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Inducing structural change in academic accounting research

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ABSTRACT

Researchers have expressed concerns about the stagnation of accounting research over an extended period of time, especially in the U.S. context. The literature provides extensive documentation of the problem and many suggestions for change; nonetheless, little change has ensued. In this paper, we draw on the sociology literature to provide a theoretical basis for a programme of structural change. We suggest that there is little merit in researchers seeking to effect incremental change because the current structures are so deep and those with the power to effect change are well served in maintaining these structures. The lesson from the sociology literature, and an application of this literature to accounting research, is that successful structural change almost certainly requires a significant resource shift. It is this resource shift that allows new schema (the underlying beliefs and assumptions) to emerge. There is evidence that such resource shifts precipitated the development of the current structure that shapes accounting research and it is unlikely that significant structural change can be achieved without a similar resource realignment. We call on accounting researchers to shift their attention away from documenting the problem and towards applying pressure to policy-makers to take action.

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1. Introduction

Researchers have extensively documented a progressive narrowing of the research agenda in accounting (Gendron, 2008; Khalifa and Quattrone, 2008; Lee, 1995; Reiter, 1998; Reiter and Williams, 2002; Williams et al., 2006). In addition to the academic research, Presidents of the AAA (Rayburn, 2006; Sunder, 2006) have discussed the problem, presidential scholars of the AAA have lamented the problem (Hopwood, 2007), committees have explored the problem (Demski et al., 1991) and even accrediting agencies have acknowledged hearing of the problem (AACSB International, 2008). Despite all this documentation, accounting research in the U.S. continues on the same trajectory. Accordingly, we must conclude one (or more) of three things: accounting researchers really don't believe it is a problem; accounting researchers agree that it is a problem but no one knows how to fix it; or that those with sufficient power to effect change are unwilling to do so.

In this paper we turn to the sociology literature to derive an understanding of how structural change occurs. Specifically, we draw on the work of Barley and Tolbert (1997) who develop a structural change model. We apply this to the accounting research context. We validate the model's relevance to the accounting context by showing that the work of prior researchers resonates clearly with the predications of the model. Ultimately, we suggest that the Barley and Tolbert change model

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teaches us that incremental change in accounting research is highly unlikely. This is one reason why we have seen so much documentation of the problem but so little change. Instead, we argue that a radical shift in resourcing is essential in order to precipitate change. We call on concerned researchers to collectively take up the challenge and target their efforts towards such a resource shift.

The remainder of the paper is structured as follows. In the next section we briefly review the literature documenting the research stagnation problem. We then examine the theoretical change models developed in the sociology literature in Section 3 and apply this to the previous research on accounting stagnation in Section 4. In Section 5 we propose a specific programme for change centred on a resource shift. The final section contains our conclusions.

2. The research stagnation problem: a review

The research stagnation problem in accounting academia is well documented. Essentially the problem can be summarized as an aggressive narrowing of what constitutes legitimate accounting research. Ironically, however, many mainstream U.S. researchers remain blissfully unaware of the debate and the research documenting the problem. This is because the debate has occurred primarily outside the most prominent accounting journals and thus, as Reiter (1998) suggests, many of the most prominent accounting researchers have most likely never even read them. Consistent with this observation, Schwartz et al. (2005) find that doctoral students have limited familiarity with journals outside the premier journals and familiarity is even lower among those in elite doctoral programmes.

In this section, we provide a brief overview of what is already well established in the literature, even if it is not yet widely understood by the mainstream. We do not explore the details of this well established debate but refer interested readers to the studies cited. We break our discussion into a review of published academic studies and published commentary. The purpose is to identify what is already well documented prior to proposing a model for change.

Before turning to our review, we note, as prior researchers have done, that this problem is not an accounting specific phenomenon. It is rather a manifestation of a much broader problem confronting the social sciences. Habermas (1971) refers to the scientization of politics by which outcomes are cast as objectively derived from science and therefore beyond challenge. This confers considerable power on those that control the prevailing science and curtails public debate. Seidman (1996) suggests that science serves as a boundary marker that “signifies what talk of the social counts as knowledge and therefore deserving of public authority and national resources” (p. 704) with other non-scientific discourses being relegated to a position of inferiority. This science/non-science binary, he notes, confers considerable power on those whose discourses are deemed to be science and subjugates those deemed non-scientific. Accordingly, this demarcation in accounting as to what is acceptable and what is not acceptable science should not really surprise us. In many respects, it simply represents a power struggle as to who controls the scarce resources available.

2.1. Research studies

In accounting, the science boundary lines have been drawn increasingly tighter over a period of decades. We commence our review in the mid-1990s at which time Lee (1995) observed that the debate over the declining relevance of academic accounting research had been running continuously for over two decades. Lee draws on the work of Bourdieu (1988) and Whitley (1984) regarding the role of intellectual reputation in scientific disciplines to explain how academic accounting research became isolated from professional practice. He documents the construction of a professional elite, facilitated by the American Accounting Association (AAA), using processes such as journal rankings, control of editorial boards, control over the doctoral programmes (entry to the academic profession) and promotion and tenure (success within the profession) and research awards. In essence, he concludes, the AAA provided homogeneity to a low-paradigm consensus discipline in order to facilitate the development of reputational capital.

In related work, Williams and Rodgers (1995) analyze the composition of the editorial board of *The Accounting Review* (TAR), the premier journal of the AAA, from its formation in 1967 through 1990. They find evidence that the editorial board has been dominated by Ph.D. graduates from a limited set of schools over this time. This is concerning, they note, because this journal is viewed as one of the most elite accounting journals and thus a limited group controls the development of academic reputations. Further, they document a surprisingly high paradigm consensus across the most elite U.S. journals, inconsistent with the nature of the accounting discipline. They suggest this is likely a forced consensus and one that can be interpreted as being designed to facilitate control over the reputation building process.

Lee (1997) builds on the earlier evidence of domination by an elite group of U.S. researchers by examining the composition of the editorial boards of six journals (*The Accounting Review* (TAR), *Journal of Accounting Research* (JAR), *Journal of Accounting and Economics* (JAE), *Accounting and Business Research* (ABR), *Accounting, Organizations and Society* (AOS) and *Abacus*) over a 30 year period (1963–1994). He documents strong evidence of domination by an elite group at all journals. He concludes that there is effectively a closure of the accounting knowledge production process when the emphasis is on pedigree and research method rather than the relevance of the contribution.

If researchers had hoped that recognition of the crisis in accounting research would lead to change, they were soon to be proven wrong. Reiter (1998) examines the reaction of the academic accounting community to the crisis, or claims of a disconnect between accounting research and practice. Ultimately she finds that the reaction to the crisis was simply “a further wave of accounting imperialism” (p. 162). Ironically, accounting researchers did not shift away from the dominant

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