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EDITORIAL

Should the *Journal of Information Systems* (JIS) Publish Education Research?

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I. INTRODUCTION

Hearing journal stakeholders' concerns is among the pleasures of editorship. Two sets of stakeholders raise the issue of the publication of education research in *JIS*. The stakeholders who pose this question most frequently are researchers engaged in the scholarship of teaching (Boyer 1990). These authors generally ask me a prospective question, specifically: "Do you welcome education research in *JIS*?" The question is often asked meekly, with embarrassment, as if the questioner is engaged in a dark art, like pornography, astrology, or alchemy. The mannerism of the questioner often suggests that my response may be to laugh, scoff, or walk away in disgust—that the question may be undignified and potentially insulting in the community of accounting scholars.

More nebulous are the second group of stakeholders who raise the issue of whether education research should appear in *JIS*. This group believes that: (1) *JIS* should not publish education research and (2) the non-education research published in *JIS* is diminished by its association with education research. I have met few members of this second group. In these cases, the questioner asks the question in proxy for another who evaluates the questioner's research or tenure case and who doubts the value of education research. The actual questioner does not doubt the value of the education research published in *JIS*, but the proxy "questioner" does.

The questioners in this second group of stakeholders often begin by observing that many evaluators of accounting research consider education research inferior. They observe that accounting research should focus on the practices of professional accounting, which is generally understood to be quickly narrowed to either financial accounting or auditing. Some observe that at their school "scholarly" research (i.e., non-education research) published in a journal that also publishes education research is considered inferior to "scholarly" accounting research that is published in a journal that does not publish education research. Others observe that their university: (1) has an official ranking of academic accounting journals and (2) ranks education publications one grade lower than "pure research" publications in the same journal. For example, a publication in the practice or academic section of *JIS* is a "B" grade publication, whereas a publication in the education section of *JIS* is a "C" grade publication.

A second pleasure of editorship is the "bully pulpit" it provides for opining on scholarly issues. The frequency with which I am asked about publishing education research in *JIS* suggests that it is

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The opinions expressed in this editorial are those of the editor. They are not necessarily the opinions of the leadership of the AAA Information Systems section or the editorial board of the *Journal of Information Systems*.

prudent to answer in print. The questioners pose rational, scholarly questions; they deserve rational, scholarly (not emotive) responses. I offer this essay as a dispassionate (well, the closest that I can manage to dispassionate) response. And I apologize to all previous cocktail reception attendees that I have backed into corners and spilled drinks on in responding to this question.

II. MY OPINION(S)

Whether *JIS* should publish education research would seem to engage, at a minimum, the following arguments:

- Argument 1: “Quality” accounting journals do not publish education research.
- Argument 2: Accounting education research is inferior to non-education accounting research.
- Argument 3: *Issues in Accounting Education* should be the only publication outlet within the American Accounting Association (AAA) for accounting education research.
- Corollary 1: Some university publication evaluation systems do not reward education research, reward education research to a lesser degree, or penalize non-education research that is published in a journal that also publishes education research.

Let us consider these arguments.

Argument 1: “Quality” accounting journals do not publish education research.

None of the generally agreed top five publication outlets in accounting (*Accounting, Organizations, and Society*; *The Accounting Review*; *Contemporary Accounting Research*; *Journal of Accounting and Economics*; *Journal of Accounting Research*) currently publish educational cases or issues related to accounting education. Some of these journals previously published education research. For example, *The Accounting Review* published education research through much of its history but ended this practice in 1988 (Antle and Demski 1988).¹ With the exceptions of *Issues in Accounting Education* and the *Journal of Information Systems*, I am unaware of extant AAA journals that publish education research. As another example of the elimination and marginalization of accounting education research, the 2002 AAA Executive Committee proposed eliminating *Issues in Accounting Education* and making education research a subtopic in *Accounting Horizons*.

The trend of not publishing education research in accounting journals is clear. But the rationale for this trend is less clear and, with the exception of the outrage over the proposed elimination of *Issues in Accounting Education*, little discussed outside of appointed (not elected) publication committees who do not engage in public discussion of their deliberations or decisions. The AAA is an organization of accounting academics. Perhaps 99 percent of the AAA membership engages in some form of teaching. Yet only two of the 12 journals (*JIS* and *Issues in Accounting Education*) of the AAA publish research related to the scholarship of teaching. Also, there is pressure on the one remaining journal that is not exclusively an education journal (i.e., the journal you are reading now) to drop the scholarship of education from its pages.

This trend evidences an emerging divorce of accounting research from accounting education. The instigators of this divorce are primarily accounting academics. Yet I am unaware of dialogue in our community regarding the desirability of this divorce. Will divorcing accounting research from accounting education better serve accounting’s constituents than an active dialogue among accounting academics regarding the value, ethics, and meaning of accounting education? I think not. However, it appears that the academic leadership of the AAA and the leadership of most (though not all) sections think so.

¹ Not coincidentally, *Issues in Accounting Education* began publication in 1983 as an annual and expanded to two issues per year in 1986. I propose this segmenting of education research into its own (single?) journal as one illustration of my later comments on the “balkanization” of accounting scholarship.

Is it accidental that the acceleration of the removal of educational scholarship from the portfolios of accounting academics immediately precedes a series of professional scandals that, in part, reflect upon the meaning and value of accounting education? Can one witness the demise of Arthur Andersen (Toffler and Reingold 2003), and its alleged greed, without asking whether professional accounting practice would benefit from disciplined reflection among accounting academics on the meaning, morality, and value of accounting education?

Research indicates that the management of individual and organizational knowledge is among the most critical attributes for business and organizational success (Holsapple 2003; Huber 2004; Maier 2004). Broadly construed, accounting education requires creating, storing, disseminating, and retaining critical accounting knowledge for the next generation of accounting educators and professionals. What does it say about the relevance of accounting research that scholarly reflection on this activity is de-valued and eliminated at the same time that academic theory and business organizations have clearly identified knowledge management as a, if not *the*, key driver of organizational success? In making a different point, Demski and Zimmerman (2000) argue that some accounting academics and university administrators are “eating their seed corn.” I can think of no better application of this metaphor than the increasing denial among accounting academics of the value and importance of accounting education. In denying the value of managing accounting knowledge though the scholarship of education, accounting academics are surely “eating their seed corn.”

Argument 2: Accounting education research is inferior to non-education research.

This argument is rarely explicitly stated in accounting, and with good reason. I am unaware of evidence investigating the relative quality of education versus non-education research in accounting. I am unaware of evidence supporting the assumption that accounting education research is inferior to non-education research. This argument appears to be based in a positivist paradigmatic assumption regarding the relative merit of research methods. As evidence for this assertion, consider the recent published papers in the four top North American accounting research journals. Such a review suggests that the evaluation models of the journal editors and reviewers at these journals value large sample, market-level research much more highly than case study, field research, and research about individuals or small groups.

Large samples are desirable because of statistical power (Cohen 1988; Lindsay 1993). However, large samples are unavailable in the study of many important issues. For this reason, qualitative research (Wolfe et al. 1993; Miles and Huberman 1994) and other methodological advances (Birnbaum 2000; Dillman 2000) are flourishing in many disciplines, though regrettably not in accounting.

The effect of the increasingly common accounting researcher creed of the superiority of econometric models and large samples is a narrowing of the discipline of accounting scholarship to issues that can be “hit” with the econometric “hammer,” as opposed to issues that are of consequence in our profession. To see this, consider a hypothetical research study on enterprise resource planning (ERP) system failure. Given the millions of dollars invested in ERP systems, there is surely no more critical accounting issue to organizations. But the impediments to such a study are daunting. Most companies and managers actively suppress information about their failures. Such data are unavailable through a study of corporate announcements or other common public data sources (e.g., Compustat and CRSP). Career concerns among executives involved in such failures lead them to avoid public discussions of these failures.

Consequently, studies of ERP failure—despite their criticality—are neither conducted nor broached by accounting researchers. The large sample, positivist creed for published accounting research narrows the intellectual scope of accounting to omit most issues that are of interest to professional accounting. Accounting researchers’ creed of large sample, positivist methods reminds one of the cliché of the drunk who looks for his keys under the lamp post because the light is so much

better. I propose that accounting academics commit to investigating the critical problems of our discipline, rather than the status quo commitment of a self-limiting methodological straight-jacket.

Related to the positivistic intellectual creed of accounting researchers, economists would expect the quality of research produced in education versus non-education research to be partially a function of the rewards offered for its production. For example, it is surely no coincidence that the large majority of participants at AAA doctoral consortiums conduct financial research using archival methods. Accounting Ph.D. students learn early and often that financial research topics and large et al. 2004). Students who want a job at a top research school must profess faith in the positivist creed. Adherents to other creeds, i.e., alternative models and methods of research, including education research, need not apply, and will not be selected to attend the prestigious AAA doctoral consortium.

The issue of the quality of accounting education research, though unstudied, is likely to be related to the lack of publication outlets and career opportunities for education research. Consequently, improving the quality of education research in accounting necessitates expanding (not further contracting) the incentives and opportunities for publication. Why then is the trend the opposite—toward marginalizing accounting education research?

Argument 3: *Issues in Accounting Education* should be the only publication outlet within the American Accounting Association for accounting education research.

Demski's (2001) American Accounting Association Presidential address decries the "balkanization" (i.e., division into small, often hostile subunits) of academic discourse. The movement to diminish and isolate education research into a single AAA journal evidences this balkanization. Almost all accounting academics teach; far fewer conduct research (cf., Demski and Zimmerman 2000). Therefore, a sensible allocation of AAA journal resource space suggests publication of non-education research in only one, or at most a few, journals, with education research appearing in *all* AAA journals. That the obvious trend is the opposite—to eliminate education research from journals and to expand non-education research across all journals—suggests that either my academic accountant colleagues or I misunderstand one or more of the purposes of accounting research.

Corollary 1: Some university publication evaluation systems do not reward education research, reward education research to a lesser degree, or penalize non-education research that is published in a journal that also publishes education research.

The truth of these statements is inarguable. But what is the basis for these evaluations? Do these standards serve the needs of the accountancy profession? Do these standards contribute to academic accountants' obligations to serve the public interest of the accountancy profession? Such standards are, at least, unsupported by evidence of publication quality and, at worst, contribute to the lack of enthusiasm of accounting academics for academic accounting (Albrecht and Sack 2000).

III. CONCLUSION

Another pleasure of editorship, at least of an Association journal, is a finite editor's term. My term as *JIS* editor ends soon. The next editor's views on the publication of education research will likely differ from mine. In my opinion, *JIS* should publish education research, as should all academic accounting journals with a commitment to "de-balkanizing" accounting scholarship, serving the profession, and serving the public interest. Accounting practice and academic accounting will be further weakened by increasing the chasm between accounting research and accounting education. Isolating and marginalizing accounting education scholarship will diminish not improve it. Part of academic accountants' "seed corn" is our public, scholarly dialogue about the management of accounting knowledge through accounting education. Accounting research will be intellectually

stronger and more relevant if we engage in and debate these issues. Accounting research will become even more cloistered, provincial, procrustean, and most importantly, irrelevant, if we continue down the path of failing to debate the critical academic and professional issues of contemporary accounting.

I began this essay by observing that the pleasures of editorship include hearing journal stakeholders' concerns. I welcome your concerns and opinions about this essay, about this issue, about the future of *JIS*, and, most importantly, about the future of academic accounting and professional accounting practice. Our moral obligations to the accountancy profession demand public dialogue, not behind-closed-doors action, on this issue.

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