


Anatomy of a journal: A reflection on the evolution of *Contemporary Accounting Research*, 1984–2010

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Abstract

Our study outlines the evolution of a highly rated accounting journal, *Contemporary Accounting Research* (CAR). We examine two tensions (high quality, global journal versus Canadian authorship and homogeneous versus diverse research) that arose during CAR's history, using Canadian Academic Accounting Association documents (CAAA) and evidence from the main articles published in CAR's first 27 volumes. We address three research questions relevant to exploring the identified tensions: Where have CAR's published authors been concentrated in terms of geographical location? What types of research have been published in CAR over the period? How well has CAR succeeded in meeting its original and later editorial objectives?

With respect to published main articles, our findings indicate that being a high quality, global journal has won over promoting Canadian authors and that articles published in CAR tend to be more homogeneous than might be expected from the original objectives and later editorial statements. Our findings should be relevant to those interested in the history of accounting research and to those trying to publish in CAR.

Keywords

accounting history, *Contemporary Accounting Research*, research diversity

Introduction

Contemporary Accounting Research (CAR), the premier journal of the Canadian Academic Accounting Association¹ (CAAA), is often ranked in the top 5 to 10 academic accounting journals (for example, Ballas and Theoharakis, 2003). With a limited publication history beginning in 1984, CAR provides a unique opportunity to examine whether it has met its original and later editorial

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objectives. Using *CAR*'s historical background and its objectives over time, we identify tensions faced by *CAR*. Two of these tensions provide the basis for our study.

An important question to ask regarding any research paper is: What is the significance of this topic? With respect to *CAR* and whether it met its original and later objectives, *CAR*'s entry onto the publication scene marked the first Canadian academic journal devoted to publishing accounting research. While professional Canadian outlets (for example, *CA Magazine*, *CGA Magazine* and *CMA Magazine*) published some accounting research, the primary audience for those publications was professional accountants. A professional accounting audience may be assumed to have influenced which articles were published both in terms of research types and methods used, leaving a void to be filled by an academic journal devoted to accounting research aimed at an academic audience. From a Canadian academic accounting researcher's perspective, *CAR* seemed to promise publication opportunities that simply had not existed previously. Examination of *CAR*'s original and subsequent objectives and the extent to which the journal fulfilled these objectives allows reflection on the evolution of this journal, who may expect to publish in *CAR* and which academics may choose to publish elsewhere. Further, this study provides an opportunity to consider what additional journal-related research might be undertaken.

Journal-related studies in accounting have a long history (for example from Zeff (1968) to Bonner et al. (2012) and Chan et al. (2012)). The focus of these studies spans a broad set of topics. For example, a number of papers look at journal quality (Ballas and Theoharakis, 2003; Brown and Huefner, 1994; Chan and Liano, 2009; Chan et al., 2012; Hull and Wright, 1990; Lowe and Locke, 2006; Mathieu and McConomy, 2003; Nobes, 1985; Reinstein and Calderon, 2006; Rosenstreich and Wooliscroft, 2009; Schwartz et al., 2005; Weber and Stevenson, 1981). Others look at publication by various groups of researchers (Bisman, 2011; Camona et al., 1999; Carnegie et al., 2003; Heck et al., 1991, 1990; Jones and Roberts, 2005; Raffournier and Schatt, 2010; Williams and Wines, 2006). Still other studies examine the types of research published (Adhikari et al., 2002; Goddard, 2010; Prather and Rueschhoff, 1996; Prather-Kinsey and Rueschhoff, 1999, 2004; Reeve and Hutchinson, 1988; Sánchez-Matamoros and Hidalgo, 2011), author affiliations (Attaway et al., 2008; Richardson and Williams, 1990; Williams and Wines, 2006) and author's gender (Faria, 2008; Williams and Wines, 2006). One study (Guffey and Ameen, 2005) investigates the influence of *Contemporary Accounting Research (CAR)* on the top three ranked US journals using article citations and finds that *CAR* has had an increasing influence on these top North American accounting journals. Despite the breadth of journal-based research cited, to date we have been unsuccessful in finding research that explores whether a journal has met its original and editorial objectives over time.

We begin our study of *CAR* by examining its background and history, including minutes of the CAAA Board meetings and *CAR*'s original published objectives and editorial policies and aims. The relevant objectives and editorial policy and aims statements show a shift in *CAR*'s emphasis over time. To investigate this shift, we use CAAA Annual General Meeting minutes, *CAR*'s editors' reports and other CAAA committee chairs' reports. Through this examination we identify three tensions that *CAR*'s editors have faced over time. These tensions are: (1) A high quality/global journal versus Canadian authorship; (2) homogeneous versus diverse research; and (3) basic (or leading edge research) versus applied research. While the third tension has been addressed by CAAA through its publication of a second journal, *Accounting Perspectives* (formerly *Canadian Accounting Perspectives*), two tensions remain to be explored.

With respect to the two tensions (global/Canadian authors and homogeneous/diverse research) addressed in this paper we ask three questions: Where have *CAR*'s published authors been concentrated in terms of geographical location? What types of research have been published in *CAR* over the period? How well has *CAR* succeeded in meeting its original and later editorial objectives?

Once we outline the tensions faced by *CAR* and its editors, we employ data from *CAR*'s main articles (excluding discussions, book reviews, comments or editorials) to examine the two unaddressed tensions and to answer our three questions. With respect to who has published in *CAR*, we look at authors' home universities which allows us to explore whether authors are concentrated in academic institutions predominantly from Canada (or outside Canada) and whether this has changed over time. To examine whether *CAR*'s articles represent homogeneous or diverse research, we summarize the research published over *CAR*'s life. In particular, we examine the major (i) research fields, (ii) research methods and (iii) types of analyses used in each main article. While we are not the first to look at research fields, research methods (Carnaghan et al., 1994; Falk, 1989) and research analyses (Badua et al., 2011), we contribute to the literature by examining these three dimensions. Additionally, and in contrast to Carnaghan et al. (1994), we use only main articles. Examination of the research fields, methods and analysis allows us to comment on whether the articles published in *CAR* meet its stated diversity objective as found in its editorial policy.

The research fields we use are somewhat standard: Financial accounting, Managerial accounting, Auditing, Tax, and Other.² The four primary fields we use are reminiscent of those used in Carnaghan et al. (1994). However, we differ in that we include their 'research methods' articles in our other category due to the small number of articles.

Our 'research methods' categorization refers to where/how an article's data (if applicable) are obtained and to the point of view taken in the research. The research methods we focus on here are: Capital markets/events studies, Empirical data,³ Analytical/economic modelling, Behavioural/experimental/field studies, Interviews/questionnaires/surveys, and Other research methods. Again, while not identical to Carnaghan et al. (1994), we overlap in all but one category. Our research methods categories differ in that we include a separate category for interviews and questionnaires/surveys.

Finally, 'research analysis' refers to how the data or content have been analysed. These analyses are: Quantitative, Qualitative, Mathematical/logic and Philosophical/logic argument. Carnaghan et al. (1994) did not examine this aspect of articles and discussions published in *CAR* over its first 10 years.

The evidence related to authors' home university and the types of research published allow us to address our third research question of whether *CAR* has met its original purpose as expressed in the six published objectives (CAAA, 1984) and the objectives found in its editorial policy statements. By using the fraction of articles attributable to an author and the Herfindahl-Hirschman Concentration Index, we find that the fraction of main articles have always been, and continue to be, heavily weighted towards US universities' participation and that this participation is actually increasing while Canadian participation is decreasing. With respect to the question of whether *CAR* has achieved the research diversity outlined by the editorial policy/aims-scope statements, our evidence indicates that *CAR* has concentrated publications in the fields of financial accounting and auditing. Additionally, *CAR*'s main articles have tended to be empirical and to use quantitative analysis. We base our examination on data that includes Herfindahl-Hirschman Concentration Indices which indicate that concentration of research has increased for later volumes compared to the early volumes. Increased concentration supports the finding that *CAR* publishes homogeneous research rather than diverse research. Using these findings, we assess *CAR*'s success at fulfilling its original and later objectives.

Our paper is organized as follows. The first section addresses *CAR*'s background, original objectives and its editorial policy and aims statements for the period 1984–2010. In this first section we also identify the tensions that have shaped *CAR* over time. In our second section we provide quantitative analysis that allows us to address our first two questions, where *CAR*'s authors are located and what types of research have been published. To answer the question of whether *CAR*

met its objectives over its first 27 volumes, we examine the tensions *CAR* faced using our quantitative analysis. We present our conclusion and the limitations of our paper in the final section.

CAR: background, objectives and tensions

As outlined in Richardson (2001), a Canadian academic accounting journal was first proposed when CAAA was a relatively new organization in the late 1970s. From early discussions regarding a possible journal, the idea of ‘high quality’ was present. For example, in the Canadian Region of the American Accounting Association Newsletter (Canadian Region 1976–1: 2), it was noted that the journal was to be “an equivalent of *The Accounting Review*”. This concern for a high quality research outlet is seen again in the newsletter column, “President’s Notes” (John H Waterhouse), when an accounting research committee was given the charge to examine how the CAAA could “best encourage and support quality accounting and auditing research” (CAAA, 1979: 1).

While the journal was to be published in Canada and primarily supported through Canadian sources (for example, government funding, Canadian members’ dues, Canadian accounting bodies), evidence exists that early in the journal’s evolution there was concern over how Canadian the journal should be. At the CAAA Executive Meeting, February 12, 1983, the minutes indicate that the journal was to have “high international standards” and while “encouraging Canadian researchers” it should avoid the “‘cliquey’ label of being Canadian or giving preference to Canadians” (CAAA, 1983a: 6–7). This meeting resulted in a redrafting of the journal proposal that included the statement that: “the orientation is not solely Canadian content, but rather a Canadian based world class journal” (CAAA, 1983b: 5).

The view, that the CAAA journal should be “world class” and not “cliquey”, may have been at the core of an issue identified by Richardson (2001) and perhaps one of the tensions we identify later. *Contemporary Accounting Research* was not the preferred name of a majority of Executive members early in 1983 (CAAA, 1983b). Instead it was felt that the journal name should contain the word ‘Canadian’. This sentiment changed between May and October of 1983 when a majority of the Executive voted approval of *CAR*’s present name (CAAA, 1983c). While the composition of the CAAA Executive changes each year between May and October, a large majority of the same Executive members were present at both the May and October meetings in 1983, and thus does not seem to provide a reason for the modification of the journal name.

The publication of *CAR*’s first volume came in autumn 1984 under the editorship of Haim Falk. In the early years the journal published two issues per academic year (fall and spring), although it was envisioned by the editor and CAAA executive that eventually the journal would be published quarterly (CAAA, 1983c, 1984). To promote the journal Falk conceived the idea of an annual *CAR* conference where papers accepted for presentation and the associated discussions would be published. The first *CAR* conference, held in May 1985, resulted in the number of papers per volume increasing from 12 to 20.

One of the early, and continuing, sources of funding for *CAR* was a grant from the Canadian government’s Social Sciences and Humanities Research Council (SSHRC).⁴ The other funding sources have been, and continue to be, CAAA members’ dues and the contributions of sustaining patrons (listed in the *CAR* volumes). It is of note that the three Canadian accounting bodies provided substantial support for the CAAA, *CAR* and the associated conference throughout 1984–2010.

CAR’s original and later objectives

Promotion of *CAR* to the CAAA membership focused on supporting research in Canada. This focus is seen in the original objectives for *CAR* provided to the membership in the newsletter

Table 1. Original objectives of Contemporary Accounting Research (CAR).

Published in and quoted from *Canadian Accounting Education and Research News* April 1984, page 2 (CAAA, 1984, emphasis added):

- i) **to support accounting and related research and education in Canada** (“accounting” is to be interpreted broadly, so as to include auditing, tax, education and other related topics);
- ii) **to nurture**, via constructive review of and feedback on submitted articles, **accounting research by CAAA members;**
- iii) **to provide to both francophones and anglophones an outlet for research** on topics that are of interest in **Canada;**
- iv) **to encourage research pertaining to Canadian data**, institutions or policies (the **Canadian** orientation is to be interpreted broadly, but is contemplated that the Journal will be of particular service in **Canada** and that its international contribution will arise primarily out of that service);
- v) **to improve the Canadian contribution to basic and applied research, both theoretical and empirical by publishing research and scholarly work by Canadians or others** that will be of interest to the **Canadian** accounting community and will contribute to the international development of the accounting discipline (the phrases “basic”, “applied” “theoretical” and “empirical” are to be interpreted broadly, but academic quality standards are to be applied and the Journal is not intended to compete with the **Canadian** professional journals);
- vi) to provide ancillary material, such as book reviews and announcements, at the discretion of the Editor.

[Additionally, the Newsletter provides the following statement:]

The Editor will prepare an annual report to the Executive on the Journal's editorial affairs, a summary of which will be presented to members at the annual meeting. The report will include statistics on the number of articles, book reviews and other items submitted, reviewed and published during the year. It will also address the Journal's performance with respect to its six objectives.

(CAAA, 1984: 2). *CAR* was supposed to fulfil six objectives to meet the needs of the CAAA membership (see Table 1). Words such as ‘Canada’ and ‘Canadian’ are prominent in the objectives and gave at least some Canadian academics hope that their research would find an outlet in *CAR*. In particular, two of the objectives indicated that *CAR* was meant “to provide to both [F]rancophones and [A]nglophones an outlet for research on topics that are of interest in Canada” and “to improve the Canadian contribution to basic and applied research ...” (CAAA, 1984: 2). Thus, while CAAA membership may have been broader than just Canadians even in 1984, an emphasis on Canada and Canadians appears in the original published objectives.⁵

Since Canada has two official languages and Canadian academics located in both Anglophone and Francophone universities, the early *CAR* volumes acknowledged this by publishing one article and all article abstracts in both official languages (English and French). While the publication of articles in French was officially discontinued by 2000 (last French article published in 1996), abstracts continue to be published in both official languages.

The move away from publishing at least one main article in French seems to be somewhat at odds with the original objective of providing Canadian Francophone academics with an outlet for their research and supporting accounting education in Canada. With respect to the research aim, 26 articles were published in French between 1984 and 1996. Of the 26 articles, only five involved Canadian Francophone authors (eight in total). Given there are universities within Canada where the primary language of instruction is French, *CAR* could be deemed as providing material useful to senior undergraduate or graduate courses by publishing articles in French. Not publishing articles in French seems to indicate a partial movement away from one of the original *CAR* objectives.

Table 2. Historical descriptive data for *Contemporary Accounting Research* 1984–2010^a.

Volumes 1–27	Number	Total authors	Per cent authors at Canadian university	Per cent authors at Canadian Francophone university ^b
Main articles ^c	681	1,429	16.9	1.0
Editorials	3	3	100.0	0.0
Discussions	172	178	29.8	2.8
Book reviews ^d	79	85	84.7	11.8
Reviewers	N/K ^e	5,083	15.6	1.6

Notes:

^aVolume 10 included the only special issue of *CAR* published between 1984 and 2010. The special issue dealt with education topics and authors were part of a CAAA Education project. Authors wrote papers that were refereed but these papers did not come through the usual publication process. The special issue has been excluded from this analysis.

^bA Canadian Francophone university is defined as one where the primary language of instruction is French. With respect to the University of Ottawa, 'Francophone' was defined by the author's primary language.

^cAn article published in both English and French counts as one article to avoid double-counting.

^dBook reviews were discontinued in 1997.

^eN/K means not known. The number of reviews may be higher since papers may be reviewed multiple times and one reviewer may review multiple papers for one volume.

Over the 27 volumes (1984–2010) 681 main articles with 1,429 authors were published. In addition to main articles, 172 discussions and 79 book reviews were printed. Publication of book reviews ceased in 1997 with Volume 14, Issue 2. Cessation of book reviews represented a loss to Canadian academics since 96 per cent of these were authored by academics at Canadian universities (see Table 2). Less involvement in *CAR* by Canadian academics, albeit through writing book reviews, has the appearance of stepping away from serving the Canadian constituency.

A journal's editorial policy or aims-and-scope statements provide important insights. Such statements announce to potential authors the type of research likely to be accepted for publication and offer an indication of the journal's audience. In the case of *CAR* these statements also document its evolution. Over the 1984 to 2010 period, *CAR* had four such statements⁶ (see Table 3), with the first in effect for 14 years and the other three lasting between three and six years before being replaced.

The first editorial statement, written by Haim Falk (editor 1984–1989; co-editor with WR Scott 1989–1990) and published in the first issue of Volume 1, indicates an emphasis on "the advancement of accounting knowledge" (*CAR*, 1984: inside cover) based on original papers that could be theoretical/empirical, basic or applied in nature and from different research paradigms. This aims-and-scope statement continued through the editorships of William Scott (1989–1992) and Michael Gibbins (1992–1995). Neither English nor French manuscripts are invited in this statement (*CAR*, 1984). However, articles and abstracts were published in both languages during this time. During the brief editorship of Lane Daley (1995 through early 1997), no aims-and-scope or editorial policy appeared in several issues of *CAR*.

Gerald Feltham and Dan Simunic stepped into the co-editorship (1997–2000) role and adopted a new editorial policy statement in Volume 15. In their statement Feltham and Simunic indicated *CAR* was a North American journal that was becoming more global and that their goal "was to build on and enhance this diversity" (*CAR*, 1998: ii). With respect to research fields and methods, Feltham and Simunic encouraged submissions from "all accounting research areas" that employed a broad range of methods of analysis ("analytical, empirical, experimental") and theoretical perspectives

Table 3. Editorial objectives, scope and policy of *CAR* 1984–2010.

Aims-and-scope Statement under Haim Falk, founding editor – *CAR* 1984, Volume 1, Issue 1, inside front cover:

The Contemporary Accounting Research is **dedicated to the advancement of accounting knowledge** and provides a forum for the publication of high quality manuscripts with original theoretical/empirical analyses, **either basic or applied in nature that are of interest to the Canadian accounting community**. Creative interdisciplinary review papers and articles stemming from research paradigms rooted in various disciplines, that advance the understanding of accounting phenomena, are also encouraged. (Emphasis added)

Excerpt from Editors' Policy Statement (first and last paragraphs only) under co-editors, Gerald Feltham and Dan Simunic – *CAR* 1998, Volume 15, Issue 1, p. ii:

While *CAR* is the journal of the Canadian Academic Accounting Association, its success is very much due to its being, from its inception, **a North American journal, and increasingly, an international journal**. ... The pattern of manuscript submission is similar [i.e., increasingly non-Canadian], with an even **larger percentage of submissions coming from outside Canada**. Our goal is to build upon and **increase this diversity**...

Finally, we encourage authors to **submit their best work in English or French**, to *CAR* (which always incorporates a long abstract in the other language). We welcome interesting and intellectually rigorous work, whether it be **analytical, empirical, experimental; based in economics, psychology, or other disciplines**. **We believe our editorial structure enables us to evaluate papers in all fields** in a thorough, fair, and timely manner. Simply put our goal for *Contemporary Accounting Research* is that it be an excellent research journal of which the editorial team, the authors, subscribers, CAAA members, and our sustaining patrons and other sponsors, can all be proud. (Emphasis added)

Excerpt from Editors' Policy Statement (first paragraph only) under Gordon Richardson's editorship – *CAR* 2001, Volume 18, Issue 1, p. iv:

Our goal for Contemporary Accounting Research (*CAR*) is that it be an excellent research journal of which the editorial team, the authors, subscribers, Canadian Academic Accounting Association members, and our sustaining patrons and other sponsors, can all be proud. While *CAR* is the premiere research journal of the CAAA, its success is very much due to its being, **from its inception, a North American, and increasingly, a global journal**. Our purpose is to **build upon and enhance the geographic and intellectual diversity** of the journal. To accomplish this, ***CAR* will continue to publish in its traditional areas of excellence**, while seeking to more fully represent other research streams in its pages, so as to continue and expand on that tradition of excellence. Therefore, we welcome interesting and intellectually rigorous work, whether it be analytical, empirical, archival, or experimental; based in economics, psychology, sociology, or other disciplines. (Emphasis added.)

Excerpt from *CAR* Editorial Policy under Michel Magnan's editorship – *CAR* 2008, Volume 25, Issue 1, p. vi:

Contemporary Accounting Research (*CAR*) **publishes leading-edge research** that contributes to our understanding of all aspects of accounting's role within organizations, markets, or society. **Global in scope, but with a North American perspective**, *CAR* seeks to **reflect the geographical and intellectual diversity in accounting research**. Toward that end, it publishes articles that span a wide range of disciplines, theories, and/or methodologies.

CAR accepts articles **written either in English or in French**. Articles submitted for the annual *CAR* conference must be written in English.

...We broadly consider papers based on any accounting-related issue, underlying discipline (e.g., economics, psychology, sociology, etc.) or methodology (e.g., field, archival, capital markets, experimental, analytical, case). (Emphasis added)

(“economics, psychology or other disciplines”) (*CAR*, 1998: ii). Additionally, the Feltham-Simunic policy encouraged manuscript submissions in both official Canadian languages (English and French).

Gordon Richardson’s (2000–2007) editorial statement echoed the Feltham-Simunic policy⁷ in some ways but also contained at least one important difference. The Richardson statement (*CAR*, 2001) follows Feltham and Simunic in that *CAR* continued to be characterized as a North American journal that was becoming more global. The Richardson statement also indicated that “*CAR* will continue to publish in its traditional areas of excellence” (*CAR*, 2001: iv) and listed examples of a broad range of types of work and paradigms of interest to the journal. Richardson further indicated that the journal’s aim was to increase “the geographic and intellectual diversity of the journal” (*CAR*, 2001: iv). The important difference between the Richardson statement and its predecessor relates to manuscripts in French. In the 1998 statement, the editors “encourage authors to submit their best work in all accounting research areas, whether written in English or French” (*CAR*, 2001: iv). The encouragement of manuscripts in both official languages of Canada does not appear in the Richardson statement. The reason for this change is unclear but at least two reasons can be suggested. The change may have resulted from a lack of submissions in French as academics from Francophone universities strove to reach a broader research audience. Alternatively, the change may have been an editorial decision to only publish articles in English as the journal became more internationalized. The Richardson policy was in effect for Volumes 18 to 24.

CAR’s evolution from a Canadian to a North American and then to a global journal seems almost complete with the editorial policy introduced by Michel Magnan (2007–2010) in 2008 in Volume 25 (excerpted in Table 3). In this statement the purpose of *CAR* (2008: vi) is described as publishing “leading-edge research”. Again, this statement emphasizes that *CAR* is both global and North American, reflecting the “geographical and intellectual diversity” (*CAR*, 2008: vi) found in accounting research. This statement also provides examples of research types and paradigms that are of interest to *CAR*. Of note, the Magnan editorial statement does include a sentence indicating that manuscripts in French and English may be submitted to *CAR* but submissions to the *CAR* conference must be in English.⁸ If accepted for inclusion in the conference, generally papers are also accepted for publication.

CAR tensions

Over the period from *CAR*’s inception to 2010, indications of several tensions surrounding the journal exist. The first tension is between establishing a high quality/global journal and Canadian authorship. Whether articles published in *CAR* are homogeneous or embody diversity in research is a second tension. Publication of basic (or leading edge research) versus applied research represents the third tension. Evidence of these tensions comes from minutes of annual general meetings (AGMs), CAAA Board meetings, and *CAR* editor and other Committee Chairs’ reports.

High quality, global journal versus Canadian authorship. As *CAR*’s editors worked to establish it as a high quality, North American and global journal, minutes of the annual general meetings (AGMs) provide insight into the membership’s reaction. In the examination of these minutes, the possibility exists that some questions, comments or interactions failed to be recorded. Alternatively in some cases, the CAAA AGM minutes indicate that “questions were invited” about *CAR* but the minutes do not indicate whether there were any questions (CAAA, 2007, 2008, 2009a, 2010).

While *CAR* is an item in all of the CAAA AGM agendas available,⁹ the first indication that members might have concerns is found in the minutes for the 1986 AGM (CAAA, 1986b). A question was asked at that AGM about *CAR*’s rejection/acceptance rate. Despite the published statement that

the editor would prepare annually a report that would “include statistics on the number of articles, book reviews and other items submitted, reviewed and published during the year” (CAAA, 1984: 2), the editor’s response was that no statistics were available to address this. Whether the question was asked by a curious CAAA member or one who was concerned with a personal rejection, no detail was provided.

At the 1987 AGM, a concern was raised about the Canadian content in the most recent *CAR* issue. The response was that variation in Canadian content was to be expected across journal issues and that extensive assistance had been provided to Canadian authors. Additionally, it was stated that both the editor and CAAA Executive would “continue to try to improve the proportion of Canadian contributions” (CAAA, 1987: 4).

While the Canadian CAAA members may have been interested in seeing more research papers by Canadians, Lane Daley voices concern with *CAR*’s international “market share” (CAAA, 1996: 11). As a result of a drop in submissions between 1994 and 1995 from 154 to 112 papers, Daley indicates that much of this decrease in submissions was accounted for by there being fewer papers from the US and other countries. His report indicates that such a submissions decrease could result in a loss of international reputation (CAAA, 1996: 11).

Canadian submissions were noted as being quite low by Gerald Feltham, *CAR* co-editor, at the 1998 AGM in response to a question. To encourage more Canadian submissions to *CAR*, the CAAA Board planned to write to Canadian business schools and encourage more submissions (CAAA, 1998: 8).

Over the examined 27 years of *CAR*, there are references to the editors’ reports in most of the AGM agendas. Unfortunately, not all of these reports are in the actual AGM files. From the available reports, it is clear that there was ongoing attention paid to the Canadian presence in *CAR*. By inference, we interpret this to mean there were concerns about *CAR*’s publishing of Canadian researchers’ work, or we think the information about Canadian submissions and published articles would not have continued to be provided over time. For the editors’ purposes “Canadian” author meant an author at a Canadian university at the time of publication. From the reports available (Feltham and Simunic, 1999; Gibbins, 1994; Richardson, 2006; Salterio, 2011), there seems to have been a higher submission rate from Canadians earlier in *CAR*’s history (23% in 1994) compared to the period 1999–2010 (for example, 12% in 1999, a high of 21% in 2001, 13% in both 2002 and 2003, 7% in 2006 and 16% in 2010). With respect to editors’ assessments of Canadians actually publishing in *CAR*, they always included regular and *CAR* conference papers as well as discussions of the conference papers when calculating Canadian percentages. From the 1999 to the 2010 reports, the publications by volume ranged from a low of 7.5 per cent in Volume 26 (2008) to a high of 28 per cent in Volume 17 (2001). Of note, the editors did not adjust for multiple authors and attributed an entire paper to the “Canadian” percentage if at least one author was at a Canadian university.

Homogeneous versus diverse research. The 1991 AGM minutes include an announcement that an education research section was being introduced with the 1992 *CAR* issue. A further mention of this new section comes in the President Elect’s message (CAAA, 1991: 6, Agenda Item 10) where Nabil Elias indicates it was anticipated this new section would add “impetus to the educational effort and foster more interest in education research development”. While there is no explanation in the minutes as to why this section was being introduced, it may be speculated that some members were concerned with *CAR*’s lack of research diversity and especially the lack of education-focused research.

The announced education research section failed to materialize in 1992, since the next mention comes in the *CAR* editor’s 1994 Report. In this report Michael Gibbins indicates that *CAR*’s first

Table 4. Areas of interest to CAAA members – 1994^a.

Areas of interest	Per current data	Per cent of responses	Rank
Audit	188	10.4	3
Behaviour	113	6.3	8
Control	48	2.7	11 ^b
Education	147	8.1	4
Ethics	80	4.4	9 ^b
Financial	347	19.2	1
Government	39	2.2	13
History	45	2.5	12
Information Systems	49	2.7	11 ^b
Internal Audit	37	2.0	14
International	117	6.5	7
Management	201	11.1	2
Nonprofit	80	4.4	9 ^b
Standard Setting	119	6.6	6
Tax	66	3.7	10
Theory	130	7.2	5
Totals	1806	100.0	

Notes:

^aThe first two columns are reproduced from page 3 of the CAAA Membership Report (CAAA, 1994).

^bIndicates a tie between topics.

Education section papers would appear in the fall 1994 issue. Gibbins also mentions that a paper under the new section, “Improvements and Updates”, would be published in summer 1994. The Improvements and Updates section title sounds as though it was to contain research that was more applied in nature. However, in the AGM Minutes and editors’ reports located in the CAAA files, no earlier mention or detail about this section was found.

If CAAA members looked forward to the fall 1994 *CAR* issue containing an education research section, they were disappointed. Instead of the promised section being included in *CAR*, a special issue was published in fall 1994 containing seven articles all written by Canadian authors. To date, this is the only special issue in the history of *CAR* and it is marked by having a white cover instead of *CAR*’s traditional blue cover.

Evidence that CAAA members had broad accounting interests is found in the Membership Committee’s Report written by the Chair, Howard Teall, for the 1994 AGM. We reproduce a table from that report illustrating the varied interests of CAAA members. To enhance the meaning of this table, we add columns showing the percentages of total responses and topic rankings (Table 4). Members ($n = 808$) specified multiple areas with total responses exceeding 1,800. The areas in highest to lowest rank order are Financial, Management, Audit, Education, Theory, Standard Setting, International, Behaviour, Ethics (tied for 9th), Nonprofit (tied for 9th), Tax, Control (tied for 11th), Information Systems (tied for 11th), History, Government and Internal Audit. Looking at Education, Behaviour, Nonprofit, Ethics, Government, History and Information Systems together, these accounting areas represent over 30 per cent of the total responses. The major takeaway from the table is that CAAA members indicated wide-ranging interests which could be used to support the inclusion of diverse accounting topics in *CAR*.

Unfortunately, the two new sections mentioned in 1992 (Education) and 1994 (Improvements and Updates) had short life spans. The experiment with these two sections ended during the

editorial tenure of Lane Daley. In the *CAR* editor's report published in the CAAA Newsletter (CAAA, 1996: 12) and prepared for the 1996 AGM, Daley indicates that in 1995 only two articles had been formally submitted to the Improvements and Updates (I&U) section, with one paper rejected and the other under revision. Additionally, Daley states that "several other papers" (number not specified) were redirected to the I&U section. As a result of the deemed lack of submissions, the I&U section was discontinued after only two years.

Additionally, in the same 1996 report, Daley states that three papers had been submitted to the Education section and all three were rejected. While the Education section was not formally discontinued at this time, Daley states that the "level of manuscript flow cannot support a separate section of the journal" and "the section will only survive if those who view it as an integral part of the journal are willing to undertake high quality scholarship in the domain and submit their work" (CAAA, 1996: 12). Daley also points out that education papers had other outlets, such as *Issues in Accounting Education*.

Basic versus applied research. In Falk's aims-and-scope statement, *CAR* was to publish both basic and applied research. While *CAR* has fulfilled its aim to publish basic or cutting edge research, the aim to publish "applied" research was not met to the satisfaction of CAAA members – leading to the creation of a second journal (now called *Accounting Perspectives*) that published its first volume in 2002. *CAR* continues to be the premiere CAAA journal in terms of journal rankings and cutting edge research.

At the 2000 AGM information was provided to the membership regarding the proposed CAAA journal, *Canadian Accounting Perspectives (CAP)*. The minutes indicate that a survey of the CAAA membership indicated "strong support" for the proposed journal (CAAA, 2000: 3). Questions from the floor were entertained and one of these questions was whether *CAR*'s purpose could be enhanced to include the *CAP* objectives. While the minutes indicate that the questions were "satisfactorily addressed", the exact answers to the questions are not provided. It appears that those responding to the questions did not think *CAR*'s purpose could be altered to include the *CAP* objectives.

In the period between the decision to publish *CAP* in 2000 (CAAA, 2000) and 2003/2004, a need to clarify the purposes of *CAR* and *CAP* surfaced. A journal review committee was tasked with the job of providing recommendations with respect to both journals' missions. In the report submitted to the CAAA (dated May 12, 2004), the Committee indicated that "the primary mission of both journals [should] be to maintain and enhance high quality" and it recommends "that the journals encourage and support research by the Canadian accounting community" (CAAA, 2004: 3). While encouraging support of Canadian research, this Committee indicated such support was not limited to publishing articles by Canadians. *CAR*'s promotion of Canadian research through its annual PhD Consortium was commended by the Committee and *CAP* was encouraged to promote "the development and use of Canadian data sources" (CAAA, 2004: 2), an original objective of *CAR*. The Committee's suggested *CAR* mission also included the need "to maintain and enhance an international reputation" (CAAA, 2004: 2) and to focus on publishing basic research. In contrast, *CAP*'s recommended mission did not include a mention of international reputation but did include a focus on the publication of applied research.

Whether *CAR* has met its original six objectives (Table 1) and the later editorial policy statements (Table 3) form the basis for our examination. From *CAR*'s inception tensions appear to have existed. One tension, basic versus applied research, was addressed by the CAAA launching its second journal. As part of its mission, *Accounting Perspectives* is supposed to publish applied research. The other two tensions, high quality, international journal versus Canadian authorship and diverse research, remain. To address these tensions, we explore how well *CAR* has served the

Canadian CAAA membership by publishing the research of both Anglophone and Francophone Canadian academics. Given the emphasis placed on the concept of research diversity in the later editorial policy statements and the evidence that CAAA members had broad interests, we examine several aspects of research diversity. Additionally, as an aspect of research diversity, we explore whether *CAR* has met the original objective of publishing research using Canadian data. The next section presents quantitative analysis of *CAR*'s main articles with regard to these existing tensions.

CAR author and research characteristics – quantitative analysis

To explore the tensions faced by *CAR*'s editors and to answer our questions, we focus on the geographic dispersion of authors and article characteristics. We think these characteristics describe key aspects of *CAR*'s first 27 regular volumes.¹⁰

To make our comparisons, we use raw numbers, percentages and means of volume percentages. For all significance tests, we employ t-tests and where appropriate we use a ratio, the Herfindahl-Hirschman Index (HHI), to examine if there is concentration in certain characteristics and whether such concentrations have changed over time. The HHI is a concentration measure where a 1 (or 100%) indicates that there is perfect or total concentration and a zero indicates no concentration at all. We use the percentage HHI version which is easier to interpret and take 25 per cent as indicating there is a high concentration level.

Home universities of authors: Evidence relevant to North American/global versus Canadian authorship tension

Authors' home universities at the time of publication provide evidence of how well *CAR* has met one of its original objectives, specifically "to provide to both [F]rancophones and [A]nglophones an outlet for research on topics that are of interest in Canada" (CAAA, 1984: 2). In addition, it provides evidence of whether the geographic composition of authors has changed over time which addresses the later editorial policies (*CAR*, 2001, 2008) where *CAR* is indicated as being North American and global. Table 5 presents information on the location of the 1,429 *CAR* authors' home universities for the first 27 volumes, whether there have been changes in these home universities over time and whether such changes are statistically significant.

In coding universities three problems were confronted. First, coding home universities does not capture a faculty member's citizenship or language grouping. This is accepted as a limitation of capturing information about contributing authors. Second, the determination of Canadian Anglophone and Francophone universities was based on each university's primary language of instruction. As a result a Francophone working at an Anglophone university (or vice versa) may be categorized by the university's classification and not by his/her primary or first language.¹¹ Again, this is a limitation that we acknowledge. Third, some authors listed more than one affiliation. To keep the coding similar across all authors, only one affiliation was coded per author. The university (or affiliation) coded was the one where the author resided immediately prior to the publication of the article.¹²

Using the information in Table 5, we can summarize our findings with respect to authors' home universities. From Table 5.A it can be seen that US universities dominate and increase in terms of authors across all 27 *CAR* volumes. Canadian universities have decreased significantly while 'All other universities', our global category, have increased significantly over these volumes.

Table 5.A. Authors' home universities totals, comparison of means and HHI for three 9-volume samples (standard deviations).

Volume groups	1-9	10-18 ^a	19-27	Total
<i>Totals by volume groups</i>				
Canadian Anglophone	96	61	69	226
Canadian Francophone	4	6	5	15
US	271	293	434	998
All other universities	18	41	117	176
Other	5	5	4	14
Column totals	394	406	629	1,429

Table 5.B. Fractional articles attributable to home university as a percentage of articles published in each volume, comparison of volume groups' means^b, total percentages for all volumes and HHI measures.

Volume groups	1-9	10-18 ^a	19-27	Total
Per cent Canadian Anglophone	28.5^c (9.115)	15.5^c (6.937)	11.9^c (5.810)	19.25
Per cent Canadian Francophone	1.291 (1.995)	1.3 (1.857)	0.6 (0.993)	1.2
Per cent US	63.2 (14.366)	70.7 (9.024)	69.1 (11.995)	69.0
Per cent other universities	6.0^d (7.018)	11.5^d (7.147)	17.9^d (8.421)	12.7
Per cent other	1.0 (1.237)	0.9 (1.154)	0.5 (0.610)	0.8
HHI for volume groups	48.4	53.8	59.5	52.9

Notes:

^aThe Volume 10 special issue (10sp) is excluded from these calculations.

^bThese means are calculated using the percentage of authors' home universities per volume for each category and differ from means calculated as a percentage of total authors by volume grouping.

^cSignificantly different across the groups at .001 level or less.

^dSignificantly different across the groups at the .05 level or less.

Table 5.B presents the HHI results for fractional articles attributable to home universities as a per cent of total articles published. What the indices (HHI) indicate is that the authors have become more concentrated over the 27 volumes. The US and global universities have grown at the expense of authors with Canadian home universities.

Research fields, methods and analysis type: Evidence relevant to homogeneous versus diverse research tension

To explore whether *CAR* has met its original and later editorial objectives to publish broadly in accounting, we document the types of articles that have been published in *CAR* over the first 27 volumes. In particular for each main article, we examine the research field, method and analysis used.

For the purposes of this examination, all main articles are classified as being in the fields of financial accounting, managerial accounting, auditing, tax and other. As noted, these five fields are

similar to those used in previous *CAR*-related research (Carnaghan et al., 1994) and are broadly defined. This means that some topics listed in Table 4, 'Areas of interest to CAAA members', are included in our five fields. For example, our audit category includes research dealing with internal auditing while financial accounting includes research related to current values/fair values, accounting information quality and accounting disclosures. While the breadth of our categories is a limitation, a finer breakdown of articles does not appear to change our general findings since there are very few papers (for example, two papers were clearly and only internal audit related) in many of these finer sub-categories over the 27 volumes.¹³ Table 6 provides the data by volume groupings for research fields. The results indicate that *CAR* publishes a large majority of articles in the financial accounting and auditing fields over the 27 volumes followed by a distant percentage of managerial accounting articles and an even lower percentage of tax articles.

If the Other category captures a measure of diversity, then *CAR* may be seen as having decreased its diversity over time. This category, a total of 46 articles, includes articles in such fields as accounting education (four articles excluding the Volume 10 Special Issue), not-for-profit (six articles), and research into and about journals and publishing. While the overall average for this category is higher than for tax, most of these articles were published in volumes 1 to 13 with no articles in the other category published in volumes 14–19, 22, 23 and 25.

The concentration of articles for research fields (Table 6.B) provides evidence that *CAR* is highly concentrated in articles or types of articles that it publishes. The HHI measures confirm that the concentration of financial accounting articles has grown while auditing articles remain about the same for two of the volume groupings.

In terms of research methods, main articles were classified as being capital markets/events studies, empirical, analytical/economic modelling, behavioural/experimental/field studies, interviews/questionnaires/surveys or other research methods. Table 7.A indicates the most frequently used research method across all volumes is empirical followed by analytical/economic modelling, behavioural/experimental/field studies, capital markets, interviews/questionnaires/surveys and other.¹⁴ The empirical category has grown significantly while the analytical/economic modelling and other categories have decreased significantly over the 27 *CAR* volumes.

Table 7.B provides the HHI articles' research methods. The HHIs for research methods employed present further evidence that the use of empirical data has been growing and becoming more concentrated over the 27 *CAR* volumes.

The type of analysis employed in an article is another means of classification. We classified *CAR*'s main articles as being primarily quantitative, qualitative, mathematical/logic or philosophical/logic in terms of type of analysis. A breakdown for this classification type for the three volume groupings is provided in Table 8.A. The most frequently used method of analysis across volumes is quantitative followed by mathematical/logic and philosophical/logic. The research analysis employed least often across volumes is qualitative. As with research fields, the research analysis employed in the earlier volumes appears to be more diverse than in the later volumes.

The growing concentration in quantitative research analysis is supported by the HHI measures provided in Table 8.B. The significant increase in the percentage of articles using quantitative analyses is mirrored by the HHI which increases from the first nine volumes to the last nine.

Article characteristics: Canadian data

Another part of the original *CAR* objectives was "to encourage research pertaining to Canadian data, institutions or policies" (CAAA, 1984: 2). To explore whether this objective has been achieved, articles were coded using 'Canadian data' broadly and included papers employing both quantitative and policy/institutional based information.

Table 6.A. Article research field totals, and comparison of means and HHI for three 9-volume samples (standard deviations).

Volume groups	1–9	10–18 ^a	19–27	Total
<i>Totals by volume groups</i>				
Financial accounting	96	118	149	363
Managerial accounting	30	17	32	79
Auditing	58	41	71	170
Tax	3	9	11	23
Other	26	13	7	46
Column totals	213	198	270	681

Table 6.B. Articles' research fields as percentage of each volume's articles, comparison of volume groups' means, ^b total percentages for all volumes and HHI measures.

Volume groups	1–9	10–18 ^a	19–27	1–27
Per cent financial accounting	43.1^c (10.528)	61.0^c (9.582)	55.7^c (8.889)	53.3
Per cent managerial accounting	14.8 (9.210)	8.4 (4.965)	11.2 (9.216)	11.5
Per cent auditing	27.6 (10.798)	20.2 (8.466)	26.6 (6.216)	24.8
Per cent tax	1.7 (3.377)	4.1 (3.448)	3.9 (3.014)	3.2
Per cent other	12.7^d (4.800)	6.3^d (7.755)	2.6^d (2.923)	7.2
HHI for volume groups	30.1	42.6	39.6	36.5

Notes:

^aThe Volume 10 special issue (10sp) is excluded from these calculations.

^bThese means are calculated using the percentage of articles per volume for each category and as a result differ from means calculated as a percentage of total articles per volume grouping.

^cSignificantly different across the groups at the .005 level or less.

^dSignificantly different across the groups at the .01 level or less.

The use of Canadian data in terms of absolute numbers has remained relatively constant over time. In total there have been 65 papers using Canadian data published in *CAR*'s first 27 volumes (not tabulated). This represents 9.5 per cent of the total 681 articles published. There are no significant differences in terms of percentage of articles published using Canadian data over time although the percentage has decreased.¹⁵ While we do not have information about publications using Canadian data prior to *CAR*'s inception, what we can say is that there seems to have been a slight decrease in articles using Canadian data over time.

Discussion of *CAR*'s meeting of original and editorial objectives

The previous section quantitatively addressed two of our three questions: With respect to geographical location, who has published in *CAR* over its history? and what types of research have been published in *CAR* over the period? Using our quantitative findings and through discussion of the tensions *CAR* faced, we now address our third question: how well has *CAR* succeeded in meeting its original and later editorial objectives?

Table 7.A. Article research method totals, comparison of means and HHI for three 9-volume samples (standard deviations).

Volume groups	1–9	10–18 ^a	19–27	Total
<i>Totals by volume groups</i>				
Capital markets	32	35	27	94
Empirical	38	75	131	244
Analytical/economic models	72	41	31	144
Behavioural/experimental/ field studies	32	26	55	113
Interviews/ questionnaires/surveys	11	10	22	43
Other research methods	28	11	4	43
Column totals	213	198	270	681

Table 7.B. Articles' research methods as percentage of each volume's articles, comparison of volume groups' means,^b total percentages for all volumes and HHI measures.

Volume groups	1–9	10–18 ^a	19–27	1–27
Per cent capital markets	13.8 (8.023)	20.5 (15.606)	9.9 (8.303)	14.8
Per cent empirical	16.9^c (6.785)	35.6^c (17.043)	48.6^c (9.225)	33.7
Per cent analytical/economic models	33.3^c (6.967)	19.8^c (7.316)	11.9^c (6.825)	21.7
Per cent behavioural/ experimental/field studies	18.7 395)	16.7 (8.240)	21.0 (4.816)	18.8
Per cent interviews/ questionnaires/surveys	4.4 996)	5.2 (4.073)	8.3 (4.089)	6.0
Per cent other research methods	12.8^d (15.709)	2.2^d (2.858)	0.3^d (0.980)	5.1
HHI for volume groups	21.2	23.9	31.1	22.4

Notes:

^aThe Volume 10 special issue (10sp) is excluded from these calculations.

^bThese means are calculated using the percentage of articles per volume for each category and as a result differ from means calculated as a percentage of total articles per volume grouping.

^cSignificantly different across the groups at .001 level or less

^dSignificantly different across the groups at the .005 level or less.

Exploring the first tension, high quality North American/global journal versus Canadian authorship, we examined authors' home universities. In assigning "articles" to authors, we adjusted for multiple authors such that in the case of an article with four authors where one is Canadian, only 25 per cent of the article is deemed 'Canadian'. Looking at the original objective (CAAA, 1984: 2) that emphasized *CAR* as an outlet that would "improve the Canadian contribution" to research, our results based on published articles fail to provide evidence that supports the fulfilment of this objective. However, the editorial objectives of *CAR* changed over time to be a North American, and later a global, journal. This examination leads us to suggest that *CAR* has met the later editorial objective of being a North American/global journal. However, while our evidence indicates that *CAR* has published more 'global' authors recently, published authors are still highly concentrated in US universities.

Table 8.A. Article primary research analysis type^a totals and comparison of means and HHI for three 9-volume samples (standard deviations).

Volume groups	1–9	10–18 ^b	19–27	Total
<i>Totals by volume groups</i>				
Quantitative	119	145	228	492
Qualitative	1	5	11	17
Mathematical logic	74	41	29	144
Philosophical logic	19	7	2	28
Column totals	213	198	270	681

Table 8.B. Research analysis type as percentage of each volume's articles, comparison of volume groups' means,^c total percentages for all volumes and HHI measures.

Volume groups	1–9	10–18 ^b	19–27	1–27
Per cent quantitative	52.3^d (16.333)	74.0^d (8.097)	84.3^d (8.702)	70.2
Per cent qualitative	0.5 (15.873)	3.1 (7.309)	4.0 (15.920)	2.5
Per cent mathematical/logic	34.6^d (7.309)	19.8^d (7.317)	11.0^d (7.318)	21.8
Per cent philosophical/logic	12.6^e (15.920)	3.1^e (3.816)	0.7^e (1.961)	5.4
HHI for volume groups	40.89	58.94	72.49	54.43

Notes:

^aWhile some papers relied on more than one research type (e.g., mathematical/logical and quantitative), articles have been classified by the primary type of research.

^bThe Volume 10 special issue (10sp) is excluded from these calculations.

^cThese means are calculated using the percentage of articles per volume for each category and as a result differ from means calculated as a percentage of total articles per volume grouping.

^dSignificantly different across the groups at .001 level or less.

^eSignificantly different across the groups at the .05 level or less.

Excerpts from CAAA AGM minutes (for example, CAAA, 1987: 4, 1998: 8) and *CAR* editors' reports (for example, Feltham and Simunic, 1999; Gibbins, 1994; Magnan, 2007; Salterio 2011) indicate attention was paid to the amount of Canadian submissions and published articles, a situation that was unlikely to have continued if the CAAA membership had not been concerned. Additionally, the editorial statements appearing during the Richardson editorship stopped inviting French language manuscripts and *CAR* ceased publication of book reviews that were primarily written by Canadian academics. These concerns and changes coupled with our quantitative findings indicate Canadians from both Anglophone and Francophone universities have reason to be worried about their chances of publication in *CAR*. These groups' contributions to the journal either decrease over time (Anglophone schools) or remain constantly at a low percentage of authors (Francophone schools). In addition, the high concentration of main article authors whose home university is in the US may be of concern to Canadian researchers. Of course, some Canadian authors may not be concerned with their chances of publishing in *CAR* since they may choose to submit their work to other specialized journals or journals that publish in their first language.

The second tension we explore is whether *CAR* has published relatively homogeneous or diverse types of research. *CAR*'s original objectives encouraged research diversity in terms of fields (for example, "auditing, tax, education and other related topics"), methods and analyses (CAAA, 1984: 2). The evidence in Table 3 shows that the editorial statements promoted research diversity. Also, the history of *CAR* shows that despite the broad-ranging research interests of CAAA members, the education and I&U sections were discontinued due to low or poor submissions. Our quantitative results provide evidence that the first 27 *CAR* volumes became increasingly concentrated in the field of financial accounting, employing empirical data and quantitative analyses. For researchers in other fields or those who elect to use alternative research methods or analyses, the findings are interpreted to mean there is less likelihood they will see their papers published in *CAR*. We think this analysis of the main articles published in *CAR* indicates the journal has not fully met the breadth of research diversity announced in either the original objectives or the subsequent editorial statements.

Defenders of *CAR* may argue that our findings only reflect the supply of articles rather than discrimination by editors or reviewers. That is, the journal can only print the type of articles submitted. Of course the supply versus discrimination issue might best be revealed if we could separately study data for the rejected articles – a doubtful prospect given confidentiality and lost or inaccessible data (Carnaghan et al., 1994: 253). Where available, the other difficulty is differences in categorization both among data supplied by *CAR* editors to the CAAA (Falk, 1989; Feltham and Simunic, 1999; Magnan, 2007, 2008, 2009; Richardson, 2003; Salterio, 2011) as well as between our data and that supplied to the CAAA membership.

However, we are able to make some general comparisons using total submissions and articles published (not tabulated but adjusted for some category differences) for certain years. For example Falk's (1989) submission data for the first five years compared to the articles published in the first six volumes indicate that more papers were published in the financial accounting (36% versus 41%) and auditing (17% versus 31%) areas while fewer papers were published in the managerial (21% versus 15%), tax (2% versus 1%) and other areas (24% versus 12%). For research methods comparisons, all method categories (i.e., capital markets/empirical 34% versus 30%), behavioural/statistical/survey (31% versus 22%) and other methods (17% versus 11%) except for analytical (18% versus 37%) show that submissions exceeded published articles using these methods. Comparing the early years' submission and published article percentages, more articles were accepted in the financial and auditing areas (72%), with analytical exceeding any of the other methods categories. Whether intentional or due to the quality of the papers, the research areas and methods in published papers may have served as a signal to some researchers not to submit their work to *CAR*.

For the middle *CAR* volumes we use two of the editors' reports (Feltham and Simunic, 1999, 2000) as representative of the period and compare these submission numbers with volumes 15¹⁶ to 17 (1998–2000). We find that the percentage of financial accounting submissions was lower than published articles (53% versus 66%), with all other areas having higher or equal percentages in terms of submissions compared to publications (managerial 11% versus 9%, auditing 29% versus 22%, taxation 4% versus 3%, other 3% versus 0%). With respect to methods, submissions were lower than published articles that employed analytical methods (16% versus 23%). The other methods had very similar percentages for submitted and published articles with the exception of the other category (6% versus 2%).

Using the *CAR* editors' reports (Magnan, 2007, 2008; Richardson, 2003, 2006; Salterio, 2011) that supplied information on both the current and past years, we are able to compare the submissions and publication percentages for the last nine volumes. The area percentages are all very similar except for managerial where submissions exceeded publications (15% versus 12%) and the other category where percentage of submissions was lower than published articles (0.2% versus

3%). Submissions are lower than published articles for analytical methods (8% versus 11%), experimental (16% versus 20%) and other (6% versus 10%), while submissions exceed published percentages for empirical (70% versus 59%).

While there are some anomalies, overall it appears that published areas and methods reflect submissions and are not as diverse as might be expected from the original *CAR* objectives or as outlined in subsequent editorial statements. We are unable to tell whether there has been a self-selection bias resulting from individual researchers' decisions not to submit papers that fall outside the traditional research areas and that employ more diverse methods. Additionally, since the category of other is never broken down in the reports, we are unable to assess whether this included papers in areas such as accounting history or education.

Editors have not addressed the type of analyses or whether Canadian data was used in their reports. We find quantitative analyses have always dominated articles published, growing from 52 per cent to 84 per cent of articles, and the use of Canadian data has actually declined (14% versus 7% of articles) over time. The domination of quantitative analyses provides evidence that *CAR* has not published a broad range of types of analysis. One of the original objectives of *CAR* was to promote the use of Canadian data and *CAR* has published such papers over time, but does not show growth in this area. Instead the promotion of the use of Canadian data was shifted to the other CAAA journal (*CAP*) in 2003/2004. The domination of quantitative analyses and the low percentage of Canadian data may just be due partly to *CAR* trying to be a high quality, global journal rather than a Canadian journal promoting Canadian research.

A question arises as to how a journal's objectives and editorial statements influence submissions. An examination of the words used to describe research deemed publishable in *CAR* sheds light on why a high preponderance of submissions may have been from the financial accounting field or used empirical research methods. The descriptive text of the fifth original *CAR* objective (see Table 1) stipulated that "academic quality standards" (CAAA, 1984: 2) would apply. In the earliest Falk statement (Table 1), the call was for the publication of "high quality manuscripts" while Feltham and Simunic's goal for *CAR* was for it to be "an excellent research journal" (*CAR*, 1998: ii). The Richardson editorial statement stressed that "*CAR* will continue to publish in its traditional areas of excellence" (*CAR*, 2001: iv) and the Magnan statement indicated that *CAR* "publishes leading-edge research" (*CAR*, 2008: vi). If the words employed in *CAR*'s objectives and editorial statements are seen as code for certain types of research, then despite statements encouraging diverse research submissions, diversity would be stifled.

As a contemporary of *CAR*, the *Journal of Accounting Research (JAR)* originally included more diverse types of articles (for example, history and review papers) in its early history as compared to subsequent years. Dyckman and Zeff (1984) indicate that publication of such papers dropped off during the 1970s and by the 1980s papers published in *JAR* were tending towards the empirical and coming from the auditing field.

Dyckman and Zeff's (1984) documentation of *JAR*'s history also provides evidence that the *Accounting Review* moved towards publishing papers that adopted models from other disciplines (for example, economics, psychology) and used empirical methods. The *Accounting Review* record for the period 1982 through 1986, indicates that 56 per cent of papers in the first round that were either accepted or had revise and resubmit decisions came from the financial (24%) or auditing (31%) areas, and employed general empirical (27%) or capital markets (34%) research methods (Sundem, 1987).

CAR emerged in this setting and, as noted earlier, was intended to compete with journals such as the *Accounting Review*. To get *CAR* accepted as a high quality journal in a relatively short period of time, its editors may have thought they needed to ensure *CAR* emulated, at least to some extent, the types of research published in the *Accounting Review* and *JAR*.

The emphasis on 'high quality' in the original, and subsequent, editorial statements may have profoundly affected how *CAR*'s editors and potential researchers saw *CAR*, and influenced what was submitted and published. To establish *CAR* as a high quality competitor to other top accounting journals, *CAR*'s editors may have initially sought out manuscripts that fit the profile of what was being published in the *Accounting Review* and *JAR*. Seeing what was published in *CAR*, researchers may have interpreted this as evidence of the editors' preferences as to types of research that were deemed 'high quality'. Potential researchers, facing 'publish or perish' situations, may have decreased the supply of diverse paper submissions because they thought their papers failed to fit the perceived research preferences of *CAR*'s editors. As a consequence one of two things may have occurred. More diverse research may have been submitted to other journals besides *CAR* and its highly ranked journal competitors. Alternatively, researchers may have switched to undertake projects they thought would comply with the perceived preferred research types and methods found in previous *CAR* volumes.

Different researchers may have taken different actions in response to what they perceived as *CAR* editors' preferred research, but these individual decisions seem to have had cumulative, long-lasting effects on accounting research. While *CAR* is only one of the 'high quality' accounting research outlets, several of these publish similar types of research (focusing on financial accounting and auditing and being primarily empirical and employing quantitative analysis), leading to the lessening of the breadth and depth of accounting research diversity. One example of the consequences of the research published in highly ranked accounting journals is the current state of PhD programmes. Merchant (2008: 902) outlines the current state of most US doctoral programmes in the thirty years following the period of *CAR*'s creation, noting that such programmes fail to emphasize breadth and diversity by not exposing students to authors as varied as Habermas, Foucault or Marx, and there is "no training in interpretive research" which could be of particular interest to management accounting researchers. A second and much lamented result of the dominance of the research published in *CAR* (and several of its competitors) is that it pushes researchers to engage in more of it. The reason for this situation may be, as Merchant (2008: 903) states, because it "... increased my chances of having my research accepted by the mainstream, which my university suggests is in my best interest".

While *CAR* has met the high quality objective by being a highly regarded accounting journal, in our opinion and from the evidence in this paper *CAR* has fallen short of some of its other original objectives as published in 1984. If 'supporting accounting research ... in Canada' was meant to indicate a publication outlet for Canadian researchers' work, *CAR*'s main article authorship statistics do not support this objective. In particular, Francophone authors as measured by home university do not seem to have benefited as much from *CAR* as might have originally been hoped by the CAAA membership. Applied research did not find a home in *CAR* and led to the founding of a second CAAA journal, so again *CAR* did not meet this original objective. What we are unable to assess is whether *CAR* has nurtured anything 'via constructive review of and feedback on submitted articles' (see Table 1, objective ii). To make such an assessment would require a different study examining submitted papers rather than published main articles.

Conclusion and limitations

We identify and explore two tensions in this paper related to the evolution of *CAR*, a highly ranked accounting journal. The first tension is between trying to be a high quality, global journal versus trying to promote Canadian authorship, and the second tension concerns the publishing of homogeneous versus diverse research. Our findings indicate that being a high quality, global journal has won over promoting Canadian authors. For the second tension we find that articles published in

CAR tend to be more homogeneous than might be expected from the original objectives and later editorial statements.

A range of faculty members may find our results of interest. Faculty members residing in Canadian universities who publish in *CAR* may point to several pertinent facts when facing tenure and promotion. Canadian authors compete with US and global scholars for space in the journal and Canadians represent a group of authors that has decreased over the history of *CAR*. Given limited journal space, the competition to get published has increased as academics globally send papers to *CAR*, making it more difficult to publish. Faculty members, whose research falls outside the areas and methods with the highest rates of publication (for example, financial accounting, auditing and empirical research) in *CAR*, may choose to send their research to other journals they assess as more likely to publish their work.

As noted, there are limitations to our study. One limitation relates to the categorization of research in the domains of fields, methods and types of analysis. Such categorization involves judgement. It may be that other researchers might differently define the categories or place some articles in a different existing category. Recognizing this, we think our categorizations at minimum provide an indication of *CAR*'s publication history. Also, any defender of *CAR* might argue that all our findings reflect supply of articles rather than discrimination by editors or reviewers. Of course the supply versus editors/reviewers discrimination issue could be revealed if we were able to study the rejected articles – but as we have recognized, this is a doubtful prospect given confidentiality and likely lost data. Finally, our study only examines the first 27 volumes of *CAR*. Perhaps as editors change over time, the proportion of published authors' home universities and the research fields, methods and analyses will also change. Hopefully, our study's limitations may provide other researchers with ideas for possible future work.

Additional future research avenues may come from examinations of other journals. For example, given the evidence that only a few Canadian-based research papers have been published in *CAR*, this may warrant study to understand whether Canadian-based research is being undertaken but published elsewhere or if it appears that such research is only being conducted in a limited way. Another project might examine where active Canadian researchers are publishing and might include examination of whether their research is being sent to outlets that publish other types of research or publish in languages other than English. The question of how *CAR* was able to rise to prominence as a high quality journal in a relatively short period of time and how the types of research published in it help to explain this high quality status could warrant further study. Finally, our paper identified several tensions and publishing patterns. Another study might examine other journals (for example, *JAR*, *Accounting, Auditing and Accountability Journal*, *Accounting, Organizations and Society*, *European Accounting Review*, *Accounting History*) to determine the tensions they faced when first started and how these tensions affected the types of research they publish. We leave these potential studies to future researchers.

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Notes

1. The official name of the Canadian academic accounting organization is the Canadian Academic Accounting Association/l'Association canadienne des professeur(e)s de comptabilité (CAAA/ACPC). In this paper we use the English name and abbreviation to identify the organization.
2. Data was collected individually for two categories in addition to other, accounting education and not-for-profit. However, these two categories had few entries and were collapsed into the category of other.
3. "Empirical data" refers to research employing large data sets that come from commercially available (for example, CRSP or Compustat) or hand-collected sources and have an aura of being "objective". Such data have been characterized as being "objective" because they normally involve the collection of published information or information that is publicly available. Such data would include numbers such as prices, financial numbers, yields, risk measures based on market returns, economic factors such as national income measures or exchange rates and in some cases analysts' published reports. Capital market/event studies are also normally empirical but these studies were most popular in the late 1970s and early 1980s, and were based on testing whether markets are efficient with respect to processing accounting information or changes in accounting standards. We have kept these two categories separate (Capital markets/event studies and Empirical) to be consistent with earlier papers such as Sundum (1987), Falk (1989) and Carnaghan et al. (1994).

With respect to field studies, case studies and questionnaires/surveys/interviews, these types of research may also be seen as broadly empirical in that data is gathered and examined. However, the methods of data collection are distinct from the types of studies that employ large databases typical of the studies found in our categories of Capital markets/event studies and Empirical. Additionally, field studies, case studies and questionnaires/surveys/interviews are based on the responses of individuals. As such these studies have been characterized by some as being "subjective" or potentially biased due to their reliance on researchers' experiments/questions, individuals' responses or possible non-participation/non-response bias (Wouters et al., 2014). Due to the difference in the methods employed to uncover the data, we see these research methods as separate and distinct from the Capital markets/event studies and Empirical categories.

4. The first SSHRC journal grant was announced in the April 1986 newsletter (CAAA, 1986a) and a note to the 2009 CAAA financial statements indicates that the SSRHC grant for *CAR* had been renewed for three years (CAAA, 2009b).
5. We readily acknowledge that the CAAA membership may be broader than only members located in Canada. However, while we have been unable to find membership statistics by country for earlier dates, evidence indicates that from 1994 until as recently as 2002 Canadian members represented somewhere between 58 per cent in 1999 (CAAA, 1999: 17) and 67 per cent in 1994 and 2002 (CAAA, 1994: 1, 2002: 1) of the total membership.
6. For the editorial statements and with the exception of the first one, there seems to be either a lag or a lead time between the appointment of a new editor and the publication of his statement. For example, the Falk aims and scope statement appears in the first journal issue where Daley is listed as editor. For other editorial statements, these appear in the first issue (spring) of the volume despite the editor not actually assuming that role until mid-year and mid-volume at the earliest.
7. While Gordon Richardson assumed the editorship in 2001, the previous editors (Feltham and Simunic) and editorial board are listed on the inside covers of the Volume 18, Number 1 issue.
8. Steven Salterio became the editor of *CAR* in May 2010 and introduced a slightly different editorial policy with Issue 1 of Volume 27 in January, 2010. However, it is noted that the entire content of Issues 3 and 4 were the responsibility of the previous editor, Michel Magnan and his editorial board. Therefore, all articles appearing in Volume 27 (2010) were accepted under Magnan's editorial policy.
9. When we visited the Toronto CAAA offices, minutes of several AGMs could not be located (1997 and 2002). Additionally, for several meetings we only found material published concerning the AGMs in the CAAA newsletters (for example, 1995, 1996 and 1999).
10. We have excluded one *CAR* issue, the special issue of Volume 10 (10sp), from our analysis. We exclude this issue for two reasons. First and as noted, it is the only special issue published during the time period.

Second, the special issue's papers are all concerned with education-based research. However, for completeness we analysed the data including issue 10sp. The untabulated results remain the same although levels of significance differ for a few comparisons.

11. One Canadian school, the University of Ottawa, is officially English-French bilingual. For this school alone, "Francophone" was defined by the author's primary language. This determination was manageable as all of the published *CAR* authors between 1984 and 2010 were known by the researchers. In a check of our Canadian university classifications and where we personally know researchers who are Francophone residing in an Anglophone university, we examined the data to see if this changed the significance of our findings. It affected the raw numbers but did not substantially affect the significance of the numbers or our conclusions.
12. In most cases authors also returned to these universities (affiliations) post publication. For the few where this was not the case, it is a limitation (although it represents only a few authors' situations).
13. All articles were originally coded both in the broad categories (for example, financial, managerial, audit, tax and other) and in the finer sub-categories. While the authors did their best to ensure the finer sub-categories were clearly defined, the authors did not feel comfortable using these finer classifications, nor did the results provide meaningful analysis or conclusions.
14. The other category (6.3%) includes methods such as articles based on *a priori* reasoning (for example, Chambers, 1984; Benston, 1984) as well as research based on methods not included in the named categories.
15. The breakdown of articles employing Canadian data by volume group is 25 papers (13.6%) in Volumes 1–9, 22 (11.9%) in Volumes 10–18 and 18 (6.8%) in Volumes 19–27.
16. We compare the 1998 and 1999 submissions with the 1998–2000 volumes on the basis that these are the volumes where most of these submissions would have appeared if accepted for publication.

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