Full length article

Signaling effects of scholarly profiles–the editorial teams of North American accounting association journals: A personal perspective

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ABSTRACT

The article by Endenich and Trapp entitled “Signaling Effects of Scholarly Profiles – The Editorial Teams of North American Accounting Association Journals” provides valuable evidence about why most top tier North American accounting journals, despite rhetoric to the contrary, publish a narrow range of research. Furthermore, the paper provides evidence as to one approach that might result in a substantive increase in diversity. At the same time the paper points out, once again some would say, that in part there is a strong element of social construction in determining what is considered top tier accounting research worthy of publication. As Editor (in-chief) of one of the focal journals in the key period under study in this article, I bring a personal perspective to assessing and interpreting the research. I opine on what I see as the greatest strengths and the weaknesses of the paper as well as how the evidence included in this paper may be put to good use by those supporting a more diverse set of research being published in top tier accounting journals.

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1. Introduction

How are accounting research papers chosen for publication in top tier North American based accounting journals? Why do certain types of papers, e.g., financial accounting research based on economic theory and using archival methods, seem to dominate such journals? These questions are of great interest to audiences of junior faculty and senior PhD students as demonstrated by the number of times these and similar questions are raised in “ask the editor” panels, and they are staples of the PhD consortium circuit.1 There are many value added ways for respondents to answer those questions: from explaining the research production process; to explaining differences in the editorial review process across journals among others. Endenich and Trapp (2017), however, provide a different sort of response by attempting to understand factors that affect the differences in breadth of accounting research published in North American top tier accounting journals versus the set of accounting research produced and published overall by accounting academics.

1 I have taken part in more than thirty-five such panels and doctoral consortiums over the past fifteen years in Europe, Asia, and Australia/New Zealand as well as in Canada and the USA.
Endenich and Trapp (2017) initially focus on The Accounting Review (TAR), the oldest accounting research journal in the world (founded in 1926), and published by a member based organization, the American Accounting Association (AAA). Besides being the oldest accounting research journal, as an association journal it is argued that TAR should publish accounting research as diverse as the interests of its members, subject to research being carried out at the highest standards of academia, broadly conceived. The authors argue, citing extensive prior research that the set of research published by TAR is narrower than that produced by the AAA membership and attempt to shed light onto the reasons why there is such narrowness in TAR.

Endenich and Trapp (2017) attempt to provide a critical analysis of the often made claims of Accounting Review (TAR) Senior Editors (most aggressively made first by Kachelmeier (2009a, 2010, 2011)) that TAR publishes a representative sample of accounting research that is submitted to the journal on a purposeful quality adjusted basis as determined by the review process. The TAR Senior Editors claim, and rightly so, that they can only publish research that has been submitted to the journal. They also claim that it is researcher self-selection (i.e. researchers who choose to submit their research to other accounting journals) that results in the limited range of accounting research published in TAR versus the set of research produced by accounting scholars. Endenich and Trapp (2017), while not rejecting this argument, suggest that TAR, either implicitly or explicitly, sends out signals to researchers about what topics and methods are appropriate for TAR. These signals create a perceived institutional barrier that discourages academics from sending more diverse accounting research to TAR given the lack of obvious knowledgeable editors and editorial board members to review such research.

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In other words, the problem is not just one of supply (i.e., researchers choosing to submit diverse accounting research to other outlets) it is also one of perceived demand (i.e., TAR does not welcome and is unable to properly assess a more diverse set of accounting research).

To examine their signalling argument the authors benchmark TAR against Contemporary Accounting Research (CAR), the journal of the Canadian Academic Accounting Association whose Senior Editors (known as Editors and Editor (in chief)) have made the strong claim that they are interested in a more diverse set of accounting research starting with the editorship of Gordon Richardson (see Salterio, 2011). Endenich and Trapp (2017) argue that CAR has explicitly undertaken activities to signal greater openness to a more representative set of accounting research and they seek to determine if these signals have resulted in a change in the journal’s set of published papers and by inference, the set of papers submitted to the journal. Specifically, Endenich and Trapp (2017) present a detailed analysis of the Editors and Editorial Boards of The Accounting Review (TAR) and Contemporary Accounting Research (CAR) from 1990 to 2015. They examine the accounting subject matter (e.g. auditing, financial accounting etc.) and research methods (e.g. analytical, experimental etc.) used by Senior Editors, Editors and Editorial Board members (i.e., what I will call the “editorial team” for short) for the ten years preceding the year of measurement (e.g. 1980–1989 for members in 1990). They employ this analysis to determine the primary accounting subject
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