

## The internal procedures of the accounting community

Xiaojing Meng\*

*Assistant Professor, Department of Accounting, NYU Stern School of Business, USA*

The internal procedures of the accounting community for generating and disseminating knowledge. We contend that academic journals on accounting research are scarce, publish few articles and apply high rejection rates, and the review process is lengthy and expensive. Additionally, an academic elite has unparalleled predominance in comparison to other business disciplines, reflected in an unusual share of published articles with authors affiliated to a small number of academic institutions, and the predominance of certain topics and methodologies. The discipline does not allow the collaborative, iterative and flexible

features of innovative knowledge communities. The discipline's internal procedures favour restriction, control, slowness, and expiration, rather than participation, speed and renewal. They are ill suited for advancing knowledge and bode badly for successful research. As a result, accounting academics present low research performance and the discipline is facing steady decline. More importantly, the discipline is handicapped in producing innovative knowledge able to contribute to critical research and long term social well-being.

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\*Correspondence to: Xiaojing Meng, Assistant Professor, Department of Accounting, NYU Stern School of Business, USA.

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