

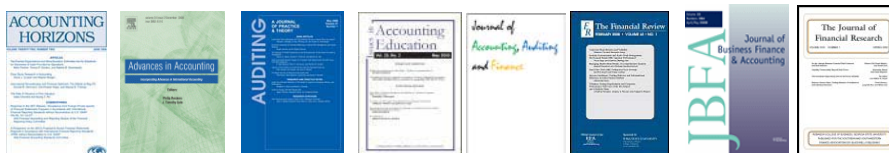
The Three-Tiered CoB School of Accounting

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

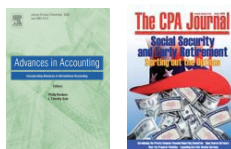


Kirby Hughes

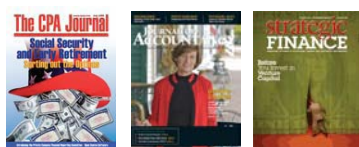


Next are the Tier 2 CoB accountants. These have very few A-level publications, and they are usually the result of in-house or with-doctoral advisor coauthorships.

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