

New Editors in Accounting Journals: Continuity or Change?

EAA 2010

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On behalf of *Contemporary
Accounting Research* (CAR)

Istanbul, May 20th 2010, 16.00

Panel's charge

- [...] This will not be the usual editors' panel addressing how to prepare papers for publication consideration
- [...] **Rather, the panel will address continuity and/or change in journals as a consequence of changes in their editorships**
 - What will be the journal's editorial policy under [your] editorship?
 - Are [you] planning to implement changes in the editorial board and the editorial team (e.g., associate editors)?
 - Are these changes going to affect the journal's review process and editorial policy?
 - Which are the main features of the review process (e.g., number of referees, turnaround times, number of submissions)?
 - Is it going to change under [your] editorship?

CAR's Editorial Policy

- *CAR* is the premier research journal of the Canadian Academic Accounting Association, which publishes leading-edge research that contributes to our understanding of all aspects of accounting's role within organizations, markets or society
- Canadian-based but increasingly global in scope, *CAR* seeks to reflect the geographical and intellectual diversity in accounting research
- 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 its tradition of excellence
- Therefore, ***CAR* welcomes interesting and intellectually rigorous work in all areas of accounting** (including audit, financial, information systems, managerial and tax), using relevant methods (including but not limited to analytical, archival, case study, empirical, experimental, or field); based in economics, finance, history, psychology, sociology, or any cognate disciplines that help illuminate the role of accounting within organizations, markets or society

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Three "I"s ...

- **Inclusive**
 - *CAR* actively seeks to publish **research across all accounting subject areas, source disciplines** from economics to sociology, and employing **methods** from experiments to analytical models
 - There are no 'presumptions' as to what the breadth of coverage of our discipline can or should include

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Inclusive (cont.)

- **CAR will continue to publish in its traditional areas of excellence, while seeking to more fully represent other research streams in its pages**
 - Against all 'stereotyping', from capital markets research to ...
 - ... Gendron and Spira (*CAR* 2009):

“Control permeates society. Both overtly and covertly, control plays a key role, for example, in disciplining and self-disciplining individuals (Foucault 1977). As with other complex phenomena, competing discourses abound regarding the nature of control and how it should be deployed within and across segments of society (Thompson 1997). Meanings and beliefs underlying what is and what is not controllable are multiple and never entirely fixed (Sikka, Puxty, Willmott and Cooper 1998); controllability boundaries are continuously subject to contest and revision.”

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Inclusive (cont.)

- Gendron Y. and L.F. Spira, What Went Wrong? The Downfall of Arthur Andersen and the Construction of Controllability Boundaries Surrounding Financial Auditing, *CAR* 26(4), 2009
- **Other examples:**
 - Free C. Supply-Chain Accounting Practices in the UK Retail Sector: Enabling or Coercing Collaboration?, *CAR* 24(3), 2007
 - Chua W.F. and H. Mahama, The Effect of Network Ties on Accounting Controls in a Supply Alliance: Field Study Evidence, *CAR* 24(1), 2007
 - Gendron Y. and M. Barrett, Professionalization in Action: Accountants' Attempt at Building a Network of Support for the WebTrust Seal of Assurance, *CAR* 21(3), 2004
 - Ahrens T. and C. Chapman, Accounting for Flexibility and Efficiency: A Field Study of Management Control Systems in a Restaurant Chain, *CAR* 21(2), 2004

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Three “I”s ...

- **International**
 - *CAR* has broadened its international presence substantially
 - *CAR*'s new editorial team has:
 - 2 Associate Editors and 17 Editorial Board members in Europe
 - 2 Associate Editors and 10 Editorial Board members in Asia/Australia
 - > At *CAR*, Associate Editors are in full charge of manuscripts
 - *CAR* publishes in both English and French and has the capacity to edit in those languages

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Three “I”s ...

- **Intellectual rigor**
 - Various rankings and studies of the field place *CAR* among the premier journals in accounting
 - *CAR*'s citation rate has nearly doubled since it joined the SSCI in 2002

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Editorial Board

- **“A large tent”**
 - 1 Editor
 - 3 Consulting Editors
 - 20 Associate Editors
 - circa 125 Editorial Board Members
- More importantly, ...

... a diverse team!

So that *CAR* can assign papers to **editors and reviewers whose expertise is in the same paradigm as the authors'**

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CAR for You

- Journal **'fit'**
- Journal **impact** (in terms of 'reachability')
 - *CAR* has among the lowest self-citation rate of all the major accounting journals
- Quality of **reviews** and reviewing
- Your work's **diversification**

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A large green decorative shape on the left side of the slide, resembling a stylized letter 'E' or a bracket. It has a white cutout on its right side where the main text is placed.

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