
The editorial gatekeepers of the accounting academy

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the accounting
academy

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Introduction

Lee (1995) and Williams and Rogers (1995) report on the dominant presence of an academic élite within the institutional structure of the American Accounting Association (AAA) and its main journal, *The Accounting Review* (*TAR*) [1]. Both studies identify this élite by means of research into its origins in the doctoral programmes of a small number of US universities. Lee (1995, p.259) concludes his institutional history of the AAA as follows:

What this study reveals beyond anything else are the consequences of an institutionalized academic strategy focusing on research rather than teaching. It creates a competitive and hierarchical university field, in which attention is paid mainly to the production and maintenance of cultural capital – predominantly of the individual but also of the institution. The AAA has played a large part in the history of this process in US academic accounting. Although starting with the original intention of improving the teaching of accounting practice, it has become the main reputational vehicle for academics and their doctoral-awarding and employing institutions. It has facilitated the gap between research and education and practice. And it has assisted in the creation of an academic élite.

Williams and Rogers (1995) identify the presence of this élite on *TAR*'s editorial board and contend that it dominated the journal's content and scholarly focus between 1967 and 1990. They warn that (p. 282):

the extent to which the élite at *TAR* appear to have brought closure to the community of accounting knowledge producers is something that should cause an élite worthy of its status some concern.

This concern underlies the present study. The dominant presence of an élite within the institutional structure of a major professional body, and the élite's potential to bring closure to accounting knowledge production through editorial domination of the body's main journal, are matters relevant for research and discussion. As the accountancy profession attempts to respond to external challenges to its credibility, it is important that its research community is democratically open to alternative ideas for its practice. The purpose of this study is therefore to extend the previous work of Lee, Williams and Rogers and, in particular, determine whether or not the existence of a US élite is a phenomenon limited to the histories of the AAA and *TAR*. If its presence can be detected elsewhere in the domain of accounting knowledge production, then the

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consequences of potential closure to such a process require serious debate. The inspiration for the project is the need for academics to take a significant role in questioning the process of accounting knowledge production in a context of an increasing commodification of accounting research (see, for example, Neimark, 1994; Puxty *et al.*, 1994; Sikka *et al.*, 1995).

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More specifically, the study's main focus is on the history of the editorial composition of six major accounting research journals. The period of analysis extends from 1963 (when the *Journal of Accounting Research* was first to disclose an editorial board) to 1994 (the latest year available for analysis). Three of the journals are US-based (*The Accounting Review* [TAR], the *Journal of Accounting Research* [JAR], and the *Journal of Accounting and Economics* [JAE]); two are UK-based (*Accounting and Business Research* [ABR] and *Accounting, Organizations and Society* [AOS]); and one is Australian (*Abacus* [ABA]). As stated above, the study is designed to determine whether or not the élite at TAR has been an isolated historical phenomenon in the accounting academy. The fundamental question asked is, to what extent such an élite has also existed at other major US and non-US journals, thus providing further potential to exercise social closure to accounting knowledge production.

The study identifies an élite group of researchers on the editorial boards of all journals examined. The major finding is that this phenomenon existed irrespective of journal age, geographical location, or scholarly focus. The relative size of the élite varied significantly between journals. However, four of the six boards had a majority élite presence throughout the periods studied. The élite is defined in terms of the doctoral programmes of the 20 major US universities most often observed in the doctoral origins of editorial board members. It is examined further in terms of two characteristics – editorial board tenure (entrenchment) and publication by board members in the journal they served (in-house publication). These characterizations of élitism are justified on the basis of previous research in the sciences (for example, Crane, 1967; Hagstrom, 1971)[2].

Defenders of the situation depicted in the findings of this study can do so on the basis of the argument that non-élite doctoral programmes are inferior in quality to élite programmes. However, recent evidence to support this argument is hard to find. For example, Hasselback and Reinstein (1995a) recently ranked US doctoral programmes by considering both the quality and quantity of the publications of their graduates between 1978 and 1992 (including 40 journals, and allowing for journal quality, co-authorship, and size of doctoral programme). They report 13 of the 20 élite programmes identified in the current study in their top 20 (the remaining seven appear in the next 20 programmes). Further, only three of the top ten élite in the current study appear in the top ten of Hasselback and Reinstein. Fogarty and Saftner (1993) measure the prestige of academic accounting programmes on the basis of placements of their doctoral students between 1980 and 1989. Fifteen of the 20 élite programmes in the current study achieve the top 20 list of Fogarty and Saftner. However, only five of the top ten of the current study appear in their top ten list. Finally,

Hasselback and Reinstein (1995b) use their previous methodology to weight journal quality and assess faculty productivity between 1967 and 1991 in 40 leading journals. Only ten of the 20 elite programmes in the current study make the Hasselback and Reinstein top 20 (based on all articles adjusted for quality and quantity). In other words, no recent research in this area suggests it is justifiable to consider the elite programmes in this study as being necessarily better in quality than many of the designated non-elite programmes.

The rationale for this research is the creation of a better understanding of the way in which the accounting research community has been socially constructed. There is literature on the social construction of the scientific research community (for example, Mulkay, 1979; Whitley, 1984a). Whitley (1984b; 1986) has also researched the social construction of the management and financial research communities. By contrast, other than Lee (1995) and Williams and Rogers (1995), there is nothing to assist directly in explaining the sociology of the accounting research community.

It should be noted that this study has not been conducted with the intention of suggesting that the presence of an academic elite is a consequence of a deliberate strategy or planning by specific individuals or institutions. Ascribing intention to such a situation is subjective and difficult to evidence. According to Bourdieu (1988), the elitist strategy is an unconscious one of academic patronage in which, by means of mechanisms such as recruitment and journals, reproduction of the social order is the major objective. Lee (1995) demonstrates the application of this strategy by the AAA, and reveals that the existence of an elite in the US accounting academy is in large part a function of the history of its research community. The first doctoral programmes in accounting were sited in a relatively few universities, and graduates from these programmes formed the AAA and *TAR* in the early 1900s. It is therefore unsurprising that generations of researchers associated with these universities formed an elite grouping. Their research forebears established the “game” and wrote its rules.

Relevant theory

The analysis described in this study is based on a general argument that academic communities are stratified, hierarchical, and elitist (for example, Bourdieu, 1988; Whitley, 1984a)[3]. Knowledge production is associated with a structured social space in which individuals and institutions are hierarchically positioned so as to form either a dominant elite or a dominated class. The space is competitive, and movement from dominated to dominant is dependent on a mixture of history, resources, reputation, and politics. Of specific significance to researchers in this respect are the processes by which cultural capital is created and maintained within the social space.

Cultural capital comprises several forms of resource, including social and economic origins, academic positions and reputations, and political influences of academics and their institutions. Central to the maintenance of cultural capital is elitist academic power – that is, the ability of academics and their

institutions to control the reproductive order in their social space. What is important to them is not so much the content of research exercises but more the pedigree of the researcher and his or her institution, and the type of research associated with that pedigree. Once established, academic pedigree provides economic reward and social status.

These general principles can be applied to accounting. They have the effect of reducing its research function to what Sikka *et al.* (1995) describe as commodification. Accounting research becomes a commodity to be judged in terms of criteria such as the quality of research journals, the number of papers published by individual academics, and published quality rankings of academics and their institutions. Accounting academics cease to be the vocal critics of their profession (Puxty *et al.*, 1994). They also fail to act as mechanisms by which the accountancy profession can be held accountable for its behaviour (Moore, 1991; Neimark, 1994). Instead, they produce research papers in order to demonstrate the quality of their pedigree within the research community. Accounting research is produced for internal consumption rather than for a wider and more public market.

In this context, writers such as Bourdieu (1988) and Whitley (1984a) identify generally the importance of the academic journal in communicating research quality and pedigree, and for creating and maintaining cultural capital. Research journals serve a variety of related roles concerning knowledge production. According to writers such as Lafollette (1992) and Cummings and Frost (1995), journals assist communication and unification within an academic field, allow debate and evaluation of research ideas and findings, form archival sources of knowledge, and give rewards and power to editorial board members.

In the context of the previous arguments, this study is concerned mainly with the last of these functions. If accounting research has become a process of commodification to enhance academic reputations and pedigree, rather than a means of facilitating criticism and accountability of practitioners, it is of importance to investigate the role of editorial boards[4]. Editors and their board members act as intellectual gatekeepers to the academy (Crane, 1967; Cummings and Frost, 1995; Lafollette, 1992; Savan, 1988; Tinker and Puxty, 1995). They are individuals who are typically 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. Editors choose reviewers with varying competences and preferences. The editorial process is rarely if ever subject to external monitoring of its reliability and fairness. The exercising of power without accountability determines in large part what is communicated, unified, debated, evaluated, archived, and rewarded. Editors and their board members influence the composition of the membership of the particular research community to which they belong, and the content of the body of knowledge which is regarded by that community as legitimate research.

In other words, acting as an editor or editorial board member is not just a matter of community service. It is also concerned with defining the knowledge

production process and determining its producers. If the previous arguments are robust, therefore, there are economic and social incentives within this system for editors and their board members to exercise social closure, and thereby restrict journal content to maximize reputation and power. More specifically, it can be posited that the Bourdieuan élitist strategy would use the most reputable journals to close knowledge production to those research areas and researchers with the greatest reputation. As Bourdieu (1988) argues, this is the strategy of capital breeding capital. Non-accounting studies such as Lafollette (1992) demonstrate that editors and editorial board members do, in fact, use their positions to decide which research and researchers are associated with dominant paradigms. And Bricker (1989) provides at least partial evidence of this happening in accounting in the mid-1980s. He reports the existence of clusters of research areas in reputable journals.

Bringing these related arguments together for purposes of this study, it is suggested that editors and editorial board members have an important part to play in controlling competitive movement in the social space of accounting research. By making choices concerning what is legitimate research, they determine which individuals and institutions are members of the dominant élite and which are part of the dominated class. In particular, they provide potential for closure in the social space.

These ideas are relevant to a research area such as accounting. It is typical of most of the social sciences in which there is relatively little consensus on what or how to research. Competition exists inter- and intra-various paradigms with differing approaches, methodologies, organizations, and journals (for example, economic and financial, behavioural, critical, and historical research). However, despite the apparent variety of research approaches, there are dominant paradigms – for example, financial capital markets and economic agency theory in empirical research (see, for example, Sterling, 1990; Tinker and Puxty, 1995; Walker, 1987); and judgement and decision-making theories in behavioural research (see, for example, Bamber, 1993). For this reason, *inter alia*, the current study examines journals closely associated with such research to test for the existence of an élite on their editorial boards.

Research methodology and subjects

The choice of journals for this study was made on the basis of several criteria. These are summarized in Table I.

The first criterion concerns which journals should be regarded as élite. Several studies (for example, Brown and Huefner, 1994; Howard and Nikolai, 1983; Hull and Wright, 1990) provide faculty perceptions of journal quality generally and élite journals particularly. Combining the results of these studies, with a particular emphasis on the most recent, it is clear that US accounting faculty have consistently perceived *TAR* and *JAR* as the most prestigious journals. Other research journals can be divided into two groups. Respectively, these include journals perceived as high quality (for example, *JAE* and *AOS*), and lesser quality (for example, *ABR* and *ABA*)[5]. For purposes of this study,

Table I.
Criteria for journal
choice

Criteria	<i>TAR</i>	<i>JAR</i>	<i>JAE</i>	<i>AOS</i>	<i>ABR</i>	<i>ABA</i>
Perceived as élite	Y	Y	Y	Y	N	N
Geographical location	US	US	US	NUS	NUS	NUS
Board creation year	1967	1963	1979	1976	1981	1965
Researchable issues	All	All	All	All	All	All
Methodologies	EB	EB	E	BOS	G	G

Y = yes; N = no; US = United States; NUS = not United States; All = all issues covered; EB = increasingly economic and behavioural; E = economic only; BOS = predominantly behavioural, organizational, and social; G = general.

therefore, *TAR*, *JAR*, *JAE*, and *AOS* are regarded as élite, and *ABR* and *ABA* as non-élite.

The second criterion relates to the geographical location of the journals. This distinction facilitates an examination and contrast of US and non-US journals as the main focus of this study (*TAR*, *JAR* and *JAE* are US; *AOS*, *ABR* and *ABA* are non-US). The third criterion requires that the selected journals have an editorial history sufficient to permit the establishment of élites and eliminate any suggestion of an accidental existence (*TAR*'s first board was disclosed in 1967; *JAR*'s board was formed in 1963; *ABA* was founded with a board in 1965; *ABR*'s first board commenced work in 1981 (although *ABR* was founded in 1970); *AOS* was founded with a board in 1976; and *JAE* was founded with a board in 1979).

The fourth criterion necessitates a stated editorial policy and subject content covering all major researchable accounting issues, thus providing maximum potential for editorial control over researched accounting knowledge (all six journals disclosed editorial policy statements which satisfied this criterion). The final criterion looks for certain journals which, despite a general research content in terms of issues, appear to favour particular methodologies with which élites are typically associated (for example, *TAR* and *JAR* have gradually moved to an unstated policy of publishing research only using either economic or behavioural theories; *JAE* is exclusively economic in methodology; *AOS* has always been explicitly behavioural, organizational and sociological in its approach; and *ABR* and *ABA* have maintained a wide diversity of research methodologies in their content)[6].

The sample of journals covers a period of approximately 30 years, three major research communities, and all major research paradigms and methodologies. A database for each journal was created to contain the names, doctoral origins, and in-house publications of all listed editorial board members. Doctoral origins were classified into three groups. The first comprised a US élite of the 20 US universities most represented in the six journals over the total period (in order, Stanford, Chicago, Illinois, Ohio State, Berkeley, Michigan, Texas, Washington, Carnegie Mellon, Minnesota, Rochester, Michigan State, Cornell, Iowa, Northwestern, Wisconsin, Pennsylvania State, Florida, Indiana,

and Southern California). With the exception of small changes in rank order, these institutions are identical to those identified as elite institutions by Lee (1995) and Williams and Rodgers (1995). All other editorial board members with a doctorate were grouped into a second category described as non-élite. These individuals were mainly US academics with doctoral origins at universities such as Arizona, Harvard, New York, Oklahoma, Oregon, Pennsylvania and Purdue. But also included were several individuals with European or Australian doctoral origins such as Lancaster, Manchester, New South Wales, and Sydney. The remainder of members sampled had no doctorate. Doctoral origins were derived from Hasselback (1995) in most cases. Missing data were found by correspondence with journal editors or the individuals concerned. Publications were found in Heck *et al.* (1992) and by examination of the 1993 and 1994 issues of the six journals.

Research expectations

As previously stated, this study investigates several specific attributes of the editorial boards of the six research journals – that is, doctoral origins, entrenchment, and in-house publishing. Each attribute is explained for research purposes in terms of prior expectations.

Doctoral origins

Lee (1995) and Williams and Rogers (1995) demonstrate the connection of doctoral origins and elitism in US accounting research. Williams and Rogers also cite the same effect in previous research studies of science communities. This study follows a similar approach. For each of the six journals, observations are reported to demonstrate the existence of an elite based on the doctoral origins of all listed editorial board members[7]. The expectation in this respect is that, between 1963 and 1994, a significant US-based elite existed at the elite US journals surveyed. Conversely, and for the same period, it is expected that a significant US elite did not exist at the non-US journals examined. The rationale underlying these expectations is that the association of elite US academics with elite US journals is an effective means of bringing closure to knowledge production within the largest community of accounting scholars in the world. Thus, if elitism and potential closure of the knowledge production process existed in academic accounting between 1963 and 1994, it is posited they were phenomena of the US academy in which possession of a doctoral degree was the required “entry fee”. Such a requirement was not and is not a characteristic of either the UK or Australian accounting research communities.

With respect to the total population of which the US elite was a part, this study also predicts that such an elite dominated the elite US journals but not the non-US journals. To become a dominant group, the elite required to be a majority on individual elite journal boards. Domination is posited to have been accentuated as a result of multiple board memberships by the elite. Not only can it be expected to have dominated individual journal boards, but it should also

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have strengthened its influence by means of a network of memberships. In addition, it is also reasonable to expect the dominant presence of a US élite at US journals to have grown over recent decades as it consolidated its position of strength in an expanding research community.

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Board entrenchment

Élitism suggests that a defined élite is in a position of potential dominance over other classes in the social space concerned. This further suggests that maintaining such a position is, in part, a function of tenure. The longer the entrenchment, the more the élite is able to sustain its dominant position. In the case of the surveyed accounting editorial boards between 1963 and 1994, a prior expectation is posited that élite members had longer periods of tenure than either non-élite or non-doctoral members. More specifically, the entrenchment of a US élite on the editorial boards of US accounting research journals was greater than that of other members, and this effect did not exist with respect to non-US journals.

In-house publishing

According to previous arguments cited in this paper, the research journal is a significant mechanism in the creation of cultural capital and élitism. In particular, it is an obvious means of signalling academic reputation. Thus, the expectation is that invitations to join editorial boards were based in large part on records of research publication, particularly in the journals making the invitations. Editorial board membership provides economic and social power and rewards (Lafollette, 1992). In order to enjoy such power and rewards, the board members surveyed between 1963 and 1994 would require to demonstrate their eligibility for membership by paying a publication "entry fee" to join the board. In other words, the expectation is that publication in a specific journal contributed to membership of its editorial board. With respect to boards dominated by an élite, there is a further expectation posited that non-élite and non-doctoral members paid a higher "fee" because their academic pedigrees were of lesser quality than those of the élite.

It is also argued that, having joined an editorial board, members continue to use the journal as a means of publishing research with which they and the journal were associated. Even for élite academics, reputations have a limited shelf life unless signals are maintained which indicate the individuals concerned are at the leading edge of their discipline. Thus, it is posited that the editorial board members surveyed in this study continued to publish in their journals following admission to membership. In this respect, being a board member provides a potentially easier route to publication than that available to non-members. And being in a dominant position on the board, it is further expected that élite members during their tenure published more in-house than non-élite and non-doctoral members. In other words, it is argued that editorial board membership created opportunities to enhance academic reputations by means of in-house publication, particularly for élite members.

Data analysis

This section describes the main research findings from observations made to determine the validity of the above expectations. These descriptions relate to the existence of an élite defined by reference to doctoral origins (Tables II-IV), its entrenchment (Table V), and in-house publication (Tables VI-VIII). Chi-square tests identify the probability of significant associations across journals, and the strength of significant associations are described by Cramer's V. One-way ANOVAs test the significance of differences across doctoral origins. The assumptions underlying each test are satisfied. The data in each table relate to the period from 1963 to 1994. Unless otherwise stated, data for individual journals within each table relate to the period beginning with the first disclosure of a board and ending in 1994.

Doctoral origins

The doctoral origins of the disclosed board members of the six journals are described in Table II.

Table II provides a classification of individual editorial board members without regard to length of board service. It covers the complete disclosed board history for each journal. Differences with respect to doctoral origins across journals are significant ($\chi^2 = 182.29$; $p = 0.00$; Cramer's V = 0.35). For the three US journals, the 20 university élite comprised a very large majority of members (72 per cent at *TAR*, 86 per cent at *JAR*, and 82 per cent at *JAE*)[8]. Each of these journals had a very small minority of members with no doctorate. Three US universities (Stanford, Chicago and Illinois) provided 32 per cent of the individuals comprising the disclosed élite at the six journals between 1963 and 1994, and 21 per cent of the total individual membership for the same period. Ten US universities provided 50 per cent of board members for the six journals for the 30-year period. Of the non-US journals, only *AOS* had a majority (51 per cent) of members from the US élite group (with a small non-doctoral minority). *ABR* (17 per cent) and *ABA* (35 per cent) had a minority élite representation for the total period. However, in the case of *ABR*, the largest group was non-doctoral (47 per cent), and with *ABA* the most substantial group was that of non-élite (41 per cent)[9].

Doctoral Origins	<i>TAR</i>	<i>JAR</i>	<i>JAE</i>	<i>AOS</i>	<i>ABR</i>	<i>ABA</i>
<i>n</i>	463	62	57	71	53	46
	%	%	%	%	%	%
US élite	72	86	82	51	17	35
Non-élite	24	11	16	39	36	41
Non-doctoral	4	3	2	10	47	24
Total	100	100	100	100	100	100

Table II.
Doctoral origins of board
members 1963-1994

Further evidence of the concentration and representation of an élite on the editorial boards of the six journals is reported in Tables III and IV. Table III describes multiple memberships held by individuals on each board during their disclosed board histories. These data provide an indication not only of the presence of an élite on each board, but also of its members' presence on several boards – thus intensifying its potential to dominate through multiple memberships. Table IV analyses the doctoral origins of editors as the gatekeepers with the greatest editorial power.

Table III reveals that, throughout its disclosed editorial history, each of the six journals had board members with multiple memberships. Differences across journals are significant ($\chi^2 = 107.81$; $p = 0.00$; Cramer's $V = 0.38$). Multiple memberships ranged from approximately seven of every ten individuals (at *JAR* and *JAÉ*) to approximately two of every ten persons (at *TAR*). There were discernible linkages between journals. For example, of 106 multiple memberships observed, 55 (52 per cent) involved *TAR* and at least one of *JAR* and *JAÉ*. Seventy-eight (74 per cent) involved *TAR* and at least one of the other three élite journals. By contrast, only 35 (33 per cent) multiple memberships involving non-élite journals (*ABR* and *ABA*) related also to élite journals.

An analysis of the doctoral origins of all editorial board members with or without multiple memberships suggests significant differences ($\chi^2 = 7.84$; $p = 0.02$; Cramer's $V = 0.08$). Approximately six of every ten (61 per cent) of board members with a single membership belonged to the élite group. One of every ten (10 per cent) had no doctorate. In contrast, with respect to multiple memberships, more than seven of every ten (75 per cent) were held by élite

Table III.
Multiple board memberships 1963-1994

Memberships	<i>TAR</i>	<i>JAR</i>	<i>JAÉ</i>	<i>AOS</i>	<i>ABR</i>	<i>ABA</i>
<i>n</i>	463	62	57	71	53	46
	%	%	%	%	%	%
Single	79	32	33	61	55	46
Multiple	21	68	67	39	45	54
Total	100	100	100	100	100	100

Table IV.
Doctoral origins of board editors

Doctoral Origins	<i>TAR</i>	<i>JAR</i>	<i>JAÉ</i>	<i>AOS</i>	<i>ABR</i>	<i>ABA</i>
<i>n</i>	186	70	48	59	57	48
	%	%	%	%	%	%
US élite	87	100	94	69	0	0
Non-élite, etc.	13	0	6	31	100	100
Total	100	100	100	100	100	100

academics. A small number of members (6 per cent) with no doctorate held multiple memberships.

Using Zivney *et al.* (1995) as a data source, a comparison was made of total US accounting doctorates awarded between 1960 and 1990 with the overall US board composition disclosed by the elite US journals between 1963 and 1994 (that is, ignoring non-US journals and doctorates, and eliminating multiple memberships). The results indicate significant differences between total graduates and board members ($\chi^2 = 243.00$; $p = 0.00$; Cramer's $V = 0.23$). According to Hasselback (1994), there were 87 US doctoral programmes in 1993, including the elite 20 universities identified in this study (23 per cent of the total). In contrast, in 1963, there were 24 programmes, of which 17 (71 per cent) were part of the same elite. Between 1963 and 1993, therefore, there appears to have been a disproportionate representation of the elite US institutions on the boards of elite US journals. Nearly eight of every ten (78 per cent) board members at *TAR*, *JAR* and *JAE* had elite origins compared with four of every ten (40 per cent) doctorates awarded since 1960.

A final observation of the presence of an elite focuses on editors, associate editors, departmental editors, and editorial consultants named by the six journals between 1963 and 1994 (Table IV). Non-elite and non-doctoral members are combined in one category because non-doctoral numbers are very small in relation to other categories. The data comprise individual editors multiplied by their years of appointment to allow for the effect of tenure. The differences across journals are significant ($\chi^2 = 301.67$; $p = 0.00$; Cramer's $V = 0.80$).

The above data describe the presence of an editorial super-élite. Editors are the gatekeepers with the most power and authority in the editorial process. Contrasted with comparable data describing overall board membership, the proportional representation of an elite as editors at *TAR*, *JAR*, *JAE* and *AOS* was higher in each case (only the differences at *TAR* and *JAR*, however, are significant at $p < 0.5$)[10]. In other words, with respect to the elite journals, editors were typically elite academics. In fact, most of the non-élite editors at *TAR* were departmental (that is, responsible for the education section and book reviews). Ignoring these latter positions, virtually all editors and associate editors at *TAR*, *JAR* and *JAE* originated at the elite 20 universities. In contrast, no elite academic occupied an editorial office at *ABR* or *ABA* between 1963 and 1994 despite the persistent presence of elite board members (differences between overall board data and editor data for *ABR* and *ABA* are significant at $p < 0.01$).

Board entrenchment

The dominant presence of a US elite on the editorial boards of the six journals is further explored in Table V. These data report on the tenure of individual board members and reflect their relative entrenchment in the journals. Table V reveals that, for elite journals, elite board members had longer tenure than other

groupings[11]. Data are expressed for each doctoral origins category as average years of appointment per individual board member.

For all elite journals, the consistent finding in Table V is that the elite served longer than the non-elite which, in turn, served longer than the non-doctoral members. A one-way ANOVA, however, indicates differences across doctoral origins are significant for *JAR* and *JAE* only (respectively, $F_{2,14} = 3.24, p = 0.03$; and $F_{2,14} = 3.85, p = 0.02$). Because *TAR* rotates its boards every three years, this characteristic was less pronounced (3.3 years on average for the elite compared with 2.9 for non-elite and 2.1 for non-doctoral). Elite entrenchment is more obvious at *JAR*, *JAE* and *AOS*. For example, at *JAR*, elite members on average served 2.4 times longer than non-elite members. The equivalent datum for elite and non-doctoral members was 2.5 times. Equivalent data at *JAE* were 1.4 and 2.9 and, at *AOS*, 1.3 and 1.4. Mean tenure at the non-elite journals provides a different pattern. At *ABR*, elite entrenchment was slightly less on average than that of other groups. A similar but more pronounced distinction occurred at *ABA* (non-elite on average served 1.3 times more than did the elite).

In-house publication

The final analysis of this study deals with the issue of in-house publishing – that is, the extent to which board members effectively paid an “entry fee” to a journal in the form of publication before membership, and the extent to which they published after appointment. Tables VI, VII and VIII report the relevant data. They represent the publications attributable to board members listed in Heck *et al.* (1992) and supplemented by direct observations of journal content for 1993 and 1994[12]. The totals include co-authorships between board members.

Table VI reports considerable publication activity by board members at each journal[13]. However, there are significant variations across journals ($\chi^2 = 463.03; p = 0.00$; Cramer’s $V = 0.32$). At *TAR* and *ABR*, for example, the majority of in-house publication took place prior to membership (62 per cent and 65 per cent, respectively). At *JAR*, *JAE* and *AOS*, on the other hand, the majority of publication occurred during membership (64 per cent, 63 per cent and 66 per cent, respectively). Only in the case of *ABA* was publication spread relatively evenly prior to and during membership (43 per cent and 45 per cent, respectively). In all journals, the proportion of publication following cessation of appointment was relatively small.

Doctoral origins	<i>TAR</i>	<i>JAR</i>	<i>JAE</i>	<i>AOS</i>	<i>ABR</i>	<i>ABA</i>
US elite	3.3	12.9	8.6	10.0	6.1	8.9
Non-elite	2.9	5.4	6.3	8.0	7.5	11.8
Non-doctoral	2.1	5.0	3.0	7.0	7.6	7.3

Table V.
Board membership
average tenure
1963-1994

Table VII examines publishing by the elite and other classes of editorial members in each journal. There are significant differences across journals ($\chi^2 = 986.87$; $p = 0.00$; Cramer's $V = 0.47$). The majority of in-house publishing at the elite journals is attributable to elite members (ranging from 95 per cent for *JAR* to 54 per cent for *AOS*). In the case of *ABR*, no elite member published at any time in the journal. This situation was little different at *ABA*. Thus, at the non-elite journals, the majority of in-house publishing was by non-elite members (50 per cent and 51 per cent, respectively). There was little publishing in the elite journals by non-doctoral members.

Table VIII examines the relative publishing activity in each journal before and during board membership. Data are expressed as the average number of in-house publications by individual board members before and during appointment. Pre-appointment data provide evidence of the average publication "entry fee". A one-way ANOVA indicates significant differences across doctoral origins in two cases only (pre-appointment at *JAR*, $F_{2,14} = 3.07$, $p = 0.05$; and *ABR*, $F_{2,14} = 3.71$, $p = 0.03$; and during appointment at *JAR*, $F_{2,14} = 2.62$, $p = 0.05$). With two exceptions (non-doctoral members at *JAE* and elite members at *ABR*), all groups published before serving. In the case of *JAE*, only one non-doctoral individual was involved and, at *ABR*, elite members did not publish in the journal. The highest average pre-appointment publication output for the elite US journals was that of elite members (particularly at *TAR* and *JAR*). The highest equivalent data for non-US journals were those for non-elite members.

Publication	<i>TAR</i>	<i>JAR</i>	<i>JAE</i>	<i>AOS</i>	<i>ABR</i>	<i>ABA</i>
<i>n</i>	1292	294	114	222	165	121
	%	%	%	%	%	%
Before appointment	62	34	33	27	65	43
During appointment	18	64	63	66	31	45
After appointment	20	2	4	7	4	12
Total	100	100	100	100	100	100

Table VI.
Board membership
publication 1963-1994

Doctoral origins	<i>TAR</i>	<i>JAR</i>	<i>JAE</i>	<i>AOS</i>	<i>ABR</i>	<i>ABA</i>
<i>n</i>	1292	294	114	222	165	121
	%	%	%	%	%	%
US elite	77	95	89	54	0	17
Non-elite	21	4	11	41	50	55
Non-doctoral	2	1	0	5	50	28
Total	100	100	100	100	100	100

Table VII.
Board membership
publication and doctoral
origins 1963-1994

Thus, for all journals and on average, either the elite or non-elite groupings contributed the largest pre-appointment publication activity. The general tendency was for the largest activity to be that of the dominant editorial group in the journals concerned.

Publication during appointment tended to be consistent with the pre-appointment experience. All journals permitted this activity, with elite members on average publishing more than other groups in elite journals, and non-elite members publishing on average more than non-doctoral members in non-elite journals. The largest average publication during membership was at *JAR* and *AOS*.

Discussion of results

Doctoral origins

The results in this study confirm most prior expectations. For the period 1963 to 1994, US editorial boards contained a dominant US elite. Each of the elite US journals had an elite doctoral representation comprising a large majority. An elite majority also existed continuously with an elite non-US journal (*AOS*). What is not consistent with prior expectations is that all six journals, irrespective of geographical location and content focus, had an elite presence on their boards. *ABR* and *ABA* serve primarily non-US markets in which doctorates are not typical qualifications required for academic appointments. Thus, it is unsurprising that there were substantial non-doctoral groups at *ABR* and *ABA*. It would appear, however, that the editorial boards of *AOS* and, to a lesser extent, *ABR* and *ABA* were developed with attention to the US model. It is presumed in the case of *AOS* that its market was originally planned to include the USA. It was founded with a 52 per cent elite component and, between 1976 and 1994, 58 per cent of its annual board places were elite. In the case of *ABR* and *ABA*, because of the pattern of in-house publishing, use of elite US board members appears to have been more for cosmetic reasons associated with images of journal quality. Both journals were founded with no elite board members.

	<i>TAR</i>	<i>JAR</i>	<i>JAЕ</i>	<i>AOS</i>	<i>ABR</i>	<i>ABA</i>
Pre-appointment publishing						
US elite	1.8	1.8	0.7	0.7	0.0	0.6
Non-elite	1.5	0.6	0.6	1.1	2.7	1.6
Non-doctoral	1.2	1.0	0.0	0.7	2.2	1.1
Publishing during appointment						
US elite	0.5	3.4	1.4	2.3	0.0	0.5
Non-elite	0.4	1.0	0.8	2.1	1.6	1.9
Non-doctoral	0.0	0.0	0.0	0.7	0.8	0.9

Table VIII.
Board membership
publication productivity
1963-1994

According to the results of this study across time, elite US journals in recent years either maintained or increased their very large dependence on an elite group, and reduced or eliminated non-doctoral members. By contrast, non-US journals had a mixed history – *AOS* depending more on non-elite doctoral members, *ABR* increasing its elite grouping at the expense of non-doctoral members, and *ABA* depending less on elite and more on non-doctoral individuals. Thus, the elite US journals appear to have become more elitist, the elite non-US journal has become less elitist, and the non-elite non-US journals have established elite minorities. These changes are consistent with recent reported changes in faculty perceptions of the quality of these journals (Brown and Huefner, 1994; Hull and Wright, 1990).

The study's results show all six journal boards with multiple memberships. *JAR*, *JAE* and *ABA* had the greatest concentrations of this phenomenon, and *TAR*, *AOS* and *ABR* the least. There is no obvious explanation for the mix of this result. More than seven of every ten multiple memberships were elite. In addition, taking the elite US journals for the period 1963 to 1994, and observing multiple memberships within this group, 52 of 58 (90 per cent) multiple memberships were held by elite. Adding *AOS* to this group for the same period produces an equivalent finding of 72 of 80 (90 per cent) places. Put differently, of 106 multiple memberships in this study, 92 per cent involved at least one of the US elite journals; 75 per cent were combinations involving two or more of the elite journals; and, respectively, 82 per cent and 90 per cent of these multiples involved elite academics. This suggests that, within the elite, there was a super-elite at both the elite US journals and elite journals generally. According to this study, lack of a doctorate typically involved a single board appointment, and an elite doctorate was typical in multiple memberships. These findings support the expectation that elite board members intensified their representation as gatekeepers through multiple memberships. In addition, the data reveal a further super-elite in the form of senior and associate editors who dominated the editorial offices of elite journals. Such a super-elite did not exist at non-elite journals.

These data confirm a dominating presence of elite academics on the editorial boards of elite journals. Indeed, when comparing the doctoral composition of the editorial boards of the elite US journals with a national yardstick, the disproportionate representation of elite institutions is clear, and supports earlier research by Lee (1995) and Williams and Rogers (1995).

Board entrenchment

Results concerning board entrenchment are largely consistent with prior expectations. With the exception of *TAR* which rotates its boards on a three-yearly basis, the elite journals had a large majority of individual members in the longest service categories. In all elite journals, the substantial majority of the longest-serving members were elite academics (ranging from 60 per cent at *AOS* to 96 per cent at *JAR*). These findings confirm data describing average tenure. For all elite journals, board members with the greatest tenure were elite,

followed by non-élite, and then non-doctoral. Again with the exception of *TAR*, tenure for the élite was considerable – ranging on average from nearly 13 years at *JAR* to more than eight years at *JAE*. The non-élite members at *ABA* had an average tenure period of nearly 12 years. Generally, the US élite were entrenched at the élite journals for longer periods than any other group.

In-house publishing

The analysis of data reveals that, as expected, for each of the six journals surveyed, there was pre-appointment publishing. Also as expected, and for all journals, there was publishing during and after membership. For three of the élite journals (*JAR*, *JAE* and *AOS*), the large majority of board publication was during appointment. At *TAR* and *ABR*, the large majority was pre-appointment. *ABA* spread its editorial publication pre- and post-appointment. For all élite journals, the large majority of board publication was by élite members. With non-élite journals, non-élite members published the majority of board papers. For all journals, non-doctoral members constituted a small part of overall board publication activity.

On average, the highest pre-appointment publishing was by élite members at *TAR*, *JAR* and *JAE*, and non-élite at *AOS*, *ABR* and *ABA*. This is generally contrary to prior expectations and suggests, on average, editorial confidence in the ability of potential board members was positively related to their doctoral origins – that is, the more élite the doctoral origin, the higher the requirement to publish before appointment. So far as publishing during service is concerned, it was predicted the dominant élite would, on average, be the most prolific. This was the case for each of the four élite journals. With the non-élite journals, on the other hand, non-élite members were the most active.

A surprising result with respect to in-house publishing was the small amount which took place after editorial board membership. For most of the journals, part of the explanation can be attributed to the issue of tenure – that is, publishing board members tended to remain as board members. However, it does suggest that, at least for some individuals, once board membership was complete and reputation enhanced, the need to continue to publish in-house diminished or disappeared.

Conclusions

What these results suggest is that most prior expectations are met with respect to the dominant position of élite board members as defined in this study. The designated élite journals were dominated by élite members (especially in terms of editorial offices), had a minority of non-élite members, and invited a very small number of individuals without a doctorate. The élite had significantly longer board tenure at all élite journals, with the exception of *TAR* where shorter tenure was compensated by persistent replacement of élite. Unexpectedly, élite members at élite journals had the highest pre-appointment publishing. As expected, however, they published on average the most in-house

during service. With non-élite journals, there was a minority élite which had little or no publishing interest pre- or post-appointment.

Thus, between 1963 and 1994, the élite journals were dominated by an élite group of academics which, assuming the arguments of Bourdieu (1988) and Whitley (1984a), had the capacity to assist in controlling the reproductive order in the accounting academy. They were the gatekeepers to knowledge and reputation, and had the capacity to influence significantly the reproductive order of the academy during the period studied. Even at the non-élite journals, there was evidence of the presence of élite academics, not so much as gatekeepers but as image-makers to provide perceptions of élitism in the competitive space of academic publishing. However, at the non-élite journals, there was no direct evidence of domination by a particular group – élite or otherwise. This does not mean that domination did not exist. It may have taken a form other than that described by doctoral origins.

Despite the proliferation of journals in recent years (particularly in specialist areas), these findings ought to be of concern to the accounting academy. So long as academics continue to rank particular journals as élite, and irrespective of the proliferation of doctoral programmes at non-élite institutions, the domination of élite universities on élite journal boards has the capacity to define the body of knowledge and control the hierarchical order. For example, there is considerable potential for restricting academic contributions to the practical problems of the wider accountancy profession. This effect accentuates the concerns of researchers such as Moore (1991), Neimark (1994), Puxty *et al.* (1994), and Sikka *et al.* (1995) that the accounting research community is failing to act as concerned critics of accounting practice and practitioners. If the presence of an élite results in the content of research journals being judged more by the pedigree of authors and the elegance of research methodologies, and less by the practical relevance of research issues, then there is an effective closure of the accounting knowledge production process. In turn, this strengthens fears that accounting research ceases to be of any practical utility other than as an economic commodity of benefit to researching academics (Puxty *et al.*, 1994).

The findings of this study reveal a disproportionate presence of élite academics at most of the research journals studied, and support the need for further research and discussion of the issue. This history of the colonization of the accounting knowledge production process by a relatively few élite institutions and their doctoral graduates suggests this research and discussion is long overdue.

Notes

1. The term “élite” is used in this study to identify a group of individuals who are in a position to exercise intellectual control and power in a defined organizational setting. Because of the specific structure of this élite within the accounting academy, it has the effect of excluding individuals from academic institutions which would otherwise be described as élite (for example, accounting academics at Harvard, New York, and Pennsylvania). The use of the term “non-élite” in this paper should therefore be construed as indicating lack of intellectual control and power within the accounting academy rather

than describing the overall quality of the academic institution from which the individual researcher originated.

2. The characteristics examined in this study are similar to those in the Williams and Rodgers (1995) study of *TAR*. However, there are substantial differences in approach between the latter study and the current one. Williams and Rodgers observed only for the presence of an élite at *TAR* (measured in “per board” terms and without further analysis of other members of each board); tenure was indirectly measured using a weighted scoring system based on years of service in order to identify the disproportionate presence of an élite; and publication focused on pre-appointment publishing across 33 journals. The current study examines non-élite and non-doctoral board members of six journals, measures tenure directly, and observes publication before and after appointment, and specifically in relation to each journal.
3. Lee (1995) contains a more detailed summary of the arguments and empirical findings of both Bourdieu and Whitley.
4. This study focuses on editorial board members only. It ignores the contribution of *ad hoc* reviewers which may have a significant part to play in the functioning of the gatekeeper process. However, until very recent years, and only for certain journals, data about *ad hoc* reviewing were unavailable.
5. These categorizations are identical to the results of a recent structured ranking of journals by Hasselback and Reinstein (1995a).
6. The choice of research journals was made in the full knowledge of the current dynamic state of journal publishing in accounting. Many new journals have emerged in recent years, and these may also be associated with élites (particularly outside the USA). However, the choice of the six journals in this study attempts to reflect histories which are sufficiently mature to identify established élites. It is difficult to make such observations outside the USA because of the relative lack of doctoral degrees within the accounting research communities.
7. The classifications in this study are presented without reference to the designated doctoral major of each board member. One hundred and one (13 per cent) of the recorded members had non-accounting doctorates. Only in the cases of *JAE* and *AOS*, however, was the proportion significant (26 per cent and 41 per cent, respectively, of the total membership). In each case, the reason for a substantial non-accounting presence on the board is due to the nature of the journal – *JAE* using specialist economics and finance researchers, and *AOS* using a variety of behavioural science experts. The reasons for not making these distinctions in determining the universities constituting the élite relates to the relatively small number of non-accountants in the study, the overall quality of the institutions of non-accounting doctoral origin, and the need to report board member concentrations within the context of the subject requirements of the journals concerned. In particular, it is assumed in this study that journal editors chose their board members as the best available and that, in most cases, “best” related strongly to the doctoral origins of the board member irrespective of subject major.
8. The data for *TAR*s editorial board composition are consistent with those of Williams and Rodgers (1995).
9. Further analyses were undertaken to observe whether in recent times there had been significant changes in the élitist composition of the six journals. The period examined was 1980 to 1994. For *TAR*, *JAR* and *JAE*, there were small and statistically significant differences across time which did not disturb the overall dominant position of élite board members. *AOS* had statistically insignificant changes. *ABR*, on the other hand, significantly increased its élite membership to its current minority level, and *ABA* significantly decreased its élite membership by substituting non-élite individuals.
10. The data for *TAR*s editors are consistent with those of Williams and Rodgers (1995).

11. Those data for *TAR* editorial board tenure are consistent with those of Williams and Rodgers (1995).
12. There is an argument to suggest that this analysis ought to have distinguished between submitted and invited papers. The reasons for not doing so in this study are, first, the difficulty of identifying invited papers in all issues of journals (editors often do not signal this phenomenon, and not all conference papers are invited); and, second, invited papers are usually subject to the same blind review process as regular submissions.
13. Because of difference in analysis, it is difficult to compare the results for *TAR* with those of Williams and Rodgers (1995). Generally, however, they appear consistent with the latter.

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