

PERCEIVED CONFLICTS IN PEER REVIEWED ACCOUNTING RESEARCH

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Abstract

The Accounting Review (TAR) is regarded as an eminent accounting journal on the advancement of accounting concepts and dissemination of accounting knowledge (Williams, 1985). However, manuscripts published in TAR are beset with author acknowledgements of editorial review board members and editors/senior editors from the same university as manuscript author(s). This paper reports the acknowledgements that lead to noticeable organizational affiliation matches among authors and journal editorial staff at TAR. The results of this study have provided significant evidence of perceived affiliation conflict and perceived editorial conflict in manuscripts published in TAR over the sample period.

I. INTRODUCTION

Scholarly accounting journals attempt to contribute to the diffusion of accounting knowledge and the advancement of scholarly thinking within the accounting discipline (Hopwood, 2007).

The Accounting Review (TAR) is regarded as an eminent accounting journal on the advancement of accounting concepts and dissemination of accounting knowledge (Williams, 1985). TAR is the oldest continuously published academic journal in the United States (Williams & Rogers, 1995). TAR provides reverent standing to accounting scholars that are selected to be published in it (Williams & Rogers, 1995). This prominence has imparted power to TAR in the construction of accounting academic status (Williams & Rogers, 1995).

The general editorial policy at TAR is to follow the traditional double blind peer review process by designating two independent reviewers considered appropriate for a new submission. The peer review process of a manuscript considered for publication in the majority of leading journals is designed to assure a sense of rigor while fulfilling an obligation to the disciplinary community (Elsevier, 2009). TAR's editorial reports indicate a similar responsibility as well while attempting to avoid perceived conflicts of interest (Kachelmeier, 2009).

The objective of this paper is to report the acknowledgements located in the body of the manuscripts published in TAR; while also investigating if there are corresponding organizational affiliation matches among authors and journal editorial staff at TAR. Manuscript acknowledgements within the body of manuscripts are considered a form of gratitude extended to supportive colleagues. However, when these acknowledgements are coupled with corresponding affiliation matches among authors and journal staff at TAR it signals a perception of conflicts to an informed unaffiliated third party. The perception of conflicts in peer reviewed accounting research potentially forestall new ideas and create an imbalance in the advancement of the accounting discipline while rewarding authors with the academic currency connected to the distinction of publishing in such a prominent journal as TAR (Chow et.al., 2006).

This manuscript is important to the accounting literature from several views. The results can influence editorial policy for all accounting journals and encourage editors to refine their guidelines on conflicts appearing in the form of acknowledgments. Accounting research will universally progress from the results of this paper particularly for new journals emerging. As these journals progress through their nascent stages implementing robust conflict policies increases the credibility of the research, they publish. Finally, the findings in this manuscript are critical and make a significant contribution to the accounting literature by providing a mode to unfreezing the publishing culture at TAR and possibly other top tier journals (Schein, 1999).

To this researcher's knowledge, this is the first piece of research that attempts to associate manuscript acknowledgements with authors, editorial review members, editors and senior editors of a journal that have a corresponding affiliation match. Revealing these types of acknowledgements and affiliations has the likelihood of influencing editorial policy in peer reviewed accounting research. This is a significant concern in the current environment as the contribution of the contemporary accounting research model has been critiqued by the American Institute of Certified Public Accountants and the American Accounting Association (American Accounting Association, 2012).

This paper is organized as follows; the next section includes a review of the literature that is relevant to this study including a discussion of the journal review process. Section III contains a description of the research design and sample. Section IV contains the results, and Section V discusses the findings of the study which is followed by the conclusion and recommendations.

II. MOTIVATION FOR STUDY

Previous research has implied the existence of a system of affiliation among authors, editorial review board members editors and senior editors to advance a particular agenda at TAR (Williams & Rodgers, 1995). The authors of this

literature have referred to this guarded group as accounting scholarly elitists with the power to decide which authors and information will be given the privilege of publishing in TAR (Tinker, et. al., 1982, Williams & Rodgers, 1995, Qu, et. al 2009).

The social organization created by this group influences the importance of these contributions (Tinker, et. al., 1982, Williams & Rodgers, 1995, Qu, et. al 2009 Huber & Chapman, 2013). This smaller academic community has existed relatively unobstructed despite an occasional fleeting criticism (Williams & Rodgers, 1995, Hopwood, 2007, Qu, et. al 2009, Huber & Chapman, 2013). Nonetheless, this problem seems to pass without significant opposition from the accounting community (Hopwood, 2007, Qu, et. al 2009).

Citing names of scholars in acknowledgments located in the body of the published manuscript is a form of appreciation to confer recognition to those providing technical contributions to the author in tandem with developing the research. A valid reason for acknowledging a colleague can be due to the assistance provided by their support and perceptive discussions on the research with the author that advances the quality of a manuscript quality (Maronpot, 2011). However, acknowledging well known scholars that are also members of the editorial review board where the manuscript is published can ostensibly open up criticisms mainly when there is an associative academic affiliation between the parties (Resnick, 2011).

Acknowledgements located in manuscripts published in TAR are methodically described in the Annual Report and Editorial Commentary for The Accounting Review (ARECTAR) by the following explanation, “although I try to avoid assigning a reviewer who is known to be associated with the author, I do not consider the author(s) acknowledgements note in making this determination. In fact, I try to ignore that note altogether. My rationale is to remove any strategic implications of acknowledgments. That is, if acknowledgments

were to influence the review process, some authors might be tempted to game the process by acknowledging a dreaded reviewer or not acknowledging a desired reviewer. As Senior Editor, I certainly would not want to discourage authors (especially newer authors) from seeking feedback from a respected scholar in the area for fear of disqualifying that individual as a reviewer (Kachelmeier, 2009).” A view from an informed unaffiliated third party regarding this policy at TAR would lead one to believe acknowledgements are initially scrutinized to avoid inferences of a conflict. The problem of conflicts is not novel in peer reviewed research. Disciplines other than accounting also deal with the transparency of perceived conflicts.

Babalola et. al. (2012) defined conflicts of interests in medical journals as when the author, reviewer, or editor have a financial, personal or affiliation relationship that can or be perceived to bias the publication of peer reviewed research. The authors indicated these types of relationships could affect editorial judgment in a variety of ways including the acknowledgments in the body of the manuscript that contain affiliated colleagues. These types of acknowledgments in peer reviewed research could appear innocuous because they are dismissed as a form of appreciation and adoration (Babalola et. al, 2012, Huber & Chapman, 2013).

Jones (2009) believed that, in science journals, all participants involved in the publication process should reveal impending sources of conflict by disclosing all relationships that impact their research. In TAR’s specific case, the editor outlines a method for dealing with the acknowledgement of affiliations between authors of manuscripts considered for publication in TAR and editorial review board members. It is explicitly stated in the ARECTAR, “TAR avoids assigning reviewers who have known conflicts of interest from affiliations with the author(s) by institution, doctoral supervision, or recent co-authorship (Kachelmeier, 2009).”

Perceived affiliation conflict could be then defined as the signal sent to unaffiliated third party through the acknowledgement(s) of an editorial review board member by an author when both the author and editorial review board member is from the same universities. Based upon the editorial policy of TAR the prima facie expectation of perceived affiliation conflict associated with published manuscripts should be insignificant. Accordingly it is proposed that;

H1(a): Perceived affiliation conflict is significant in manuscripts published in TAR.

H1(o): Perceived affiliation conflict is insignificant in manuscripts published in TAR

Editor's act as gatekeepers in the publishing of manuscripts in peer reviewed journals. Their power ultimately decides to either accept or reject a manuscript (Weller 1990). The suitable research published in TAR is determined by the editors and editorial boards they appoint (Williams & Rodgers, 1995). Larger journals including TAR use a hierarchical structure headed by a senior editor with approximately 12 or 13 editors (Kachelmeier, 2010). The senior editor and editors are responsible for evaluating the double-blind review results received from editorial review board members (Kachelmeier, 2011).

Graf et al. (2007) believed that best practices of editors should be to adapt strict conflict of interest policies that apply to all editors and editorial review board members. These policies would include financial affiliations (consulting), academic affiliations and previous co-authorships to provide as much clarity in the dissemination of peer review research as possible. The ARECTAR attempts to provide transparency by explaining editorial conflict. The policy of editor/senior editor conflict is clear, "our conflict-of-interest policy precludes any

TAR coeditor (including the Senior Editor) from serving as editor on a colleague's submission (Kachelmeier, 2011).” A standard definition of colleague is an associate that one works with. Common synonyms range from associate to collaborator. This is an understandably vast space that would be improved with specific definitional parameters. Perceived editorial conflicts could then be defined in this context as the signal sent to non-affiliated third party through the acknowledgement of editors and the senior editor in a published manuscript when both the authors and editors are from the same university. As result is it proposed that;

H2(a): Perceived editor conflict is significant in manuscripts published in TAR.

H2(o): Perceived editor conflict is insignificant in manuscripts published in TAR.

H3(a): Perceived senior editor conflict is significant in manuscripts published in TAR.

H3(o): Perceived senior editor conflict is insignificant in manuscripts published in TAR.

In summary, this research posits a framework that TAR editorial policies attempt to avoid perceived conflicts in published manuscripts through acknowledgements in the body of manuscripts published. If these acknowledgements exist, prior research has indicated this will send a signal to informed unaffiliated third parties that the prima facie affiliation between authors and editorial board members will be perceived as a conflict (Babaloa et. al, 2012, Huber & Chapman, 2013).

III. SAMPLE SELECTION AND RESEARCH DESIGN

The sample period for this study consisted of information from 13 consecutive issues of TAR starting September, 2009 (Volume 84, Issue 5) through September, 2011 (Volume 86, Issue 5). There were 12 articles per issue published in TAR journal for a total of 156 articles. The data extracted from each article included whether or not an author(s) thanked a journal editorial board member(s), editor(s), and the senior editor in the acknowledgement section of the manuscript typically located at the bottom of the first page. Corresponding university affiliations of the authors, editorial board members, editors, and senior editors were also extracted.

A set of cross-tabulation analyses were performed to test if there was an association between author(s); editorial review board member(s), editor(s) and senior editor. A base of 156 manuscripts was used to determine the percentages for whether or not there was an acknowledgement or a match between the organizational affiliation of the authors, editorial board members, editors, or the senior editor. Six dichotomous variables were coded in this study the included:

1. Whether or not a journal editorial reviewer, board member was acknowledged or thanked (coded as 1) or not (coded as 0) by the authors of the article.
2. Whether or not a journal, editor(s) were acknowledged or thanked (coded as 1) or not (coded as 0) by the author(s) of the article.
3. Whether or not the journal's senior editor was acknowledged or thanked (coded as 1) or not (coded as 0) by the authors of the article.
4. Whether or not the organizational affiliation of one or more of the authors of the article was the same as the organizational affiliation of one of the editorial board members acknowledged (coded as 1) or not (coded as 0).

5. Whether or not the organizational affiliation of one or more of the authors of the article was the same as the organizational affiliation of one of the editors acknowledged (coded as 1) or not (coded as 0).

6. Whether or not the organizational affiliation of one or more of the authors of the article was the same as the organizational affiliation of the journal's senior editor (coded as 1) or not (coded as 0).

The coding resulted in 936 codes (156 articles multiplied by six variables).

IV. RESULTS

The first set of crosstabs was performed to examine whether an author acknowledged a member of the editorial reviewer board in the manuscript acknowledgement notes. The results in Table 1 indicate that, across the 156 articles included in this study, one or more editorial review board members were acknowledged by authors 73.7% of the time. There were 113 articles in which there was no university match between the acknowledging author(s) of the article and a member(s) of the editorial reviewer board. However, when there was a university affiliation match between an editorial reviewer board member(s) and an author(s), an acknowledgement occurred 100.0% of the time. The difference in the likelihood of an acknowledgment of an editorial reviewer member based on whether or not there was an author-reviewer university match was statistically significant, $\chi^2(n = 156, df = 1) = 21.164, p < .001$.

Table 1

Cross-tabulation of Acknowledgement of Editorial Board Members and University Match between Authors and Editorial Board Members (N = 156)

	Editorial Board Member Not Acknowledged		Editorial Board Member Acknowledged		Total	
	<i>f</i>	%	<i>f</i>	%	<i>f</i>	%
No Editorial Board Member - Author University Match	41	36.3	72	63.7	113	100.0
Editorial Board Member - Author University Match	0	0.0	43	100.0	43	100.0
Total	41	26.3	115	73.7	156	100.0

Note. Percentages sum to 100.0% in each row and therefore show the percentage of articles that did (or did not) involve a university affiliation match where the editorial board member was (or was not) acknowledged. $\chi^2(n = 156, df = 1) = 21.164, p < .001$.

The next set of crosstabs was performed to examine the same trends but for editors rather than editorial board members. Table 2 shows the cross-tabulation of acknowledgements by

author(s) of editor(s) and university match between the two groups. Overall, editors were acknowledged in 50% of the 156 articles. With no match in university affiliation between the editor(s) and the author(s), the editor was acknowledged 45.8% of the time. However, when there was a match in the university affiliation of the editor(s) and the author(s), the editor was acknowledged 100.0% of the time. This discrepancy was statistically significant, $\chi^2(n = 156, df = 1) = 13.00, p < .001$.

Authors and editors usually communicate during the peer review process as a manuscript goes through the phases of blind peer review. Thus editorial acknowledgements are a form of gratitude an author extends for the assistance provided by the editor. Nonetheless, the large discrepancy between the likelihood of acknowledgement based on whether or not there was a match in the university affiliations between the author(s) and editor(s) was surprising since this type of conflict is inconsonant with TAR's editorial policy.

Table 2*Cross-tabulation of Acknowledgement of Editor and University**Match between Authors and Editors (N = 156)*

	Editor Not Acknowledged		Editor Acknowledged		Total	
	<i>f</i>	%	<i>f</i>	%	<i>f</i>	%
No Editor- Author University Match	78	54.2	66	45.8	144	100.0
Editor-Author University Match	0	0.0	12	100.0	12	100.0
Total	78	50	78	50	156	100.0

Note. Percentages sum to 100.0% in each row and therefore show the percentage of articles that did (or did not) involve a university affiliation match where the editor was (or was not) acknowledged. $\chi^2(n = 156, df = 1) = 13.00, p < .001$.

Table 3 shows the cross-tabulation of acknowledgements of the senior editor and the university affiliation match between author(s) and senior editor. When all 156 articles were examined, it was determined that the senior editor was acknowledged 53.8% of the time. Although there were only nine cases in which there was a match between the university affiliation of the senior editor and one or more authors, the senior editor was acknowledged in each case (100.0%). This

discrepancy was statistically significant, $\chi^2(n = 156, df = 1) = 8.187, p < .01$. Again, it is not expected that authors would be blind to the identity of the senior editor, but the fact that the senior editor was acknowledged in all cases in which there were a university affiliation match and less than half the time when there was no match is interesting. In such cases, a disclosure of recusal for the senior editor would provide much needed transparency to avoid any further inquiry on the conflict.

Table 3

Cross-tabulation of Acknowledgement of Senior Editor and

University Match between Authors and Senior Editor (N = 156)

	Senior Editor Not Acknowledged		Senior Editor Acknowledged		Total	
	<i>f</i>	%	<i>f</i>	%	<i>f</i>	%
No Senior Editor-Author University Match	72	49	75	51	147	100.0
Senior Editor-Author University Match	0	0.0	9	100.0	9	100.0
Total	72	46.2	84	53.8	156	100.0

Note. Percentages sum to 100.0% in each row and therefore show the percentage of articles that did (or did not) involve a university affiliation match where the senior editor was (or was not) acknowledged. $\chi^2(n = 156, df = 1) = 8.187, p < .01$.

In summary, the three hypotheses present a statistically significant result of a perceived affiliation conflict and perceived editor/senior editor conflict in the manuscripts published in TAR. These results are inconsistent with TAR editorial policy but consistent with prior research (Williams & Rodgers, 1995, Qu, et. al 2009). These findings suggest the social structure of the editorial review board of TAR has not significantly changed resulting in advancing the predilections of the senior editor and editors (Williams & Rodgers, 1995, Qu, et. al 2009).

V. DISCUSSION

The results of this research indicate a lack of conformity between the editorial policies at TAR and the manuscripts published by the journal. As a result of these findings, the manuscript was sent to the senior editor of TAR, John Harry Evans III. An e-mail exchange ensued between this author and the senior editor of TAR. The senior editor sent two letters responding to the manuscript dated, October, 15, 2012 and October 29, 2012.

The senior editor offered the following regarding the results of the paper; "An alternative explanation for the associations in Table 1 is that the TAR EB consists of highly qualified researchers who are routinely sought out by colleagues for comments on their research. Further, such TAR EB members are more likely to be employed at high-quality research institutions where commenting on colleagues' work is a strong norm. Both of these factors make it likely that an author who publishes in TAR and also works at a school with at least one TAR EB member will receive comments from that person and

thank that person. Hence, the 100% frequency in Table 1 for the observations with author-EB matches would not be particularly surprising even in the absence of any undue influence operating. The same issues in the preceding point apply to the results in Tables 2 and 3 (Evans 2012).”

Following receipt of the letters from the senior editor, this author sought out the opinion on the above comments from a researcher outside of the accounting discipline. The researcher held a Ph.D. in Quantitative Psychology with an impressive peer reviewed publishing track record. An unstructured interview was utilized between the author and researcher after the researcher read the manuscript and letters. This interview was limited to the comments from the senior editor of TAR.

The response from this researcher was, “it seems that the points made by the senior editor could be used to explain away everything if you buy it. We are all on the up and up over here; it is just that our EB is full of wonderful well-respected folks who are asked by wonderful researchers for help, but that has nothing to do with the fact that they are EB members--just a happy coincidence. I think you either buy that or you don't. This is an issue though.”

The senior editor of TAR believes the acknowledgement of editorial review board members is because high quality researchers are also employed by high quality institutions, and these same people are part of the TAR editorial review board. A fair inference from this comment points to prior research that suggested the publishing culture at TAR controls academic status by restricting the publishing of accounting knowledge within an exclusive “accounting academy” (Williams, 1995, Tinker et. al., 1982, Huber & Chapman, 2013). The underlying latent product of this confined system of affiliation represented by these conflicts could also be highlighted by Tuttle and Dillard (2007). The authors call attention to the lack of citations from the accounting literature in related business disciplines. This can be one explanation why the current

accounting research model is not contributing to the cross section of knowledge development. An addition possible consequence of this model is pondered in a report from The Pathways Commission (American Accounting Association, 2012). The Pathways Commission recommended that accounting research should, “focus more academic research on relevant practice issues” and “integrate accounting research into accounting courses and programs (American Accounting Association, 2012).” Parker et. al. (2011) reflected on this precise concern suggesting the field of accounting research is far removed from the interests of the profession and practitioners. The authors went on to put forward “many practical issues of interest to professional accountants do not warrant the attention of researchers” and fail to get the attention of the so-called elite journals because of the closed system practiced by these journals (Parker et. al 2011).

The researcher/interviewee believed these conflicts are an issue and possibly not just by chance. This is consistent with prior evidence that has implied TAR has “brought closure to the community of accounting knowledge producers” and reserved the right to a controlled group of seeming cognoscenti that enjoy the benefits associated with publishing in a top tier journal (Williams & Rodgers, 1995). The current state is perceived as an insular group of scholars that breed collaborative hegemony (Tuttle & Dillard, 2007). Fogerty & Jonas (2010) and Gill (2010) believe this is the primary reason for the criticism that accounting research is lacking relevancy, diversity and a dearth of cross discipline citations.

A sample analysis of editorial policy for two accounting journals other than TAR addresses this issue directly. The Accounting Forum states:

*“All authors are requested to disclose any actual or **potential conflict of interest** including any financial, personal or other relationships with other people or organizations within three years of beginning the submitted work that could*

inappropriately influence, or be perceived to influence, their work (Accounting Forum 2013)."

The International Journal of Accounting Information Systems makes a similar statement:

*"All authors are requested to disclose any actual or **potential conflict of interest** including any financial, personal or other relationships with other people or organizations within three years of beginning the submitted work that could inappropriately influence, or be perceived to influence, their work (International Journal of Accounting Information Systems, 2013)."*

An illustration from a journal outside of accounting, the Journal of International Business Studies expands the issue of conflicts significantly:

*"Authors should avoid conflicts of interest or **the appearance of conflicts of interest** throughout the research process. A conflict of interest is some fact known to a participant in the publication process that if revealed later, **would make a reasonable reader feel misled or deceived** (Journal of International Business Studies 2013)."*

*"They may be personal, commercial, political, academic, or financial. Financial interests may include employment, research funding (received or pending), stock or share ownership, patents, payment for lectures or travel, consultancies, non-financial support, or any fiduciary interest in the company. **The perception of a conflict of interest is nearly as important as an actual conflict, since both erode trust** (Journal of International Business Studies 2013)."*

"Examples of possible conflicts of interest include: (1) one of the Authors is at the same institution as the nominated Editor or Reviewer; (2) one of the Authors was a member of the Editor or Reviewer's dissertation committee, or vice versa; or (3) one of the Authors and the Editor or Reviewer, are currently Co-Authors on another manuscript or have been Co-

Authors on a manuscript within the past two years (Journal of International Business Studies 2013)."

Editorial policy in journals beyond accounting and business administer the policy of conflicts openly. For example, The Canadian Medical Association Journal editorial policy maintains: *"Editors should avoid selecting external peer reviewers with obvious potential conflicts of interest, **for example, those who work in the same department or institution as any of the authors** (CMAJ Editorial Policies 2013)."*

Comparatively, it seems from this small sample that accounting journals attempt to put forward a policy on the issue of conflicts. However, business journals and medical journal policies appear to handle the issues of perceived conflicts explicitly in their editorial policy. One particular disconnect between accounting communities is the lack of practitioner outreach.

The editorial board of TAR is entirely comprised of accounting academics. Most of the academic research journals in accounting are comprised the same way. It is not naïve to believe there is a place for the practitioner's on the editorial boards of top tier accounting research journals. Pfeffer (2007) proposes the models in medicine, education and engineering as "more effective in communicating their ideas to practice." What is very interesting is that engineering and medicine continually grieve over its shortcomings of informing practice of their research (Gill, 2010). As a result in medicine, a journal has been created entitled Implementation Science. The journal is dedicated to bringing practice up to date on the current research (Gill, 2010). Similarly, this idea could be transferred to accounting.

VI. CONCLUSION

The purpose of this paper is to report evidence in the current sample period concerning the acknowledgments in the

body of manuscripts published in TAR. The results have indicated there is perceived affiliation conflict and perceived editorial conflict in manuscripts published in TAR during the sample period. The collateral damage this practice causes ranges from impeding accounting research to disenfranchising other researchers to participate in the knowledge process. The most optimal solution would be to prevent these conflicts altogether. This could be accomplished by using a conflict examining sub-committee of the editorial board as part of the review process. If the manuscript does suffer from conflict issues and the editorial board believes it is necessary to publish, then TAR should publish conflict disclosures on the first page of the manuscript in the same manner as acknowledgement notes. The accounting community should naturally embrace transparency.

TAR should consider special issues of the journal that are related to particular practice problems affecting the profession that are critical to society. Williams (1995) has alleged the American Accounting Association created Accounting Horizons in response to prior calls for research that is applicable to practice. However, there is no evidence to support that Accounting Horizons has accomplished the goal (Tuttle & Dillard, 2007). Although unrelated it should be noted that the quality of peer reviews of manuscripts that I have personally submitted to Accounting Horizons are far more detailed, instructive and enhance the quality of a manuscript compared to TAR.

Recommendations for future research should explore additional conflicts such as previous co-author conflict and dissertation committee conflict. During the sample period used in this paper, there were a noticeable amount of manuscripts published from dissertations. A prima-facie calculation illustrated 17 of 19 papers published from dissertations that acknowledged editorial board members. Additionally, 10 of 19 published manuscripts from dissertations acknowledged

dissertation committee members who were also on TAR's editorial board. A similar methodology of matching dissertation committee members to the TAR editorial review board member will certainly add incremental value to the body of knowledge of conflicts of interest in peer reviewed accounting research.

Future research could examine the association between perceived conflicts in peer reviewed accounting research and the composition of editorial board member credentials. For example, the American Institute of Certified Public Accountants (AICPA) Code of Professional Conduct Rule 102 refers to the avoidance of conflicts of interest as a distinguishing feature of the profession. A study of whether or not editorial board members are also Certified Public Accountants (CPA) can possibly explain the institutional acceptance of perceived conflicts if the most members are not CPA's.

It is beyond the scope of this manuscript to settle the issue of conflicts in peer reviewed accounting research. However, these conflicts potentially shut out other worthy researchers from publishing in a highly regarded journal such as TAR. The results of this manuscript should open up a discussion on the issues delineated in the paper. The pressures to publish in high quality journals have placed enormous demands on faculty at all accredited universities. Integrity and ethics in publishing in any field are vital to the quality while providing research credibility. It is also important to cultivate a community of inclusion. In the end, this paper should be used to unite accounting researchers by starting a genuine conversation that results in constructive progress. The ever changing operating landscape of the profession certainly needs relevant input from academic researchers. The reverence, impact and critical mass of TAR could represent the shortest distance between the points of change on this subject. Hence, the purpose for selecting TAR for such an investigation.

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