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Signaling effects of scholarly profiles – The editorial teams of North American accounting association journals

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ABSTRACT

This paper provides a longitudinal analysis of the editorial teams of *Contemporary Accounting Research* (CAR) and *The Accounting Review* (TAR) with regard to the subject areas and research methods as well as the doctoral degree schools represented by their members. From a signaling theory perspective, we consider the scholarly profiles of the editorial team members a powerful signal that the journals send to the academic community concerning the types of research preferred for publication. Accordingly, we first develop a signaling theory framework and introduce it to the sociology of accounting research literature, emphasizing the editorial team composition as a crucial aspect of the communication between senior editors and scholars intending to submit their manuscripts. Second, we compile scholarly profiles of 1564 CAR and TAR senior editors, editors and editorial board members serving within a 25-year time frame based on 10,200 papers (co-)authored by them. We then examine whether the papers published in CAR and TAR reflect the subject areas and research methods represented by the editorial teams. Our findings suggest that the two journals send distinctive signals toward the academic accounting community, particularly with regard to “acceptable” research methods. More precisely, CAR signals greater openness compared to TAR. Moreover, our results indicate that the journal publications reflect the scholarly profiles of the editorial teams with regard to research methods but not subject areas. We discuss the consequences of our findings for the further production and dissemination of accounting knowledge.

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1. Introduction

This paper analyzes the composition of the editorial teams of *Contemporary Accounting Research* (CAR) and *The Accounting Review* (TAR) with regard to the “scholarly profiles” of its members over a 25-year time frame.¹ More precisely, we explore the subject areas and research methods in which the individual editorial team members have specialized, and we shed light on their doctoral degree schools. These analyses allow us to illuminate whether the editorial teams represent a diverse set of research backgrounds and whether these research backgrounds are reflected by the papers published in CAR and TAR. Such

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¹ We refer to the term ‘editorial team’, which subsumes the *Editor-in-Chief*, the *Editors* and the *Editorial Board* members in the case of CAR and the *Senior Editor*, the *Editors* and the *Editorial Advisory and Review Board* members in the case of TAR, respectively. Note that terminology has changed slightly over time. For simplicity, we use the term *senior editor* throughout the paper for the corresponding position for both CAR and TAR.

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diversity seems important for the further advancement of accounting knowledge (e.g., Bonner, Hesford, Van der Stede, & Young, 2012; Hoque, Covaleski, & Gooneratne, 2013; Lachmann, Trapp, & Trapp, 2017; Palea, 2017). Investigations from different theoretical and methodological perspectives account for the complexity of accounting and the volatility of its context by complementing each other and thus provide a holistic understanding of current accounting practices (Atkinson et al., 1997; Chapman, 2012; Gendron, 2013; Ittner & Larcker, 2002; Patten, 2015; Williams, Jenkins, & Ingraham, 2006).²

Our study is informed by a signaling theory perspective (e.g., Connelly, Certo, Ireland, & Reutzel, 2011; Spence, 1973) that considers the editorial team composition a powerful signal sent by senior editors to communicate to the academic community the set of subject areas and research methods they wish to disseminate via their journals (e.g., Brinn & Jones, 2007; Fogarty & Liao, 2009; Lowe & Van Fleet, 2009; Parker, 2007). Our paper relies on the premise that the process of accounting knowledge production is socially constructed (e.g., Locke & Lowe, 2008; Lukka & Kasanen, 1996). As a social construction, the production of academic accounting knowledge relies on (groups of) academics and the interplay among them (Locke & Lowe, 2008). This interplay defines inter alia the quality standards and the functioning of the discipline, the reputation of individual scholars and universities, conference agendas and the set of papers published in leading accounting journals. We consider the editorial team composition of a journal a crucial element of this interplay that illustrates how the accounting knowledge production system is socially constructed.

We assume that individual researchers are appointed as editorial team members because their expertise in specific subject areas and research methods corresponds with the journal's scope (Lowe & Van Fleet, 2009; Parker, 2007). Accordingly, the presence (absence) of area-experts on the editorial team can be understood as a key mechanism to encourage (discourage) scholars from submitting their work to the journal (Chapman, 2012). For this reason, these signals have a crucial influence on the further production and dissemination of accounting knowledge (Reiter & Williams, 2002). Consequently, a closer investigation of the areas of expertise represented among the editorial teams of leading journals appears valuable and complements previous research that primarily focuses on the institutional background and prior research performance of editorial team members (e.g., Fogarty & Liao, 2009; Lee, 1997; Qu, Ding, & Lukasewich, 2009; Williams & Rodgers, 1995).

Our study focuses on CAR and TAR as the leading North American generalist accounting association journals: CAR is the flagship journal of the Canadian Academic Accounting Association (CAAA), and TAR represents the preeminent journal of the American Accounting Association (AAA). Both journals are perceived as two of the globally leading generalist accounting journals (Ballas & Theoharakis, 2003; Bonner, Hesford, Van der Stede, & Young, 2006). As generalist association journals, CAR and TAR can be expected to avoid privileging particular subject areas or research methods (Chapman, 2012). In fact, their editorial statements underline the journals' openness toward multiple research methods and subject areas (see, e.g., DeFond, 2015; Evans III, 2013, 2014; O'Brien, 2014, 2015; Salterio, 2013). Nevertheless, TAR has been at the center of a recent discourse about concerns regarding an increasing narrowness of accounting research (e.g., Demski, 2007; Hopwood, 2007; Kaplan, 2011; McCarthy, 2012). CAR also has been criticized for a tendency to publish a homogenous set of research papers (Gordon & Boland, 2015; Qu et al., 2009). In these debates, the epistemological preferences of the leading North American journals' senior editors as well as adaptive submission behavior are discussed as primary drivers of this development (e.g., Callen, 2015; Fogarty, 2014; Fogarty & Jones, 2010; Gendron, 2008, 2015; Guthrie & Parker, 2014; Merchant, 2010; Moser, 2012; Tuttle & Dillard, 2007).³

Against this background, our paper sheds light on the signals CAR and TAR send beyond their editorial commentaries, aims and scope.⁴ By doing so, we consider that most senior editors do not "clarify that they have a very conservative preconception about what constitutes quality and how unfamiliar premises and techniques are much more unlikely to achieve that state" (Fogarty & Jones, 2010, p. 305). For this reason, we develop scholarly profiles with respect to the subject areas and research methods in which the members of the CAR and TAR editorial teams have specialized. We consider the composition of the editorial teams with regard to the individual scholarly profiles an indication of editorial preconceptions. Against this background, we provide a longitudinal perspective by studying the composition of the CAR and TAR editorial teams between 1990 and 2015.

More precisely, we first shed light on the academic background of 1564 CAR and TAR editorial team members serving over the last 25 years and on the groups of journals in which they publish. Both doctoral degree schools and publication outlets might represent specific 'schools of thought' (e.g., Locke & Lowe, 2008; Williams & Rodgers, 1995; Williams et al., 2006) and thus provide a first indication of editorial team compositions. Next, we compile scholarly profiles based on the editorial team

² In particular, Deegan (2016) argues that the fixation on economics-based archival research, which is claimed to be the dominating research approach in North-American journals (e.g., Bonner et al., 2012; Hermanson, 2015; Oler, Oler, & Skousen, 2010; Tuttle & Dillard, 2007), prevents the adoption of "broader perspectives about the role of accounting in society other than just its importance in increasing shareholder wealth" (p. 488; see also Palea, 2017).

³ While the discourse on an increasing homogenization of leading accounting journals has not been restricted to TAR and CAR, we focus on these journals because one might expect that association journals – as compared to private journals – should be committed to reflecting the diversity of their members' research.

⁴ The CAR Editorial Policy states that CAR "welcomes interesting and intellectually rigorous work in *all* topic areas of accounting, using *any* appropriate method, and based in *any* discipline or research tradition that can contribute to accounting knowledge" (CAAA, 2016, p. 4; emphasis added). The TAR Editorial Policy states that "[t]he primary criterion for publication in The Accounting Review is the significance of the contribution an article makes to the literature. Topical areas of interest to the journal include accounting information systems, auditing and assurance services, financial accounting, management accounting, taxation, and *all* other areas of accounting, broadly defined. The journal is also open to *all* rigorous research methods" (AAA, 2016a, p. 1841; emphasis added).

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