB	SECOAUT	THIRAUT	PAGEB	PAGEE
1	1.500	ABDEL-KHALIK	OC	74	AR			743	750
2	1.375	BEAVER, W	OC	68	AR	KENNELLY VOSS	W	675	683
3	1.250	LEV, B	JA	71	AR	SCHWARTZ		103	212
4	1.250	MCDONALD, CL	JL	73	AR			502	510
5	1.250	BUZBY	JL	74	AR			423	435
6	1.125	COPELAND, R	ST	68	JAR			101	116
7	1.000	SPICER	JA	78	AR			94	111
8	0.875	COLANTONI	JA	71	AR	MANES, R	WHINSTON	90	102
9	0.875	BEAVER, W	JA	68	AR			113	122
10	0.750	SINGHVI	JA	71	AR	DESAI		129	138
11	0.750	COMISKEY	AP	71	AR			279	285
12	0.750	DAILY	OC	71	AR			686	692
13	0.750	ABDEL-KHALIK	JA	74	AR	LUSK		8	23
14	0.625	HASEMAN	JA	76	AR	WHINSTON		65	79
15	0.625	BIRNBERG	JA	68	AR	NATH		38	45
16	0.500	BALACHANDRAN, K	JA	62	AR	STEUER		125	140
17	0.500	BREMSE	JL	75	AR			563	573
18	0.500	LIVINGSTONE	JL	67	AR			544	552
19	0.400	MALPERIN	JA	79	AR			58	71
20	0.375	OGAN	AP	76	AR			306	320
21	0.375	WILL	OC	74	AR			690	706
22	0.375	TRITSCHLER	JA	69	AR			99	123
23	0.375	MORWITZ, B	AP	71	AR	SHABAHAN		243	252
24	0.375	CHANDRA	OC	74	AR			733	742
25	0.250	PETRI	JL	74	AR	MINCH		455	464
26	0.250	SUNDEM	AP	74	AR			306	320
27	0.250	SEIDLER	OC	67	AR			775	781
28	0.250	GOETZ	JL	67	AR			435	440
29	0.250	WYMAN	JL	73	AR			489	493
30	0.250	ROBERTSON, J	JL	71	AR	CLARKE, R		562	571
31	0.250	CHASTEEN	JL	71	AR			504	508
32	0.250	SMITH, JE	JL	71	AR	SMITH, N		552	561
33	0.250	GREER, W	JL	74	AR			496	505
34	0.250	DYCKMAN	AP	64	AR			285	295
35	0.250	MCDONALD, D	SP	68	JAR			38	49
36	0.125	BIERMAN, H	JL	74	AR			448	454
37	0.125	ABDEL-KHALIK	JL	71	AR			457	471
38	0.125	JOHNSON, O	JA	72	AR			64	74
39	0.125	MALTZ	AP	66	AR	MINI		283	291
40	0.125	GREEN	JA	66	AR			52	64
41	0.125	JAENICKE, H	JA	70	AR			115	128
42	0.125	SIMPSON	OC	69	AR			808	817
43	0.125	FRANK, W	AP	70	AR	WEYGANDT		280	289
44	0.125	KRATCHMAN	OC	74	AR	MALCOM	TWARK	682	689
45	0.125	SAULS, E	JA	72	AR			109	115
46	0.125	BRUNS, W	AP	65	AR			345	357
47	0.125	ESTES	FL	68	JAR			200	207

Brown & Vasarhelyi

Accounting Research Directory

3.2. BEHAVIOR.HIP

OBS	CITAINO	AUT	ISSUE	YEAR	JOURLB	SECOAUT	THIRAUT	PAGEB	PAGEE
48	3.42857	LEWIS ,BL	03	77	AOS	LIBBY ,R		245	266
49	2.88887	JOYCE ,E	FL	81	JAR	LIBBY ,R		544	550
50	2.88887	JOYCE ,E	FL	81	JAR	BIDDLE		323	349
51	2.82500	ASHTON,R	SP	74	JAR			143	157
52	2.37500	SWIERINGA,R	ST	76	JAR	GIBBINS, LARSSON,		159	187
53	2.25000	JOYCE ,E	ST	76	JAR			29	50
54	1.87500	MAY ,R	ST	71	JAR			119	163
55	1.87500	LIBBY ,R	JL	75	AR			475	489
56	1.83333	TIESSEN	O1	78	AOS	WATERHOU		85	76
57	1.82500	ASHTON,R	OC	74	AR			719	732
58	1.40000	LIBBY ,R	SP	79	JAR			99	122
59	1.37500	LUSK	ST	73	JAR			191	202
60	1.33333	ASHTON,R	SP	81	JAR			42	81
61	1.28571	HOFSTEDT,T	AP	77	AR	HUGHES,G		379	395
62	1.25000	HILTON,RW	FL	80	JAR			477	505
63	1.25000	MOCK ,T	SP	72	JAR	ESTRIN,T VASARHEL		129	153
64	1.25000	ASHTON,R	SP	80	JAR	KRAMER,S		1	15
65	1.25000	LIBBY ,R	SP	75	JAR			150	161
66	1.12500	DICKHAUT,J	SP	75	JAR	EGGLETON		38	72
67	1.12500	ASHTON,R	ST	78	JAR			1	17
68	1.12500	DICKHAUT,J	JA	73	AR			61	79
69	1.00000	ASHTON,R	OC	75	AR			710	722
70	1.00000	KENNEDY,H	SP	75	JAR			97	116
71	1.00000	SOLOMON,I	O1	82	AOS	KROGSTAD ROMNEY		27	42
72	1.00000	WRIGHT,W	JL	77	AR			676	696
73	1.00000	BAREFIELD,R	FL	72	JAR			229	242
74	1.00000	BENBASAT	OC	79	AR	DEXTER,A		735	749
75	1.00000	UECKER	SP	80	JAR			191	213
76	1.00000	LEWIS ,BL	FL	80	JAR			594	602
77	1.00000	ASHTON,R	SP	80	JAR	KRAMER,S		1	15
78	0.85714	CHESLEY,G	SP	77	JAR			1	11
79	0.75000	CHESLEY,G	SP	78	JAR			27	48
80	0.75000	SNOWBALL,D	O3	80	AOS			323	340
81	0.75000	SHIELDS	O4	80	AOS			429	442
82	0.71429	SAVICH	JL	77	AR			642	652
83	0.68887	MOCK ,T	FL	78	JAR	VASARHEL		414	423
84	0.68887	MAGEE ,R	FL	78	JAR	DICKHAUT		294	314
85	0.88887	HILTON,RW	SP	81	JAR	SWIERING		109	119
86	0.88887	KESSLER	SP	81	JAR	ASHTON,R		146	162
87	0.86687	CHEN ,K	O1	81	AOS	SUMMERS,		1	16
88	0.82500	MILLER,H	JA	72	AR			31	37
89	0.82500	JENSEN,R	FL	86	JAR			224	238
90	0.57143	VASARHELYI,M	SP	77	JAR			138	153
91	0.50000	NEWMAN,DP	O2	80	AOS			217	230
92	0.50000	LIBBY ,R	O3	82	AOS	LEWIS ,B		231	286
93	0.50000	ABDEL-KHALIK	FL	80	JAR	EL-SHESH		325	342
94	0.50000	KINNEY,W	JA	82	AR	UECKER		55	89
95	0.50000	SOLOMON,I	FL	82	JAR			889	710
96	0.50000	DYCKMAN	O1	82	AOS	MOSKIN SWIERING		1	12
97	0.50000	EGGLETON,I	ST	76	JAR			68	131
98	0.50000	CASEY ,C	JA	80	AR			36	49
99	0.50000	CHESLEY,G	FL	78	JAR			225	241
100	0.50000	HOLT ,R	O3	80	AOS	CARROLL,		285	296
101	0.50000	GAUMNITZ	FL	82	JAR	MUNAMAKE SURDICK		745	755

APPENDIX V

Illustration of TREATMENT in Part 2 of the ARD

Brown & Vasarhelyi

Accounting Research Directory

4.5. INVENTORY

OBS	CITAIND	AUT	ISSUE	YEAR	JOURL8	SECOAUT	THIRAUT	PAGES	PAGEE
123	2.000	SUNDR, S	ST	73	JAR			1	45
124	1.250	SUNDR, S	AP	75	AR			305	315
125	1.125	SUNDR, S	AP	76	AR			287	291
126	1.000	RICKS	FL	82	JAR			367	387
127	1.000	BROWN, R	SP	80	JAR			38	63
128	1.000	BIDDLE	ST	80	JAR			235	280
129	0.750	BROWN, R	SP	80	JAR			38	63
130	0.825	SUNDR, S	FL	78	JAR			277	300
131	0.825	DOPUCH, N	FL	73	JAR	RONEN, J		191	211
132	0.500	ABDEL-KHALIK	OC	78	AR	WCKEDWN,		851	888
133	0.500	BIDDLE	FL	82	JAR	LINDAHL		551	588
134	0.500	COPELAND, R	ST	71	JAR	SHANK, J		196	224
135	0.500	DERSTINE, R	FL	74	JAR	HUEFNER,		216	234
136	0.400	HALPERIN	JA	79	AR			58	71
137	0.250	PETRI	JL	74	AR	MINCH		455	464
138	0.250	CHASTEEN	JL	71	AR			504	508
139	0.250	DYCKMAN	AP	64	AR			285	295
140	0.250	BROWN, R	SP	80	JAR			38	63
141	0.125	BRUNS, W	AP	65	AR			345	357
142	0.125	BAILEY, A	JL	73	AR			560	574
143	0.125	DREBIN, A	JA	85	AR			154	162

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