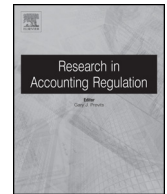




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Self-regulation of the academic accounting literature:
The case of James Hunton

Michele Meckfessel, Stephen Moehrle *

University of Missouri, St. Louis, MO 63121, USA

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ABSTRACT

In 2015, several journal publishers retracted more than 30 papers written by Dr. James E. Hunton (Dr. Hunton) and various other co-authors. Retractions in academic literatures are not entirely rare and they are best understood in terms of their 'chain effect' potential impact. There is a first-order effect, namely the findings in the retracted papers are no longer reliable. A second-order effect occurs through other papers that cited and relied upon certain findings in the retracted papers. This paper sets forth the recently retracted papers. It will also be useful in identifying second-order papers to assist editors, other reviewers, and researchers who otherwise may be unaware of retraction details as they are known at this time.

This article sets forth Dr. Hunton's body of work with retractions noted. The article has several goals aimed at effective regulation of the accounting literature. First, it is a resource for researchers to determine whether a paper that they intend to cite has been retracted. Second, it encourages researchers to review and where feasible, replicate other papers authored by Dr. Hunton that have not been retracted to date in order to establish the legitimacy of those findings. Third, it encourages researchers to replicate or otherwise retest research questions in retracted papers so that reliable findings are made available to these questions. Fourth, at the second-order level, it encourages authors that have cited Dr. Hunton's papers to review their papers and where they deem it consistent with scholarly effort, restate their work. Similarly, editors of journals involved in the first- and second-order effects are encouraged to publish the additional analyses to reinforce the credibility of the literature. Fifth, an addition to the literature review process is suggested to assure that no papers in the chain of noted or cited work have been retracted. Finally and importantly, it reminds scholars of the importance of being diligent in their processes for producing, summarizing and retaining data and cross-reviewing data provided by and work completed by co-authors.

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Introduction

In 2015, the American Accounting Association retracted 25 papers published by Dr. James E. Hunton and various co-authors. The AAA explains the retractions as follows.

Based on the pattern of misconduct identified in the investigation summary, "Report of Judith A. Malone, Bentley University Ethics Officer, Concerning Dr. James E. Hunton (2014)," (the Malone Report) ¹ the October 2014 supplement to that report, and the co-authors' inability to produce data or other information supporting the existence of primary data or confirming how the study was conducted,

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* Corresponding author. Fax: (314) 516 – 6420.

E-mail address: moehrle@umsl.edu (S. Moehrle).

¹ The Malone report is available at the following URL: <http://dx.doi.org/10.2308/accr-10433.s01>.

<http://dx.doi.org/10.1016/j.racreg.2017.04.002>

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the American Accounting Association, as publisher, is retracting this paper. There were no findings or evidence that Dr. Hunton's co-authors were aware of or complicit in Dr. Hunton's misconduct. (*The Accounting Review* July 2015).

Several other publishers also retracted certain papers of Dr. Hunton (e.g., *Journal of Accounting and Economics*, *Journal of Accounting Research*, *Behavioral Research in Accounting*, and *Contemporary Accounting Research*). Such activities create first- and second-order effects on the academic literature. First, the findings in Dr. Hunton's retracted papers are no longer reliable. Second, papers not authored by Dr. Hunton likely exist that rely upon retracted findings (i.e., second-order effects).

In this paper, Dr. Hunton's body of work is presented with retracted papers noted.² The central purpose is to ensure effective self-regulation of the accounting literature. Several goals follow that central purpose. First, it is a resource for researchers to determine whether a paper that they intend to cite has been retracted. Second, it sets forth the papers that have not been retracted with an encouragement for researchers to replicate the work and establish the validity of the findings. Third, it encourages researchers to retest Dr. Hunton's research questions in the retracted papers so that reliable findings are made available for these questions. Fourth, at the second-order level, the paper encourages authors that have cited Dr. Hunton's papers to review their work and where they deem it consistent with scholarly effort, restate their work due to potential second-order effects. While no instances of retraction for second-order effects have occurred to date, the potential for issues is present given that the retracted work set forth in this paper has been cited over 2,500 times. Relatedly, the paper encourages editors of journals involved in the first- and second-order effects to publish the additional work in the same outlet to reinforce the credibility of the extant literature. Fifth, the paper encourages researchers to add to their routine academic literature review process a step to verify that no papers in their chain of noted or cited work has been retracted. While adding this step represents an abundance of caution, it will mitigate future second-order effects of retracted papers. Finally and importantly, all scholars are reminded to remain diligent in data collection, summary, and retention practices and in the cross-review of data and work from co-authors.³

The James Hunton body of work

A total of 96 publications were identified in the Dr. Hunton-related body of work. These papers are shown in [Table 1](#) chronologically. There are three papers listed that do not have Dr. Hunton as an author. However, given the timing of retractions of these papers or expressions of concern about these papers, and given that the authors have worked with Dr. Hunton, it is assumed that some data for these papers was likely provided by Dr. Hunton.

² It should be noted that three of the recently retracted papers do not list Dr. Hunton as a co-author.

³ Similar to the discussion in this article of the impact on primarily the accounting literature, [Stone \(2015\)](#) discusses the impact of Dr. Hunton's work on the Information Systems literature.

Of these 96 papers, 36 have been retracted, one has a retracted section, and one has an "expression of concern" associated with it. At the time of this writing, the papers presented in [Table 1](#) have been cited 5,381 times according to the Google Scholar citations count. Of these, 2,697 are related to papers that have been retracted, had a section retracted, or had an expression of concern associated with it. Given the magnitude of this total, the potential for second-order effects in the literature is substantial. Hence, authors that have cited Dr. Hunton's work are encouraged to review their work and consider addressing any significant second-order concerns that arise. Further, editors are encouraged to publish paper addendums/updates based on the authors' additional analyses.

The retracted papers

[Table 2](#) presents the retracted papers chronologically. This section is provided so that researchers can quickly find a paper they are considering citing and determine whether or not it has been retracted. In addition, researchers who have cited a paper by Dr. Hunton can use this table to find the paper(s) that they previously cited and determine if that paper has been retracted. If the paper has been retracted, authors are encouraged to assess whether they are able to retain adequate confidence in the credibility of their subsequent findings and respond accordingly.

Papers not retracted that involve data analyses

[Table 3](#) presents all of the papers authored or co-authored by Dr. Hunton that include data analyses, but have not been retracted. There are 26 such papers. Of these papers, five involve archival financial data, 20 involve experimental data, and one involves survey data. Researchers are encouraged to review this list of papers and replicate or otherwise retest the research in order to reinforce the legitimacy of the findings or establish alternative findings regarding the question.

Conclusion

In recent years, several journal publishers have retracted papers written by Dr. James Hunton and various co-authors. There is a first-order ramification as findings in the retracted papers are no longer reliable. There is also a potential second-order effect in papers that have relied upon findings in the retracted papers. This paper sets forth the retracted works. [Table 1](#) presents Dr. Hunton's body of work chronologically with retractions noted. [Table 2](#) presents the retracted body of work alphabetically by paper title. Researchers are encouraged to review this table with two potential actions in mind. First, if they have cited since retracted papers, they are implored to assess whether their work must be restated or otherwise reinforced via additional analyses. Second, researchers are implored to review the retracted body of work and develop projects to inform the literature regarding the research questions addressed in these papers. [Table 3](#) presents papers by Dr. Hunton that involve data analyses, but not been retracted. Researchers are encouraged to review these papers and develop projects

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