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Commentary

Do journals signal or reflect? An alternative perspective on editorial board composition

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ARTICLE INFO

Article history:

Received 2 October 2017

Accepted 3 October 2017

Available online xxx

Keywords:

Accounting research

Journals

Editorial boards

Scholarly diversity

ABSTRACT

This commentary presents an alternative to the signaling perspective on editorial board composition set forth by Endenich and Trapp (2017). Under this alternative, editorial boards do not so much signal editorial preferences as they *reflect* the preferences indicated by submissions entrusted to the journal. This alternative complicates the goal of enhancing scholarly diversity, even for editors who share this goal. The commentary closes with a call for more effective communication as the key to real progress in building bridges between different traditions of accounting research.

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1. Introduction

Endenich and Trapp (2017, hereafter ET) document interesting evidence about the editorial boards appointed at two North American accounting journals, *Contemporary Accounting Research* (CAR) and *The Accounting Review* (TAR), from 1990 to 2015. The authors interpret this evidence from a signaling perspective. Specifically, ET argue that journals and their senior editors signal preferences through the editorial boards they appoint, reaping what they sow as the scholarly community chooses journal submission targets that reflect the signals editors send. Accordingly, so goes the argument, the preponderance of financial accounting and archival research in both journals, but especially at TAR, can be understood in terms of the cues that scholars infer from a preponderance of financial and archival editorial board members. In a relative sense, ET laud CAR for taking more proactive steps in recent years to encourage research diversity, particularly with respect to field/case and survey-based methods.

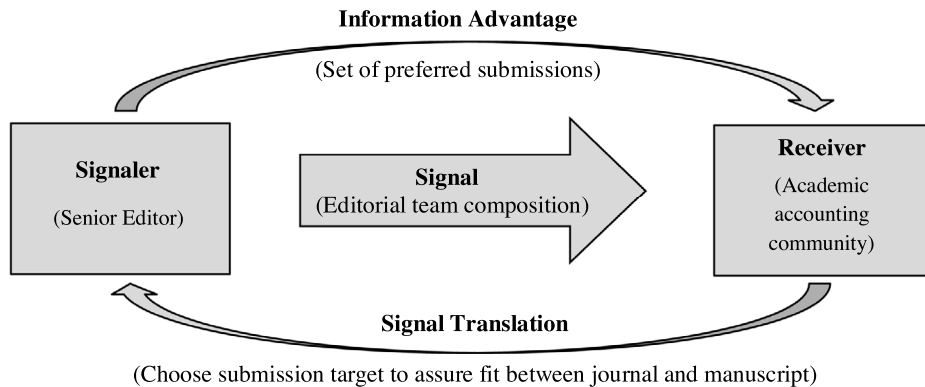
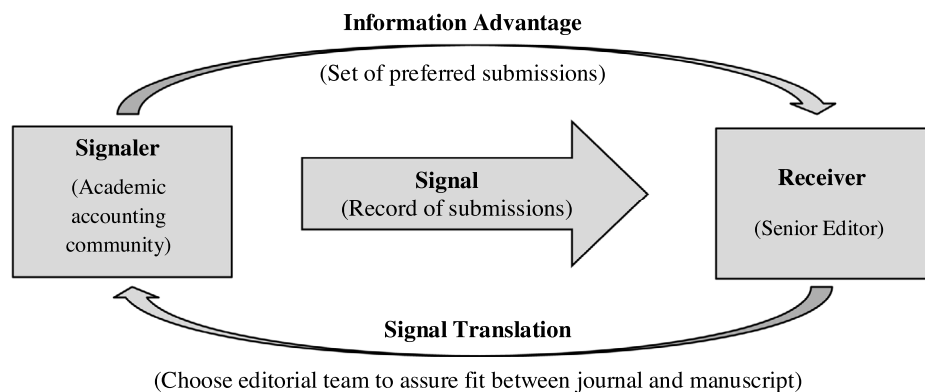
I agree with the authors that one function of an editorial board is to “signal openness to the scholarly community” (Kachelmeier, 2010, p. 2185). To this end, I acknowledge that CAR has undertaken some proactive editorial board appointments in recent years, due in large part to efforts by former CAR editor-in-chief Steve Salterio to encourage field/case and survey based research, as Professor Salterio has stated himself (e.g., see note 13 to Malsch & Salterio, 2016, p. 4). ET’s frequent comparisons between CAR and TAR compel me to do the same in this commentary, but none of my observations are intended as criticisms of CAR, a journal I admire greatly. As for TAR, while I took various steps to signal openness during my term as TAR senior editor, perhaps I could have done more. One limitation I faced was my sense that TAR editorial board members should have published at least once in TAR. I imposed this criterion to *protect* submitting authors, under the rationale that reviewers who had never experienced success at TAR would likely be less inclined to recommend letting

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<https://doi.org/10.1016/j.cpa.2017.10.002>

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Please cite this article in press as: S.J. Kachelmeier, Do journals signal or reflect? An alternative perspective on editorial board composition, *Crit Perspect Account* (2017), <https://doi.org/10.1016/j.cpa.2017.10.002>

Panel A: ET's signaling framework from senior editor to community**Panel B:** Alternative signaling framework from community to senior editor**Fig. 1.** Alternative perspectives for editorial board composition.

someone else experience success at *TAR*. While well-intended to help authors rather than hurt them, I recognize that this criterion could have been construed the wrong way if some interpreted it as an exclusionary signal.

These acknowledgments notwithstanding, I submit that ET have overstated their case. Specifically, ET's central premise is that journal editorial boards serve as a signal that shapes the community of submitting scholars. While true in part, the authors understate the extent to which journals are also *shaped by* the community of submitting scholars they serve. At the end of their article, ET (p. 16)¹ briefly address the "alternative explanation" that "the editorial team's composition is primarily driven by past submissions," acknowledging that shifts in editorial boards over time "may be, to some degree, attributable to changes in prior submissions." I find this watered down acknowledgment to be halfhearted. The remainder of this commentary expounds on this point, giving it the more prominent billing I think it warrants.

In Section 2, I lay out the difference between the authors' signaling perspective on editorial board composition and an alternative view that is perhaps best labeled as a reflecting perspective. Section 3 interprets the authors' evidence in the context of these alternative perspectives. Section 4 poses the important counterfactual question of what ET would like to see in an ideal journal. Section 5 offers some broader commentary on meaningful steps the community could take to make real progress towards capturing synergies from diversity in accounting scholarship. Section 6 concludes.

2. Signaling vs. reflecting

According to ET, senior editors' tastes and preferences constitute an "information advantage [of] preferred submissions and publications" (p. 4). Editors signal these preferences by assembling editorial boards with the same preferences. Authors heed these signals when choosing submission targets, achieving the editor's goals for research suitable for publication.

¹ Page references to ET are to the "Articles in Press" version, not the final published article.

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