Commentary

We can do so much better: Reflections on reading “Signaling Effects of Scholarly Profiles—The Editorial Teams of North American Accounting Association Journals”

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ABSTRACT

The purpose of this essay is to provide a commentary on the article “Signaling Effects of Scholarly Profiles—The Editorial Teams of North American Accounting Association Journals.” I take a broad approach to my essay, discussing potential root causes for the article’s results as opposed to providing a critique of their specific findings. I hope to add to this academic conversation by drawing on personal reflections and related prior literature to discuss why North American accounting research communities, especially in the U.S., should take substantive actions to promote and support a broader, more relevant, and inclusive research agenda.

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“The more things change, the more they are the same.” – Jean-Baptiste Alphonse Karr
“We need not wait to see what others do.” – Mahatma Gandhi

Prologue

I want to thank Endenich and Trapp (2017) for writing such a carefully crafted article and the CPA editors for providing me the opportunity to reflect and comment. To be honest, writing this commentary has been a struggle. The struggle is not because I have no opinions about the article under discussion; on the contrary, I have many conflicting opinions. There is so much to unpack regarding Endenich and Trapp’s (2017) underlying premises, use of theory, data and method, implications, potential competing explanations for their findings, the roles and responsibilities of association leadership, and, most importantly, our collective responsibilities for accounting scholarship. My commentary takes their findings as given and looks more broadly at the potential root causes and consequences of having such tight-knit editorial boards at journals intended to represent an entire academic association. I even struggled with my commentary’s title, wondering what signal it might send. My fantasy candidates for the title ranged from indignant (“Who the f@#* cares”) to lofty (“Disciplining knowledge in the accounting academy”); from resignation (“The more things change, the more they are the same”) to reflection (“Researching without regret: The best revenge is a happy life”). The article stirred much emotion. So, my commentary is a personal one and, using quintessential academic jargon, requires rhetorical contextualization.

I have spent my 34-year academic career mainly outside of (or perhaps sheltered from) the rarified air that is being so meticulously analyzed in the main article. I accidentally attended the University of Texas at Austin (UT) as an undergraduate
because my close friend, Brad Echols, and I liked the city. My education at UT was outstanding and I am forever grateful. I decided to earn a Ph.D. at the University of Arkansas (UA) because I was born in Arkansas and UT’s Michael Granof assigned Leon Hay’s governmental accounting textbook. At the time, Dr. Hay was the Ph.D. program coordinator at UA: It seemed that the stars had aligned for me. At UA, I worked with Bill Glezen and Jim Millar. They taught me so much about passion, compassion, dedication, work ethic, and perspective. Although they were well entrenched in the mainstream, each had a maverick streak. Both Bill and Jim encouraged me to explore all types of literature. They insisted that I forge my own career path. Jim co-authored my first CSR paper, which I presented in Memphis in 1985 thanks to his funding. At the time I had no idea how lucky I was, and I have since tried to make them proud.

Of course, as my career progressed, I have not lived in a bubble. Papers of mine have been rejected by editors of CAR and TAR. I have reviewed sporadically for both journals, depending on the editor, but I have never served on either editorial board (Another fantasy title—“A view from the cheap seats”). Over the years, many of the editors and editorial team members of CAR and TAR were (and still are) friends or acquaintances whom I admire and respect. They are, no doubt, dedicated scholars. I appreciate their significant levels of service to our academic communities.

My disagreements with the signals sent by North American academic accounting associations through their association-wide premier publications are, however, fundamental. By examining the distribution of research published in TAR and CAR in terms of method and more importantly, paradigm, I find a very limited editorial view of what constitutes the field of accounting and of what constitutes a significant contribution to its understanding. These conflicting viewpoints bleed into differences about the content and structure of accounting Ph.D. programs. Maybe my stance and academic record explain why I was invited to offer this commentary. Although I am in basic agreement with published calls to increase research diversity and innovation, I worry they serve more to pacify the status quo than to inspire substantive change, and thus will continue to ring hollow. In addition to producing skepticism, the fact that these calls persist produces within me a genuine sadness. The extremely narrow editorial focus at CAR and TAR continues to limit our discipline’s collective impact on knowledge production, policy decisions, and the public’s general welfare. For example, I accessed TAR’s “online early” papers and CAR’s “accepted” and “early view” papers on October 12, 2017. The 35 CAR articles were predominantly audit or financial archival papers, with a few experimental papers, and no qualitative papers. All 35 papers would be considered functionalist. Of TAR’s 52 papers, 51 were functionalist archival or experimental papers, with one historical paper. To be clear, I am not saying these papers are not worthy of publication. I am saying that the institutional power of CAR and TAR editorial boards to decide what is defined and rewarded as worthy of publication continues to frustrate gifted accounting scholars who lose faith in the fairness of the system, deflating their intellectual interest in the field, and engendering feelings of being marginalized by their academic associations. A genuine sadness hovers over our collective lost opportunities to conduct research that matters (Hopwood, 2008).

Perhaps readers will think it indulgent to spell this out in a prologue, but it is through this personal academic viewpoint and experience that my commentary was written. Context matters. So, with my rhetoric now contextualized, I am solely responsible for this personal commentary.

1. Introduction

The article, “Signaling Effects of Scholarly Profiles—The Editorial Teams of North American Accounting Association Journals” (Endenich & Trapp, 2017), is a positivist study of the scholarly composition and profiles of the editorial teams for Contemporary Accounting Research (CAR) and The Accounting Review (TAR). It examines these characteristics over a 25-year time span, which enables the authors to detect and evaluate any significant changes (or lack thereof) in the general make-up of CAR and TAR editorial membership. Using signaling theory as their theoretical lens, the authors use this data in empirical analyses to investigate whether and how well the scholarly profiles of editorial board members predict the research topics and methods found in studies subsequently published in their respective journal. The authors advance several worthy insights, some that provide the theoretical basis for the study, and some derived from their empirical findings and situated within reflections from prior related research. I want to state the insights that most directly provide the backdrop for my commentary:

1.1. Theoretical arguments

1. Endenich and Trapp (2017) “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).” (p. 2).1

2. Endenich and Trapp (2017) state that as “a social construction, the production of 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.” (p. 2).

Page numbers reflect the forthcoming version of the article that was incorporated on the in-press web page of the journal, at the time of writing.
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