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Towards Intellectual Monism? An Institutional Perspective on Management Accounting Research

Rouven TRAPP
TU Dortmund University

Christoph ENDENICH
IESEG School of Management (LEM-CNRS)

Andreas HOFFJAN
TU Dortmund University

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Rouven Trapp

TU Dortmund University
Chair of Accounting and Management Control
44221 Dortmund
Germany
rouven.trapp@tu-dortmund.de

Christoph Endenich*

IÉSEG School of Management (LEM-CNRS)
Catholic University of Lille
3 Rue de la Digue, 59000 Lille
France
c.endenich@ieseg.fr

Andreas Hoffjan

TU Dortmund University
Chair of Accounting and Management Control
44221 Dortmund
Germany
andreas.hoffjan@tu-dortmund.de

* Corresponding author.

Towards Intellectual Monism?

An Institutional Perspective on Management Accounting Research

Abstract

Management accounting is widely acknowledged for its diverse and innovative research approaches that contribute to a holistic understanding of management accounting. Nevertheless, the commodification of research is claimed to foster an increasing self-referentiality and narrowness of research approaches. Building on institutional theory and considering that editorial routines are powerful institutions that may shape the research endeavours of management accounting scholars, our paper analyses the composition and academic backgrounds of the editorial staffs of the two leading management accounting journals – *Management Accounting Research* and the *Journal of Management Accounting Research*. We argue that these analyses shed light on potentially narrowing research agendas in management accounting and aid the anticipation of potential future developments. Our findings reveal considerable differences concerning the research profiles of the schools that have graduated most of the editorial staff members. Whereas graduates from these influential schools strongly focus on control issues, we identify a diversified set of underlying theoretical and methodological approaches. Based on the assumption that the mind-set of the editorial staff members might have an impact on the type of research accepted for publication, we argue that a broad set of research approaches has a fair chance for publication in the two leading management accounting journals.

Keywords

Management Accounting Research Diversity, Institutional Theory, Editorial Boards, Publications, Journals

1. Introduction

The future direction of management accounting (MA) research has been subject to debate in recent years among distinguished scholars (e.g., Hopwood, 2008b; Birnberg, 2009; Merchant, 2010; Scapens and Bromwich, 2010). They share concerns that MA research is on its way to increasing intellectual monism (e.g., Hopwood, 2008b; Chow, 2010; Merchant, 2013) and in the process, losing much of its traditional diversity in terms of openness to different research approaches (e.g., Bhimani, 2002; Luft and Shields, 2003; Scapens and Bromwich, 2010). Our study aims to make an empirical contribution to this discussion, which has thus far primarily relied on anecdotal evidence. Given that this debate has been triggered by an increasing narrowness of North American generalist accounting (GA) research, we combine findings from the field of GA with rationales from institutional theory to provide empirical and theoretical insights into potential consequences on the field of MA.

North American GA research has been heavily criticised as being stagnant (Moser, 2012; Waymire, 2012) and as having little impact on practice (Hopwood, 2007; Tuttle and Dillard, 2007) and disclosing a lack of innovation (Demski, 2007; Parker et al., 2011), as most papers make only small contributions to the existing body of knowledge (Kaplan, 2011; Parker, 2012). A considerable stream of literature argues that the editors and editorial boards of the leading GA journals – Journal of Accounting and Economics (JAE), Journal of Accounting Research (JAR) and The Accounting Review (TAR) – are to a substantial degree responsible for a progressive narrowness of research approaches. Numerous scholars share the perception that editorial staffs constitute powerful “gatekeepers” who define what “legitimate” research is and favour papers that follow a narrow research paradigm – namely, empirical testing of economic theories, usually based on large archival datasets – over other approaches (Reiter and Williams, 2002; Hopwood, 2007; Hopwood, 2008a; Merchant, 2010; Kaplan, 2011). This focus appears consistent with the research traditions prevailing at the universities from which most of the editors of the aforementioned journals have graduated (e.g., Schwartz et al., 2005; Williams et al., 2006).

As researchers are increasingly exposed to publication pressures, they are expected to conform to the dominant paradigm in these journals – often referred to as “mainstream” (e.g., Merchant, 2010; van Helden and Northcott, 2010) – as conducting “compliant” research may enhance the author’s chances of publication (Khalifa and Quattrone, 2008; Moizer, 2009; Moser, 2012; Gendron, 2013; Guthrie and Parker, 2014). Due to this mimicking, other types

of research outside of the “mainstream” are claimed to be marginalised in the highest-ranked journals (e.g., Williams et al., 2006; Tuttle and Dillard, 2007; Gendron, 2008; Qu et al., 2009). Accordingly, the narrowness of GA research seems to result from interplay between the demand for a particular type of research from editors and the supply of compliant studies from the scholars seeking to get their work published in journals. As a consequence, the homogenisation of GA research is primarily indicative of power structures in accounting academia and not a consequence of the superiority of a particular research approach (Swanson et al., 2007; Bonner et al., 2012).

The concerns mainly pertain to the state of North American GA research; still, potential implications for the sub-discipline of MA research are frequently discussed, particularly in light of a commodification of research that has taken place on both sides of the Atlantic and that may foster an increasing self-referentiality and narrowness of research approaches (Hopwood, 2008b; Chow, 2010, Lukka, 2010; Malmi, 2010; Merchant, 2010; Scapens and Bromwich, 2010; Bromwich, 2014). We consider it important to discuss a potential loss of diversity within MA research, as the illumination of MA practices from different theoretical and methodological perspectives that complement one other provides a holistic understanding of MA practices (Birnberg et al., 1990; Atkinson et al., 1997; Ittner and Larcker, 2002; Chapman, 2012). Given that the existing discussion has so far mostly relied on personal experiences and anecdotal evidence, empirical investigations may significantly advance our understanding of the future development of the discipline. Against this background, we theorise that – similar to the field of GA research – the future path of MA research may be heavily dependent on its social structure. In this context, two journals play a pivotal role that has considerable potential to shape the academic community of MA research: *Management Accounting Research (MAR)* and the *Journal of Management Accounting Research (JMAR)*. These journals represent the highest ranked specialist MA journals (Ballas and Theoharakis, 2003) and therefore important platforms for the publication of MA research. Based on an illumination of particular editorial staff characteristics, we investigate if JMAR and MAR are likely to reinforce a homogenisation of MA research.

With reference to institutional theory, our study first illuminates the academic origin of the editors, associate editors and editorial board members throughout JMAR and MAR’s history. Second, we compile research profiles of the PhD granting organisations that have graduated most of the editorial staff members by categorising MA papers authored by their graduates

and published in leading accounting journals[†] based on their topics, methods and theories. In light of institutional theory (Burns and Scapens, 2000), we consider these profiles as proxies for particular views on research embedded in the habits of affiliated researchers (“institutions”). We argue that if the editorial staff members of JMAR and MAR originate from organisations that have different research habits, the range of “legitimate” research approaches in the field of MA is likely to be broad. Such a finding would signal to MA researchers that they need not conform to a narrow paradigm. However, a finding that most editorial staff members are graduates of universities that have similar research habits, which would reflect the previously outlined research on the social structures of GA research, may suggest that the field of MA research indeed runs the risk of a progressive narrowing as is observable in the context of GA research.

2. An institutional perspective on the MA research and publication process

Our study draws on institutional theory, particularly on old institutional economics (OIE), which illuminates how the actions and thoughts of individuals are shaped by the institutions surrounding them (Scapens, 2006). This framework has been recommended for (Scapens, 1994; Burns and Scapens, 2000) and applied to (e.g., Johansson and Balvinsdottir, 2003; Lukka, 2007) investigating MA practices in individual organisations. We refer to this framework to illuminate the social structures in MA research and to discuss and integrate the two streams of literature related to our study – the stream that addresses the (potentially) increasing narrowness of MA research (e.g., Hopwood, 2008b; Lukka, 2010; Merchant, 2010) and the stream that is concerned with the social construction of GA academia (e.g., Williams and Rodgers, 1995; Lee, 1999; Williams et al., 2006). In addition, we draw on OIE to explain how our empirical study contributes to the ongoing discussion on the future direction of MA research. From our theoretical perspective, we consider MA research endeavours as institutionalised routines. In the next paragraphs, we first discuss those *intra-organisational institutions* to which scholars are exposed. Next, we extend this framework by considering *inter-organisational institutions* (i.e., world views predominating among editorial board members of leading accounting journals). Finally, based on these institution types and the several linkages between them, we develop our research questions.

[†] These journals are (in alphabetical order) *Accounting and Business Research* (ABR), *Accounting, Organizations and Society* (AOS), *European Accounting Review* (EAR), *Journal of Accounting and Economics* (JAE), *Journal of Accounting Research* (JAR), *Journal of Management Accounting Research* (JMAR), *Management Accounting Research* (MAR) and *The Accounting Review* (TAR).

2.1 Intra-organisational institutions

According to OIE, MA practices are shaped by the interaction of institutions, rules and routines (Johansson and Siverbo, 2007). Given that Hamilton's (1932) definition is common in OIE (see Burns and Scapens, 2000), we consider an institution "a way of thought or action of some prevalence and permanence, which is embedded in the habits of a group or the customs of a people" (p. 84). While rules describe accepted behaviour in terms of "things that should be done" within an organisation, routines refer to the "things that are done" by individual actors (Burns and Scapens, 2000). Routines and rules are closely interlinked as routines may arise from rules, yet routines may also eventually be formalised as rules (Johansson and Siverbo, 2007). Institutions emerge when routines constitute the "'taken-for-granted' ways of thinking and doing in a particular organization" (Burns and Scapens, 2000, p. 5) that are detached from their historical context. Burns and Scapens (2000) further stress the normative character of institutions as "[t]hey define the behavioural patterns which are expected in the particular social group" (p. 8).

Referring to the context of accounting research, we argue that scholars perform a set of routines by conducting a particular type of research, i.e., by applying a particular paradigm that implies utilisation of a certain methodology or reference to a particular set of theories. Within research facilities, these routines may be a response to explicit rules set by deans and research committees or may be enacted more implicitly by influential individual scholars. Such routines are subsequently reproduced over time via senior faculty members who serve as supervisors and mentors of doctoral students and junior faculty. Therefore, we argue that particular research routines prevailing in accounting departments gradually become institutionalised. Support for our interpretation of research endeavours as deeply rooted research routines embedded in academic departments may be found in the view that doctoral degree granting organisations strongly shape a researcher's perception of "legitimate" research (Qu et al., 2009) or in the finding that the familiarity of doctoral students with accounting research journals is associated with the research orientation of the degree granting organisation (Schwartz et al., 2005). Such findings suggest that the academic worldview of junior faculty and doctoral students in particular is shaped by particular research routines that are taken for granted over time.

As institutions emanate from social actions (Burns and Scapens, 2000) and are shaped by the routines of individual powerful actors or the application of explicit organisational rules, they

are likely to vary between accounting departments at different universities. Some support for this assumption may be found in the traditional diversity of MA research among European countries (e.g., Bhimani, 2002; Cooper, 2002; Lukka, 2010). In the light of an institutional theory framework, such patterns are indicative of diverging institutions prevailing in different countries. We argue that similar patterns are likely to exist at the level of individual research facilities.

2.2 Inter-organisational institutions

According to a series of papers that investigate the social construction of accounting academia (e.g., Lee, 1995; Williams and Rodgers, 1995; Lee and Williams, 1999; Reiter and Williams, 2002), scholars are obviously not only subject to the rules, routines and institutions prevailing in their affiliated university or business school but also to inter-organisational institutions. Considering that journals constitute the primary medium for the dissemination of MA research and an important determinant of a researcher's career path, several studies have focused on the composition and academic backgrounds of editorial staffs of distinguished academic accounting journals (e.g., Williams and Rodgers, 1995; Lee, 1997; Qu et al., 2009). The editorial staffs of the leading US journals in particular comprise a considerable number of graduates from a small set of US universities. Such graduates are considered the "elite" echelon of the stratified academic accounting community (Williams and Rodgers, 1995; Lukka and Kasanen, 1996; Reinstein and Calderon, 2006; Qu et al., 2009) and represent "a group of individuals who are in a position to exercise intellectual control and power in a defined organizational setting" (Lee 1997, p. 27).

Drawing on institutional theory, we characterize the proposed linkage between this generalist accounting research "elite" (GA elite) and the increasing narrowness of research endeavours (e.g., Williams et al., 2006; Tuttle and Dillard, 2007). We argue that scholars bring their world views on academic work, as reflected in their own research routines and shaped by the institutions to which they have been exposed during their career, to their editorial activities. This view corresponds to the perception that in addition to her publication record, a scholar's epistemological orientation is likely to be crucial to her appointment as an editorial staff member (Parker, 2007; Fogarty and Liao, 2009). Thus, we argue that editorial staff members develop "editorial routines" by reviewing, rejecting and accepting papers in a manner that is consistent with the institutions shaping the staff members' perception of legitimate research. Depending on whether appointed editorial staff members are from different or similar institu-

tional contexts, a particular academic journal's degree of openness to different research approaches is likely to vary. If editorial staff members are graduates of universities that have similar institutions, their editorial routines are likely to reflect this similarity as well, resulting in a narrow perception of publishable research. Notably, when editorial staff members control the reproduction process by appointing staff members from their own alma maters, such editorial routines are likely to stabilise and institutionalise over time.

Studies on the "elite" structures in US accounting academia suggest that such processes of reproduction have been established in the leading US accounting journals (Lee, 1995; Williams and Rodgers, 1995; Williams et al., 2006). Williams and Rodgers (1995) and Lee (1997) find that the majority of editorial staff members of the three top-tier US journals TAR, JAR and JAE are graduates of GA "elite" US universities. However, graduates of these universities also constitute a considerable share of the editorial staff members of the UK-based journal *Accounting, Organizations and Society* (AOS) and the Canadian journal *Contemporary Accounting Research* (CAR) (Lee, 1997; Qu et al., 2009). According to Lee (1995), the doctoral programs of these universities are claimed to "have rich economics traditions" (p. 258) and thus focus heavily on the empirical testing of economic theories (Lee, 1999; Schwartz et al., 2005; Williams et al., 2006). Reflecting our assumption that the editorial routines of editors and board members are shaped by the institutions that have surrounded them and defined their research routines particularly in the early stages of their careers, these routine structures are contended to be a major impetus for the hegemony of economics-based research endeavours and the corresponding intellectual homogenisation of accounting research (Bonner et al., 2012).

2.3 Interplay of intra- and inter-organisational institutions towards a homogenisation of research

Critiques on the state of accounting research suggest that these inter-organisational institutions have begun to dominate those prevailing at the organisational level. Hopwood (2008a) highlights three developments in academia that attach a high value to publications in prestigious journals and to the corresponding editorial institutions. First, governments in several countries have issued research assessment programs that couple governmental funding of universities with universities' research output as measured by publications in renowned journals (Raffournier and Schatt, 2010). Second, universities and business schools increasingly pursue accreditation by renowned agencies that incorporate journal publications in their catalogue of

evaluation criteria. Third, university rankings by media that take into account publications by affiliated scholars have also gained importance (see also Gendron, 2008; Khalifa and Quattrone, 2008; Locke and Lowe, 2008).

Due to these developments, deans and research committees have enacted new rules compelling scholars to publish their research in a particular set of prestigious journals. For instance, Gendron (2008) and Merchant (2010) describe how their employing universities set up performance measurement approaches that are clearly directed toward publishing in a small set of top-tier accounting journals. In this context, impact factors of journals become increasingly important (see Carmona, 2008). These new rules are likely to gain impact on researchers as suggested by recent critiques of a commodification of accounting academia and knowledge, wherein scholarly activities are decreasingly valued for their inherent contributions to the existing stock of knowledge but increasingly assessed with regard to the number of publications spawn (e.g., Gendron, 2008; Hopwood, 2008a; Khalifa and Quattrone, 2008; Moser, 2012; Parker, 2012).

As a consequence, we argue that scholars are subject to a twofold institutional pressure. To increase their chances of publication, scholars' research patterns should be consistent with the institutions established among the editorial staff of the journals (Panozzo, 1997; Lee, 1999; Reiter and Williams, 2002; Fogarty and Jonas, 2010). This pressure for conformity is reinforced and reflected by the rules set up in the accounting departments that place increasing emphasis on journal publications (Reinstein and Calderon, 2006; Gendron, 2008; Khalifa and Quattrone, 2008). We therefore suppose that the institutions that exist in universities are converging towards those embedded in editorial staffs. As a further consequence, the institutions prevailing at different universities may be gradually converging as well. In this context, Messner (2013) contends that there is a risk that organisations will turn into "average universities" or "average business schools". For this reason, the homogenisation of accounting research is expected to be highly self-reinforcing (Schwartz et al., 2005; Tuttle and Dillard, 2007). Against this background, McCarthy (2012) predicts concerning US accounting research that "both its gap in relevancy and its gap in innovation are going to continue to get worse if the people and the attitudes that govern inquiry in the American academy remain the same" (p. 833).

While Burns and Scapens (2000) state that organisational actors may resist conforming to newly established rules, the literature on the current state of accounting research assumes that

researchers do indeed adjust their academic routines to conform to the new rules (e.g., Hopwood, 2007; Moser, 2012; Guthrie and Parker, 2014). As a consequence, researchers increasingly evolve into “academic performers” (Gendron, 2008) who are characterised as being driven by careerism instead of curiosity (Parker, 2007; Khalifa and Quattrone, 2008). It appears a major reason for this pursuit of conformance is that appointment, tenure and promotion decisions are heavily based on journal publications (e.g., Swanson, 2004; Reinstein and Calderon, 2006; Khalifa and Quattrone, 2008; Locke and Lowe, 2008; Parker, 2012).

2.4 Implications and evidence for the field of MA research

In light of our institutional perspective, we argue that a closer examination of the institutions embedded in the academic MA community will shed light on the future direction of MA research. Previous studies on the state and development of MA research have focused on author contributions to individual journals (Scapens and Bromwich, 2001; Bhimani, 2002; Lindquist and Smith, 2009; Scapens and Bromwich, 2010), to a selection of journals (Hesford et al., 2007) or from particular countries (Shields, 1997; Wagenhofer, 2006; Duh et al., 2008; Chenhall and Smith, 2011). Therefore, these studies inform us about research routines, i.e., the “things [that] are actually done” (Burns and Scapens, 2000; p. 6). However, they mirror the institutions prevailing among the editorial staffs of the leading MA journals only indirectly.

Bibliometric studies that focus on the contents of JMAR and MAR reflect that these journals have different research profiles. Lindquist and Smith (2009) analyse the first 20 volumes of JMAR. Over time, the proportion of articles that address management control topics, utilise analytical modelling or archival research methods, or employ economics theories has climbed. At the same time, the proportion of papers that develop frameworks, comprise field work, or employ theories from production, operations management or psychology has declined. While these findings suggest that research approaches applied in JMAR seem to be homogenising somewhat over time, the analyses by Scapens and Bromwich (2001; 2010) of publication patterns in MAR suggest that a broad range of theories is employed by the articles published in MAR. Interestingly, the share of economics-based papers in MAR has been decreasing over time, representing a clear difference from the developments in the US. MAR’s tendency toward the research method of qualitative studies is apparent, as qualitative studies constitute almost half of the papers published in the second decade of MAR.

Differences between North American and European journals also become apparent within the analysis conducted by Hesford et al. (2007). Overall, their findings suggest the application of

a diverse set of research methods but a heavy reliance on economic theories. However, TAR (JAE) publishes a considerable share of analytical (archival) papers, whereas the two European journals – MAR and AOS – are more diversified, featuring qualitative and sociological research as well as surveys and conceptual studies. Overall, the existing literature contains some evidence of a narrowing focus of MA research; however, it does not entirely corroborate the concerns shared by distinguished scholars. Our study is intended to contribute to this discussion through a closer investigation of the editorial staff members of the two leading MA journals (Ballas and Theoharakis, 2003).

2.5 Development of our research questions

In light of our previous considerations supported by institutional theory, we argue that the future development of MA research depends heavily on the prevailing institutions. Given the high importance attached to journal publications, investigating the institutions embedded in the editorial structures of the journals that constitute primary targets for MA scholars is of particular interest. We argue that if a journal's editorial staff members have been shaped by different institutions embedded in their academic backgrounds, the journal is likely to be more open to diverse research approaches. Diversified institutions therefore suggest that the production and reproduction of a broader range of settled research habits are encouraged by the journal. Such a finding would reflect the expectation that editorial staffs should be diversified with regard to methodological expertise and paradigmatic openness (Parker, 2007; Fogarty and Liao, 2009; Guthrie and Parker, 2014). However, if the editorial staff members have been subject to similar institutions, it appears more likely that a smaller set of research approaches would be considered legitimate.

To shed light on this issue, we choose a two-step-procedure for our study. Reflecting the research approach by Williams and Rodgers (1995), we first intend to identify the universities that have graduated most of the scholars providing editorial services to JMAR or MAR. According to the stream of literature that critically examines the social construction of US accounting academia, such organisations may be considered “elite” as they may have the potential to influence research agendas due to their considerable prior research accomplishments. Therefore, we pose the following research question (RQ):

RQ 1: Which universities have graduated the most editorial staff members of JMAR and MAR and constitute a circle of influential organisations in the field of MA?

Second, we analyse the contributions to a set of distinguished accounting journals by the graduates of the previously identified organisations. We argue that the research output of the graduates reflects the institutions to which researchers affiliated with these organisations are exposed. As we expect that these institutions impact editorial routines, identifying the institutions helps us to describe what may be perceived as publishable research. Against this background, we frame the following question:

RQ 2: What research profiles – in terms of topics studied as well as methods and theories applied – do the influential organisations in the field of MA research possess?

3. Research design

Our study relies on a database that contains data on the editors, associate editors and editorial board members of JMAR and MAR, the two widely acknowledged leading journals that are exclusively dedicated to MA (Wagenhofer, 2006; Hesford et al., 2007; Raffournier and Schatt, 2010), and also contains classifications of MA papers published in eight leading journals. Our selection of journals comprises JMAR and MAR along with – consistent with the selection by Raffournier and Schatt (2010) – JAE, JAR and TAR as leading the US GA journals and Accounting and Business Research (ABR), AOS and the European Accounting Review (EAR) as the major European GA journals. Our analysis of the editorial staffs pertains to the period from the launching of JMAR (1989) and MAR (1990) until 2011. Our article database covers a timeframe of two decades (1992-2011) and enables a dynamic analysis of developments over time. In the case of MAR and JMAR, we took all full articles into consideration and therefore neglected comments, discussions, and book and conference reviews (e.g., Shields, 1997; Hesford et al., 2007; Lindquist and Smith, 2009). Regarding the remaining six GA journals, we decided which full papers could be considered MA-related based on the definition of MA by Foster and Young (1997).[‡] Overall, our database consists of 1,230 MA papers and 1,887 editorial staff members.

As outlined in the preceding sections and in line with previous research (Lee, 1995; Williams and Rodgers, 1995; Brown, 1996; Rodgers and Williams, 1996; Lee, 1999; Williams et al., 2006; Qu et al., 2009), we consider the institutions prevailing at the PhD granting university

[‡] Foster and Young (1997) define MA as “a value adding, continuous improvement process of planning, designing, measuring, and operating nonfinancial and financial information systems that guides management action, motivates behavior, and supports and creates the cultural values necessary to achieve an organization’s strategic, tactical and operative objectives” (p. 64).

to be an important determinant of the editorial routines of the affiliated editor or editorial board member. Accordingly, we identified the PhD granting universities that graduated the editorial staff members. For researchers affiliated with a US university, we relied on the Hasselback Accounting Faculty Directory (2013), a database of US accounting academics (Brown, 1996; Brown and Laksmana, 2007; Qu et al., 2009). For non-US scholars, we accessed the accounting research rankings provided by the BYU Marriott School.[§] This database provides information on the doctoral degree granting universities of North American as well as European, Asian and Oceanic researchers.^{**} If no data could be found in these databases, we performed comprehensive internet searches on google.com (Qu et al., 2009). Finally, we contacted the remaining researchers via e-mail and sent follow-up reminders to non-respondents (Van der Stede et al., 2005). Overall, we identified the PhD granting universities – or the information that a corresponding researcher does not hold a PhD – of 98.1% of all editorial staff members.

To answer RQ 1, we identified the universities that graduated the most editorial staff members of JMAR and MAR by applying the procedure by Williams and Rodgers (1995). Starting at the time a PhD graduate from a certain university first appeared on the editorial staff of JMAR or MAR, we calculated the average number of graduates from this university who have served on the staffs. For example, the first appearance of a Carnegie-Mellon PhD graduate on the editorial staffs of the journals studied was in 1989. Since then, 93 alumni from this university have served on the two staffs. To take into account the different stages of establishment of universities, we standardised the number of alumni who have served on the boards by dividing it by the number of boards that have been formed since the first appearance of the corresponding school. In the present case, 45 boards have been formed since the first appearance of a Carnegie-Mellon PhD graduate.^{††} Thus, 2.07 (= 93/45) Carnegie-Mellon graduates have served, on average, on the editorial or as editors of the two journals at any time. Such analyses have been conducted for all universities that have graduated editorial staff members of the two journals studied.

To compile the research profiles that reflect the research habits prevailing at universities that have graduated the most editorial staff members (RQ 2), we first identified the PhD granting

[§] The database is accessible online at www.byuaccounting.net.

^{**} We checked the accuracy of the data disclosed through a comparison with information provided by the Hasselback Accounting Faculty Directory and did not detect any deviations.

^{††} Since MAR was launched in 1990, 22 MAR boards (1990-2011) and 23 JMAR boards (1989-2011) have been formed.

universities for the 2,429 authors of the aforementioned 1,230 articles. Following the previously described procedure, we identified the PhD granting universities for 94.9% of these authors. Second, we selected all articles that were (co-)authored by at least one alumnus from one of the universities that have graduated the most editorial staff members of JMAR and MAR. This selection procedure yielded 499 articles. To explore the research habits institutionalised at these universities, we classified the MA articles with regard to the topics studied, methods applied and theories used (e.g., Shields, 1997; Wagenhofer, 2006; Hesford et al. 2007; Lindquist and Smith, 2009; Chenhall and Smith, 2011). For the classification, we used the category schemes provided by Hesford et al. (2007) and Scapens and Bromwich (2010). To assure a reliable and auditable coding process, two authors independently coded a random selection of 100 articles. The few resulting differences in the coding of the two authors were intensively discussed and consensually resolved. After modifying our coding manual accordingly, we conducted the final coding.

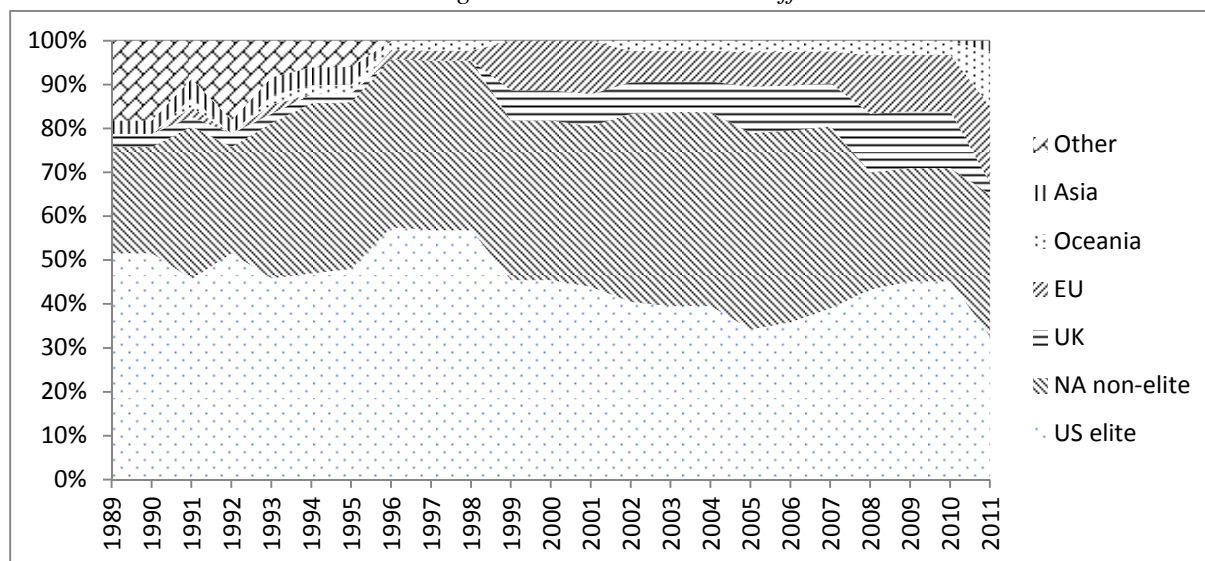
4. Findings

4.1 Identification of influential organisations in MA academia

An overview of the composition of the editorial staffs is shown in Figures 1 and 2. Given the geographical backgrounds of MAR (UK) and JMAR (US), it is hardly surprising that scholars who obtained their PhD at a North American university are significantly more often members of the JMAR editorial staff than of the MAR staff ($\chi^2 = 205.637$, $p < 0.001$). In contrast, editorial staff members of MAR have graduated significantly more often from a UK ($\chi^2 = 130.585$, $p < 0.001$) or Continental European ($\chi^2 = 176.576$, $p < 0.001$) university than scholars affiliated with JMAR. Nevertheless, graduates from North American organisations also play a considerable role in the MAR editorial staff. In particular, North American graduates represented 41.7 percent of all editorial staff members in the first four years of the European MA journal. Eventually, we find that graduates of the set of US universities that Williams and Rodgers (1995) consider “elite” organisations constitute a significantly higher share of the JMAR editorial staff than the MAR editorial staff ($\chi^2 = 583.260$, $p < 0.001$).^{‡‡}

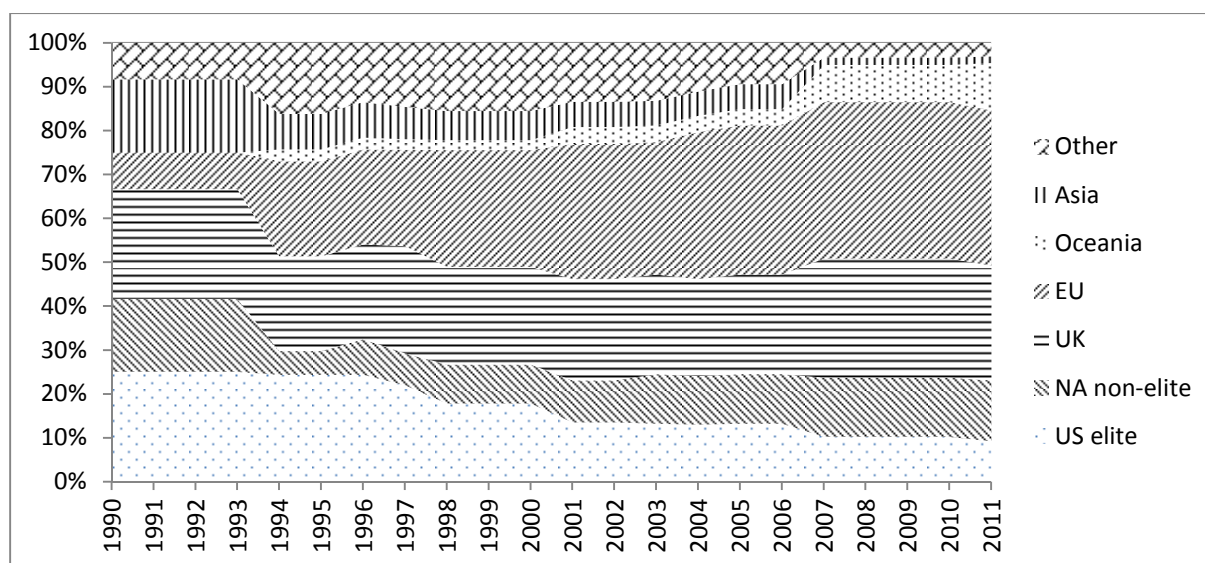
^{‡‡} The GA “elite” universities are (in alphabetical order) California-Berkeley, Carnegie-Mellon, Chicago, Cornell, Illinois, Iowa, Michigan, Michigan State, Minnesota, Ohio State, Rochester, Stanford, Texas-Austin, Washington and Wisconsin (see also Williams et al., 2006).

Figure 1: JMAR Editorial Staff



In addition, several developments over time become obvious. First, the share of graduates from GA “elite” schools ($\chi^2 = 16.405$, $p < 0.001$) and North American universities ($\chi^2 = 4.994$, $p = 0.05$) on the MAR editorial staff is declining in general, whereas the share of graduates from Continental European universities on the MAR editorial staff has significantly increased between 2001 to 2011 compared to the period from 1990 to 2000 ($\chi^2 = 15.084$, $p < 0.001$). In the case of JMAR, we find significant increases in the share of graduates from UK and Continental European universities over time.^{§§} Overall, we conclude that the editorial staffs of both journals have become more diverse geographically over time.

Figure 2: MAR Editorial Staff



^{§§} Since we study the editorial staff of JMAR over a period of 23 years, we are not able to divide this period into two equal sub-periods. However, the increases are significant at the 0.001 level independent of an assignment of the year 2000 to the first (UK: $\chi^2 = 18.134$, $p < 0.001$; EU: $\chi^2 = 20.388$, $p < 0.001$) or second sub-period (UK: $\chi^2 = 26.371$, $p < 0.001$; EU: $\chi^2 = 34.687$, $p < 0.001$).

Based on the composition of the editorial staffs of both journals, we compiled a list of twelve universities that have graduated the highest numbers of editorial staff members. We include all universities and schools with an average number of graduates serving at MAR and JMAR that is greater than 1.0 in this circle of influential organisations. Table 1 displays these universities, which together have graduated 44.2% of all 1,887 editorial staff members identified. We find that these institutions are exclusively located in the US and UK.

*Table 1: Organisations with the highest average numbers of graduates among the editorial staffs of MAR and JMAR^{***}*

Organisation	Country	Year of first appearance on staff (either JMAR or MAR)	Average graduates per board since first appearance (JMAR and MAR)	Average graduates per board since first appearance (JMAR)	Average graduates per board since first appearance (MAR)
University of Manchester	UK	1989	2.44	1.22	3.73
Carnegie Mellon University*	US	1989	2.07	3.00	1.09
Harvard University	US	1989	2.00	2.57	1.41
University of Pittsburgh	US	1991	1.93	2.48	1.61
Stanford University*	US	1989	1.87	2.00	2.11
Ohio State University*	US	1989	1.69	2.83	1.00
London School of Economics	UK	1990	1.59	1.00	2.59
University of Washington*	US	1989	1.40	1.39	1.72
University of Pennsylvania	US	1999	1.23	2.46	1.00
University of Illinois at Urbana-Champaign*	US	1989	1.13	1.74	1.00
Northwestern University	US	1996	1.13	1.69	0.64
University of California, Berkeley*	US	1989	1.07	1.74	0.36

Our findings show that graduates from the University of Manchester play a dominant role in the editorial staffs of the MA journals, as 2.44 Manchester graduates, on average, serve on the editorial boards during the period studied. Their presence is particularly strong on the editorial board of MAR (3.73). However, Manchester also provides a considerable number of JMAR board members (1.22). The same phenomenon applies to the other UK-based university, the

^{***} The organizations marked with an asterisk are GA “elite” universities according to Williams and Rodgers (1995).

London School of Economics (LSE). Graduates from this organisation serve on both journals' editorial staffs; however, their involvement is stronger in the UK-based MAR. In contrast, most of the leading US schools are in general more strongly involved in the editorial staff of JMAR than of MAR. Exceptions to this trend are Stanford University and the University of Washington, which have higher average numbers of graduates among the MAR editorial staff than among the JMAR editorial staff. Interestingly, only half of the organisations with the highest average numbers of graduates among the editorial staffs of MAR and JMAR belong to the circle of GA "elite" organisations as identified by Williams and Rodgers (1995). This finding suggests that the top of the hierarchy in the sub-discipline of MA differs considerably from that in the GA field.

4.2 Research profiles of the influential organisations in the context of MA research

In the following, we explore the institutions that are likely to impact the editorial routines at the two leading MA journals. The subsequent analyses refer to the 499 articles in our database that involve at least one author who obtained her PhD at one of the previously identified influential organisations in the field of MA research. Thus, we find that the graduates of these universities and business schools have contributed to 40.6% of the 1,230 papers considered in our analysis.

4.2.1 Topics

Table 2 (Panel A) summarises the categorisation of topics studied.^{†††} Our results suggest that the graduates of the aforementioned influential organisations strongly focus on control issues, as the corresponding articles cover between 44% (Harvard University and LSE) and 76% (Ohio State University) of the publications of the twelve influential organisations. Among control topics, performance measurement and evaluation as well as organisational control issues are the most frequently addressed sub-categories; publications in these two sub-areas account for up to 68% (University of Pennsylvania) of all publications by the graduates of the influential organisations analysed. In fact, at least one third of the overall publications by the graduates of each of these organisations fall into these two sub-areas. Furthermore, graduates

^{†††} Hesford et al. (2007) distinguish between cost accounting and management control topics as well as other topics that cannot be subsumed into either category. Cost accounting is comprised of topics such as methods of cost allocation, use of cost information in the context of decision-making or country-specific cost accounting practices. The management control category includes topics such as budgeting, performance measurement or organizational control. The residual category "other" features, for instance, issues in the context of accounting information systems or strategic MA.

from Carnegie Mellon University (15%) and the Ohio State University (24%) regularly publish on budgeting issues as a further control topic. Only graduates from Harvard University (34%), the University of Illinois at Urbana-Champaign (25%) and Stanford University (22%), publish more than 20 percent of their overall publications on cost accounting topics. Finally, we find every low publication activity in other MA areas. The few exceptions to this general finding are the following: research methods (University of Pittsburgh: 15%; LSE: 13%), strategic management (Harvard University: 13%; LSE: 13%), and multiple topics (LSE: 16%).

Table 2: Topical institutions of the influential organisations

Panel A: Topics per organisation							
Organisation	Cost		Control		Other		Total number of papers
	#	%	#	%	#	%	
University of Manchester	7	11%	42	69%	12	20%	61
Carnegie Mellon University*	9	19%	35	73%	4	8%	48
Harvard University	21	34%	27	44%	13	21%	61
University of Pittsburgh	7	15%	31	65%	10	21%	48
Stanford University*	14	22%	43	66%	8	12%	65
Ohio State University*	2	6%	25	76%	6	18%	33
London School of Economics	4	13%	14	44%	14	44%	32
University of Washington*	6	17%	20	57%	9	26%	35
University of Pennsylvania	4	13%	23	74%	4	13%	31
University of Illinois at Urbana-Champaign*	4	25%	8	50%	4	25%	16
Northwestern University	7	19%	24	67%	5	14%	36
University of California, Berkeley*	4	12%	22	67%	7	21%	33
Total	89	18%	314	63%	96	19%	499
Panel B: Topics per period							
Period	Cost		Control		Other		Total number of papers
	#	%	#	%	#	%	
1992-2001	65	25%	131	51%	63	24%	259
2002-2011	24	10%	183	76%	33	14%	240
Total	89	18%	314	63%	96	19%	499

Table 2 (Panel B) compares the topics studied by graduates of the influential organisations between the first and second decades of our 20 year period. Our comparison indicates that the

share of control topics increased from 51% to 76% from the first to second decade. At the same time, the share of papers on cost accounting and other topics has declined. Such findings indicate a growing narrowness of the topical institutions embedded in the most influential organisations in the field of MA.

4.2.2 Methods

Table 3 (Panel A) presents the results of the categorisation reflecting institutions in terms of methodologies that prevail at the influential organisations.^{†††} We find that the graduates from five of the twelve previously identified influential organisations, namely the University of Manchester, Carnegie Mellon University, Stanford University, the University of Pennsylvania and Northwestern University, publish more than 50 percent of their articles using one single research method. Whereas graduates from Carnegie Mellon University, Stanford University and Northwestern University use analytic-mathematic approaches for more than half of their publications, Manchester graduates use case and field studies in 52% of their articles and University of Pennsylvania PhD graduates use archival data in 52% of their contributions to the journals analysed.

Moreover, a considerable percentage of the papers by graduates from the University of Washington (31%) and Ohio State University (33%) employ laboratory experiments, whereas survey research is regularly conducted by graduates from the University of Pittsburgh (23%) and the University of Illinois at Urbana-Champaign (19%). Overall, our findings suggest that these organisations are highly specialised in terms of methodology with different habits prevailing at different universities and schools. In this sense, these institutions appear quite complementary to one other. This conclusion is reinforced by the fact that in an aggregation of all twelve influential organisations, the highest overall share of a single research method is only 27% (analytical modelling). These findings appear quite stable over time (Table 3, Panel B). We find that the share of archival research is increasing over time, both in relative and absolute terms, while the share of analytical discussions is declining. The respective percentages of all other methods have changed only slightly over time. Thus, our findings regarding the

^{†††} We delineate the following categories: The first category is comprised of case and field studies, and the second is comprised of studies that build on written questionnaires. The third category involves analytical modelling, while the fourth (“Analytical Discussion”) is comprised of studies that develop frameworks and discuss issues without collecting empirical data. The category “Archival” refers to the analysis of data available in archival (and usually publicly available) databases, while the sixth includes experiments conducted in a laboratory setting. The residual category “other” is comprised of literature reviews, computer simulation or papers applying more than one methodological approach (see Hesford et al. 2007).

institutions embedded in the academic backgrounds of a considerable share of editorial staff members do not suggest a methodological homogenisation in the field of MA that resembles the tendencies observed in the GA context.

Table 3: Methodological institutions of the influential organisations

Panel A: Methods per organisation															
Organisation	Case/ Field		Survey		Analytic Mathe- matic		Analytical Discus- sion		Archival		Laboratory Experiment		Other		Total
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	
University of Manchester	32	52%	7	11%	2	3%	16	26%	2	3%	0	0%	2	4%	61
Carnegie Mellon University*	1	2%	4	8%	27	56%	5	10%	6	13%	3	6%	2	4%	48
Harvard University	22	36%	10	16%	5	8%	4	7%	14	23%	1	2%	5	8%	61
University of Pittsburgh	4	8%	11	23%	2	4%	5	10%	8	17%	13	27%	5	10%	48
Stanford University*	6	9%	6	9%	41	63%	1	2%	9	14%	0	0%	2	4%	65
Ohio State University*	2	6%	1	3%	15	45%	3	9%	1	3%	11	33%	0	0%	33
London School of Economics	11	34%	4	13%	3	9%	10	31%	3	9%	0	0%	1	3%	32
University of Washington*	7	20%	2	6%	1	3%	2	6%	12	34%	11	31%	0	0%	35
University of Pennsylvania	2	6%	5	16%	6	19%	1	3%	16	52%	1	3%	0	0%	31
University of Illinois at Urbana-Champaign*	3	19%	3	19%	1	6%	2	13%	3	19%	4	25%	0	0%	16
Northwestern University	1	3%	2	6%	19	53%	3	8%	9	25%	0	0%	2	6%	36
University of California, Berkeley	8	24%	6	18%	11	33%	1	3%	7	21%	0	0%	0	0%	33
Total	99	20%	61	12%	133	27%	53	11%	90	18%	44	9%	19	4%	499

Panel B: Methods per period															
Period	Case/ Field		Survey		Analytic Mathe- matic		Analytical Discussion		Archival		Laboratory Experiment		Other		Total
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	
1992-2001	54	21%	32	12%	65	25%	36	14%	38	15%	21	8%	13	5%	259
2002-2011	45	19%	29	12%	68	28%	17	7%	52	22%	23	10%	6	3%	240
Total	99	20%	61	12%	133	27%	53	11%	90	18%	44	9%	19	4%	499

4.2.3 Theories

Our findings on the categorisation of theories as shown in Table 4 (Panel A) suggest a considerable concentration around economic theory, which grounds 56% of all papers examined.^{§§§} A strong focus on economics becomes particularly obvious with regard to the US universities. Graduates from nine US organisations rely on economic theories for 42-90% of their studies. The highest proportions of economic theories were observed from graduates of Carnegie Mellon University (90%), Stanford University (82%) and the University of Pennsylvania (81%). The only exception to this trend among the US schools is the University of Illinois at Urbana-Champaign, whose graduates draw heavily on psychological theories (38%). In contrast, graduates of the two leading European MA organisations – the University of Manchester and the LSE – strongly build on sociological theories (University of Manchester: 77%; LSE: 50%). Although our findings suggest that the editorial staffs of JMAR and MAR comprise members that graduated from schools specialising in each of the three major source disciplines, we find a heavy overall reliance on economics.

Table 4 (Panel B) suggests that the proportions of theories applied have been stable over time. In both periods, economics was the prevailing source discipline. The proportions of each discipline either have not changed or have changed only slightly over time. We conclude that similar to methodological institutions, the theoretical institutions to which a considerable part of editorial staff members have been exposed have been stable during the period we studied.

^{§§§} We delineate four categories. The first category comprehends economic theories, such as agency theory or transaction costs economics (Hesford et al., 2007). Psychology primarily refers to cognitive, motivation and social psychology (Birnberg et al., 2007), whereas sociology covers organizational theories, such as contingency theory and institutional theory (Hesford et al., 2007). “Other” refers to, for instance, production and operations management, history or papers employing multiple theoretical approaches.

Table 4: Theoretical institutions of the influential organisations

Panel A: Theories per organisation									
Organisation	Economics		Sociology		Psychology		Other		Total
	#	%	#	%	#	%	#	%	
University of Manchester	9	15%	47	77%	2	3%	3	5%	61
Carnegie Mellon University*	43	90%	3	6%	1	2%	1	2%	48
Harvard University	32	52%	19	31%	5	8%	5	8%	61
University of Pittsburgh	20	42%	3	6%	16	33%	9	19%	48
Stanford University*	53	82%	4	6%	3	5%	5	8%	65
Ohio State University*	23	70%	2	6%	7	21%	1	3%	33
London School of Economics	5	16%	16	50%	2	6%	9	28%	32
University of Washington*	17	49%	4	11%	12	34%	2	6%	35
University of Pennsylvania	25	81%	4	13%	1	3%	1	3%	31
University of Illinois at Urbana-Champaign*	4	25%	4	25%	6	38%	2	12%	16
Northwestern University	28	78%	4	11%	3	8%	1	3%	36
University of California, Berkeley*	21	64%	4	12%	5	15%	3	9%	33
Total	280	56%	114	23%	63	13%	42	8%	499

Panel B: Theories per period									
Period	Economics		Sociology		Psychology		Other		Total
	#	%	#	%	#	%	#	%	
1992-2001	141	54%	59	23%	35	14%	24	9%	259
2002-2011	139	58%	55	23%	28	12%	18	8%	240
Total	280	56%	114	23%	63	13%	42	8%	499

5. Discussion

Our study has been motivated by concerns regarding a loss of diversity in the field of MA research against the background of increasing commodification of academia. We argue that more empirical research should complement this discussion, which has thus far relied mostly on anecdotal evidence, to allow for an adequate assessment of the current situation and to anticipate potential future developments. Drawing on institutional theory, we explore such concerns and link them with the stream of literature on the social construction of GA research. We argue that scholars are – particularly at the beginning of their careers – exposed to par-

ticular institutions in the accounting departments to which they are affiliated. As institutions “define the behavioural patterns which are expected in the particular social group” (Burns and Scapens, 2000, p. 8), we argue that such institutions shape a scholar’s perception of “appropriate” research. We suppose that if scholars are appointed as editorial staff members, these institutions are likely to impact these editors’ editorial routines in terms of their decisions on papers they review. Such institutionalised editorial routines have been considered responsible for an increasing narrowness of GA research in North America (e.g., Tuttle and Dillard, 2007).

Because a journal’s paradigmatic orientation appears important to authors’ decisions regarding which journals to target (Lowe and Locke, 2005) and even to research approaches (e.g., Moser, 2012), an investigation of the editorial institutions prevailing at individual journals provides useful guidance for scholars. For this reason, we compiled research profiles of the universities and schools that have graduated a considerable portion of the editorial staff members of JMAR and MAR and used these profiles as a proxy for the institutions embedded in the editorial staff structures of these journals. We focused on the most influential organisations in the context of MA research whose PhD graduates have contributed to 40.6% of all management accounting articles identified and play considerable roles within the editorial staffs of JMAR and MAR. The corresponding twelve universities account for 44.2% of all 1,887 editorial staff members and differ considerably from the list of GA “elites” by Williams and Rodgers (1995), which are expected to shape the production and dissemination of accounting research in North America.

With regard to research profiles, our findings suggest that an increasing proportion of graduates of the most influential universities study management control topics, which may indicate that research habits corresponding to management control topics prevail at these organisations. If editorial staff members internalise control topics as a priority on research agendas, they may prioritise submissions on these topics. However, the journal editors may go against this tendency by publishing special issues on non-control topics, such as sustainable development, management and accounting (MAR, 2013), risk management (MAR 2013) or strategic management accounting (MAR, 2012), and by calling for submissions studying non-control areas, such as enterprise resource planning systems (Scapens and Bromwich, 2001) and individual as well as organisational learning (Shields, 1997). We suggest that further efforts should be made to avoid the crowding out of topics other than control from leading accounting journals. Given the topical clusters differentiated in this study (cost, control, other), we

see opportunities for innovative research articles in both non-control areas. On the one hand, the field of cost accounting – the traditional core of management accounting – would benefit from the further refinement of established instruments (e.g., time-driven activity based costing). On the other hand, considerable research gaps exist in the third category (other), and research projects in areas such as environmental management accounting can be expected to significantly increase our understanding of management accounting practices.

Our analysis on the methodological approaches chosen by the graduates of the influential universities and business schools suggests that particular institutions prevail at each organisation, as most of them place special emphasis on single methods. However, these specialisations appear quite complementary to one other and include field research, analytical modelling, archival analyses and laboratory experiments, *inter alia*. This observation represents a contrast to the methodological narrowness observed in the field of GA research, which is indicated by increasing use of archival research (e.g., Tuttle and Dillard, 2007; Merchant, 2010). However, with regard to the theories employed, we find a concentration around economic theories. Fifty-six per cent of the articles involving at least one graduate of the influential organisations are grounded in economics. However, we argue that in some organisations, theoretical institutions other than economics seem to prevail. Organisations that substantially contribute to the editorial staffs have specialised in sociology (University of Manchester and London School of Economics) and psychology (University of Illinois at Urbana-Champaign, University of Washington and University of Pittsburgh).

Overall, the institutions embedded in the organisations that we consider influential represent a diverse set of research approaches in terms of methods and theories applied. If we consider the research approaches chosen by their graduates a proxy for the research institutions prevailing at the individual organisations and assume that these institutions impact editorial routines, it is reasonable to assert that a broad range of research approaches has a fair chance for publication in the two internationally leading MA journals. This conclusion reinforces the reflections by Bromwich (2014) that – in the case of MAR – authors must convince “reviewers skilled in the disciplines being utilised” (p. 2) instead of following the editor’s perception of MA. Against the background of JMAR and MAR celebrating their 25th volume in 2013 and 2014, respectively, we argue that the increasing heterogeneity in the geographical background of board members and the presence of experts in diverse theoretical and methodological approaches on the boards is a reflection of the advanced maturity of the two journals under

analysis and – more broadly – of the field of academic MA research (Schäffer and Binder, 2008).

Based on our findings, we do not argue that concerns over an increasing narrowness of research approaches are arbitrary. However, we conclude that a loss of diversity in MA research will not necessarily occur, as the editorial staffs of the journals appear sufficiently diversified with regard to research approaches. That means that if a homogenisation of MA research occurs, it is likely to be driven primarily by the authors themselves instead of by editorial staff members that share a narrow set of research institutions. We argue that this conclusion is a very important signal to scholars, who should be aware of this editorial diversity. If authors misperceive the scope of journals as narrow, a loss of diversity may become a self-reinforcing process as scholars adjust their research agendas to fit putative editorial preferences. Such a distorted perception of a journal's scope is indicated by the annual editorial reports of TAR. Although TAR is believed to favour a particular research paradigm (e.g., Tuttle and Dillard, 2007; Merchant, 2010), the reports show that the acceptance rates by topic area and by method are nearly proportional to the corresponding submission rates (Kachelmeier, 2009; Kachelmeier, 2010; Kachelmeier, 2011; Evans III, 2012; Evans III, 2013). This finding may suggest that some journals are perceived to be narrower in scope than they actually are. We argue that our findings have the potential to help scholars avoid such misperceptions in the field of MA research.

Moreover, our results suggest that in the academic MA arena, answering an interesting research question in a rigorous way can be considered much more important than persisting in a certain research paradigm. This opportunity to follow one's own intellectual curiosity can be considered a privilege of the discipline in comparison to other subareas of accounting. Emphasising this intellectual openness can enable a holistic illumination and understanding of management accounting and thus spur the progress of the MA research field. Furthermore, this intellectual openness potentially encourages both young researchers looking for an adequate field of specialisation and established scholars from other areas looking beyond the borders of their original research field to contribute to the body of knowledge in management accounting.

Our study is not intended to criticise “elite” structures per se or the theoretical and methodological mind-sets shared by influential scholars. On the contrary, graduates from certain schools can be expected to be leading experts in their field of expertise, and their presence on

editorial staffs can be considered crucial to the quality of published articles. Nevertheless, we argue that a dominant role of a narrow set of schools that share an even narrower set of research institutions would inevitably result in intellectual monism. Thus, we consider the board presence of leading experts in a wide variety of theoretical and methodological approaches – as identified in our empirical analysis – crucial to the further advancement of our discipline. Diversity among editorial staffs can be expected to maintain the diversity for which MA research is known. We argue that reconsidering this rich variety can help MA to strengthen its position in the accounting field and even make MA research a role model for other subareas of accounting that are characterised by highly standardised research agendas.

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