



Collaboration networks in accounting research



Andreas Andrikopoulos^{a,*}, Konstantinos Kostaris^b

^a University of the Aegean, Department of Business Administration, 8 Michalon Str., 82 131 Chios, Greece

^b University of the Aegean, Department of Business Administration, Quantitative Methods Laboratory, 8 Michalon Str., 82131 Chios, Greece

ARTICLE INFO

Article history:

Received 15 July 2014

Received in revised form 7 October 2016

Accepted 2 December 2016

Available online 6 December 2016

Keywords:

Social networks

Publishing patterns

Accounting research

ABSTRACT

This paper employs social network analysis to explore the relational structure of co-authorship in five accounting journals: The Accounting Review, Accounting, Organizations and Society, the Journal of Accounting and Economics, the Journal of Accounting Research, and Contemporary Accounting Research. We discover that the network of authoring accounting academics exhibits “small-world” properties. These results bear implications on the quality of the production and dissemination of novel ideas in accounting scholarship: within a small-world of scholars, the dissemination of new ideas may be fast across the network, but on the other hand, a closely connected network may be less open to the influx of heterodox or radical ideas.

© 2016 Elsevier Inc. All rights reserved.

1. Introduction

Publication in peer-reviewed academic journals is important in the pursuit of scholarship and is central to the production and dissemination of scientific knowledge and the allotment of academic merit to producers of science. In addition, it is essential to the allocation of scarce resources to competing researchers and scientific organizations like universities. The assessment of the quality of published research shapes, to a considerable extent, the career concerns of the scientists, the universities' strategic orientations as well as the government's priorities in tertiary education.

The production of scientific articles is delivered by the authors, but the authors write for an audience and, therefore, scientific production is by no means a process that is confined within the personal sphere of the authoring individual; it is articulated within a complex set of norms, roles and interacting individuals. Evidence of the social character of scientific production in accounting is abundant: the importance of measured scientific output in the allocation of government funding is shaped in the context of broader concerns about the size and the role of the state (Gray, Guthrie, & Parker, 2002; Guthrie & Parker, 2014). Moreover, the diversity of institutional contexts of scientific production in accounting is causally associated with the diversity of accounting theorizing (Panozzo, 1997). Within academia, the topic, the methodology and, ultimately, the popularity of scientific texts are affected by the decisive impact of the editorial gatekeepers of an isomorphic scientific elite (Lee, 1997; Parker, Guthrie, & Gray, 1998; Tuttle & Dillard, 2007). Furthermore, the emphasis on the publication of scientific articles affects the quality of the accounting schools' teaching effectiveness (Bell, Frecka, & Solomon, 1993).

Seeking to investigate the social character of accounting research, this paper focuses on networks of collaborative research. We place our emphasis on collaboration because it constitutes an essential element of academic social activity (e.g. Hagstrom, 1965; Leydersdorff, Wagner, Park, & Adams, 2013), and also because, particularly in accounting, a significant portion of the

* Corresponding author.

E-mail addresses: apa@aegean.gr (A. Andrikopoulos), ba10112@ba.aegean.gr (K. Kostaris).

papers which are published in leading academic journals are written by multiple authors (Jones & Roberts, 2005). The analysis of collaboration networks can shed light on some aspects of the structure of accounting academia; it can illuminate the interaction between accounting scholars, uncovering the central authors in the network and employing cohesion measures to assess the dispersion and the diversity of accounting researchers. While previous scientometric research in accounting has employed social network analysis in the context of citations and accounting Ph.D. committees (Wakefield 2008; Bonner, Hesford, Van der Sted, & Young, 2012; Casanueva & Larrinaga 2013), the social networks between coauthors in accounting have yet to be investigated.

In this paper we investigate the variation of intellectual partnership in accounting scholarship, across scientists, countries, academic institutions, academic journals, and across time. Our analysis is based on social network analysis and our sample extends across all articles which were published between 1985 and 2014 in the Accounting Review, the Journal of Accounting Research, Accounting, Organizations and Society, the Journal of Accounting and Economics, and Contemporary Accounting Research. Our evidence suggests that network of intellectual collaboration in accounting research exhibits small-world characteristics, with a group of connected nodes covering the largest part of the network and a plethora of clusters.

Our added value is threefold: a) we apply social network analysis in order to model co-authorship patterns between institutions and individuals in accounting, b) we find the most degree-central authors in the social network of collaborating academics and c) we discover that academic collaborations in accounting exhibit the characteristics of a small-world social network. Specifically, we find: i) highly clustered collaboration patterns, ii) a giant component which covers the biggest part of the social network of authors and institutions, iii) small average distance between collaborating authors and institutions within the giant component of the social network of academic accountants.

The following section of the paper reviews the literature on publishing patterns in accounting research. In the third section we discuss our sample and methodology. The fourth section demonstrates and assesses the results of the social network analysis, while the final section concludes the paper.

2. Literature review

The scientometric literature in accounting is quite extensive; a complete discussion of all prior research would exceed the scope of this paper. However, if we were to assess the most characteristic part of the literature, we could say that the majority of scientometric research in accounting can be classified in three major strands: surveys of perceived journal quality, citation analysis and analysis of publishing patterns; the latter strand demonstrates the cross sectional and the time series variations of publishing authors, their areas of expertise, their affiliations, the institutions that granted them a PhD, the number of their coauthors and the nationality of their datasets.

By large, the most extensive part of scientometric research in accounting explores the taxonomy of publishing patterns, across time, journals, universities, countries, and areas of accounting literature. Early research in this field was dedicated to the analysis of a single journal. Exploring the first six decades of TAR, Heck and Bremser (1986) discovered evidence of institutional dominance, since 6 institutions were consistently among the top 20, in all segments of their sample. Dyckman and Zeff (1986) studied the first two decades of the JAR and Brown, Gardner, & Vasarhelyi (1987) discussed the first nine years of AOS. The main features of these papers were two. The first was the comparative analysis with publishing patterns in other leading journals such as TAR or the JAE. The second characteristic of early studies on publishing patterns was the focus on the correspondence of published work (and therefore of the editorial policy) with the founding objectives of these journals. In the case of JAR, the authors explored whether published research really addressed the entire accounting profession and, in the case of AOS, whether the publishing patterns reflected the journal's orientation to international research as well as the social and the behavioral aspects of accounting.

In one of the first large-sample studies of publishing patterns in accounting, Zivney, Berting, & Gavin (1995) explored the publishing patterns of 3997 accounting PhD's, in 66 accounting journals, spanning a thirty year period (1960–1990). They found that the criteria of tenure windows (such as the requirement to publish a minimum amount of papers) did not produce accurate predictions of the subsequent quality and quantity of a researcher's output. In the same volume of *Issues in Accounting Education*, Hasselback and Reinstein (1995) recorded and discussed the research productivity of accounting faculty in over 700 institutions, as this was manifested in publications in 40 accounting journals; they produced rankings of institutions, adjusting for faculty size, number of coauthors and journal quality, and found that larger, PhD granting institutions dominated the highest rankings. Recent research in the assessment of doctoral programs has demonstrated that the evaluation of PhD-granting faculties has to incorporate the variations of accounting research in terms of methodology, topical focus and (post-graduation) employment (Coyne, Summers, Williams, & Wood, 2010; Stephens, Summers, Williams, & Wood, 2011).

Lukka and Kasanen (1996) extended this strand of research beyond the limits of the academic community in the USA and examined the internationalization of accounting research. In a sample of six leading journals and a publishing period from 1984 to 1993, the authors found that in 77 percent of the cases the nationality of the author's affiliation coincided with the nationality of the paper's empirical evidence and journal's nationality as well. Apart from the local focus of accounting research, the paper's results showed evidence of competing elites in the accounting academia, which are, to a considerable extent, nationally clustered. These findings of Lukka and Kasanen (1996) on the internationalization of accounting research and the dominance of US affiliations and data sets in US publications were subsequently corroborated by Jones and Roberts (2005): between 1996 and 2000, almost 90 percent of published research in leading US accounting journals originated

Download English Version:

<https://daneshyari.com/en/article/5107087>

Download Persian Version:

<https://daneshyari.com/article/5107087>

[Daneshyari.com](https://daneshyari.com)