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Rethinking the concept of research contribution

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Abstract**

This paper examines the concept of research contribution (including contribution to accounting research) from an epistemological and research practice perspective. The argument is based on anecdotal and documentary evidence. I argue that the concept of contribution has six main characteristics. In particular, the concept is found to be unstable, ambiguous, contradictory and relative. The confusion surrounding the concept of contribution is not pathological but is simply consistent with the complex and unstable nature of reality. Also, I argue that we should be concerned about the effects (whether real or potential) of the growing institutionalization of journal rankings, given their tendency to marginalize certain types of research contributions.

Keywords: Journal rankings – Research contribution – Epistemology – Rating system – Accounting academia

** I wrote the original text in French. A professional translator converted this version into English. I subsequently went through the English translation several times, in order to ensure that it flows well and is broadly consistent with the French version. Differences remain, though. As elegantly argued by Hagège (2012), a language reflects a certain way of thinking and of representing reality. As a result, translations inevitably transform to some extent the original text.

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1. Introduction

The concept of research contribution means different things to different people. For some scholars, the idea of contributing to research can be a source of pride, particularly if their efforts to publish their work are rewarded by an editor who explicitly recognizes the value of their work and its contribution to knowledge. However, the pressure to contribute can also create bitterness, with researchers having to decipher the enigmatic feedback of editors and reviewers opining that their work makes little or no contribution to research. The idea of contribution may also be viewed with cynicism by scholars who are prepared to play the academic game by emphasizing their contribution to our understanding even if they themselves are not convinced of the value of their work. Also, the idea of contributing to knowledge can be a source of tension and rivalry, with researchers disagreeing over the criteria used to define what counts as a "contribution". Finally, because there are many different ways of framing and presenting contributions in research articles, contribution may also be a source of confusion. For example, while some authors claim to make major contributions, others emphasize the limited scope of their work by humbly stating that they "hope" to make a contribution to the literature (Lincoln and Guba, 1985). Meanwhile, others simply aim to contribute to a "conversation" on an important issue in both the academic and social domains (Becker, 1986; Golden-Biddle and Locke, 2007).

In short, the concept of contribution has many different connotations. However, for most researchers, the idea of making a contribution to research is a priority in their professional and personal lives. The concept plays a major role in academia and beyond, whether at an individual, social or disciplinary level. Academic careers and entire areas of intellectual activity are made and broken by the effect of research contributions. However, despite the importance of the concept of contribution in professional research and academia generally, very little work has been done on the concept in accounting research. Although some studies have expressed concerns about recent trends and practices that may ultimately impoverish the accounting research domain (Humphrey *et al.*, 1995; Demski, 2007; Hopwood, 2007; Gendron, 2008; Basu, 2012), researchers tend not to address the issue head on. This paper suggests that it is important to examine the question of contribution and how research contributions are produced while also reflecting on their effects[1].

A word of warning is in order. Readers looking for advice about how to practice the "art" of contribution to increase their chances of seeing their work published may be disappointed by what I have to say. My aim is not to offer advice but to provide a conceptual analysis of contribution. I begin by providing an overview and assessment of the question of contribution – admittedly an incomplete assessment, but one that I hope is sufficiently elaborate to provide a reasonable basis for understanding how the concept is viewed and defined in the world of research, and particularly in accounting research. I will draw on documentary and anecdotal evidence to make my case. As the argument unfolds, I will make six main observations about the conceptual and practical dimensions of contribution. Some of these observations suggest a tension between the many forms taken by contribution in the daily lives of researchers and certain institutional pressures that aim to constrain contribution plurality. I hope that readers will be encouraged to reflect and possibly even to act upon the issues surrounding contribution. However, as noted by Berland *et al.* (2012), we need to remain modest when discussing a topic as complex as contribution. It is in this spirit that the paper was written.

2. An initial assessment

Those lucky enough to have visited the Louvre may have had the opportunity to gaze into the eyes of the *Mona Lisa*. When I first experienced her gaze in December 2010, I must confess that I was somewhat disconcerted by the size of the painting and by the striking contrast with the number of visitors wanting to see it. Moreover, despite its appeal and popularity, what we might term the "contribution" of the *Mona Lisa* to the field of art was not immediately apparent to me. Could it be that its contribution is not innate but that it must be "learned" in order to be appreciated?

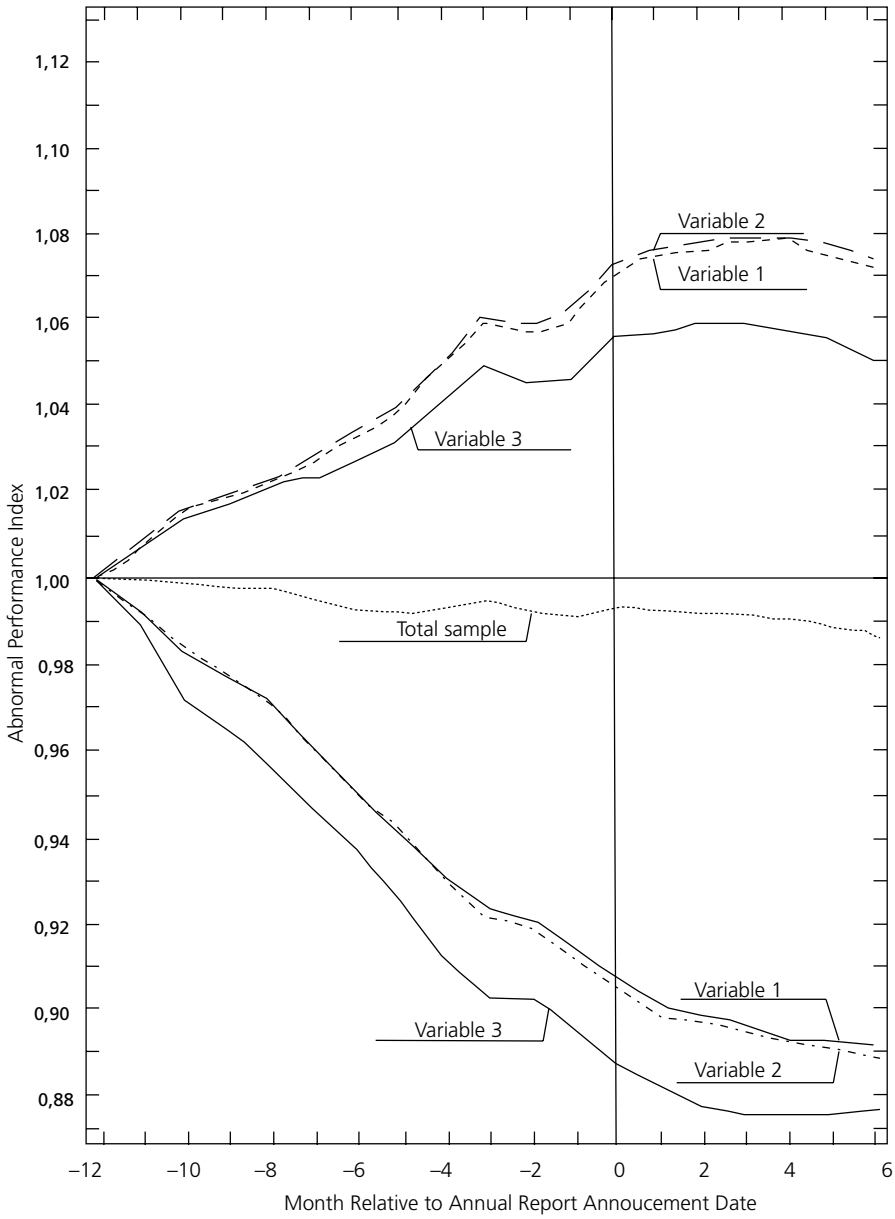
Although some artworks have become immensely famous, the objects exhibited in museums, if viewed as contributions to the world of art, are not fixed and immutable (Lidchi, 1997), but are the product of decisions – sometimes very complex decisions – on the part of the curator and his or her team. Given the constant toing-and-froing between museum archives and display cases, it would appear that the contribution of a work of art is not eternal, but rather that it varies in time and space. Consider, for example, the works of Vincent Van Gogh, who died in relative obscurity in 1890 and remained relatively unknown until the early twentieth century[2].

I propose to continue this journey into the nature of contribution by examining two articles that are often considered to have had a significant influence on the development of two major paradigms in accounting research – the positivist paradigm in financial accounting and the interpretive paradigm (Chua, 1986; Colasse, 1999). Since they are not relevant to my argument, I will not discuss the technical issues raised by the two studies and the figures they contain. I am aware that drawing a parallel between works of art (*i.e.* paintings) and figures included in academic journal articles may raise a few eyebrows. What I suggest is that both types of objects reflect a form of understanding or representation of reality.

The first paper is by Ball and Brown (1968). One of the figures in their paper (reproduced below; see Figure 1) has become a reference point in positivist research in the field of financial accounting (Watts and Zimmerman, 1986; Basu, 2012). The figure shows that stock prices vary, to some extent, with the release of the income report, therefore pointing to a relationship between a company's

annual net income and stock price variability (Watts and Zimmerman, 1986). However, stock price changes occur predominantly before the month the income report is released; this can be viewed as an indication of the role of alternative sources of information in enabling the market to anticipate net income (Watts and Zimmerman, 1986).

Figure 1
Quoted from Ball and Brown (1968, p. 169)



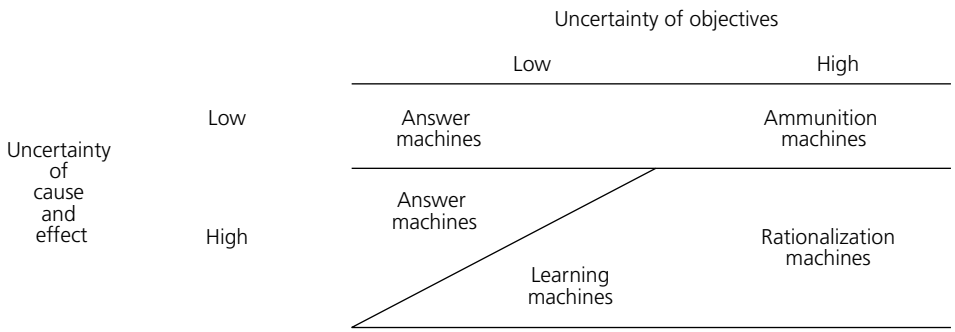
When I first read Ball and Brown (1968) for a class attended in my early days as a PhD student, my teacher made no bones about his admiration for their work and the key figure presented in their paper. However, despite being a neophyte, I had serious doubts about the paper, especially the following paragraph:

> "Recent developments in capital theory provide justification for selecting the behavior of security prices as an operational test of usefulness. An impressive body of theory supports the proposition that capital markets are both efficient and unbiased in that if information is useful in forming capital asset prices, then the market will adjust asset prices to that information quickly and without leaving any opportunity for further abnormal gain. If, as the evidence indicates, security prices do in fact adjust rapidly to new information as it becomes available, then changes in security prices will reflect the flow of information to the market. An observed revision of stock prices associated with the release of the income report would thus provide evidence that the information reflected in income numbers is useful." (Ball and Brown, 1968, p. 160-161)

To what extent does aggregate market reaction constitute a reliable indication of the "usefulness" of accounting data? How valid is the efficient market hypothesis? Despite the arguments and clarifying attempts offered by my teacher, the study by Ball and Brown failed to convince me; it did not resonate with my own interpretive schemes – and remains so to this day. Note, interestingly, that before appearing in the *Journal of Accounting Research*, the paper was rejected by one of the major journals of the time, *The Accounting Review* (Hopwood, 2007). In other words, the idea that the "contribution" of a piece of research varies in time and space seems well-founded.

The second article I wish to discuss is Burchell *et al.* (1980), a pioneer study within the interpretive paradigm in accounting research. This paper focuses on the roles that accounting can play in the realities of organizational life. One of the figures summarizes the authors' view of the different roles of accounting in a context of uncertainty (reproduced below; see Figure 2).

Figure 2
Quoted from Burchell et al. (1980, p. 14)



Despite its status as a major piece of research (Brown, 1996), the article by Burchell *et al.* (1980) was not examined in the classes I attended during my doctoral studies at Université Laval – another indication that opinions differ on the main landmarks of accounting research. I first came across the article by chance while revising for my comprehensive examinations, having noticed that several articles published in *Accounting, Organizations and Society* made reference to it. Although I struggled on the first read, I was intrigued by some of the ideas put forward by the authors. However, it was not until several years later, when rereading the article as part of a research project aimed at studying how Michel Foucault's work was "translated" in accounting research (Gendron and Baker, 2005), that I really became aware of the "value" of their work. I was astounded by the depth of their analysis, and this realization led to a profound sense of confusion and discomfort: what more could be said about accounting that Burchell *et al.* had not already said? Given the breadth and depth of their analysis, was there anything left to say about accounting practice within the interpretive paradigm? I tried to comfort myself with the thought that since accounting practice is constantly changing, there is always room for new research and new knowledge. The important point here is that the arguments put forward by Burchell *et al.* (1980) immediately resonated with my own interpretive schemes – and have continued to appeal to me to this day.

In light of this analysis, I suggest a number of initial observations. **The first point** is that the contribution of a piece of research is neither natural nor universally recognized. It is often only after a degree of "initiation" that a scholar (whether a professional academic or a student), in certain circumstances, will be able to recognize and understand the contribution of a piece of research to knowledge. Before initiation time, it is not uncommon to experience complete incomprehension and confusion. Capitalizing on the idea of initiation, we may argue that contribution is the result of a process of social construction and that the development of inter-subjective agreement among a group of actors in a given community is a key part of this process. It is also important to recognize that what constitutes a contribution for some will mean little or nothing to others. It follows that there may be disagreement, misunderstanding or even rivalry over the perceived contribution of a study or body of studies[3].

The second point is that for many people, what counts as a "contribution" is often a matter of prior socialization. The extent to which an article is consistent or inconsistent (*i.e.* "resonates" or fails to "resonate") with an individual's interpretive schemes has a significant impact on how he or she evaluates the contribution of a piece of research, and this may also (partially) explain why a plurality of perspectives tends to develop, in a given field, regarding the notion of contribution. A researcher is, first and foremost, a human being equipped with interpretive schemes shaped by past experience (Berger and Luckmann, 1966). Accordingly, Kuhn (1970) showed that the thought patterns driving members of a scientific community vary in time and space as a function of prior socialization[4]. In his view,

> "Scientific education makes use of no equivalent for the art museum or the library of classics, and the result is a sometimes drastic distortion in the scientist's perception of his discipline's past. […] He comes to see it as leading in a straight line to the discipline's present vantage. In short, he comes to see it as progress." (Kuhn, 1970, p. 167)

3. Contribution, plurality and disorder

In addition to the exploratory approach taken in the previous section, it may be useful to adopt a more traditional approach aimed at building on what others have said about topics related to the question of contribution. I suggest that what they have to say can be easily applied to accounting research.

Whitley (2000) provides an interesting insight into the concept of contribution by highlighting the tension between tradition and innovation at the heart of the academic world – specifically, a tension between preserving tradition and contributing new knowledge. In order for a piece of research to be recognized as a contribution to knowledge, it must be considered legitimate by assessors (*e.g.* reviewers) whose role is to ensure that it meets certain quality criteria, meaning that it must be consistent with the assessors' (historically produced) methodological and theoretical frameworks while also contributing something new. In other words, the challenge is to strike a balance between established standards and originality. More focus is needed for our purposes, however, given that Whitley's view is very general. To better understand how contribution is articulated in the literature, I will draw on studies in management and sociology.

Focusing on organizational research, Boxenbaum and Rouleau (2011) identify three distinct approaches to knowledge production: "evolution", "differentiation" and "bricolage". Their findings provide useful insights into the concept of contribution.

Evolution is the prevailing view of contribution in organizational research[5]. Rooted in the work of Karl Popper (1959), the evolutionary approach assumes that researchers in a given community are involved in a common and gradual quest to advance knowledge. The following extract neatly summarizes the main characteristics of evolution:

> "Theories are constructed as speculative and tentative conjectures or guesses freely created by the human intellect in an attempt to overcome problems encountered by previous theories to give an adequate account of some aspects of the world or universe. Once proposed, speculative theories are to be rigorously and ruthlessly tested by observation and experiment. Theories that fail to stand up to observational and experimental tests must be eliminated and replaced by further speculative conjectures. Science progresses by trial and error, by conjectures and refutation. Only the fittest theories survive. Although it can never be legitimately said of a theory that it is true, it can hopefully be said that it is the best available; that it is better than anything that has come before." (Chalmers, 1999, p. 60)

According to this view, the main objective (at least in a period of "normal" science; see Kuhn, 1970) is not to throw doubt on the existing body of knowledge but rather to strengthen the parts of a "wall" of knowledge devoted to a given object. The research questions addressed by researchers will typically involve identifying a "gap" in previous research – what Alvesson and Sandberg (2011, p. 247) describe as the "gap-spotting" technique. If the study in question is well conducted, the "gap" will be (at least partially) filled. In this sense, the "contribution" of an evolutionist piece of research may be said to be the successful outcome of trial-and-error experimentation. Perhaps unsurprisingly, studies based on the evolutionary approach often make bold claims about their contribution to the advancement of knowledge, as if their contributions were definitive and unequivocal. The

assumption is that in the course of a trial-and-error type experiment, "reality" establishes and confirms the validity of the knowledge claim under trial – although a number of authors may show some restraint, an attitude characteristic of the caution inherent to the "scientific approach" (Berland *et al.*, 2012). As argued by Boxenbaum and Rouleau (2011, p. 279):

> "The epistemic script of evolution serves not only to generate new knowledge but also to present new knowledge claims as being continuous with previous knowledge. […] The script of evolution, applied appropriately, helps to convince readers, including editors and reviewers of scholarly journals, that the proposed knowledge product advances the frontier of knowledge."

According to Boxenbaum and Rouleau (2011), the second approach to contribution is differentiation. Differentiation assumes that the same object of study can be studied in many different ways and that examining it from a single perspective will never be enough to exhaust the object's contributory potential to the advancement of knowledge. In other words, building a single "wall" of knowledge based on the same theoretical foundations is likely to result in increasingly insignificant and self-evident claims, while the potential for further research lies elsewhere – *i.e.* in the exploration of hitherto unexplored or neglected perspectives.

In terms of research practice, differentiation implies that researchers strive to produce work that departs from the existing body of knowledge (Boxenbaum and Rouleau, 2011). Therefore, the advocates of differentiation are generally keen to promote difference. The specific "contribution" of a piece of research may be highlighted by emphasizing distinction – in other words, by explaining how the interpretations and conclusions of the study differ from the existing literature.

The third approach involves bricolage, *i.e.* knowledge construction based on a combination of different materials available to the researcher (Boxenbaum and Rouleau, 2011). The aim of bricolage is to develop a distinctive analytical perspective based on a set of intuitions and interpretations that involves amalgamating certain existing theories, metaphors and/or methods. The researcher then operates as a "handy person" seeking to deal flexibly with the unpredictability of empirical reality (Denzin and Lincoln, 1998):

> "The researcher acts as a handy person who, rather than inventing a new theory or new paradigm, repairs or remodels existing theories by combining various theoretical concepts, ideas, and observations at his or her immediate disposal." (Boxenbaum and Rouleau, 2011, p. 281)

In other words, the point is to shed new light on an object of study but based on an analytical perspective and investigative strategy driven by the search for new meaning from existing theories and metaphors.

Originality is defined differently in each of the three approaches[6]. From an evolutionary standpoint, originality involves solving, at least partially and temporarily, one of the enigmas posed by the paradigm subscribed to by the researcher (Kuhn, 1970). Differentiation emphasizes the distinction between the key points put forward in a given study and the current state of knowledge. Finally, a "handy person" (Boxenbaum and Rouleau, 2011, p. 281) is driven by the desire to illuminate – *i.e.* to shed new light on a phenomenon based on a combination of known theoretical and metaphorical

frameworks. Although all three approaches involve a desire to "contribute", they differ on the meaning given to contribution and how contribution can be achieved through research work.

Our analytical journey also requires us to consider the audiences targeted by researchers. A study by Burawoy (2005) on the development of knowledge in sociology provides useful insights into the role of audiences in defining what counts as a contribution. According to him, in order for a piece of research to count as a contribution, it must be recognized as such by a given audience or community. I propose to focus on those aspects of Burawoy's work that are particularly helpful for understanding the nature of research contributions.

Burawoy discusses the division of labor in sociology by addressing two questions. First, who is sociology for? In other words, who is research in sociology directed at? Do we simply want to address academics, or do we also want to include other audiences? Second, what is sociology for? Should research be limited to playing an instrumental role, emphasizing the means of achieving certain ends, but without reflecting on the ends? In such cases, we speak of instrumental research. Or should research also involve reflection on the ends of society, work or organizations? This view involves an emphasis on reflexive research. From these two questions, Burawoy identifies four types of research (see Table 1), the assumption being that each type of research targets a particular audience: "professional" (conventional), "critical", "policy" (prescriptive), and "public" research.

Table 1
The different types of research according to their target audience
(Quoted from Table 1 in Burawoy [2005, p. 11])

	Academic Audience	Extra-academic Audience
Instrumental Knowledge	Professional	Policy
Reflexive Knowledge	Critical	Public

The two questions examined by Burawoy suggest that values play a major role in defining what counts as a contribution. Are concerns about the ends of accounting a matter for research? Is it legitimate for a researcher to examine or question the social relevance of a body such as the International Accounting Standards Board (IASB)? Is it right to examine the value, utility or relevance of the standards defined by the IASB? To what extent should the concerns of non-academic audiences be taken into account by researchers? Is it right for researchers to define their objects of study and their contributions based on the values and interests of accounting practitioners? What about the values of the users of financial statements, or the values of workers and the general public? How can we reconcile consideration of these values with the principle of academic freedom? What Burawoy shows is that the answers to these questions depend on our assumptions about the purpose of research and the audiences perceived as being the legitimate targets of research output.

The influence of practitioners' values is particularly noticeable in the field of management research, including accounting research (Whitley, 1984). On the one hand, objects of study are shaped by the realities of practice and the work of practitioners. On the other hand, practitioners can influence the direction of research in different ways (Sikka *et al.*, 1995; Gendron and Bédard, 2001).

Some scholars argue that in order to protect academic freedom, research (including management research) should not be governed or influenced by practitioners (Said, 1994; Chomsky, 2003)[7]. For others, research only makes sense if it helps practitioners to improve their practices or to make them aware of specific issues and trends (Gibbins and Jamal, 1993; Vermeulen, 2007). Of course, what counts as a contribution for one person may well be perceived as trivial by another. For practitioners, the temporal dimension further complicates the task of assessing the significance of research contributions. A research finding that represents a challenge to the established order may be perceived negatively in the shorter term. However, from a longer-term perspective, it may help to raise awareness among practitioners of the importance of tailoring their practices to society's prevailing values (Gendron and Bédard, 2001).

Two further observations are in order. **The third point** is that the values of research stakeholders influence what counts as a contribution. These values vary among different groups and even within the same group. As a result, what counts as a contribution for one person may be trivial or even inaccurate for another person.

The fourth point is that what counts as a contribution is the result of complex social construction processes (Locke and Golden-Biddle, 1997). This implies that contribution is always fragile and uncertain. In particular, the meaning and significance given to contribution will vary depending on the interpretive frameworks and interests of research stakeholders – whether meaning is considered from a general perspective (*e.g.*, the meaning and significance of a research paradigm, school of thought or style – Tomkins and Groves, 1983) or from a more specific perspective (*e.g.*, the meaning and significance given to a manuscript). Conflict, therefore, is likely to characterize contribution, with different actors and groups seeking to impose their own view or conception. In other words, as an object of power, the concept of contribution lies at the heart of definition rivalry between groups and actors with divergent views (Sikka *et al.*, 1998).

A further complicating factor is the nature of the strategies adopted by actors in undertaking research. The assumption is that contribution is a matter of power and that actors can adopt a wide range of strategies in their social interactions, one of them being to convince their audience to adhere to a view without actually adhering to it themselves (Goffman, 1959; Crozier and Friedberg, 1977). Researchers may accept to play a game in which they do not believe in order to acquire intellectual capital. Here, we enter the realm of "language games" (Lyotard, 1979). As a result, the contributions highlighted in a research paper may sometimes have little in common with the real opinions of the author(s).

Thus far, a key point is that research contributions come in a variety of forms. A contribution to research may be represented as solid evidence or as a mere possibility or hypothesis. It may also be constructed as the logical and unalterable result of a careful investigation aimed at understanding reality, or it may involve a theatrical performance designed to acquire intellectual capital. But it is not simply that contribution varies in space. It also varies in time. Moreover, it is not uncommon to come across prescriptive approaches to how we think and talk about contribution. Consider, on the one hand, the pleasure that some journal editors or prolific authors seem to take in acting as research gurus laying down what papers should or should not do in order to count as a contribution to research. On the other hand, we may agree with someone like Feyerabend (1978), who argues that

we should be wary of those who seek to establish clear boundaries between legitimate and illegitimate knowledge claims[8].

In short, there is much confusion surrounding the concept of contribution[9]. But is there any reason to fear confusion? Would the world of research be more "relevant" if everyone agreed on what a significant contribution to knowledge actually is? Further, from a Darwinian perspective, would it not be expected to see the rise of a dominant view of contribution as the ultimate outcome of competitive power games played by actors seeking to impose their own definition of contribution on others? For several authors, though, one of the key concerns related to the constitution of a research field characterized with a sole or quasi-exclusive definition of contribution is intolerance to difference and innovation.

The implications of a dominant conception of contribution which is intolerant of differences can be illustrated by a number of examples from the recent literature. Burawoy (2005, p. 4) is well aware of this issue when outlining the four main types of research:

> "In the best of all worlds the flourishing of each type of sociology is a condition for the flourishing of all, but they can just as easily assume pathological forms or become victims of exclusion and subordination."

In one of the last articles he published, Anthony Hopwood (2007, p. 1367) expressed concern over the increasing homogenization of contribution taking place in fields of accounting practice and research:

> "There were then, there have been in the intervening period, and there are now people who think that they know what accounting – and auditing for that matter – is. How wrong these people are. They are the ones who list the attributes of the status quo, seemingly wanting to confine the new to being within the boundaries of the old. They have no conception that accounting and accounting research have repeatedly changed across time, and when things change they become what they were not, at least in part. Accounting has been a craft that has had no essence. It has changed significantly across time, adopting new forms, methods, and roles. Likewise for accounting research. Historically, it too has developed in relation to a diverse series of circumstances and pressures, taking on different forms in different places and at different moments in time, repeatedly adopting approaches that were novel and contentious. Moreover, both accounting and accounting research will continue to do just that, regardless of the pleas and efforts of those who act in the name of the status quo. Indeed the very role of accounting research is in part to make both accounting and our knowledge of it different – to move forward our understandings of accounting and, at times, the practice of accounting itself."

According to this view, the production of "novelty" and the development of "new" or "different" perspectives is an essential characteristic of research that substantively contributes to the production of knowledge. Crucially, the concerns expressed by Burawoy and Hopwood are grounded in a conception of reality premised on the assumption that it is impossible to develop a comprehensive understanding of a research object from one perspective alone[10]. At a theoretical level, it is difficult to deny that the same object can be profitably studied from many different perspectives and viewpoints.

For example, Morgan (1986) provides a convincing demonstration that organizations can be profitably studied based on different metaphors. The assumption is that reality is too complex, unstable and contradictory (Williams *et al.*, 2006) and human thought too fertile and productive (Clegg 2006) to confine contribution in an epistemological straitjacket in which only a single and exclusive way of viewing and studying the world is considered legitimate (Flyvbjerg, 2001). Arguably, a view of contribution as a concept with blurred boundaries is consistent with a pluralist conception of reality. One of the most prominent proponents of agency theory appears to acknowledge this point:

> "Even scholars, whose business is the creation of new theories and knowledge, commonly react negatively (and sometimes with personal anger) to those new theories and evidence. It is as if old ideas form ruts in our brains that prevent change." (Jensen 1998, p. 44)

The fifth point is that chaos and confusion over the very nature of research contribution are consistent with the search for knowledge about a fundamentally ambiguous, contradictory and unstable reality. As a result, we need to be wary of claims or proposals designed to promote a single or exclusive view of contribution. As the philosopher Bertrand Russell (2004, p. 133) argued: "Uniformity in the physical apparatus of life would be no grave matter, but uniformity in matters of thought and opinion is much more dangerous."

A skeptical reader might argue that the fifth observation leaves the world of research in a permanent state of chaos, with actors feeling unable to judge the quality of a piece of research. While in general terms, we saw that it makes sense to view favorably the extent of confusion surrounding the concept of research contribution, we may wonder what happens in specific situations, for instance when a scholar is contacted by a journal to review a manuscript. Feyerabend (1978, p. 18) offers a potentially relevant guideline by quoting Einstein: in his view, it is important for "[the scientist not] to let himself be too much restricted, in the construction of his conceptual world, by the adherence to an epistemological system [*i.e.* a paradigm]". In short, when assessing a manuscript, a reviewer should bear in mind that the manuscript may shed a different but important light on a given phenomenon. In such cases, it may be necessary to adapt our quality criteria to provide a fair assessment of the "contribution" made by the paper. This does not imply that reviewers should extend their principles to include (and allow for) everything and anything, but that they should consider adjusting their principles to a different view of the world and of our knowledge of the world. By adopting this approach, reviewers may help to promote a new and distinctive point of view in the literature. I have come across such open minded reviewers when publishing some of my qualitative studies in predominantly mainstream journals such as *Auditing: A Journal of Practice & Theory* and *Contemporary Accounting Research*. My experience of engaging with reviewers open to difference has influenced (at least I think so) my own approach when I have been asked to act as a reviewer. In short, I suggest that there is little reason to fear the chaos and confusion surrounding research contribution.

4. The excessive influence of rankings

Over the past decade, the field of management research, including accounting research, has been increasingly influenced by rating systems and journal rankings, such as those produced by the *Financial Times* (FT45) and the *Australian Business Deans Council* (ABDC), and by impact factors produced by the *Web of Science* (Gendron, 2008; Adler and Harzing, 2009; Willmott, 2011). Although the picture painted below highlights the dangers associated with this trend, it should be recognized that the principle of academic freedom remains a relatively influential (although threatened) feature of research practice. Based on my own experience, I do not believe that my intellectual trajectories have been overly constrained by performance dictates, although covert influence is a possibility[11]. Nevertheless, we cannot ignore the effects of what Willmott (2011) described as "ranking fetishism", with increasing numbers of researchers, university administrators and research funding bodies attaching significant and excessive importance to rankings. Might it be that our fascination with journal rankings is a matter of myth construction, while ironically the rhetoric of knowledge production activities typically is about deconstructing myth by going beyond common sense (see, for example, Kerlinger, 1986)?

In a relatively short space of time, journal rankings have become essential reference points for many actors in management research (Wedlin, 2006). In line with what Humphrey and Owen (2000) described as the logic of performance measurement, journal rankings have found a fertile ground in management research, where they have come to exert significant influence – and a seemingly greater influence than in many related fields (such as sociology). However, in a recent editorial, the editor of *Science* (Alberts, 2013) expressed concerns over the distortions and imbalances created by the abusive use of impact factors in research evaluation and the effects associated with the overuse of impact factors on the marginalization of certain types of research that do not tend to generate many citations.

All rankings share the assumption that the "quality" of journals in a given field can be measured using a simple alphanumeric system and that, by extension, the relative "contribution" of their articles to the advancement of knowledge can also be measured. A similarly reductive logic can be seen at work in the justification of the approach taken by the *Web of Science*, where it is specified (and indeed assumed) that a relatively small number of journals publish the majority of research contributions (Thomson, 2012). Is this to say that journals that are not top ranked only publish lower quality articles? Do top-ranked journals only publish high-quality articles? Is judging the quality of an article simply on the basis of the ranking of the journal in which it appeared a justifiable practice? Are rankings an obstacle to reading and an incentive to intellectual laziness, with readers increasingly placing their trust in the appearance of rigor and objectivity underlying ranking and rating systems (Porter, 1995)?

Ratings and rankings are likely to influence how research contributions are articulated in the field. Today, anyone can assess the "performance" of a researcher based on their list of publications or a user-friendly software program such as *Publish or Perish*[12]. Publication lists and programs such as *Publish or Perish* provide university administrators with a convenient tool for managing research activities and for encouraging academic staff to publish their work in certain journals and at a certain rate, using financial or other incentives. Whether directly or indirectly, ratings and rankings are also

increasingly associated with certain research assessment practices – consider the example of current policies in many business schools governing the granting of tenure and competitive processes aimed at assessing funding applications submitted to major funding bodies. Ultimately, these practices can have a significant impact on research activities within a given community.

However, it is important to recognize that rankings only highlight certain aspects of academic performance. As such, rankings offer a partial view of performance while overlooking many other aspects of the work of academics. In particular, rankings promote the cult of performance, the assumption being that only activities with measurable outputs are deemed worthy of our attention. Compared to the "tangible" benefits of publishing in top-ranked journals, the educational contribution of academics, whether as teachers or thesis supervisors, generally goes unrecognized. Contributions in the form of manuscript reviews are also undervalued since they remain largely invisible on account of the mechanics of the blind review process (Moizer, 2009). Is academics' commitment to education threatened by the spread of journal ranking fetishism?

Also, a number of authors have expressed concerns about the effects (whether real or potential) of the excessive use of rankings upon the development of research trajectories. Although their proponents claim that rankings only reflect and highlight the intrinsic quality of published research, there is a case to be made that rankings may lead to intellectual stagnation (Hopwood, 2007; Gendron, 2008). Today, publishing in a certain type of journal is often assumed to be the most reliable indicator of research quality (in the sense of a contribution to knowledge), while the content and substance of articles is becoming less and less important (Willmott, 2011). It is no exaggeration to say that today's ranking fascination encourages a form of herd behavior as well-endowed journals find themselves inundated with submissions from hordes of authors driven by a desire for fame and recognition (Alberts, 2013). Similarly, journal editors may come to focus on the "quest" for citations, a key factor in current ranking systems[13]. If these trends continue, the likelihood is that researchers will increasingly feel the need to adapt their work to what tends to be published in highly ranked journals in order to increase their chances of being published in them, while journals will increasingly reject unconventional articles that are viewed as unlikely to receive many citations (Gendron, 2008)[14]. Are we already firmly moving in that direction? If we go by the concerns of authors who have examined this issue, the answer would seem to be yes. Certain types of research contributions are favored by the growing institutionalization of rankings – *i.e.* contributions corresponding to the kind of work published by the highest-ranked journals (Adler and Harzing, 2009). The result is that a wide range of contributions are increasingly overlooked – in particular, contributions involving an object, method, paradigm and/or writing style that are not consistent with current practices in dominant academic journals. In addition, it appears that the latter are increasingly hostile to difference and novelty (Demski, 2007; Hopwood, 2007). In fact, the growing influence of rankings has resulted in a hierarchy of dominant and dominated contributions – a development that is inconsistent with the fifth point made above. In my view, the expanding institutionalization of rankings will be, and possibly already is, a significant contributing factor to the narrowing of the concept of contribution. In other words, there is a risk that the current mechanisms used to measure research performance promote the development of conditions conducive to growing stagnation in the production of new knowledge[15].

The pressure to perform is now central to academic life. Consider, for example, the Research Assessment Exercise (RAE) (soon to be replaced by the Research Excellence Framework) in the

United Kingdom. For twenty years, the RAE, a government-funded research evaluation system, has encouraged academics to publish *regularly* in established journals (Humphrey *et al.*, 1995; Willmott, 2011), as if mass production applies to the world of individual academics "manufacturing" research manuscripts. In particular, the pressure to publish in "recognized" journals on a regular basis favors the marginalization of a different kind of research contribution – that which requires time, for both data collection and data analysis. In this respect, Chomsky (2003) argued that imposing a time limit on researchers would mean promoting banality. In other words, the growing institutionalization of the logic of performance (and its measurement) in research fields may not be conducive to knowledge innovation.

Admittedly, the picture painted above focuses on concerns and not on "established facts". The picture I have painted draws on the doubts, concerns, observations and conjectures of a number of researchers, including my own. Against these concerns, we may note that there is some (or modest, depending on one's viewpoint) growing contributory diversity in the content of a small number of journals belonging to the establishment. For example, the editorial policy of *Contemporary Accounting Research* suggests a degree of openness to difference, evidenced in recent years by the publication of several qualitative studies. That being said, it remains that there is an expanding trend toward the institutionalization of research performance, resulting in the progressive marginalization of certain types of research contributions.

What this suggests is a sixth and final observation. **The sixth point** is that with the rise of journal rankings, research activities are increasingly governed by the pressure to perform, a dangerous trend that is having a growing impact on current conceptions and practices in research. In particular, the growing institutionalization of research performance poses a threat to certain types of research contributions. Thus, we need to be especially cautious about the perverse effects (whether real or perceived) of adherence to the disciplinary principles and assumptions promoted by journal rankings[16].

5. Conclusion

How is the concept of contribution articulated today? And how is the concept defined and used in the field of accounting research? The purpose of this essay was to go some way toward answering these questions and to reflect on an epistemological issue that has been largely overlooked in accounting research, despite the fact that the concept of contribution is central to the everyday life of scholars. The analysis drew on three main sources: anecdotal accounts and evidence, epistemologically inclined writings, and my own experience in the field of accounting research as an author, reviewer, editorial committee member, associate editor and guest editor. In the course of the analysis, I made six observations about how the concept of contribution is articulated in research. These observations relate to accounting research, but can also be applied to other disciplines, notably management research.

The six observations suggest that the concept of contribution is unstable, ambiguous, contradictory and relative. Any evidence of apparent stability is the result of an inter-subjective agreement between various parties – an agreement that may only be ephemeral, as shown by Kuhn (1970) in his historical analysis of the field of physics. Yet, we should not be surprised by the extent of confusion surrounding the concept of research contribution since it is merely a reflection of the complex and

unstable nature of reality. Accordingly, one of the main "contributions" of this essay is to have taken a positive view of the vagueness and confusion surrounding the concept of contribution.

That being said, there is cause for concern about the increasing institutionalization of journal rankings, a major trend in research generally and in management research in particular. Journal rankings tend to favor certain types of research contributions over others. As a result of such concerns, it may be necessary for a number of research stakeholders to rethink the concept of contribution, in order to increase wariness of "ranking fetishism" (Willmott 2011) and the ensuing marginalization of certain types of contributions.

Research is vital for the health of society. For thousands of years, human beings have sought to better understand the world around them (Feyerabend, 1978). While all kinds of institutions have been created to promote the development of knowledge, many people and parties have sought to influence the direction of research (Beck, 1992). In the face of these pressures, we need to be reminded that contemporary institutions involved in the production of knowledge should strive to provide an environment conducive to the creative impulse in human beings (Chomsky, 2003). Given their potential for marginalizing certain types of research contributions and creative endeavors, we need to monitor the effects ensuing from the growing institutionalization of journal rankings. It remains to be seen how we might contribute to promoting awareness of this issue and to ensuring that effective monitoring takes place.

Notes

1. For reasons of space, I will not examine the historical factors that contributed to the emergence of contribution as a central purpose of academic research. In other words, I leave aside the question of where the "need" to emphasize the contributions of research to knowledge comes from. It would also be interesting to examine the social, cultural and historical factors governing the different conceptions of contribution in time and space.
2. See https://fr.wikipedia.org/wiki/Vincent_van_Gogh, accessed on May 16, 2013.
3. The first four observations (out of six) are not independent and could have been grouped under the same heading by emphasizing the socially constructed nature of contribution. I have opted to discuss them separately to reflect how they emerged in the course of writing this essay. The idea of describing different aspects of the socially constructed nature of contribution seems consistent with the extent of complexity surrounding the notion of contribution.
4. See also Fleck (2005).
5. The vast majority of the contributions allegedly made by studies in accounting research are consistent with the evolutionary perspective (Berland *et al.* 2012).
6. As shown by Locke and Golden-Biddle (1997), what is perceived as "unique", "new" or "interesting" from the point of view of the existing literature is often central to the construction of a research contribution.
7. According to Chomsky (2003, p. 278): "The major contribution that a university can make to a free society is by preserving its independence as an institution committed to the free exchange of ideas, to critical analysis, to experimentation, to exploration of a wide range of ideas and values, to the study of the consequences of social action or scientific progress and the evaluation of these consequences in terms of values that are themselves subject to careful scrutiny. […] Academic freedom is violated, not ensured, when the university merely bends to the will of outside forces and, in effect, ratifies the existing distribution of power in the society by simply meeting the demands that are articulated by the institutions that are in a position both to articulate their needs and to support the work that answers to them."
8. As I see it, the problem with the gurus of contribution is their tendency to advocate a univocal conception of contribution. Although it may seem reasonable to take a traditional approach to contribution based on a perspective focused on the "language games" of a specific paradigm (Wittgenstein 1959; Lyotard 1979), this approach may not allow for difference and innovation. Of course, there are exceptions. For instance, some editors provide advice to authors while acknowledging the wide range of criteria defining quality and innovation (see, for example, Nikitin *et al.* 2011).
9. Of course, if we only look at articles published in the same journal, the idea of confusion may not seem very convincing. However, if we approach the question from the point of view of the general field of research, the idea definitively makes sense. As a matter of fact, even in a same journal that only publishes studies belonging to the same paradigm, there may be a significant degree of variation in the schools of thought subscribed to by contributors (Morgan 1980).
10. Even proponents of the evolutionary approach acknowledge that an influential theory that is widely held to be true may be found to be invalidated in the process of being repeatedly tested and challenged (Popper 1959; Lakatos 1970).
11. As a reader of an earlier version of this paper remarked, performance pressure has a different effect on different people. The reader in question noted that I would probably see things differently if I "wasn't a recognized and established researcher" and that many PhD students are concerned about what will happen to them once they have graduated.
12. The *Publish or Perish* software was developed by Anne-Wil Harzing and can be freely downloaded.
13. Berland *et al.* (2013) expressed concerns about the possibility that journals listed in the *Web of*

Science might manipulate data to increase their impact factor, notably by leaving out book reviews or by reaching an agreement with another journal to ensure that articles published in one journal include citations of articles published in the other.

14. A brief discussion I had with an editor at a conference in the spring of 2013 says much about the current influence of the *Web of Science* on journal editors. Without me prompting him, the editor in question mentioned that he was anxiously waiting for the new annual list of impact factors, due to be released in June 2013.
15. This does not imply absolute and definitive stagnation. Throughout history, some contributions have beaten the odds to become landmark studies in their field (Feyerabend 1978). However, it seems reasonable to suggest that the growing institutionalization of journal rankings will contribute to limiting innovation and dynamism in research.
16. As noted by a reader of this paper, the danger is that some people in the accounting research community will choose to go along with the rating and ranking system and to comply with the rules of the game without worrying about the consequences. The result would be to trivialize a phenomenon that is anything but trivial.

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