

Who Decides What is Publishable? Empirical Study on the Influence of a Journal's Editorial Board on the Observed Paradigm Shift in US Academic Accounting Research

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Abstract

As the accounting publishing market is considered inefficient, changes in accounting research agendas may be associated with factors other than randomness. As such, editorial board members publishing in accounting journals may contribute to the enquiry revolution in accounting. As a result, the line of research before the changes may no longer be perceived as popular once the accounting academic community adopts a new paradigm. A researcher aiming to publish in leading accounting journals controlled by the promoters of this new dogma should be aware what ideas are deemed “interesting” under the predominant paradigm. In this vein, this study finds that the American Accounting Association's (AAA) premier journal, *The Accounting Review (TAR)*, experienced a shift that limits its scope to the new research stream represented by the financial empirical paradigm. More importantly, the analysis shows an association between this paradigm shift and *TAR*'s editorial board members who publish articles in the journal.

Keywords: accounting research; elitism; editorial board; paradigm shift; journals; The Accounting Review; publishing; ; American Accounting Association, accounting journals, academic community, and researchable ideas.

1. Introduction

Little is more important for an academic in general and accounting researchers in particular than knowing which research ideas have potential and will find their way into academic publications, particularly prestigious ones. Scholars have suggested that publishing in accounting journals is more difficult than in the periodicals of other business disciplines (Fogarty 2009; Oler, Oler, Skousen, and Talakai 2016). Time is the most precious and valuable resource for an academic, thus there is a tendency to be careful about the time dedicated to research.

The expectations of academic institutions from academics represent a constraint in the latter's researchable ideas. In the case of accounting, financial accounting topics dominate the ideas researched in top accounting journals (e.g., Al-Adeem 2017a; Al-Adeem and Fogarty 2010; Bonner, Hesford, Van der Sted, and Young 2006; Fogarty 2007; Kinney 1986; Oler, Oler, and Skousen 2010; Sundem 1993; Tuttle and Dillard 2007). In the United States, “[b]usiness school deans, who are less aware than accounting faculty of the need for diversity in accounting topics, exert coercive pressures on hiring and promotion decision in favor of dominant themes” (Tuttle and Dillard 2007, 402), making it increasingly difficult to publish in top-tier accounting journals. Further, “[a]ny academic study of the accounting discipline should confront the fact

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that publication success, when such is defined by appearance in the most prestigious journals, is highly concentrated” (Fogarty and Jonas 2010, 305). The brief history of accounting as a field of knowledge may explain the non-existence of profound accounting traditions in many other areas of accounting (Fogarty 2011, 32).

Academics are hired by universities, particularly research-oriented ones, with the expectation that they will publish in journals related to their discipline (see Fogarty 2009). In addition to other performance measures, academic productivity is measured by the volume of publications. Some academic departments at universities require studies to be published in top journals, which determines whether an academic is worthy of retention or promotion to a tenured position. The expectation is that academics’ work and contributions to the body of knowledge will appear in leading, reputable, and respected journals in that discipline. In that, the accounting discipline is not different (Fogarty 2009; Fogarty and Jonas 2013).

This is even more evident when an academic conceives an idea warranting exploration and, thus, publication in research outlets. Such insights may deserve dissemination, as many others in the practice and research communities could benefit from the enquiry’s findings. Some academics may test an idea’s publication potential before investing their most valuable resource (time). From the academic’s standpoint, if the idea has no alignment with the interests of a top journal’s editorial board, it may be abandoned even before being attempted. Consciously or not, board members may prefer old to new paradigms and favor established rather than up-and-coming researchers (Brinn and Jones 2008, 6). As a result, academics may choose not to investigate a research problem despite their firm belief in its relevance to practice. Further, such academics may not pay attention to or pursue a research problem they would otherwise find economically optimal and worthy of investigation. It is, therefore, not surprising that important research questions in relation to accounting practice have not been deemed researchable (Granof and Zeff 2008).

From the above discussion, it is imperative for an academic to understand how the publishing market operates. For example, awareness about the US boards of accounting journals that lack an international presence (Brinn and Jones 2008, 28) could assist international accounting researchers in rethinking their manuscript submissions to US journals and consider other journals that may have interest in intellectual contributions from an international perspective. Empirical findings from prestigious US based journals (*The Accounting Review (TAR)*, *Journal of Accounting Research (JAR)*, and *Journal of Economics and Accounting (JEA)*) do not rule out the odds that such journals “work against the interests of non-U.S. authors” (Fogarty and Zimmerman 2019, 653). This also raises the question of what makes an idea interesting at a given point in time, but less interesting at another. Are the factors that constitute a topic interesting simply a function of time, thus making the recognition of ideas as being interesting a random phenomenon? The relevance to practice may be a justifiable argument if the research market is deemed efficient. In such a market, only ideas relevant to practice would pass the editorial board’s rigorous procedures for selecting and approving manuscripts. The acceptance of ideas may also be influenced by other factors, such as authors’ academic affiliations and doctoral origins (Crane 1967), as well as the arguable familiarity with the research methods and methodologies employed in the research (Al-Adeem 2017a). Another factor is being a member of the journal’s editorial board. Journal editorial boards control the research agendas by determining whether a research idea is publishable (e.g., Brinn and Jones 2008; Fogarty and Jonas 2013; Gaffikin 1988; Lee 1997; Williams 1985; Lee and Williams 1999; Rodgers and Williams 1996; Williams and Rodgers 1995). Given this alternative view, an

author's affiliation with the journal plays a role in the publication of a research idea. What differentiates researchable ideas from non-researchable ones may not be their relevance to practice; rather, the difference may lay in the ideas that editorial board members of academic journals, mainly top-tier and prestigious journals, believe in and wish to promote (Al-Adeem 2017a; Kuhn 1996). To Lee (2001, 178), “[a]ccounting knowledge is not just a function of creative thinking and writing by individual researchers. It is also dependent on editors and editorial board members who decide what is to be reviewed and published.” As such, surveying academic accounting research could offer greater insights into this phenomenon.

This study thus extends the findings of Al-Adeem and Fogarty (2010). A paradigm shift was empirically documented in their study in regards to academic accounting research. They empirically demonstrate that with declining of accounting theory, the use of empirical-archival methods, influence of economics and finance in academic accounting research, and appeal of financial accounting topics increased. This research introduces a new variable, “**Publications by editorial board**” in explaining the relationships documented by Al-Adeem and Fogarty (2010).

The remainder of this paper is organized as follows. Section 2 reviews the related literature, which results in testable hypotheses. Section 3 details the research method. Section 4 presents the results. Section 5 discusses the implications of the findings and concludes the paper.

2. Literature Review and Hypotheses Development

The editors of journals in low-consensus fields of knowledge rely on two or more reviewers (Williams and Rodgers 1995, 257) to determine the acceptance of a manuscript for publication. Achieving status in a scientific discipline through a peer's endorsement of one's claim to knowledge holds true for accounting (Williams and Rodgers 1995). The ability to choose reviewers on the basis of a variety of competencies and preferences has put editorial board members in “a powerful position to decide not only which individuals enter published research fields, but also what is published knowledge and how it is to be disseminated” (Lee 1997, 14). As such, a journal editor may be able to exert a notable influence (Gaffikin 1988) on the authenticity of the knowledge construction in a discipline (Grazia 1963). To study accounting research, the power that editorial boards have and the role they play in deciding the content of accounting knowledge cannot be ignored.

As “science cannot follow laws uniquely its own” (Grazia 1963, 45; see also Feyerabend 1987, 2010), and despite the field of science being based on claimed objectivity, which is the distinction between empirical (scientific) assertion and otherwise (Al-Adeem 2018), intrinsic subjectivity in the editorial procedures deciding the content of accounting research continues to exist. Further, there is a lack of firm and objective standards that one can rely on to re-evaluate an editorial board's claim that a manuscript is not a relevant paper and does not add to the accepted body of accounting knowledge. Williams (1985, 301) reports that “the epistemology of accounting research lacks adequate breadth to entertain editorial preferences for what ‘should be’ available for publication.” Further, Lee (1997, 14) suggests that an “[e]ditorial process is rarely if ever subject to external monitoring of its reliability and fairness.” While journals rely on anonymous review procedures, “anonymity is seldom complete” (Crane 1967, 196). Specifically, knowledge about authors' academic affiliations, doctoral origins, and professional age are some of the factors affecting the decision to accept an author's work, and this exemplifies that “the evaluation of scientific article may not always be entirely objective,” despite the anonymous review process followed for submitted manuscripts (Crane 1967, 195–196). Arguably, journal editors possess the power to decide what constitutes knowledge in their field. Therefore, they are

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also known as “gatekeepers” (Crane 1967) to publishing in accounting journals (Fogarty 2009; Fogarty and Liao 2009; Lee 1997): “The gatekeeping and agenda setting roles of editorial boards thus perhaps give editorial board members a position of considerable power and influence in the academic world” (Brinn and Jones 2008, 7). Elite institutions that control editorial boards of top-tier accounting journals, namely *TAR*, *JAR*, and *JAE*, “influence the research agenda and contents” (Lee 2001, 191).

Although “[a] group of individuals who are in a position to exercise intellectual control and power in...[any] defined organizational setting” (Lee 1997, 27), in accounting, conceivably “more than in other fields, a small elite enjoys substantial authority over what constitutes valid accounting knowledge” (Fogarty 2011, 32). The ability to breed elites is the capital and power (see Lee 1995, 257) that puts doubt on the egalitarianism of chance (Lakomski 1984 as cited in Fogarty and Zimmerman 2019,12; see also Lee 2001) in the publishing market. Those elites who are trained and become faculty members in prestigious schools dominate the authorship of prestigious accounting journals (Lee 2001; Fogarty and Jonas 2013, 751). Accounting journals become “a product of a self-sustaining cycle of purposeful gatekeeping” (Fogarty and Jonas 2013, 751).

Gatekeepers have taken advantage of these circumstances by situating themselves on *TAR*’s editorial board to the degree that the influence of a board member increases with the likelihood of belonging to an elite school (Williams and Rodgers 1995). The gatekeepers’ control over *TAR*’s editorial board is not entirely motivated by community service; rather, it is associated with the economic and social incentives represented by reputation and power (Lee 1997; see also Lee 1995). Further, gatekeepers have benefited from positioning themselves on *TAR*’s editorial board by permitting claims of knowledge that match their orthodoxy and rejecting others. The suggestion by Judy Rayburn (2005; 2006), the 2005–2006 president of the AAA, to expand *TAR*’s editorial board to overcome the concentration and narrowness in the scope of top accounting journals (Tuttle and Dillard 2007) signifies the influence of editorial boards in shaping accounting academia, particularly top-tier journals and *TAR*, the flagship publication of the AAA.

Williams and Rodgers (1995, 270) state “*TAR* was first edited by men who were products of the schools that have remained at the top of the publishing list throughout *TAR*’s history.” In other words, a set of elite schools has dominated *TAR*’s editorial board (Rodgers and Williams 1996; Williams and Rodgers 1995). While there are over a hundred doctoral programs in the US, merely 20 universities dominate *TAR*’s publication list (Heck and Jensen 2007). Exploring the history of leading authors in *TAR* during 1966–1985 reveals that the most influential authors during this period were graduates of the University of Chicago (Fleming, Graci, and Thompson 2000). Gatekeepers publish mostly in the elite journals they served during their service in the editorial boards of such journals (Lee 1997, 26–27). Given the fact that a publication is measured by its research productivity (Williams and Rodgers 1995), the desire of *TAR*’s gatekeepers for their institutions to have on-going control over the journal (Lee 1997), and the empirical support of similarities between the characteristics of contributors and those of journal editors (Crane 1967), the following hypothesis is proposed.

H1: The number of publications by editorial board members has increased over time.

Research ideas that were once considered interesting may no longer be viewed as such today. Old ideas may be rejected as a result of changes in the research agenda. Such a shift can

be viewed as a natural phenomenon in the development of the sciences or a discipline's normal evolution towards maturity. A paradigm shift could signify a development in science (Kuhn 1996).

Whitley (2000) and other philosophers and historians of science, such as Thomas Kuhn, offer an alternative explanation to this shift, in that those who dominate other members in the scientific community are responsible for the shift in the community's focus. A group of academics tends to control journals relating to their discipline as a means to promote the paradigm they were trained in (Al-Adeem 2017a; Kuhn 1996; Whitley 2000).

Al-Adeem and Fogarty (2010) empirically document a paradigm shift in academic accounting research and present three trends that account for the emergence of the "financial empirical paradigm." The use of empirical-archival methods, influence of economics and finance, and dominance of financial accounting topics are three increasing trends in contemporary accounting research. Given the role of gatekeepers in shaping research, the three trends are conjecturally associated with the editorial board members who publish in top journals. Accordingly, three hypotheses are posited:

H2: Publications by editorial board members are positively associated with the increased use of empirical-archival methods in academic accounting research.

H3: Publications by editorial board members are positively associated with the increased use of economic or finance sources in academic accounting research.

H4: Publications by editorial board members are positively associated with the increase of financial accounting topics in academic accounting research.

The abovementioned trends have occurred at the cost of developing accounting theory, once the main topic discussed in academic accounting research (Al-Adeem and Fogarty 2010; Chatfield 1975; Flesher 1991; Zeff 1966). Although no accounting theory has been widely accepted by the accounting community (Al-Adeem 2017a, 2017b, 2019; Al-Adeem and Fogarty 2010; Beaver 2002; Belkaoui 2004; Chatfield 1977; García 2018; Lee 2009; King 2006; *the Statement on Accounting Theory and Theory Acceptance* 1977), the prevalence of discussions on this topic in academic accounting research has declined (Chatfield 1975; Heck and Jensen 2007; Oler et al. 2010; for an empirical study, see Al-Adeem and Fogarty 2010). The decay of accounting theory as a discussion topic in US academic accounting research can be attributed to gatekeepers. One's concept of reality is grounded in the paradigm of the reality instituted in one's thoughts, which constrains the perception of anything that falls outside this paradigm as real or worthy of investigation (Al-Adeem 2017a). As a result of their doctoral education, gatekeepers tend to deem research questions that are not aligned with their research interests as being outside the domain of legitimate accounting knowledge (Al-Adeem 2017a; Crane 1967). It is, thus, hypothesized that:

H5: Publications by editorial board members are associated with the decline of accounting theory.

3. Research Method

Reputed accounting journals face high demand from faculty, which has in turn made such

journals valuable and attractive channels to influence the generation of accounting knowledge and shape the core of US accounting research. However, such journals tend to be controlled by those who want to enforce their doctrines on the academic accounting community. While several accounting journals fit this criterion, for example, *TAR*, *JAR*, and *JAE* (e.g., Lee 2001; Fogarty and Jonas 2013; Fogarty and Zimmerman 2019), *TAR* represents a suitable source to collect data to test the research hypotheses for the following reasons. *TAR* is the American Accounting Association's leading journal and the first established accounting journal in the US devoted to the development of accounting theory (see Flesher 1991; Chatfield 1975; Zeff 1966, 57). The journal was launched to fulfil AAA's role in developing accounting theory (American Association of University Instructors in Accounting¹ [AAUIA] 1925; *A Statement of Basic Accounting Theory* 1966; Langendefer 1987; Zeff 1966). Further, *TAR* is a top-tier accounting journal that was initially dedicated to developing accounting theory and, thus, is a reasonable proxy to collect data on the shift in academic accounting research and its link to editorial boards that have managed the journal over the years.

This study employs the method of coding the articles published in *TAR*. Since the present analysis extends the findings of Al-Adeem and Fogarty (2010), it focuses on the same sampled periods examined in their study. The sample consists of more than 20 years' worth of issues, published between 1926 and 2007. The years sampled are as follows: 1926–1930, 1952–1956, 1977–1981, and 2003–2007. A total of 82 issues were published during the sample years, as more than four issues were published in certain years.

Depending on whether an article was authored by an editorial board member, each article was coded 0 or 1 against the variable **Publications by editorial board**. If an article had more than one author and at least one of the authors has served on *TAR*'s editorial board, the article was coded 1 against the variable of interest (**Publication by editorial board**). In addition, an article was coded 1 irrespective of whether the authors were editorial board members before or after publication of their article. A database of over 9,600 members who had served on *TAR*'s editorial board was created. Members who served more than one term on the board were retained in the sample. The database was not meant to be free from repeated names. The objective of the database was to determine if the authors of articles published during the sampled period had served on *TAR*'s editorial board. For the other four variables, **accounting theory**, **influence of economics and finance**, **use of empirical archival method**, and **financial accounting**, the analyzed articles were taken from Al-Adeem and Fogarty (2010, 98–117). Their study defines accounting theory broadly and liberally. It is sufficient for an article to be deemed about accounting theory and thus coded (1) under the variable accounting theory if one of the following is found in the article. First, if the article referenced any component of the structure of accounting theory, as defined by Belkaoui (2004, 210-230) (Table 1), such an article was deemed about accounting theory. Second, referencing any institutionalized attempt to organize accounting theory in the form of a statement by academic organizations or professional bodies enabled an article to be coded as (1) under the accounting theory variable. Table (2) provides a list of these statements. Finally, an article that mentioned an accounting theorist was considered about accounting theory as well. For this purpose, Al-Adeem and Fogarty (2010, 81) provide a list of accounting theorists (see Table 3).

¹ In 1935, the American Association of University Instructors in Accounting (AAUIA) was renamed as the AAA (for more details about the name change, see Zeff (1966, 35–38)).

Table 1: Belkaoui's list of the component of the structure of accounting theory

The accounting postulates
The entity postulate
The going-concern postulate
The unit-of-measure postulate
The accounting-period postulate
The theoretical concepts of accounting
The proprietary theory
The entity theory
The fund theory
The accounting principles
The cost principle
The revenue principle
The matching principle
The objectivity principle
The consistency principle
The full disclosure principle
The materiality principle
The uniformity and comparability principle
The timeliness of accounting earnings and conservatism

Source: Al-Adeem and Fogarty (2010: 74)

Table 2: Statements published by AAA, AICPA and FASB concerning with accounting theory

First: AICPA's Statements	Year
A Statement of Accounting Principles by Sanders, T. H., Hatfield, H. R and Moore, U.	1938
The Basic Postulates of Accounting (ARS. No. 1) by Moonitz, M	1961
A Tentative Set of Broad Accounting Principles for Business Enterprises (ARS. No. 3) by Sprouse, R. T. and Moonitz, M	1962
Reporting the Financial Effects of Price-Level Changes (ARS.6) by the Staff of the Accounting Research Division	1963
Inventory of Generally Accepted Accounting Principles for Business Enterprises (ARS. 7) by Paul Grady	1965
Second: AAA's Statements	
Accounting Principles underlying Corporate Financial Statements	1936
Accounting Principles underlying Corporate Financial Statements	1941
Accounting and Reporting Standards Underlying Corporate Financial Statements	1957
A Statement of Basic Accounting Theory (ASOBAT)	1966
Report of the committee on Accounting Theory Construction and Verification	1971
Report of the Committee on Foundations of Accounting Measurement	1971
Statement on Accounting Theory and Theory Acceptance (SATTA)	1977
Third: FASB's Statements	

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Objective of Financial Reporting by Business Enterprises (SFAC No.1)	1978
Qualitative Characteristics of Accounting Information (SFAC No.2)	1980
Elements of Financial Statements of Business Enterprises (SFAC No.3)	1980
Objectives of Financial Reporting by Nonbusiness Organizations (SFAC No.4)	1975
Recognition and Measurement in Financial Statements of Business Enterprises (SFAC No.5)	1984
Elements of Financial Statements (SFAC No.6)	1985
Using Cash Flow Information and Present Value in Accounting Measurements (SFAC No.7)	2000

Source: Al-Adeem and Fogarty (2010:78-79)

Table 3: List of names of accounting theorists		
Name	Example of works	Year
Cole, William Morse	<i>Accounts: Their Construction and Interpretation</i>	1908
Dickinson, Arthur	<i>Accounting Practice and Procedure</i>	1914
Esquerre, Paul-Joseph	<i>Applied Theory of Accounts</i>	1914
Hatfield, Henry Rand	<i>Modern Accounting: Its Principles and Some of its Problems</i>	1909
Kester, Roy Bernard	<i>Accounting Theory and Practice</i>	1916
Montgomery, Rober Heister	<i>Auditing Theory and Practice</i>	1912
Sprague, Charles Ezra	<i>Philosophy of Accounts</i>	1907
Wildman, John Raymond	<i>Principles of Accounting</i>	1913
Alexander, Sidney, S.	<i>Income Measurement in Dynamic Economy</i>	1950
Canning, J. B.	<i>Economics of Accounting</i>	1929
Chambers, R. J.	<i>Accounting, Evaluation, and Economics Behavior</i>	1966
Edwards, E. O. and Bell, P. W.	<i>The Theory and Measurement of Business Income</i>	1969
Gilman, Stephen	<i>Accounting Concepts of Profit</i>	1939
Ijiri, Y.	<i>Theory of Accounting Measurement</i>	1975
Littleton, A.C.	<i>Accounting Evolution to 1900;</i> <i>The Structure of Accounting Theory</i>	1933; 1953
MacNeal, K.	<i>Truth in Accounting</i> <i>Financial Accounting;</i>	1939
May, G. O.	<i>The Nature of Financial Reporting Process.</i> Published in <i>TAR</i>	1943; 1943
Moore, U.	<i>A Statement of Accounting Principles</i> (coauthored with Sanders, T. H. and Hatfield, H. R). <i>Accounting Theory;</i>	1938
Paton, W. A.	<i>An Introduction to Corporate Accounting Standards</i>	1922; 1940
Sterling, R.	<i>Theory of the Measurement of Enterprise Income</i>	1970
Sweeney, Henry W	<i>Stabilized Accounting</i>	1936

Source: Al-Adeem and Fogarty (2010: 81)

In examining the content of the sampled articles, Al-Adeem and Fogarty (2010, 82–89) determined the source of the data as well. When the data used in an article were of the archival type, such an article was coded (1) under the **Use of empirical-archival methods** variable.

Al-Adeem and Fogarty (2010, 89–90) measured the influence of economics and finance by dividing citations into economic and finance books, journals, and other materials in the total number of references in an article. An article that cited 25% or more economic and finance materials was deemed to be influenced by these two disciplines.

Topics referring to capital markets, financial statements, or the audit of financial statements are considered by Al-Adeem and Fogarty (2010, 90–95) as belonging to financial accounting. They also utilize Kinney's (1986) classification for determining the financial accounting type of article. Following Al-Adeem and Fogarty (2010, 99–100), for each issue, which is a unit of analysis, the articles coded 1 were counted and summed up. This procedure assists in overcoming the constraints associated with dichotomous coding.

ANOVA is suitable to test the first hypothesis. A new variable, **Time**, was generated to represent each sampled period. The first to the fourth sampled periods were coded as **Time 1**, **Time 2**, **Time 3**, and **Time 4**, respectively. Then, the means of the variable **Publications by editorial board** for the four sampled periods were compared. The post-hoc procedure offers a comparison between each pair of means. A significant increase between each of the two pairs indicates support for the first hypothesis.

For the other four hypotheses, Spearman and Pearson correlations were estimated to test for the relationships between **publications by the editorial board** and **accounting theory**, **influence of economics and finance**, **use of empirical archival method**, and **financial accounting**.

4. Results

Each of the sampled four periods spans five years. A total of 820 main articles were published in *TAR*. Tables 4–8 presents the descriptive statistics for the five variables for each sampled period and for entire sample period. In all periods, the minimum value of each variable across the sampled 82 issues (unit of analysis) was 0; that is, none of the issues published during the sampled periods had articles with characteristics pertaining to the variables of interest. The maximum values of the five variables vary across periods and within one period and, thus, so do their means. As displayed in Table 8, **Publications by editorial board** scored the highest mean (3.54), while **Influence of economics and finance** scored the lowest (1.66).

Table 4: Descriptive Statistics for the first period (T1): 1926-1930

	N	Minimum	Maximum	Mean	Std. Deviation
Influence of Economics and Finance	20	0	2	0.5	0.761
Use of Empirical-Archival Method	20	0	0	0	0
Financial Accounting	20	0	3	0.25	0.716
Accounting Theory	20	0	8	3.15	1.872
Publications by editorial board	20	0	4	1.6	1.188
Valid N (list-wise)	20				

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Table 5: Descriptive Statistics for the second period (T2): 1952-1956

	N	Minimum	Maximum	Mean	Std. Deviation
Influence of Economics and Finance	20	0	2	0.6	0.681
Use of Empirical-Archival Method	20	0	0	0	0
Financial Accounting	20	0	1	0.05	0.224
Accounting Theory	20	1	7	4.3	1.593
Publications by editorial board	20	0	6	2.25	1.482
Valid N (list-wise)	20				

Table 6: Descriptive Statistics for the third period (T3): 1977-1981

	N	Minimum	Maximum	Mean	Std. Deviation
Influence of Economics and Finance	20	0	4	1.85	1.565
Use of Empirical-Archival Method	20	0	6	2.15	1.694
Financial Accounting	20	0	6	2.45	1.701
Accounting Theory	20	0	6	2.05	1.605
Publications by editorial board	20	0	10	4.2	2.308
Valid N (list-wise)	20				

Table 7: Descriptive Statistics for the fourth period (T4): 2003-2007

	N	Minimum	Maximum	Mean	Std. Deviation
Influence of Economics and Finance	22	1	7	3.5	1.439
Use of Empirical-Archival Method	22	3	12	6.09	2.136
Financial Accounting	22	4	12	7.27	2.251
Accounting Theory	22	0	3	0.45	0.739
Publications by editorial board	22	2	11	5.86	2.513
Valid N (list-wise)	22				

Table 8: Descriptive Statistics for the entire sample period

	N	Minimum	Maximum	Mean	Std. Deviation
Influence of Economics and Finance	82	0	7	1.66	1.701
Use of Empirical-Archival Method	82	0	12	2.16	2.891
Financial Accounting	82	0	12	2.62	3.321
Accounting Theory	82	0	8	2.44	2.061
Publications by editorial board	82	0	11	3.54	2.578
Valid N (list-wise)	82				

4.1. Test of Hypothesis 1

Figure 1 demonstrates the clear increase in *TAR* articles from authors or co-authors who have served as members on the journal's editorial board.

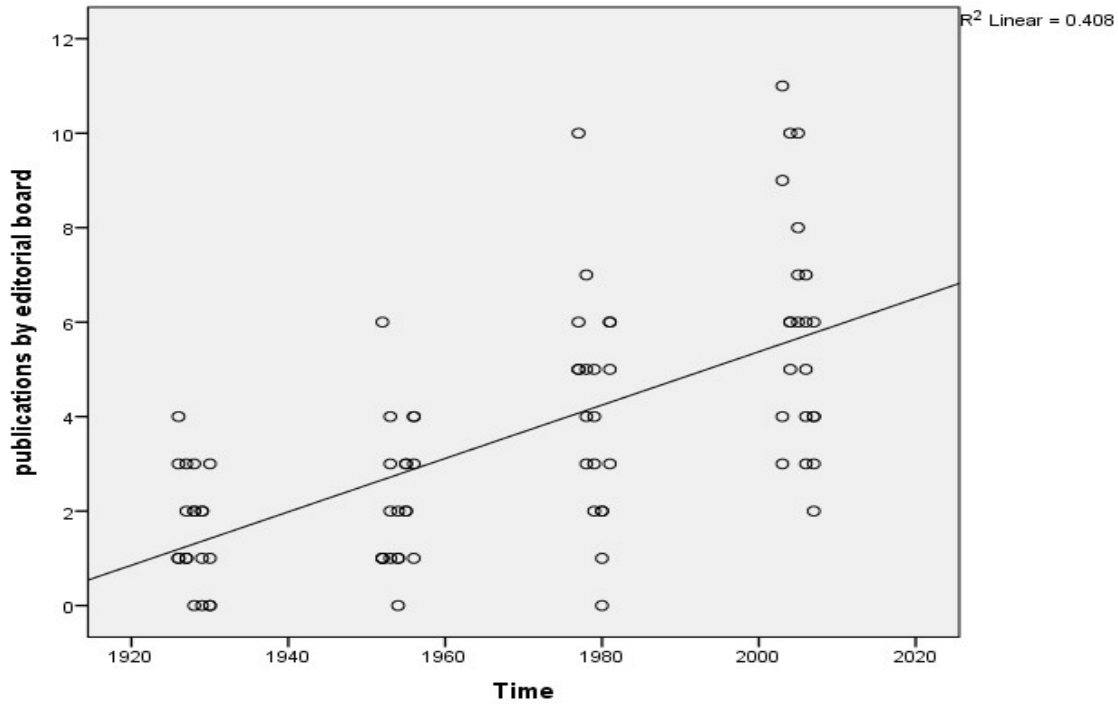


Figure 1 Number of TAR articles per issue authored/co-authored by at least one editorial board member

Figure 2 plots the means of the variable **Publications by editorial board** for the four periods and shows an increase over time.

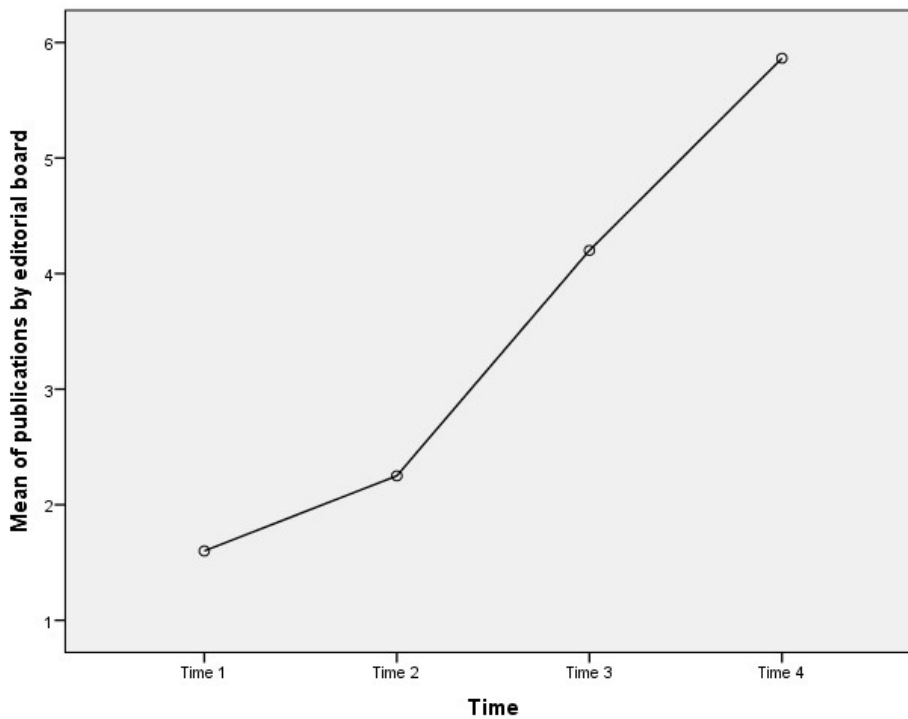


Figure 2 Means of the numbers of *TAR* articles authored by at least one editorial board member

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ANOVA was conducted to test the significance of the increasing trend shown in Figure 2. Table 9 presents the ANOVA results. The mean magnitudes are statistically significant: the F-statistic ($F(3.876) = 20.299$) was found to be significant at the $p < 0.05$ significance level. Dunnett's C test was performed to assess pairwise differences. Time 4 statistically differs from both Time 1 ($C = 4.264$, $p < 0.05$) and Time 2 ($C = 3.614$, $p < 0.05$), but does not statistically differ from Time 3. Time 3 statistically differs from both Time 2 ($C = 1.950$, $p < 0.05$) and Time 1 ($C = 2.600$, $p < 0.05$). Time 2 does not statistically differ from Time 1. Of the six mean comparisons, four means were statistically different. The other two mean differences were in the predicted direction, in that they were greater than the mean of the previous period (i.e., the mean of Time 2 was greater than that of Time 1 and the mean of Time 4 was greater than that of Time 3), but not statistically significant at $p < 0.05$. The overall results sufficiently support the first hypothesis.

Table 9: ANOVA for publications by editorial board variable

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	236.049	3	78.683	20.299	.000
Within Groups	302.341	78	3.876		
Total	538.390	81			

Table 10: Multiple Comparisons Dependent Variable: publications by editorial board

(I) Time	Mean Difference (I-J)	Std. Error	95% Confidence Interval		
			Lower Bound	Upper Bound	
Dunnett C 1.00	2.00	.650	.425	-1.84	.54
	3.00	-2.600*	.580	-4.23	-.97
	4.00	-4.264*	.598	-5.93	-2.59
2.00	1.00	.650	.425	-.54	1.84
	3.00	-1.950*	.613	-3.67	-.23
	4.00	-3.614*	.630	-5.37	-1.85
3.00	1.00	2.600*	.580	.97	4.23
	2.00	1.950*	.613	.23	3.67
	4.00	-1.664	.744	-3.75	.42
4.00	1.00	4.264*	.598	2.59	5.93
	2.00	3.614*	.630	1.85	5.37
	3.00	1.664	.744	-.42	3.75

*. The mean difference is significant at the 0.05 level.

4.2. Test of Hypotheses 2–5

Table 11 summarizes correlations among the five variables. Both Pearson and Spearman correlation coefficients are presented in the table.

Table (11): Correlation Matrix

Pearson Spearman	Influence of Economics and Finance	Use of Empirical- Archival Method	Financial Accounting	Accounting Theory	Publications by editorial board
	Pearson Corr.	Pearson Corr.	Pearson Corr.	Pearson Corr.	Pearson Corr.
	Sig. (2-tailed)	Sig. (2-tailed)	Sig. (2-tailed)	Sig. (2-tailed)	Sig. (2-tailed)
Influence of Economics and Finance Spearman's rho Sig. (2-tailed)	—————	.737(**) .000	.755(**) .000	-.347(**) .001	0.659(**) .000
Use of Empirical- Archival Method Spearman's rho Sig. (2-tailed)	.714(**) .000	—————	.914(**) .000	-.582(**) .000	0.709(**) .000
Financial Accounting Spearman's rho Sig. (2-tailed)	.762(**) .000	.922(**) .000	—————	-.520(**) .000	0.735(**) .000
Accounting Theory Spearman's rho Sig. (2-tailed)	-.360(**) .001	-.683(**) .001	-.590(**) .001	—————	-0.293(**) .007
Publications by editorial board Spearman's rho Sig. (2-tailed)	.594(**) .000	.667(**) .000	.693(**) .000	-.340(**) .000	—————

** Correlation is significant at the 0.01 level (2-tailed).

Given the increase in the number of publications by editorial board members published in *TAR*, a growing number of articles employed the empirical-archival method. Pearson correlation between the two tendencies was found to be strong (0.709) and significant ($p < 0.01$). This provides support for the second hypothesis.

Similarly, when the number of publications by *TAR*'s editorial board members increased, more articles supplied references from finance and economics. Pearson correlation between the two trends was strong (0.659) and significant ($p < 0.01$). Therefore, hypothesis 3 is supported.

Further, an increase in the number of publications by editorial boards members indicates that financial accounting became an increasingly researched topic in the field of accounting research, thus eliminating the traditionally interesting topics for *TAR* (Al-Adeem and Fogarty 2010). Pearson correlation between the articles authored by editorial board members and the shift

towards publishing financial accounting papers was strong (0.735) and significant ($p < 0.01$). Thus, the fourth hypothesis is supported.

Finally, the rise in the number of publications by editorial board members in *TAR* was associated with a decline in the number of articles on accounting theory. The presence of editorial board members among the authors of articles published in *TAR* was associated with the disappearance of accounting theory articles from *TAR*, which mainly developed accounting theory. Pearson correlation between the two tendencies was negative (-0.293) and significant ($p < 0.01$). All Spearman correlation coefficients are also significant at 1% level as well.

Figure 3 shows the relationships among the five variables. While accounting theory declined, the other four variables increased.

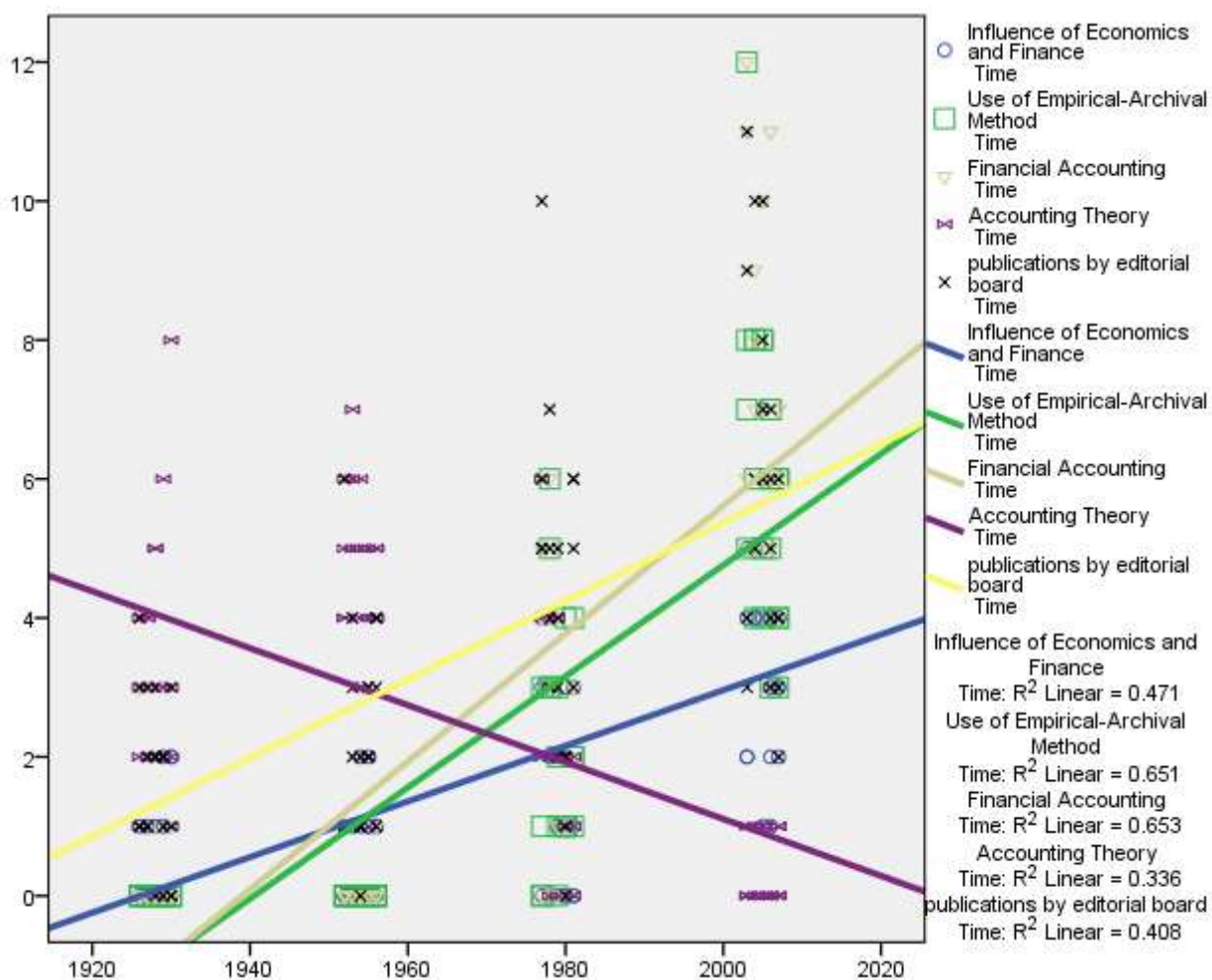


Figure 3 Relationship among the five variables over the study period (1926–2007)

5. Discussion and Concluding Remarks

The need to contribute to accounting theory *ought to* create an indispensable agenda for academic accountants. Wolk, Dodd, and Tearney (2004) believe that theory must come from research. In response to the need to develop accounting theory, the AAA established a journal that was “devoted predominantly to accounting theory” (Zeff 1966, 57) and was conventionally known for developing it (Chatfield 1975). However, research on accounting theory articles have

mostly disappeared from the most prestigious accounting journal, namely *TAR*, which was once dedicated to developing accounting theory. The academics concerned with the development of their discipline should thus ponder this reality and attempt to understand the underlying factors.

The findings of this study may not come as a surprise to those familiar with the development of sciences, history of sciences, and sociology between members of the same discipline. Members who share a set of doctrines compete to dominate other members of their discipline (see Whitley 2000; Kuhn 1996). Prior to the transition from the pre- to the post-paradigm period in the development of a scientific community, “a number of schools compete for the domination of a given field” (Kuhn 1996, 178). Kuhn also argues that such replacement and thus the superiority of the latter paradigm to its predecessors is an appeal to the authority in a scientific community (Chalmers 1999). Accounting researchers (e.g., Fogarty and Liao, 2009; Fogarty and Jonas 2013; Fogarty and Zimmerman 2019; Lee 1995, 1997, 1999, 2001; Lee and Williams 1999; Rodgers and Williams 1996; Williams 1985; Williams and Rodgers 1995) have found evidence suggesting that a certain group of accounting faculties is dominating US accounting academia.

When a set of beliefs in a scientific community shifts, members of the prevailing paradigm ensure that it dominates the research agenda to deliver a lasting impact on this community. Accounting elites were able to enforce their dogma by dominating the instruments of knowledge reproduction (Lee 1999) and utilizing the AAA to build a reputation for elite schools (Lee 1997). Others were not expected to build a reputation by disseminating their contribution to the literature, especially through prestigious publications. Dopuch (1979, 80) appears to take pride in his actions in this area: “Personally, I do believe that the traditional form of normative income theorizing is [dead], and I have done my best as editor of *JAR* [*Journal of Accounting Research*] to encourage this end.” According to Whitley (2000, 107), “reputation control increasingly involves control over access to the means of intellectual production as well as the means of dissemination.” The gatekeepers of the US accounting academia have achieved an imposing influence on accounting academics. Non-elite accounting academics who want to exist in US accounting academia must accept their second-class status in the accounting organization and be treated as such if they want to become well-known academics (Al-Adeem 2017a). AAA’s sectional journals are available for them to contribute to the body of accounting knowledge (see Lee 1995; Tinker and Puxty 1995), but remain “insufficiently strong to assist in the creation of a meritocracy” (Lee 2001, 193).

With the transition to a new paradigm, new principles of investigation to be followed by a scientific community’s members will be *prescribed* (see Kuhn, 1996). Such principles may be new to certain members. Nonetheless, the members of a scientific community may need to invest time in learning; otherwise, they will be isolated from publication opportunities in leading journals controlled by the *winners*, who are promoters of the new prevailing paradigm. Even if such investigation principles are not new, they will be definitely different from those known to other community members. Further, the large-scale importation of theories from the economics and finance disciplines has created a dominant school of accounting research that is “dependent on economics and finance-based theories and methodologies” (Lee 1995, 258). The dominant schools have the most reputed economics and finance departments (Heck and Jensen 2007), in addition to a common background in these disciplines. As a result, the empirical-archival method has been crowned as the best approach in accounting (Al-Adeem and Fogarty 2010; Fogarty and Jonas 2010).

Who decides what is publishable?

As empirical-archival methods in academic accounting research become non-negotiable and the only accepted research method to explore and find the ‘truth’ in accounting, research projects that cannot be addressed in these terms may not be attempted or even recognized as worthy of academic investigation by those who aim to publish in top-tier accounting journals. As a result, interesting research ideas may have been ignored (Al-Adeem and Fogarty 2010; Fogarty 2009; Fogarty and Jonas 2010; Granof and Zeff 2008). The results and findings of contemporary accounting research can only be understood by researchers who are from “elite” universities (Reiter 1998) and constitute the membership of the editorial boards of top journals, including *TAR*, but these are however dispensable to accounting practitioners (see Reiter, 1998).

The preference for empirical-archival methods may contribute to the substitution of economics and finance sources in accounting theory publications. Theories imported from the finance and economics literature fit phenomena in the area of financial accounting (e.g., relationships between the usefulness of accounting information and corporate performance). The availability of archival data on corporate performance facilitates the increase in the publication articles on financial accounting to the extent that Beaver (1998) describes this phenomenon as a shift.

Prevailing members of a scientific community ensure the dominance of their shared beliefs over others by employing various means, one of which is by controlling journals. The paradigm shift that academic accounting research is experiencing in the US (Al-Adeem and Fogarty 2010) is not a product of randomness; rather, members of editorial boards have contributed to this shift. Further, political academic reputation governs US academic accounting (Williams 2001, 213; see also Fogarty 2009; Lee 2001) and those who do not comprehend the critical role of politics in deciding “research quality” fail to insightfully appreciate their “notion of ‘scientific accounting’” (Williams 2001, 217). Controlling the production of knowledge is a form of political and ideological control (Lee 1995). Subscribing to mainstream accounting research means subscribing to its ideology or the “meta” on which such a line of research is constructed (Al-Adeem 2017a). In addition, submitting to the prevailing dogma or surrendering to the dominant paradigm has its consequences on academics and researchers who wish to conduct research publishable in top-tier journals. That is, researchers may experience limitations in the range of observable phenomena that are perceived as ‘interesting’ research ideas in terms of the philosophy prevailing in their research domain. Accepted philosophies will dictate members’ views towards phenomena that *ought to* be observed (see Al-Adeem 2017a) and may reject others’ knowledge claims (see Tinker and Puxty 1995). Mainstream accounting research constrains the choice of research problems undertaken by accounting academics (see Chua 1986). As a result, accounting academics may conduct studies that have the potential to be published in top-tier journals, but they may not be based on research ideas they personally perceive as ‘interesting.’

‘Attention-grabbing’ research is defined on the basis of perceptions held by individuals controlling the means of knowledge dissemination. At the individual level, it is possible to still be passionate about one’s beliefs. However, such researchers may have to compromise on where their contributions to knowledge will appear. Based on the cost–benefit criteria used to analyze opportunities, it may be economically optimal to follow the herd. However, this means research ideas that could contribute to accounting practices are likely to be neglected (Fogarty 2009; Granof and Zeff 2008). Society is in need of answers regarding uncomfortable research topics that have not been conventionally attempted (Lee, Guthrie, and Gray 1998, 399). At the accounting academia level, such a definition of ‘interesting ideas’ could contribute to the existing

poverty of accounting discourse that Chambers (1999) observed. “If accounting were a discipline populated by a large number of young scholars, a strenuous battle of ideas as manifested in competition for journal space would not have the same consequence that we currently see” (Fogarty and Jonas 2010, 314). Recent empirical evidence suggests that *TAR* reveals an inclination to publish the work of accounting academics from a broader array of academic fields, but not other top-tier accounting journals (Fogarty and Jonas 2013, 752). For international accounting academics, US prestigious accounting journals act similarly or may even be at odds with their interests (Fogarty and Jonas 2013, 753).

In sum, to maintain the accounting academy in an equilibrium state, concerned accounting researchers have called fellow researchers in one way or another to position themselves against the main research stream (Al-Adeem 2017a; Al-Adeem and Fogarty 2010; Demski 2007; Fogarty 2006; Manninen 1996; Reiter 1998). Professor Thomas Dyckman, in a panel held at the 2007 National Meeting of the AAA, made a similar call by urging [doctoral students] to resist their advisors’ pressure in selecting their dissertation topics (Al-Adeem and Fogarty 2010, 190). “Doing research starts with the love and passion for discovering knowledge and uncovering the reasons causing the observed systematic behavior (i.e., a phenomenon)” (Al-Adeem 2018, 4). Hence, accounting researchers are encouraged to pursue ideas they believe in and that contribute to accounting practice. If society as a whole and accounting practice in particular do not benefit from an accounting academic’s intellectual contribution, then one may need to rethink his or her career path.

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