# The Three-Tiered CoB School of Accounting

The potential addition of University of Alabama accountant Michael Dugan to the CoB's School of Accounting does, as the recent ... Breaking News ... report indicates, create a three-tiered accounting school, at least as far as A-level publications goes. At the top of the SoA – the Tier 1 faculty – are two current CoB accountants, and, of course, Dugan (should he join the SoA). Their relatively high number of A-level contributions are pictured below.

### Marc Depree



#### Michael Dugan

Advances in Accounting	Accounting Education	Journal of Accounting, Auditing and <del>Rinsone</del>	The Fundal Review International Control of the Cont	Journal of Business Finance & Accounting	The Journal of Financial Research
ALL MA			The second		(Alexandroid Provide Anti-Anti-Anti-Anti-Anti-Anti-Anti-Anti-

# Kirby Hughes



Next are the Tier 2 CoB accountants. These have very few A-level publications, and they are usually the result of in-house or with-doctoral advisor coauthorships.

#### Mary Anderson



# Stanley Clark



# **Charles Jordan**



#### Gwen Pate



# **Robert Smith**



Finally, we encounter the Tier 3 CoB accountants. They are listed below, and have zero A-level publications.

Steven Jackson

Paula Diane Parker

**Roderick Posey**