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# Editorial boards of accounting journals: gender diversity and internationalisation

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## Abstract

**Purpose** – Editorial boards of academic journals represent a key institutional mechanism in the governance and functioning of the academic community. Board members play an important role in knowledge production and development of the discipline. The purpose of this paper is to enquire into the diversity characteristics of boards of accounting journals.

**Design/methodology/approach** – Drawing on a diversity framework that distinguishes between societal diversity and value of diversity, the paper examines two board characteristics: gender diversity and internationalisation. Moreover, it examines the influence of three journal and two editor characteristics on board diversity and analyses trends over time.

**Findings** – On gender, overall board trends are consistent with societal diversity and value of diversity: boards reflect the gender profile of senior academics. Further, female representation on boards is broadly consistent across the different journal nationalities; has improved over time; has experienced a convergence in “gender sensitive” sub-disciplines; and is influenced by female editorship. However, inequities appear to be present at the highest level: women appear to be less well represented than men as editors and women also have a lower representation on boards of higher ranked journals than on those of lower ranked journals. On internationalisation, once again, overall trends broadly reflect societal diversity and value at diversity. However, international scholars are less well represented on 4\* boards than on 2\* and 3\* boards and on US boards than on Australian and UK boards. Further, there are signs of weakening US dominance in non-US journals.

**Originality/value** – Drawing on the diversity framework, this is the first study to comprehensively examine gender diversity and internationalisation of accounting boards.

**Keywords** Editorial boards, Diversity, Gender, Internationalization

**Paper type** Research paper

## Introduction

Strength lies in differences, not in similarities (Stephen Covey, as quoted in Walter, 2014).

Editorial boards of academic journals represent a key institutional mechanism in the governance and functioning of the self-regulated academic community. They play a critical and powerful role in the context of academic research by determining what is “good” and “legitimate” research that is worthy of publication and who, in turn, is published. As such, boards shape the trajectory of a discipline and strongly influence the publication outputs of individual scholars and in turn their career progression. Comprising a set of well-respected and well-qualified scholars, editorial boards also serve a highly visible signalling function to the wider academic world by conferring authority and legitimacy (Lindsey, 1976; Brinn and Jones, 2007, 2008). In addition, they help to determine the status and ranking of journals; editorial board quality, for example, forms an important screening mechanism for journal selection in the influential Thomson ISI index. For individual faculty, board membership is a highly visible and prestigious appointment that recognises them as experts in their field.

The self-governing nature of academic journals sets academia apart from most other professions as value here is constructed through peer judgement and not market dynamics (Bedeian *et al.*, 2009). What is particularly intriguing is that appointment to membership is



usually by invitation, and selection processes and board activities take place largely independent of external scrutiny (Lee, 1997). Despite their importance in determining the trajectory of future research in the discipline and careers of individual faculty, there is little research into the development and social character of editorial boards of accounting journals. In particular, research into the diversity of editorial boards is lacking. This is surprising given recent interest in equality and diversity in society (Shore *et al.*, 2009), particularly in the accounting profession and academia, and the potential implications of diversity for the future of the discipline (Khalifa and Quattrone, 2008).

Prior studies into editorial boards of (USA) accounting journals have mainly inquired into board elitism (Williams and Rodgers, 1995; Lee, 1997; Fogarty and Liao, 2009); and the scholarly achievements of board members (Lowe and Van Fleet, 2009). Research into gender diversity and internationalisation of accounting boards has attracted limited attention (exceptions Carnegie *et al.*, 2003; Brinn and Jones, 2008). Carnegie *et al.* (2003) reported a lag in female board membership as compared to female authorship, but only examined accounting history journals. Similarly, Brinn and Jones (2008) looked at board internationalisation and reported parochial journal tendencies but only from the UK perspective. Both studies also only used descriptive statistics for their data analysis. This limited research contrasts with research in management, where journal board characteristics have been extensively examined (Svensson *et al.*, 2007; Ozbilgin, 2004; Metz and Harzing, 2009, 2012; Metz *et al.*, 2016).

The objective of this study is to contribute to the existing literature on boards of accounting journals by examining their composition through a diversity lens. As an exploratory paper into board diversity, the paper examines two diversity characteristics of the boards of 50 accounting journals: female representation and board internationalisation. Diversity has become an increasingly important agenda in western society, motivated by a variety of different, but related perspectives (Shore *et al.*, 2009; Zaroni *et al.*, 2010). We group these perspectives into societal diversity and value of diversity. Societal diversity is situated in the social justice/egalitarianism context. It calls for organisations and institutions to reflect the diversity characteristics of the societies they operate in as a social and collective good. Its fundamental principle is to narrow any inequalities in society by ensuring that minority communities (variously defined) are granted the same societal opportunities as their counterparts. In contrast, the value of diversity notion builds on the idea that diversity is inherently positive and adds commercial value to organisational/institutional activities. Greater diversity here is welcomed as an opportunity to benefit from a wider skill mix that enables organisations to capitalise upon individuals' contributions and gain from their collective interactions (Florida and Gates, 2001; Carter *et al.*, 2003). The diversity motivation here is organisation-centric rather than a contribution to society at large. We argue that both societal diversity and value of diversity perspectives have important implications for editorial boards of academic journals and that, in practice, attempts to address societal diversity may lead to the benefits arising from value of diversity and vice versa. Board diversity enables journals to exercise equal opportunity across a variety of different diversity groups and thereby operate responsibly and ethically. Further, it encourages intellectual openness in the discipline that in turn nurtures and promotes innovative thinking (Carnegie *et al.*, 2003; Parker, 2007).

We specifically examine two diversity characteristics of boards of accounting journals, namely, gender and internationalisation. We further investigate the influence of three journal characteristics (journal nationality, journal ranking and journal specialism), and two editor characteristics (a change in editor and presence of a female editor) on gender diversity and internationalisation to better understand the factors that shape board diversity. Finally, we compare gender diversity and internationalisation across two time frames to determine the extent to which editorial boards reflect important changes in the university

sector and society. To our knowledge, this is the first study in accounting to comprehensively examine editorial board diversity practices.

Overall, this study contributes to the wider research that examines the way in which the accounting research community is socially constructed (Lee, 1997; Locke and Lowe, 2008; Beattie and Goodacre, 2012) and sheds light into the governance of accounting academia (e.g. Khalifa and Quattrone, 2008) and diversity. Specifically, it responds to Khalifa and Quattrone's (2008) view that in addition to the scholarly benefits of diversity, the academy's self-reflection of diversity issues contributes to the emancipation of the marginalised. Gender has been extensively explored in the accounting profession (Broadbent and Kirkham, 2008; Khalifa, 2013) and accounting research (Kuasirikun, 2011). By contrast, fewer studies have examined gender in accounting academia and emphasis has been at faculty level (Rama *et al.*, 1997; Buckless *et al.*, 1998; Collins *et al.*, 1998; Beattie and Goodacre, 2012). Similarly, while Carnegie and Potter (2000) and Jones and Roberts (2005) noted parochial tendencies in publishing patterns particularly amongst US journals where journals published mainly US authors, there is limited research into the internationalisation of editorial boards.

At the practical level, we believe, this study will be of interest to the accounting faculty in general, and journal editors and publishers, more specifically. Given the importance of editorial boards, journal editors bear an important responsibility for the social character of their boards. Similarly, academic publishers such as Elsevier[1] are actively starting to promote equality and diversity in academia as part of their corporate social responsibility agendas.

The remainder of this paper consists of five sections. In the second section, we present a framework on diversity. We expand on its implications for the social character of editorial boards of accounting journals and develop formal hypotheses in relation to gender diversity and internationalisation. In the third and fourth sections, we present our methods and findings respectively. Finally, in section five, we present our discussions and conclusions.

### **Diversity and accounting academia**

There is a general trend in society towards enhanced diversity and in recent years diversity has become an important theme in accounting and management research (Hopwood, 2008; Bishop and Boden, 2008; Komori, 2008; Khalifa, 2013). Diversity captures multiple dimensions (including gender, ethnicity, age, sexual orientation, internationalisation and disability) and has been motivated by a variety of different, but related perspectives (Shore *et al.*, 2009; Zanoni *et al.*, 2010). We group these perspectives into two strands: societal diversity and value of diversity.

#### *Societal diversity*

Societal diversity is based on the view that institutions in a society such as editorial boards of academic journals should reflect that society's inherent diversity (Ely, 1995; Zanoni *et al.*, 2010). There is a moral expectation that institutions and organisations will mimic societal diversity as a social and collective good. This perspective is formulated around the notion that minority communities should be granted the same opportunities (Ely, 1995). It has an egalitarian objective and endeavours to narrow social inequities in organisations. Many western countries have introduced aspects of societal diversity through legislation and some institutions also voluntarily engage in it. Together with symbolising their commitment to socially responsible behaviours, institutions convey positive signals to society and a general message of progressive leadership, which may enhance organisational reputation and public image and provide a business value of diversity (Rhode and Packel, 2010).

On gender, universities in many western countries operate as public sector institutions and are expected to reflect government agendas such as equality and diversity. In the UK,

for example, government priorities on gender diversity commenced in the 1970s and have since been updated in the Equalities Act 2010 which includes a separate public sector equality duty document. Moreover, as educational establishments, universities play a powerful role in shaping society and contributing towards a just and stable society as part of their teaching, research and outreach activities (Brennan, 2008; Metz and Harzing, 2009). Accounting research has itself contributed extensively to discussions of social justice and egalitarianism. Equality and diversity practices should be embedded into university culture and occupy a pivotal role in university life. Accounting journal boards, in turn, should be gender representative from a societal, moral perspective. There is a similar case for board internationalisation. As the number of scholars in different countries grows, it seems morally appropriate to enhance international scholar representation on boards of accounting journals.

Counter to the discourse of societal diversity, gender and internationalisation inequalities continue to exist in society and accounting. Several theories such as the status characteristics theory, networking theory and social role theory (Shore *et al.*, 2009; Van Emmerik, 2006) explain such inequities. Status characteristics theory proposes that individuals belonging to low status groups need to demonstrate higher levels of ability than those in higher status groups to be viewed as equal (Bianchi, 2010). Thus, while all board members are expected to be experts in their field with proven records of scholarly achievements, female (international) members as the lower status group may (be expected to) demonstrate higher levels of achievements than their male (domestic) counterparts.

In terms of networking theory, both men and women tend to engage in homophily, building networks of their own gender (McPherson *et al.*, 2001). While women recognise this tendency and take remedial action to improve male representation in female networks, male networks include relatively fewer women (Torres and Huffman, 2002). Moreover, the literature suggests that men and women network differently and benefit from networking differently. Social role theory proposes that men display more agentic qualities and instrumental attitudes (task oriented, goal oriented, “get to business” attitudes) while women manifest communal behaviour and have more emotional, expressive tendencies (centred around nurturing, supporting and sensitivity) (Eagly, 1987; Eagly and Wood, 1991). As a consequence, men use networks in a more instrumental way, seeking direct benefit, whereas women regard them as spaces for social and emotional support (Van Emmerik, 2006). For journal boards, where membership is by invitation, informal networks play a very important role. In turn, how men and women engage in their networks and for what purposes becomes important from a diversity perspective. To the extent that women use networking spaces in a less instrumental manner than men, they may be less visible academically and, in turn, less likely to be invited to join journal boards. Further, reflecting homophily, editor gender may dictate the gender diversity of boards.

On internationalisation, parochialism and elitism have been highlighted as two key features of western academia (Williams and Rodgers, 1995; Lee, 1997; Jones and Roberts, 2005). Homophilous tendencies of social networking and elitist tendencies stemming from status characteristics theory may help to explain why journal editors prefer to network within their own established groups than with international scholars.

### *Value of diversity*

Value of diversity builds on the idea that diversity is inherently positive and enhances organisational performance. Several theories, often with roots in sociology and social psychology, seek to explain this commercial value (see Shore *et al.*, 2009). Greater diversity provides a different skill mix that is believed to create constructive conflict that ultimately leads to better organisational outcomes through individual contributions and collective interactions (Florida and Gates, 2001; Carter *et al.*, 2003). Diverse groups are believed to

express a wider set of viewpoints and counterpoints; generate greater information and input into decision making through their broader network of relationships; engage more critically with the issues at hand and demonstrate enhanced problem solving capabilities (Eagly, 2013).

There has been a long standing discussion about the need and merits of diversification in accounting research (Lukka and Kasanen, 1996; Hopwood, 2008; Khalifa and Quattrone, 2008; Chapman, 2012; Guthrie and Parker, 2014). This literature identifies accounting as a complex social phenomenon that needs to be broadly defined and examined from multiple research perspectives and approaches. Chapman (2012) places responsibility upon journal editors to appoint members who are formally trained and equipped to deal with diversity. Parker (2007) reflects upon the social character of such boards, the need for diverse and balanced boards based on gender, geographical location, age and academic seniority to secure a wide range of specialisms.

For journal boards, there is a business case for female and international representation from the value of diversity perspective. Research evidence, albeit from other disciplines (science, economics and management, for example), indicates that men and women develop expertise in different areas of a discipline; favour different methodologies; and adopt significantly different behaviours in their research and review processes (Addis and Villa, 2003; Amrein *et al.*, 2011; King *et al.*, 2011). Further, heterogeneous groups publish higher quality research in higher ranked journals and with higher citation levels (by 34 per cent) as compared to homogenous, male dominated groups (Campbell *et al.*, 2013). Similarly, research into gender in the accounting profession suggests that men and women adopt different attitudes towards their work and engage in different specialisms (Komori, 2008; Khalifa, 2013). Consequently, gender diversity on editorial boards of accounting journals is likely to result in the publication of a wider range of research topics through more vibrant and different theoretical lenses and methodological approaches (Carnegie *et al.*, 2003; Parker, 2007).

International diversity also offers commercial value. Internationalisation in accounting has two core aspects (Lukka and Kasanen, 1996). The first is globalisation, as witnessed through the international harmonisation of financial accounting standards, through the International Financial Reporting Standards and other activities such as the Global Reporting Initiative and integrated reporting. Moreover, there is a globalisation of research assessment exercises predicated on publications in international journals. Second is the ever increasing recognition of the role and influence of the sociocultural and political specificities of different geographical localities (e.g. culture, values and ideologies) in shaping accounting practices (see e.g. Gallhofer and Haslam, 2006; Kuasirikun, 2011; Kamla and Rammal, 2013). Board diversity nurtures a breadth of research through a heterogeneous pool of talent, “local” expertise, methodological expertise and ideologies. Prior research suggests that the accounting community is segmented by geography. Lukka and Kasanen (1996), Panozzo (1997) and Ballas and Theoharakis (2003) noted that accounting research is locally focussed and appears clustered around geographical borders with North Americans nurturing a positivist research tradition and European academics being more diverse. Geographical homogeneity and a shared appetite for research topics, paradigms and methodologies may narrow the definition of accounting research and in turn curtail innovation (Lee, 1997; Guthrie and Parker, 2014). Finally, Nisonger (2002) proposed that board internationalisation may create value through the recruitment of eminent international scholars who can enhance reputational capital and signal journal status to potential subscribers, authors and researchers.

Overall, the discussion above suggests that editorial boards should be diverse and makes a case for gender diversity and internationalisation. The societal diversity perspective encourages responsible and ethical journal behaviour while the value of diversity literature encourages broader and innovative production of knowledge. Ultimately, the two perspectives are enmeshed: societal diversity practices may create

value effects and similarly the pursuit of value diversity may contribute to and improve equality and fairness. In practice, however, inequalities exist in society, generally and in the accounting profession and academia, more specifically. Theories such as social characteristics theory, networking theory, social role theory and elitism, alluded to earlier, may therefore play a more persuasive role than theories of equality. We thus predict that:

*H1a.* Women will be under-represented on boards of accounting journals.

*H1b.* International scholars will be under-represented on boards of accounting journals.

In recognition that editorial board appointments are made from senior academic faculty, to test the hypotheses above, we examine the representation of women and international scholars on editorial boards relative to senior female and international scholars in academia.

A variety of characteristics may influence board diversity. We examine the role of three journal characteristics, namely, journal nationality, journal ranking and journal specialism, and two editor characteristics: change in editor and editor gender. We also examine the passage of time on boards' diversity characteristics.

### *Journal nationality*

Research by Lee (1997) and Brinn and Jones (2008) suggests that there are three principal geographical domains of strong accounting academic communities: Australia, the UK and the USA. Of these, the US academic profession is perhaps more mature given the long standing importance of publication outputs for academic tenure.

On board diversity, in accordance with the societal diversity perspective, women and international scholars should be granted the same opportunities of board appointment, regardless of journal nationality. In practice, however, different social contexts may influence journal board characteristics. Specifically, on gender, North American universities recognised and sought to address gender issues amongst senior women as early as the mid-1990s (MIT, 1999). By contrast, in the UK, while the Equality Challenge Unit was established in 2001, its focus on gender in the humanities and social science disciplines did not commence until 2011. In Australia, while the higher education sector has been described as feminised with a higher female to male ratio of students and faculty, women, much like the UK and the USA (pre-2000s) remain a minority in senior academic positions (Pyke, 2013). To our knowledge, there have been no developments to tackle this inequality at senior levels. To the extent that the demographic characteristics at senior levels in academia determine the pool of talent for board member selection, we expect that:

*H2a.* There is a difference between the representation of women on editorial boards from different geographical regions. In particular, the USA is likely to have a higher proportionate representation of women than the UK or Australia.

On internationalism, the US academy has been dominated by a positivist research approach while the UK and Australia, much like continental Europe, have embraced a more diverse agenda that includes a critical orientation alongside positive research. Moreover, the US positivist approach has been associated with parochialism and elitism in publishing patterns and board membership characteristics (Williams and Rodgers, 1995; Lee, 1997). Few non-US academics publish in US journals (Brinn *et al.*, 2001; Beattie and Goodacre, 2004; Jones and Roberts, 2005) or sit on US boards (Brinn and Jones, 2008). By contrast, the more diverse research tradition in the UK and Australia is likely to be more supportive of international scholarship. Therefore, we propose:

*H2b.* There is a difference between the representation of international scholars on editorial boards from different geographical regions. In particular, the USA is likely to have a lower proportionate representation than the UK or Australia.

### *Journal ranking*

Journal rankings have become increasingly popular in research evaluation exercises in assessing individual and institutional research performance (Burgess and Shaw, 2010; Hoepner and Unerman, 2012). Journal ranking, we propose, may affect diversity in practice. In accordance with Ozbilgin's (2009) view that "white men" continue to dominate leadership and management positions including board membership for higher ranked journals, we propose that inequity theories such as status characteristics, networking and social role theories may be more pronounced purely because of the associated journal prestige. Female and international academics, the lower status groups, for example, may be required to demonstrate higher academic achievements for higher ranked journals. Similarly, women and international scholars may find it more difficult to engage in informal networks at the higher levels and penetrate homophilous male and domestic networks. In contrast, men and home scholars may be more inclined to exercise their agentic and instrumental qualities.

Thus, we propose:

- H3a.* There is a difference between the representation of women on editorial boards of journals with different rankings. In particular, higher ranked journals will have a lower representation of women than lower ranked journals.
- H3b.* There is a difference between the representation of international scholars on editorial boards of journals with different rankings. In particular, higher ranked journals will have a lower representation of international academics than lower ranked journals.

### *Journal specialism*

Different specialisms of accounting may be gender sensitive and may attract men and women to a greater or lesser extent. Gender sensitivity is linked to the role that gender plays in influencing the type of research men and women engage in and the different paradigmatic and methodological stances they adopt (Addis and Villa, 2003; Amrein *et al.*, 2011; King *et al.*, 2011). Ultimately, journal specialisms may explain gender heterogeneity between journal boards.

Based on prior gender-oriented studies for research into the different specialisms within accounting (Locke and Lowe, 2008; Link *et al.*, 2008; Eagly, 2013), we identify three accounting specialisms which we believe may have gender implications. These are "education", "critical" and "positivist". In other areas of accounting we do not expect a gender effect, that is, the journals are gender neutral. We classify these journals as generalist journals.

Education, in society in general, has traditionally been female dominated. Even though this relationship weakens with student age, female academics are believed to engage more with teaching-related activities (Link *et al.*, 2008). Research into accounting education, we propose, is therefore likely to attract a relatively higher proportion of women. On the positivist – critical research continuum, positivist research in accounting is oriented more towards the male dominated disciplines of economics and finance (National Science Board, 2012; van Staveren, 2014; Ceci *et al.*, 2014). In contrast, critical research that focusses on the effect of accounting phenomena on society may be more attractive to women. Eagly (2013), in the context of corporate boards, notes that women are more concerned with fairness and socially responsible behaviours while men tend to demonstrate a competitive, financial orientation. Thus, on journal specialism, recognising that the talent pool from which editors can select board members may be gendered by subject specialism, in accordance with societal diversity perspective, we suggest that:

- H4a.* There is a difference in the representation of women between journals specialising in different fields of accounting. In particular, we expect more women on education and critical journal boards and fewer on positivist journal boards. Female representation on generalist journal boards is expected to be between the two extremes.



On subject specialism, for internationalisation, the sample journals all generally encouraged international research. Thus there was limited scope to distinguish between national and international journals and consider the implications of such a distinction for board internationalisation patterns. In addition, we did not have any prior reason to expect a difference in the representation of international scholars across the different gender-based specialisms. However, to mirror *H4a* (gender diversity and subject specialism), we tested for the following null hypothesis:

- H4b.* There is no difference in the representation of international scholars between journals specialising in different fields of accounting.

#### *Time dimension*

More and more women are joining the accounting academy and the discipline itself is growing internationally, creating scope for more women and international scholars to join editorial boards of accounting journals. In addition, equality and diversity have become important agendas in recent years in western societies including academia. Moreover, given the increasing recognition of the need for intellectual openness to foster development (Lukka and Kasanen, 1996; Hopwood, 2008; Khalifa and Quattrone, 2008; Chapman, 2012), the value of diversity perspective would also suggest that the representation of female and international scholars will increase over time.

We thus predict that gender diversity and internationalisation of boards will improve over time both generally, and across specific journal characteristics.

Thus, on gender, we predict that over time:

- H5a.* The representation of women on editorial boards of journals will increase.
- H5b.* The representation of women on editorial boards of journals from all geographical regions will increase.
- H5c.* The representation of women on editorial boards of journals across all journal ranking categories will increase.
- H5d.* The representation of women on editorial boards of journals across all the different journals specialisms will increase.

On internationalisation, we predict that over time:

- H5e.* The representation of international scholars on editorial boards will increase.
- H5f.* The representation of international scholars on editorial boards of journals from all geographical regions will increase.
- H5g.* The representation of international scholars on editorial boards of journals across all journal ranking categories will increase.
- H5h.* The representation of international scholars on editorial boards of journals across all the different journal specialisms will increase.

#### *Editor characteristics*

Finally, we examine the influence of two editor characteristics on board diversity practices: change in editorship and presence of a female editor. Editors play a key leadership role in academic journals and take responsibility for the compositions of their boards. When they identify, invite and appoint academics as board members, it is only natural that they consider wider academic and societal implications.

The literature on corporate organisations shows that chief executive succession is often accompanied by organisational change, strategic re-orientation and organisational reform (Fondas and Wiersema, 1997). Continuing executives are more likely to embrace the status quo than new chief executives because they attribute their success to existing policies and have had ample opportunity to shape their organisations according to their wishes (Fondas and Wiersema, 1997; Miller, 1993). In contrast, new chief executives have fewer vested interests in the status quo and may also feel the need to make changes. “Continuing” editors with established boards are thus more likely to make incremental board changes whereas new editors may make more dramatic changes. Thus, we anticipate that:

*H6a.* A change in editorship will lead to more differences in board diversity characteristics (representation of women and international scholars) as compared to editor continuation.

Finally, in accordance with network theory (McPherson *et al.*, 2001), homophilous tendencies of men and women may translate into significant differences in the board structures of male and female editors such that:

*H6b.* Female representation in editorial boards will be higher for journals with a female editor.

## Research methods

To develop our journal sample, we used Brinn and Jones (2008) journal listing as it included all journals that focus on accounting research. The journals did not need to have the word “accounting” in their title and could have a bias towards finance or business. At the same time, all journals that were purely finance-, tax- or business- related were excluded. Journals without a majority academic representation on their editorial boards were also omitted given their practitioner-orientation. Brinn and Jones’ (2008) listing was amended to ensure a matched sample for our two time periods (details below). In total 50 journals were identified.

To compare board characteristics longitudinally, we chose two sample periods, 2009 (the most recent time period when the study was launched) and 1999. The 1999 period was selected to allow a decade between the two time frames as change in editorial boards and editors is likely to be incremental and relatively slow (unless driven by a major change such as a change in editorship or journal direction)[2].

For the journals included in the study, editorial board membership data: name, role (editor in chief, associate editor and board member), and institutional affiliations, were collected from the mastheads of the first volume of the journals in 1999 and 2009. Where the relevant journals were not available, the publishers of the journals were contacted by e-mail to secure the details. Board members were identified as male and female, often apparent from their first names. In instances where only initials for the members were available or the names were unfamiliar to the authors, the members’ biographical details were accessed online to determine gender. In a small number of instances, this failed, for example, when the website details were in a foreign language with no individual photographs. In this instance, country-specific internet sites for names were accessed.

Based on their institutional affiliations, board members were grouped as the UK, US and Australian academics to match the nationalities of the journals (below) and a fourth category “Other” was also introduced to capture academics from all other geographical regions. Authors affiliated to more than one geographically diverse institution (e.g. in both the UK and Australia) were assigned on a proportionate basis. This approach potentially understates the international nature of academia as the academic community is internationally mobile. However, we felt that the individual scholar’s current location would better reflect their research environment. Data for individual board members at a journal level were aggregated for all 50 journals.

Independent variables were classified as follows. Journal nationality, consistent with Lee (1997), Brinn and Jones (2008) and Metz and Harzing (2009), was classified using the location of the journal editorship. This usually resulted in a clear categorisation. This approach was deemed to be superior to publisher nationality as editors take responsibility for their board membership. Journal nationality was categorised as at 1999 and this resulted in 29 US journals, ten UK journals, seven Australian journals and four “Other” journals. In only one case, *Critical Perspectives on Accounting*, was there a change in journal nationality from 1999 to 2009. Here, editorship crossed borders from the USA to Canada. One of the two editors retired and the second simply moved to a Canadian university.

To determine journal ranking, we used the *Journal Quality Guide* produced by the UK ABS (Harvey *et al.*, 2010). This ranking system, developed for use in the UK academic market, has been used in prior research (see e.g. Beattie and Goodacre, 2012) and has become the accepted system for UK university managers and individual scholars. Although much criticised and not necessarily accurate for all journals (Hoepner and Unerman, 2012), it provides proxy information of aggregate journal quality and maintains a level of objectivity in classification. The ABS defines 4\* as world elite journals, 3\* as journals with highly regarded research, 2\* as journals with research of accepted standard and 1\* as journals with modest contribution. Similar systems of ranking are operational elsewhere, for example, Australia.

For journal specialism, we identified the three categories education, critical accounting and positivist research as gender sensitive. As explained earlier, this was based on prior research. We selected journals that principally published research in these categories. All other journals were categorised as generalist as they were deemed to be neutral from a gender perspective. In the absence of any formal categorisation system of accounting journals, this exercise was inevitably subjective. Nevertheless, the authors’ judgement was informed by the formal aims and scopes of the journals and an assessment of the content and approach of the manuscripts published in the issues from which the editorial board data were collected.

To capture change in editorship, we used three variants of editor change. These were 100 per cent change, at least a 50 per cent change (i.e. at least half the editors change) and finally, any change in multiple editorship. Results for the different versions were broadly similar and thus we present only the finding related to the 50 per cent change in editorship. Finally, we defined presence of a female editor as at least a 50 per cent female representation of the editorial team. This decision was driven by the fact that prior research into corporate boards has shown that a nominal female presence does little to influence policy and change and that a critical mass needs to be present (Waring, 2012).

## Results

We present our descriptive analysis first. In Table I, we present the core characteristics of the journals and details in relation to their board size, female and international membership for 1999 and 2009. Our hypothesis analysis follows, supported by Tables II–VIII.

### *Descriptive analysis*

Boards of 30 of the 50 journals increased in size and the mean size of the boards rose from 40.5 in 1999 to 43.8 in 2009. The biggest and smallest boards in 1999 were *Advances in Accounting* which had 108 members and *Public Money and Management* with seven members. In 2009, however, the biggest board was *The Accounting Review* with 131 members and the smallest, *Advances in Public Interest Accounting* with four members. In terms of the percentage changes over time, the size of boards in five journals increased by over 100 per cent.

**Table I.**  
Descriptive characteristics of the editorial boards of accounting journals (1999-2009)

Journal	Journal		Size		Female membership		International membership	
	Nationality	Ranking	Specialism	1999	2009	Δ (%)	1999 (%)	2009 (%)
<i>Panel A: journal-level analysis</i>								
<i>Abacus</i>	Australia	3	Generalist	32	46	44	13	22
<i>Accounting and Business Research</i>	UK	3	Generalist	51	46	-10	22	19
<i>Accounting and Finance</i>	Australia	2	Generalist	31	51	65	18	19
<i>Accounting Education</i>	UK	2	Education	53	74	40	37	58
<i>Accounting Educators' Journal</i>	USA	-	Education	85	53	-38	1	3
<i>Accounting Forum</i>	Australia	3	Generalist	45	44	-2	3	1
<i>Accounting Historians' Journal</i>	USA	2	Generalist	43	33	-23	28	28
<i>Accounting History</i>	Australia	2	generalist	27	34	26	14	20
<i>Accounting Horizons</i>	USA	3	Generalist	61	54	-11	19	26
<i>Accounting Research Journal</i>	Australia	-	Generalist	27	20	-26	5	3
<i>The Accounting Review</i>	USA	4	Positivist	74	131	77	6	4
<i>Accounting, Auditing and Accountability Journal</i>	Australia	3	Critical	48	74	54	0	5
<i>Accounting, Business and Financial History</i>	UK	2	Generalist	21	28	33	39	58
<i>Accounting, Management and Information Technology</i>	USA	2	Generalist	38	37	-3	10	15
<i>Accounting, Organisations and Society</i>	UK	4	Critical	45	57	27	19	16
<i>Advances in Accounting</i>	USA	-	Generalist	108	44	-60	38	40
<i>Advances in International Accounting</i>	USA	2	Generalist	17	18	6	3	1
<i>Advances in Management Accounting</i>	USA	-	Generalist	35	24	-31	4	7
<i>Advances in Public Interest Accounting</i>	USA	-	Generalist	17	4	-76	21	4
<i>Asia Pacific Journal of Accounting</i>	Other	-	Generalist	29	31	7	9	0
<i>Auditing a Journal of Theory and Practice</i>	USA	2	Generalist	32	85	166	17	17
<i>Australian Accounting Review</i>	Australia	-	Generalist	19	50	163	4	22
<i>Behavioural Research in Accounting</i>	USA	3	Generalist	34	26	-24	16	21
<i>British Accounting Review</i>	UK	3	Generalist	58	63	9	2	5
<i>Contemporary Accounting Research</i>	Other	3	Positivist	52	94	85	15	21
<i>Critical Perspectives on Accounting</i>	USA	3	Critical	37	35	-5	26	33
<i>European Accounting Review</i>	Other	3	Generalist	21	61	190	28	59
<i>Financial Accountability and Management</i>	UK	3	Generalist	43	44	2	20	21
							4	30
							24	28
							56	64

(continued)

Journal	Nationality	Ranking	Journal	Specialism	Size		$\Delta$ (%)	Female membership		International membership	
					1999	2009		1999 (%)	2009 (%)	1999 (%)	2009 (%)
<i>Intelligent Systems in Accounting, Finance and Management</i>	USA	2	Generalist	36	24	-33	2	4	6	17	25
<i>International Journal of Accounting</i>	USA	3	Generalist	65	75	15	11	17	18	23	51
<i>International Journal of Auditing</i>	USA	2	Generalist	37	41	11	6	6	16	15	68
<i>Issues in Accounting Education</i>	USA	2	Education	82	11	-87	21	3	26	27	5
<i>Journal of Accounting and Economics</i>	USA	4	Positivist	31	34	10	2	6	6	18	3
<i>Journal of Accounting and Public Policy</i>	USA	3	Generalist	63	70	11	8	7	13	10	29
<i>Journal of Accounting Auditing and Finance</i>	USA	3	Positivist	33	30	-9	2	6	6	20	3
<i>Journal of Accounting Education</i>	USA	2	Education	54	47	-13	12	16	22	34	26
<i>Journal of Accounting Literature</i>	USA	3	Generalist	12	13	8	0	0	0	0	0
<i>Journal of Accounting Research</i>	USA	4	Positivist	38	42	11	4	6	11	14	7
<i>Journal of Applied Accounting Research</i>	UK	2	Generalist	17	22	29	4	10	24	45	41
<i>Journal of Business Finance and Accounting</i>	UK	3	Positivist	23	60	161	0	2	0	3	45
<i>Journal of International Accounting, Auditing and Taxation</i>	USA	2	Generalist	45	44	-2	13	16	29	36	20
<i>Journal of International Financial Management and Accounting</i>	USA	2	Generalist	30	26	-13	3	3	10	12	27
<i>Journal of Management Accounting Research</i>	USA	2	Generalist	44	31	-30	5	4	11	13	29
<i>Management Accounting Research</i>	UK	3	Generalist	44	59	34	1	12	2	20	68
<i>Pacific Accounting Review</i>	Other	-	Generalist	38	42	11	10	10	27	24	52
<i>Public Money and Management</i>	UK	2	Generalist	7	15	114	1	2	14	13	7
<i>Research in Accounting Regulation</i>	USA	-	Generalist	24	27	13	2	3	8	11	15
<i>Research in Governmental and Non-Profit Accounting</i>	USA	-	Generalist	22	17	-23	2	3	9	18	0
<i>Research on Accounting Ethics</i>	USA	-	Generalist	58	53	-9	9	13	16	25	4
<i>Review of Accounting Studies</i>	USA	4	Positivist	41	47	15	4	6	10	13	13

(continued)

Table I.

Table I.

**Notes:** This table records the size (and change in size) and diversity characteristics of each journal board (Panel A) and for each journal category examined (Panels B-D) and for the journals as a whole. Data for gender diversity and internationalisation include the actual number of female and international scholars and their representations on journal boards. The representation of female and international scholars in total was calculated in aggregate (the total number of female/international scholars in the group divided by the total number of scholars on the boards). This proportionate representation varies from that recorded in Table II and onwards, where the mean averages for the journals in the group are recorded. The variation is a result of the different sizes of boards on a journal by journal basis, which led to different denominators for the representation computations

	Female representation		International representation	
	1999 Mean <sup>a</sup> SD	2009 Mean <sup>a</sup> SD	1999 Mean <sup>a</sup> SD	2009 Mean <sup>a</sup> SD
<i>Panel A: overall board data</i>				
Editorial board	15.4	21.1	31.7	35.7
	9.8	13.6	27.7	26.0
Comparative benchmark data <sup>b</sup>	10.3	17.4	35.7	40.8
	23.7	25.4	30.7	29.9
<i>t</i> -test <sup>c</sup>	−1.466 (0.075)	−0.955 (0.17)	−0.749 (0.231)	−1.313 (0.101)
<i>Panel B: the UK board data (compared to the UK academic community data)</i>				
Editorial board data	11.5	17.2	not applicable	
	9.8	12.6		
Comparative benchmark data <sup>b</sup>	10.3	17.4		
	23.7	25.4		
Independent <i>t</i> -test <sup>c</sup>	−0.166 (0.434)	0.023 (0.490)		

**Notes:** <sup>a</sup>The table presents the mean scores of the proportionate representation of female and international scholars across the journals examined. These values differ from those reported in Table I (Panel E) where the representation levels were computed in aggregate for the entire journal cohort rather than on a journal by journal basis. The same approach has been applied to the remainder of the tables; <sup>b</sup>different proxy measures were used against which to compare the journal board data for each of the two diversity characteristics. For gender, the UK professoriate data were used as a proxy on the grounds that board members are generally senior academics. Given that this data were the UK specific, both the overall board data (Panel A) and the UK-specific board data (Panel B) were compared against this benchmark. For international scholar representation, board data were compared to lagged authorship data for half of the journal samples, selected at random; <sup>c</sup>for gender, independent *t*-tests were used to assess for statistically significant differences between the board data and the benchmark data. For internationalisation, paired *t*-tests were used to compare board data to the author data (even though the sample size was small ( $n = 25$ )) because the variances of the groups for both categories in both time periods (1999 and 2009) were similar

**Table II.**  
Overall diversity  
characteristics of  
boards of accounting  
journals: a comparison  
with benchmark data  
from the discipline

	Female representation		International representation	
	1999 Mean SD	2009 Mean SD	1999 Mean SD	2009 Mean SD
USA	16.7	23.1	20.6	21.6
	9.9	14.9	19.1	20.9
UK	11.5	17.2	46.3	50.1
	9.8	12.6	24.7	21.3
Australia	15.4	21.8	50.8	50.8
	10.4	9.6	23.4	22.7
Other	15.7	15.5	47.3	54.8
	9.2	12.2	19.0	5.8
One way ANOVA	0.673 (0.573)	0.705 (0.554)	7.073 (0.001)	8.484 (0.000)

**Notes:** The table presents the mean scores of the proportionate representation of female and international scholars across the sample journals and the one way ANOVA test to test for statistically significant differences in the results based on journal nationality

**Table III.**  
Diversity  
characteristics of  
boards of accounting  
journals by journal  
nationality

Membership levels in Australia, the UK and “Other” destinations (including Canada) grew by 39, 29 and 63 per cent, respectively. This reflects the rising importance of publishing in academia across the globe. Interestingly, the USA witnessed a fall in its membership from 1,296 members in 1999 to 1,176 members in 2009 (a 9 per cent fall).

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**Table IV.**

A further analysis of internationalisation trends: the USA and the rest

	Proportion international scholars (%)					
	USA Mean SD	UK Mean SD	Australia Mean SD	USA Mean SD	UK Mean SD	Australia Mean SD
<i>Panel A: comparison of the “exporting” and “importing” activities by the different geographic regions</i>						
Home scholars on international boards	22.5	7.7	4.0	20.6	9.2	5.0
International scholars on home boards	15.3	10.6	4.3	12.7	11.3	5.4
Independent sample <i>t</i> -test	20.6	53.6	49.1	21.6	49.9	49.2
	19.1	24.7	23.4	20.9	21.3	22.7
	−0.403 (0.35)	−5.761 (0.00)	−5.085 (0.00)	0.190 (0.43)	−5.849 (0.00)	−5.143 (0.00)
<i>Panel B: comparison of the US scholar representation in non-US journals vs other international scholar representation (n = 21)</i>						
US scholars	22.5			20.6		
Other international scholars	15.5			12.7		
Paired sample <i>t</i> -test	25.5			30.6		
	16.2			18.1		
	−0.614 (0.28)			−1.851 (0.04)		
<b>Notes:</b> The table presents the mean scores of the proportionate representation of home/international scholars on the journal sample specified and <i>t</i> -tests to test for statistically significant differences in the results based on scholar characteristics						

**Table V.**

Diversity characteristics of boards of accounting journals by journal ranking

	Female representation		International representation	
	1999 Mean SD	2009 Mean SD	1999 Mean SD	2009 Mean SD
<i>Panel A</i>				
4*	14.32	18.20	21.71	19.37
	11.03	7.13	35.26	28.66
3*	12.47	18.17	37.77	42.37
	8.42	12.48	24.04	23.99
2*	17.15	22.37	33.29	40.12
	9.40	10.31	23.60	23.53
Unranked	17.56	25.0	26.19	18.40
	11.44	20.56	21.85	20.0
One way ANOVA	0.883 (0.457)	0.680 (0.569)	0.822 (0.488)	3.472 (0.023)
<i>Panel B: 3* + 4* journals vs 2* and unranked journals</i>				
3* + 4*	12.9	18.2		
	8.8	11.3		
2* + unranked	17.3	23.4		
	10.2	11.3		
Independent <i>t</i> -test	1.63 (0.057)	1.365 (0.09)		
<b>Notes:</b> The table presents the mean scores of the proportionate representation of home/international scholars on the journal sample specified and uses the one way ANOVA test and the independent <i>t</i> -test to assess for statistically significant differences in the results based on journal ranking across the four ranking categories and across 3* and 4* vs 2* and unranked journals, respectively				

This fall contributed to a general convergence of board size across the different geographical regions. An examination of the changes in board sizes by subject specialism that emerged from the data generated interesting findings which may in part explain this convergence.



**Table VI.**  
Diversity  
characteristics of  
boards of accounting  
journals by journal  
specialism

	Female representation		International representation	
	1999 Mean SD	2009 Mean SD	1999 Mean SD	2009 Mean SD
Positivist	10.9 10.7	17.9 9.9	18.9 19.8	19.7 24.2
General accounting	15.0 9.9	20.5 14.8	32.5 21.6	34.6 22.2
Critical accounting	18.6 6.5	20.1 3.8	73.2 16.7	69.5 9.2
Education	24.0 3.5	33.6 6.1	20.4 33.0	27.4 35.7
One way ANOVA	1.711 (0.09)	1.272 (0.15)	3.769 (0.006)	2.473 (0.04)

**Notes:** The table presents the mean scores of the proportionate representation of home/international scholars on the journal sample specified and the one way ANOVA test to test for statistically significant differences in the results based on journal specialism

Specifically, in the USA, boards of positivist journals grew, while those from other sub-disciplines shrank. The latter included several subject specialisms including accounting history, education, management accounting, public sector accounting and critical accounting. Interestingly, falls in the non-positivist US journals were met by increases in the equivalent journals in Australia and the UK. For example, in history, while the board of the *Accounting Historian's Journal* (USA) fell by almost 25 per cent, those of *Accounting History* (Australia) and *Accounting Business and Financial History* (UK) (now *Accounting History Review*) grew by just over 25 per cent in each case. Similarly, while the board size of *Journal of Management Accounting Research* (USA) fell by 30 per cent, that for *Management Accounting Research* (UK) grew by 34 per cent. For education journals, the size of the three US journals fell by 34 per cent on average while the board of *Accounting Education* (UK) grew by 40 per cent. In the public sector, board sizes of the two US journals, *Advances in Public Interest Accounting* and *Research in Government and Non-profit Accounting* fell by 76 and 23 per cent, respectively, while in the UK, the boards of *Financial Accountability and Management* and *Public Money and Management* rose by 2 and 114 per cent, respectively. Finally, for critical accounting research, the board of *Critical Perspectives on Accounting*, the US/Canadian journal, fell marginally, while those of *Accounting, Auditing and Accountability Journal* and *Accounting, Organizations and Society* rose by 54 and 27 per cent, respectively. Overall, these findings suggest a further orientation of the US academic community towards positivist research (Panozzo, 1997; Locke and Lowe, 2008) and the growth of non-positivist research in UK and Australian journals.

In terms of journal ranking, board sizes of 4\* and 3\* journals grew substantially: 4\* (by 36 per cent from 229 to 311 members) and 3\* (by 24 per cent from 722 to 894 members) while those of 2\* journals remained constant and those of unranked journals fell (there were no 1\* journals)[3]. These results correspond to the pressures internationally for academics to publish in quality journals.

On gender, the number (and proportion) of female academics as a whole increased from 331 (16 per cent) in 1999 to 458 (21 per cent) in 2009. In 1999, two UK journals (*Accounting, Business and Financial History* and *Journal of Business Finance and Accounting*) and one US journal (*Journal of Accounting Literature*) had no female representation. At the other end of the spectrum, *Australian Accounting Review*, *Accounting Historians' Journal*, *The Accounting Review* and *Advances in Public Interest Accounting* had more than 30 per cent representation. By 2009, two journals including the *Journal of Accounting Literature* still

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	Female representation			International representation		
	1999 Mean SD	2009 Mean SD	<i>t</i> -test	1999 Mean SD	2009 Mean SD	<i>t</i> -test
Overall trends <i>n</i> = 50	15.4 9.8	21.1 12.6	−20.86 (0.034)	32.1 24.5	34 24.8	−0.977 (0.167)
<i>By journal nationality</i>						
USA	16.7 9.9	23.1 14.9	−3.082 (0.003)	20.6 19.1	21.6 20.9	−0.341 (0.368)
UK	11.5 9.8	17.2 12.6	−2.086 (0.034)	46.3 24.7	50.1 21.3	−1.578 (0.075)
Australia	15.4 10.4	21.8 9.6	−1.798 (0.061)	50.8 23.4	50.8 22.7	0.09 (0.497)
Other	15.7 9.2	15.5 12.2	0.03 (0.489)	47.3 19.0	54.8 5.8	−0.905 (0.216)
<i>By journal ranking</i>						
4*	14.32 11.03	18.20 7.13	−1.687 (0.084)	21.71 35.26	19.37 28.66	0.718 (0.257)
3*	12.47 8.42	18.17 12.48	−2.274 (0.019)	37.77 24.04	42.37 23.99	−2.074 (0.028)
2*	17.15 9.40	22.37 10.31	−2.099 (0.026)	33.29 23.60	40.12 23.53	−2.144 (0.024)
Unranked	17.56 11.44	25.0 25.56	−1.880 (0.045)	26.19 21.85	18.40 20.0	1.344 (0.105)
<i>By journal specialism</i>						
Positivist	10.9 10.7	17.9 9.9	−2.575 (0.021)	18.9 19.8	19.7 24.2	−0.303 (0.39)
General accounting	15.0 9.9	20.5 14.8	−2.862 (0.003)	32.5 21.6	34.6 22.2	−0.790 (0.22)
Critical accounting	18.6 6.5	20.1 3.8	−0.889 (0.234)	73.2 16.7	69.5 9.2	0.638 (0.30)
Education	24.0 3.5	33.6 6.1	−2.003 (0.07)	20.4 33.0	27.4 35.7	−1.367 (0.24)

**Table VII.**  
Diversity  
characteristics of  
boards of accounting  
journals over time

**Notes:** The table presents the mean scores of the proportionate representation of home/international scholars on the journal sample specified and *t*-tests to compare the representational levels in 1999 and 2009 across the different categories investigated; The results for overall trends in board internationalisation documented here differ from those reported in Table II. This is because the data recorded in Table II is based on a random sample of 25 of the 50 journals, while the figures above refer to data for all 50 journals

had no female representation while eight journals had over 30 per cent. To further understand the change in female representation, we calculated a “change in membership” ratio which we measured as the relative change in the proportion of female representation in 2009 as compared to 1999 (results not tabulated). A positive (negative) percentage depicted an overall rise (fall) in the representation of female membership after adjusting for board size. In total, 34 of the 50 journals achieved positive percentage scores suggesting that the female representation from 1999 to 2009 had improved in the vast majority of cases.

On internationalisation, we examined the proportion of board members whose institutional affiliation was not from the country of the journal. The total number (proportion) of international scholars overall rose 615 (from 30 per cent) in 1999 to 818 (37 per cent) in 2009. In 1999, one UK journal (*Public Money and Management*) and two US journals (*Journal of Accounting Literature* and the prestigious *The Accounting Review*)

Female representation			International representation		
<i>Panel A: change in editorship</i>					
	Editor change	No editor change		Editor change	No editor change
	Mean	Mean		Mean	Mean
	SD	SD		SD	SD
Comparison of representation proportions over time for individual journal categories					
Representation as at 1999	18.8	12.9		43.6	23.7
	11.7	7.4		24.7	21.0
Representation as at 2009	23.1	19.7		46.0	25.4
	16.2	11.3		25.5	20.8
Paired <i>t</i> -test	−1.602 (0.063)	−4.185 (0.000)		−0.719 (0.239)	−0.653 (0.251)
Comparison of the change in percentage change in representation over time between journal categories					
			<i>t</i> -test		<i>t</i> -test
Change in representation over time (%) <sup>a</sup>	70.3	67.1	−0.079 (0.461)	13.7	40.9
	186.6	83.3		45.0	124.7
<i>Panel B: presence of a female editor</i>					
	Female editor	Male editor dominance	<i>t</i> -test	Not applicable	
	Mean	Mean			
	SD	SD			
1999	25.8	13.95	−3.001 (0.000)		
	10.6	8.9			
2009	32.8	19.2	−1.473 (0.046)		
	24.2	10.2			

**Notes:** Change in editorship was defined as at least a 50 per cent change in the position of the 1999 editor(s) in 2009. This change materialised either as the resignation of the individual(s) or a change in their position of authority with more scholars being recruited to the position of editor and thus diluting the effect of the individual(s); Editor gender refers to at least 50 per cent of the editorship being in the hands of a female academic. <sup>a</sup>The mean change in representation levels over time is computed as the average of the change in the statistic for all the journals included under each category (editor change and no editor change)

**Table VIII.**  
Influence of editorship  
characteristics on  
board diversity

had no international representation. By 2009, this has risen to four US journals, of which *Journal of Accounting Literature* continued to be one. *The Journal of Accounting Literature* thus proved to be an extreme outlier with no female or international members. Five journals (four USA and one European) saw the representation of international scholars as reflected in the “change in membership” ratio more than double (results not tabulated). For the four US journals, however, these rises reflected a relatively small proportionate representation in 1999. Only the *European Accounting Review* saw a genuine rise from 19 to 49 per cent.

The next section presents the results on the formal hypotheses tested in the study. Proportionate representation on boards (i.e. the percentage) of female scholars and international scholars are used to test the hypotheses.

### *Hypotheses analysis*

*Overall board diversity.* In Table II, we examined the trends in overall gender representation and internationalisation across the sample journals. In 1999, female academics and international scholars, on average, made up 15.4 and 31.7 per cent of boards, respectively. By 2009, the mean

representation of female academics had increased substantially to 21.1 per cent, although the internationalisation of boards only rose marginally to 35.7 per cent representation.

To test *H1a* (gender hypothesis), we set out to compare gender board level representation with senior faculty level representation. Unfortunately, there are no readily available databases with gender information about accounting academic faculty in the USA, UK and Australia. This contrasts with the professional accountancy bodies such as the Institute of Chartered Accountants of England and Wales which publicise a variety of demographic information about their members, including gender on an annual basis. To address this gap, we developed our own data set of gender characteristics of senior faculty and used the UK academic community as a case study. We collected gender and professoriate data about UK accounting academics from the *British Accounting Review Register* for 1998 and 2008 and determined the proportionate female representation at professoriate level against which to compare the board gender data[4]. We used the UK professoriate data as a proxy for professoriate data across all geographic regions and statistically compared these results to those of editorial board data for all 50 journals. Recognising that UK-based academic data may not reflect academic trends elsewhere, we supplemented this measure by specifically comparing the UK professoriate data to the board data of UK journals[5].

A comparison of UK professoriate data with overall board data (Table II, Panel A) suggests that contrary to expectations, in 1999 female academics were statistically significantly over-represented on editorial boards of accounting journals (15.4 vs 10.3 per cent,  $p = 0.075$ ). By 2009, whilst the trend of a higher female representation at the board level continued, it had narrowed and the difference (21.1 vs 17.4 per cent) was no longer statistically significant ( $p = 0.17$ ). One possible explanation for the results in 1999 is that because female professoriate were present in particularly small numbers (making up only 10 per cent of senior accounting academics), editors may have felt under intense pressure to appoint them. Over time (by 2009), this pressure may have eased as women were no longer in such a strong minority situation. Results for both periods rejected *H1a* that female academics are under-represented on journal boards.

On comparing gender representation in UK accounting journals to that of the UK professoriate for both time frames (Table II, Panel B), the results suggest that board membership patterns paralleled those of the UK accounting academy, once again, refuting *H1a*. For 2009, for example, 17.4 per cent of professors at UK institutions and 17.2 per cent of the boards of UK accounting journals were female ( $p = 0.490$ ). Overall, the results contravene hypothesis *H1a* and support notions of societal diversity. Contrary to our expectations, theories and concepts such as status characteristics theory and networking styles often used to explain gender inequities in society and indeed in the accounting academy, appear to play a limited role in the board appointments of female academics. Once female academics reach senior professoriate posts, they have much the same opportunities as their male counterparts and networking practices (style and motivation) do not appear to hinder them from appointment to journal boards. One possible explanation for this is that consistent with the value of diversity perspective, editors attempt to capitalise on the expertise of female academics to enhance the performance and reputation of the journal. Alternatively, consistent with the societal diversity perspective, they endeavour to create equitable and representative boards.

For board internationalisation (*H1b*), identifying senior international accounting scholars globally to compare them with board representation was also problematic. We therefore relied on proxy data as used in prior research. While some authors (such as Murphy and Zhu, 2012; Burgess and Shaw, 2010) have compared the representation of international scholars on journal boards to the world population, others such as Metz and Harzing (2009) have used author information to proxy the international characteristic of the academe.

We took the latter approach on the basis that authorships in journals offer a reasonable basis from which board members may be selected and boards should reflect the nature of their “client” group in terms of both societal diversity and value at diversity. We therefore collected details of the home- international profile of authors for two time periods in all the issues of the sample journals for the years concerned. As with classification of editorial board members, authors were classified as home if they came from the same country as the editor (which also defined the nationality of the journal) and international if they came from a different country than the editor. Further, following Metz and Harzing (2009), we collected author information on a lagged basis, collecting author data for 1989 and 1999 against which to assess board representation for 1999 and 2009, respectively. This lagged approach served two related purposes. First, it helped to mitigate the problem of causality because without lagging, there is the likelihood that editorial board characteristics (as a driver) may shape the diversity characteristics of authorships. Second, current (1999 and 2009) author data may not have reflected the level of seniority of authors required for board appointment. The lagged approach captured this feature as it allowed for the development of junior academics (as at 1989 and 1999) to more senior levels (for 1999 and 2009, respectively). The choice of time period is admittedly subjective, but ten years seemed sufficient for junior and middle tier faculty to progress to senior professoriate roles. Given the resource intensive nature of this task, we collected data from 25 of the 50 journals, selected randomly. This led to a categorisation of 5,757 authors for the two sample periods.

The results are reported in Table II, Panel A. Once again, in contrast to the predicted hypothesis (*H1b*), international scholars were not under-represented on accounting boards. While the level of international representation on journal boards was lower than that of the international representation of authors publishing in the journals, the differences for both time periods were marginal and statistically insignificant ( $p = 0.231$  and  $0.101$ , for 1999 and 2009, respectively). For example, in 2009, the proportion of international scholars on boards was 35.7 per cent as compared to that of 40.8 per cent in journal authorship. Nevertheless, on comparing the results for the two time frames, the level of insignificance narrowed and the representation of international scholars on boards failed to rise at the same rate as international authorship. If this trend were to continue there would be a potential for statistically significant international scholar under-representation.

The results reported here, like those of gender representation, support the societal diversity perspective in so far as journal authorship represents the society from which board members are selected. They may also support the value of diversity perspective, whereby board internationalisation nurtures diverse accounting research (Khalifa and Quattrone, 2008; Chapman, 2012). It should, however, be noted that the comparative data used here to assess board representation (international profiles of journal authors) may not necessarily capture the demographics of the global accounting community. A journal parochial both in its authorship and board membership practices would, for example, demonstrate a similar international scholar representation at both the author and board level and consequently not suggest any under-representation at board level.

*Board diversity by journal nationality.* For *H2a* and *H2b*, we compared the two diversity characteristics by journal nationality (Table III). As per our expectations for *H2a*, the USA exhibited higher female representation than Australia and the UK for both 1999 and 2009. However, these results were not statistically significant ( $p = 0.573$  and  $0.554$ , respectively) refuting *H2a*. In 2009, for example, while US journals displayed a female representation of 23.1 per cent, Australia and the UK, had representation levels of 21.8 and 17.2 per cent, respectively. These results suggest that female scholars have a similar opportunity of board appointment across all journal nationalities.

In contrast to the results for gender diversity, the position for international scholars by journal nationality was markedly different. The results for both 1999 and 2009 show a large statistically significant variation in board internationalisation at the 1 per cent level, as predicted. For both time periods, while US boards exhibited an approximately 20 per cent representation of international scholars, Australia and the UK had more than twice as many (50 per cent in UK and 51 per cent in Australia in 2009). These results confirm the descriptive findings in Brinn and Jones (2008) with a formal statistical analysis and highlight the continuing trend in parochialism in the USA into the twenty-first century. International scholars have a much lower chance of being appointed to US boards compared to those in Australia and the UK. These results link back to the homophilous (networking theory) and elitist tendencies (status characteristics theory) amongst American academics (Lee, 1997). Importantly, this parochialism appears to apply not only to the top US journals and the top US universities as examined by Lee (1997) but US journals more broadly. It is interesting that the American Association of Accounting[6] prides itself in shaping the future of accounting through research and identifies the diversity of its membership as its key asset that “creates a fertile environment for collaboration and innovation”.

We also looked at the nature of board appointments of US and non-US academics. We examined the “importing” and “exporting” of academics in the three key geographical regions and the board appointments of US scholars and non-US international scholars in non-US journals. Table IV presents the results. Panel A indicates that US exporting activities paralleled their importing activities for both time frames. These practices differed markedly to those of Australia and the UK, where exporting levels were only a fraction of importing activity (results statistically significant at the 1 per cent level for both 1999 and 2009). Panel B which compares the exporting activities of the USA to those elsewhere for non-US journals also generated interesting results. In 1999, USA representation on boards paralleled that from other international scholars (combined) ( $p = 0.28$ ). By 2009, however, international scholars from non-US destinations took a lead and exhibited a statistically significantly larger representation than US academics ( $p = 0.04$ ). The board internationalisation of non-US journals is thus increasingly supported by non-US academics.

Studies of the accounting academy have often discussed the geographical divide between the USA and the rest and within this, the dominance and parochialism of US academia in top journals. Here, we witness an interesting trend in non-US journals. In 1999, US scholars played a prominent role on boards of non-US journals but by 2009, these journals were less reliant on US academics. Combined with our earlier observations that the USA is becoming more oriented towards positivist research and that specialisms such as history, management accounting, education and the public sector are gaining prominence in the UK and Australia, these results suggest that two distinct sub-disciplines are emerging, each being supported by different geographical regions. Specifically, the USA is becoming more and more positivist, while Europe (including the UK) and Australia conduct broader research that embraces non-positivist research. There is thus an increasing division between US and non-US research.

*Board diversity and journal ranking.* In Table V, we examined gender diversity and internationalisation by journal ranking (*H3a* and *H3b*). Our expectation was that highly ranked journals would have a lower representation of the lower status groups. Our results for gender (*H3a*) show that 3\* and 4\* journals exhibited lower female representation on editorial boards as compared to the lower ranked journals (2\* and unranked) for both the time periods 1999 and 2009. For example, in 2009, one quarter and 22.4 per cent of boards of unranked and 2\* journals, respectively, were made up by women as compared to just over 18 per cent for both 3\* and 4\* journals. These differences across the four journal categories

were, however, not statistically significant ( $p = 0.457$  and  $0.569$ , for 1999 and 2009, respectively) and fail to support *H3a*. Overall, these results suggest that female academics have similar opportunities for board appointment across the differently ranked journals. However, on analysing the gender distribution across the five 4\* journals, *The Accounting Review* drove the higher representation of women with over 30 per cent representation for 1999 and 2009. The other journals had levels of 10–15 per cent for both 1999 and 2009. In addition, when gender representation for the two higher journal rankings was collectively compared to that of the two lower journal rankings (combined) (Table V, Panel B), these results are reversed for both time frames and, in aggregate, support *H3a*. The proportionate representation of women on the higher ranked journals, as predicted (*H3a*) was statistically significantly lower than those for the lower ranked journals for both time periods at the 10 per cent level (12.9 vs 17.3 per cent for 1999;  $p = 0.057$  and 18.2 vs 23.4 per cent for 2009;  $p = 0.09$ ). Overall, these results together with those of *H1a* suggest that while senior female academics in accounting are offered similar membership opportunities as their male counterparts, men appear to dominate the higher ranked journals. Thus theories such as status characteristics and networking opportunities that seek to explain inequalities in society have greater explanatory power for the more elitist journals.

The results for *H3b*, as predicted, indicate that international scholars had a different likelihood for appointment based on journal ranking. International scholars had a lower representation on the boards of 4\* journals than on 3\* and 2\* journals for both time periods (Table V). While the results for 1999 were not statistically significant ( $p = 0.488$ ), those for 2009 became statistically significant at the 5 per cent level ( $p = 0.023$ ), showing that the difference in proportionate international representation across the different journal rankings actually widened over time. In 2009, while international scholars made up approximately 20 per cent of the 4\* journal boards, they constituted over 40 per cent of boards of 3\* and 2\* journals. These results suggest that international scholars have fewer opportunities in the highest ranked journals. Importantly, the results for 4\* journals were heavily influenced by the high internationalisation of *Accounting Organisations and Society*, 84 and 70 per cent of its board was made up of international scholars in 1999 and 2009, respectively, in contrast to other 4\* (USA) journals, where international scholar representation ranged between 0 and 13 per cent. Journals not classified by the ABS also attracted few international scholars and the average results were not dissimilar to those of the 4\* journals. This finding was unanticipated but may nevertheless be explained by journal status. While 4\* journals are less likely to seek out international scholars, few international scholars appear to be attracted to the unranked journals owing to their low status. In other words, the trend of low representation of international scholars at each end of the journal ranking spectrum may be explained by demand and supply.

*Board gender diversity and journal specialism.* In Table VI, we looked at the proportionate representation of female scholars on journal boards across three different potentially gender sensitive specialisms (positivist, critical accounting and education) and the generalist classification. As anticipated (*H4a*), boards of critical journals and education journals comprised a higher proportion of women (19 and 24 per cent for 1999 and 20 and 34 per cent for 2009, respectively) while boards of positivist journals had a lower representation (11 per cent for 1999, rising to 18 per cent for 2009). Indeed, in this latter case, *The Accounting Review* with its female scholar representation of over 30 per cent strongly influenced the results. Proportionate representation in generalist journals lay between the gender sensitive specialisms, as anticipated, rising from 15 per cent in 1999 to 21 per cent in 2009. Results for proportionate female representation for 1999 were statistically significant across the four different specialisms at the 10 per cent level, as expected (confirming *H4a*). To the extent that our expectations of gender sensitivity across the different sub-disciplines hold, these results appear to reflect societal diversity.

Interestingly, however, for 2009, even though the trends in gender representation broadly continued as anticipated, the differences between journal specialisms were no longer statistically significant, refuting *H4a* ( $p = 0.15$ ). The primary factors driving this change appear to be the different rates of increase across the different specialisms. While gender representation rose for all four groups of journals, the increases in positivist, generalist and education journals were statistically significant and change in critical journals, only marginal. The overall results over time show a narrowing of gender differences across a number of different sub-disciplines, traditionally considered to be gender sensitive. From a value of diversity perspective, these changes can create value enhancing opportunities as journal editors can capitalise upon the resulting heterogeneity.

For international scholar representation, interestingly, despite having no prior expectations, the results were statistically significantly different across the different specialisms for both 1999 ( $p = 0.006$ ) and 2009 ( $p = 0.004$ ). They refute the null hypothesis, *H4b* (Table V). Internationalisation of boards of critical journals drove these results. These boards had as many as double the international scholars as other journal categories. In 2009, for example, 70 per cent of boards of critical journals comprised international scholars but this was only 35 per cent on boards of generalist journals (the next highest category). These results perhaps reflect values of critical journals such as egalitarianism and openness (see Parker and Guthrie, 2014, for example) from the perspective of societal diversity.

*Time dimension.* We anticipated that representation of both diversity characteristics would improve over time. Factors driving such change included the rise in female representation in the profession; the increasing internationalisation of the field and the general drive towards equality and diversity in society. Consistent with our expectations (Table VII), representation of female and international scholars on boards of accounting journals increased overall and for 19 of the 24 sub-categories examined across the two diversity characteristics.

On gender, consistent with *H5a*, there was a statistically significant rise (at the 5 per cent level) in the overall level of female representation across all 50 journals between 1999 and 2009. This trend, as predicted, was broadly reflected across the other related hypotheses (*H5b-H5d*) considering changes in gender representation based on journal nationality (although “other” journals saw a marginal fall), ranking and specialism. Results, with the exception of critical journals ( $p = 0.234$ ), were statistically significant at the 5 and 10 per cent levels for several of the categories examined. US journals, positivist and general accounting journals witnessed increases significant at the 1 per cent level. The former results may reflect US universities’ initiatives to promote gender. The USA was the biggest recruiter of female board members in 1999 and with a significant rise over time, maintained this position in 2009. The gender trends over time based on journal ranking also displayed statistically significant rises in female representation. However, for 4\* journals, this rise was lower (significance at the 10 per cent level) than that for the other ranks (where  $p$  values ranged from 0.019 to 0.045). 4\* journals, in other words, exhibited a slower pace of gender rise over time than other ranked journals. Moreover, as noted in Table V, the effect of this trend is compounded by the relatively small female representation in 4\* journals in 1999. Results by journal specialism show that female appointments increased statistically significantly for the traditionally male dominated positivist specialism and for general accounting journals. Combined with the marginal rise associated with critical journals, by 2009, these results created the pattern of convergence in female representation by sub-discipline (Table VI).

On internationalisation, the rise in the average representation of international scholars on journals between 1999 and 2009 was modest (Table VII), growing from 32 to 34 per cent. This statistically insignificant change ( $p = 0.167$ ) failed to support our overall hypothesis, *H5e*. Inevitably, this trend was reflected in the results of the different journal sub-categories:



journal nationality (*H5f*), journal ranking (*H5g*) and journal specialism (*H5h*). Moreover, in three cases, international representation fell over time in contrast to predictions. These results differ markedly from those on gender perhaps because the baseline position for the two characteristics in 1999 differed significantly: international scholar representation was more than twice that of female representation. Therefore, a much larger change in the representation levels of international scholars was warranted to produce statistically significant changes over time as seen with gender. In 1999, international representation was three times higher than female representation. There was only a 2 per cent increase in international representation as compared to a 6 per cent change in female representation. It may be, therefore, that international representation on editorial boards has stabilised.

Exceptions to the general trend of insignificant changes on internationalisation included the rise of international scholars on boards of UK journals from 46 to 50 per cent ( $p = 0.075$ ) and on boards of 3\* and 2\* journals ( $p = < 0.03$  in each case). In the latter case, this was matched by a small fall in the representation of international scholars in 4\* and unranked journals. These collective changes meant that the differences in the representation of international scholars by journal ranking widened over time to become statistically significant in 2009 (Table V). Finally, for journal specialism, board internationalisation of critical journals fell marginally (74–70 per cent). Nevertheless, critical journals maintained an exceptionally high representation of international scholars.

*Editor characteristics.* Finally, we looked at the influence of editor characteristics (change in editor, *H6a* and female editorship, *H6b*) on board composition (Table VIII). Our expectation for *H6a* was that change in editorship would lead to more differences in board diversity characteristics than editor continuation. To test this hypothesis, we used two related approaches (Panel A). We statistically compared the diversity characteristics in 1999 with those of 2009 for each of the two journal groups (those with editor change and those with editor continuation); and the ratio of the change in representation of female and international scholars over time between the journals with editor change and those with editor continuation.

Our hypothesis for gender diversity was clearly rejected as both journals with editor continuation and those with editor change statistically significantly improved their gender representation. Indeed the results for editor continuation exhibited a higher statistical significance ( $p = 0.000$ ) than those for editor change ( $p = 0.063$ ). A comparison of the percentage change in female representation over time between the two groups of journals confirmed this result ( $p = 0.461$ ). Overall, continuing editors were at least as likely as new editors to influence the gender diversity of their boards. Interestingly, female representation for journals with a continuing editor was much lower in 1999 and it is possible that this feature drove continuing editors to improve the gender balance of their boards.

Results for board internationalisation are similar to those of gender diversity in that they too suggest that contrary to our hypothesis, editor change did not result in more diversity. Here, both sets of journals witnessed statistically insignificant changes in international scholar representation over time ( $p = 0.239$  for editor change and  $p = 0.251$  for editor continuation), indicating that both new editors and continuing editors only marginally increased their representation of international scholars. A comparison of the percentage change in international scholar representation over time between the two sets of journals showed that the patterns of change in internationalisation between the two groups were statistically insignificant ( $p = 0.152$ ), even though journals with editor continuation exhibited a higher average change in representation over time. Once again, efforts of continuing editors may have stemmed from the much lower levels of international representation associated with their boards in 1999. Here, despite their efforts, as compared to new editors they still demonstrated a lower level of international representation in 2009.

Our final hypothesis sought to examine the effect of the presence of female editorship on the gender diversity of boards (*H6b*). First, however, we consider the editor level data. Surprisingly, only six journals (12 per cent) in 1999 were led by female editors (i.e. had at least 50 per cent female editor representation), and this rose marginally to seven journals (14 per cent) in 2009. In terms of the quality of these journals, in 1999 two of the six journals with a female editor were ranked as 4\* or 3\* with the remainder being 2\* and unranked. In 2009, these statistics changed to three of the seven journals being 3\* with the remainder, 2\* and unranked; no 4\* journals had female editorship. Finally, for both 1999 and 2009, 11.5 per cent of editors were female (data not tabulated). Given the small size of editor data (79 and 86 editors in total for 1999 and 2009, respectively), these results were not analysed using statistical tests. Nevertheless, the descriptive results suggest a gender gap at the very highest level of board editorship where proportionate female representation appears to be relatively low as compared to the overall data for board membership and the accounting faculty. One possible explanation is that board members are generally invited to join editorial boards while appointments to editorship are more reflective of a willingness to put oneself forward. Prior research (Doherty and Manfredi, 2006; King *et al.*, 2011) suggests that men appear to be better at self-promotion while women are more likely to undervalue their achievements and are more reticent to put themselves forward for senior posts.

Testing for *H6b*, we compared the proportionate representation of women on boards with female and male editors for each of the two data points, 1999 and 2009. Results suggest that female representation on journals boards led principally by female editors was statistically significantly higher than that on journal boards led primarily by male editors for both the times periods examined ( $p = 0.000$  for 1999 and  $0.046$  for 2009). Specifically, in 1999, 25.8 vs 13.9 per cent of boards were female, and in 2009, 32.8 vs 19.2 per cent were female. These results are consistent with Torres and Huffman's (2002) networking theory.

## Discussion and conclusions

Editorial boards are an extremely important institutional mechanism in accounting and offer a rich and interesting context in which to study the social characteristics of the academic accounting community. This exploratory paper contributes to the limited research in this area by examining two diversity characteristics of the editorial boards of accounting journals. The study was set in the context of an increasing emphasis on equality and diversity in society, the changing nature of academia as reflected by the increasing focus on academic research globally; and the recognition of the need for intellectual openness to foster a wide discourse on subjects of interest to the academy.

The theoretical framework of diversity adopted in the study offered a comprehensive and unique way in which to explore accounting journals' editorial board composition and diversity. It enabled us to respond to Khalifa and Quattrone's (2008) call for research into the accounting academy's diversity in terms of enhancing equality in the community (societal diversity perspective) and the scholarly benefits of diversity (value of diversity perspective). Based on prior research, we formally explored the notion of diversity as a purely social phenomenon and also made the business case for diversity, developing Parker's (2007) work in this area. Both perspectives, we argue, support the view that institutions should reflect the diversity mix of the society they operate in (the global academic accounting community in this case) rather than the diversity mix of society more generally (as suggested by Burgess and Shaw, 2010, for example). Moreover, in the context of the two diversity perspectives adopted, we were able to identify potential explanations for inequities. We identified these in terms of the status characteristics theory which distinguishes between the majority (elitist) groups and minority groups, and networking theory and social role theory, which have important implications for

networking spaces in academia. These theories potentially explain some of the findings noted and also have policy implications.

Changes in the size of the 50 journal boards generated illuminating findings. In the USA, journal board size witnessed only a marginal change over time, although there were considerable differences between the individual sub-disciplines. Specifically, board changes suggested a further commitment to the positivist research tradition of the USA and a shift away from non-positivist research. Moreover, the only critical US journal in 1999, *Critical Perspectives on Accounting*, was based in Canada in 2009. Journal boards in Australia and the UK, in contrast to the USA, saw considerable growth. This growth was attributable substantially to non-positivist research and effectively served to fill the void created in the USA. Building on prior research (Mouck, 1992; Locke and Lowe, 2008; Hopwood, 2008), these changes further illustrate shifts in research agendas and paradigms by geographic region. We explore the implications of these changes below.

On board gender diversity, the results of our study show that the composition of boards of accounting journals, in general, reflects the characteristics of the accounting professoriate. These results are consistent with the perspective of societal diversity and may also reflect the notion of value of diversity, whereby board appointments are made consciously to influence the future trajectory of the journal (and field). Contrary to expectations, barriers typical in inequality practices, such as lower status characteristics and networking behaviours appear to play only a limited role in the appointment of female scholars to the boards of accounting journals. The results by journal specialism indicate a narrowing of gender differences across the accounting discipline as female representation on the boards of positivist journals (traditionally male oriented) and generalist journals has improved over time. Thus, in accordance with the value of diversity perspective, editors may capitalise upon board heterogeneity. These results contradict those of Carnegie *et al.* (2003) and Metz and Harzing (2009, 2012) who reported an under-representation of women on boards in accounting history and management journals, respectively, and of gender sensitivity by sub-discipline. The results also contradict gender diversity practices in the academy more generally, where female academics' careers suffer from inequality (Rama *et al.*, 1997; Collins *et al.*, 1998; Broadbent and Kirkham, 2008).

Interestingly, our study suggests that the overall gender patterns we observed may not occur in the most prestigious boards. Specifically, the proportion of female scholars was statistically significantly lower (at the 10 per cent level) on the boards of higher ranked journals (3\* and 4\* journals) than that of lower ranked journals (2\* and unranked). In other words, while female academics are generally offered similar board opportunities to their male counterparts, the quality of the opportunities offered appeared to be lower. Paradoxically, these results contradict Metz and Harzing (2009) who noted that top rated management journals are more gender diverse than their lower ranked counterparts. They explained this phenomenon in terms of top management journals' affiliation to professional academic membership bodies that attracts high publicity and in turn creates the need for politically acceptable practices. In addition, at the editor level, female representation appears to be relatively low and remained largely unchanged over time. Relatively few journals (six in 1999 and seven in 2009) have a significant (at least a 50 per cent) female editor representation and where present, they tend to be associated more with the lower ranked journals. Overall, at the highest levels, traditional barriers to equality, namely, lower status characteristics and networking spaces as predicted by networking and social role theories may play a role in practice. Drawing on status characteristics theory, for example, for higher ranked journals, women may (feel the) need to demonstrate better achievements than those of their male counterparts and similarly in accordance with the networking and social role theories, may find it difficult to penetrate the networks at higher levels. Further, consistent with networking theory, as individuals exhibit homophilous tendencies, the inequities at the editor level were reflected at the board level.

Our results for board internationalisation, like gender, also suggest that boards overall reflect societal diversity and in contrast to expectation, international scholar inequity is broadly absent. Specifically, the representation of international scholars on boards of accounting journals reflected the (lagged) international scholar profile of authors publishing in these journals. However, contrary to expectations, changes in the proportionate representation of international scholars, did not rise significantly over time. These results may reflect the relatively high level of international scholar representation (one third) in 1999 and the slow change in international authorship over time (the pool from which boards are selected). Nevertheless, the results here, much like those of gender, support the two diversity perspectives drawn on in this paper.

The analysis of the internationalisation trends of boards by journal characteristics, suggests an unequal distribution of international scholars by journal ranking. Consistent with expectations, the pattern observed is linked to journal status and reflects the elitist, homogenous tendencies of 4\* journals as reported in prior research (Williams and Rodgers, 1995; Lee, 1997). Parochial patterns of US journals (Beattie and Goodacre, 2004; Brinn and Jones, 2008; and below) may also help to explain these results as a high proportion of 4\* journals are US based. In addition, unranked journals also exhibit a lower than average and anticipated representation of international scholars. This unexpected pattern may be explained by the supply of scholars rather than the demand of editors. International scholars may not be sufficiently attracted to the lower status associated with unranked journals.

The board results by journal nationality confirm that consistent with prior research, US journals continue to exhibit parochialism. Their boards comprised significantly fewer international scholars than the UK and Australia in both 1999 and 2009. In 2009, just over 20 per cent of US boards were comprised of international scholars as compared to approximately 50 per cent of boards in Australian and UK journals. Moreover, US boards demonstrated a marginal reduction in international scholar representation over time. Part of these results may be explained by the significantly lower and falling representation of international scholars in 4\* journals which are principally US based and the associated notion of elitism. However, the elitism, it appears, is not only restricted to the highly reputed US journals but applies to US journals, more generally. From a value of diversity perspective, the notion of “group think” associated with homogenous groups is so strong amongst the US academic community that it practically discriminates against non-positivist research.

In addition, US dominance, described in terms of the exporting vs importing activities, as compared to the UK and Australia was apparent for both time periods. The US academic community exported as many US academics to non-US journals as they imported non-US academics to US journals. The corresponding results for Australia and the UK were very different in that importing non-native academics to native journals far outweighed any exporting. When US scholar presence was compared to non-US international scholars on non-US journals, in 1999, consistent with the views of Lukka and Kasanen (1996), the proportion of US academics on the boards of non-US journals was much the same as those of all other international academics combined. As such US academics played a significant role in knowledge production outside the USA. By 2009, however, the proportion of US academics on boards of non-US journals relative to academics elsewhere was statistically significantly lower. These results suggest that US academics are increasingly playing a smaller role in non-US journals, with non-US international scholars taking the lead. This innovative finding, combined with our earlier observations that the dual pathway in accounting research by geographical sector has become more prominent, provides some support for Augier *et al.*'s (2005) prediction in the management context that American imperialism in the form of scientific universalism may encounter resistance from European and Australian scholars and may in time lead to the isolation of North American colleagues.

European and Australian academic communities have created their own research agendas in accounting, partly in response to the US community marginalising certain research topics, paradigms and methodologies, and may in turn also be marginalising US academics. The increasing polarisation of global accounting research is problematic from the perspectives of both societal diversity and value of diversity. In the former case, non-mainstream US academics face a precarious position as increasingly marginalised individuals at home and abroad, and there is the possibility that this community will continue to shrink. From a value of diversity perspective, these results are problematic for the trajectory of the discipline (see e.g. Parker, 2007; Chapman, 2012): heterogeneity, the very basis of value creation, is being eroded. Overall, these results suggest salient changes have taken place in the accounting discipline linked not only to board membership but more widely.

There are several implications of our results for both journal practice and academia as a whole. At an elementary level, accounting journals' editors should collectively celebrate their success as recruiters of boards that reflect faculty diversity characteristics (gender and international diversity), a feature absent in many of the other academic disciplines examined, the profession itself and society, more generally. On gender, while some academic disciplines have recommended gender parity on journal boards (Cho *et al.*, 2014), we do not believe this is necessary or appropriate. Both the core frameworks of diversity we draw on allude to institutions reflecting the diversity characteristics of the society in which they operate (rather than societal diversity more widely). Judging by the gender mix of the profession, parity arrangements may place onerous requirements on female scholars who make up a much smaller proportion of the faculty and could potentially result in inequities for male scholars from a societal diversity perspective and a narrowing of the discipline from a value of diversity perspective if female interests and approaches become prioritised. Nevertheless, consideration should be paid to encouraging more female academics to apply for editor positions especially in the higher ranked journals to better balance gender representation at this level. Effects of this strategy may in accordance with the networking theory trickle down to the board level for these journals, although they may also lead to higher than expected female representation overall. In the meantime editors of 3\* and 4\* journals may wish to consider their boards' gender diversity balance and if necessary review their appointment practices (see below). Perhaps surprisingly, our evidence suggests continuing editors are inclined to respond to the need for change and that editor change is not necessarily required.

On internationalisation, the results have important implications for the academy as a whole. The professional associations that represent academics in different geographical zones may wish to consider the implications of the increasing polarisation of the discipline and how to respond to it. While the development of strong academic communities alongside the USA, such as Australia and the UK, is to be celebrated, the growing polarisation of research conflicts with the emerging global academic community and works against the ideas of knowledge production and intellectual openness, the very purposes academia endeavours to serve.

The results noted in Table I clearly highlighted the strong and weak gender and international diversity practices for individual journals and individual editors may want to reconsider their board composition *vis-à-vis* these results. We are not suggesting gender and international equity on a journal by journal basis but rather that extreme practices be curbed. Editors may wish to revisit not only their immediate recruitment processes (i.e. how they identify individuals) but may also wish to consider the role of networking that potentially underlies such appointments. Here, editors may wish to consider their networking spaces, encouraging minority groups and inclusivity, so that they can maximise the talent on their boards and offer the best academics the prestige of board membership.

As with all research, our study has some limitations. These particularly concern data on the gender and international profiles of the accounting academy for which we had to construct our own databases. On board membership data, as board members were assigned

a home/international label relative to the journal nationality based on their university location, we are likely to have misstated the levels of representation of international scholars on journal boards given the international mobility in academia. Further, some journal categorisations were made up of only a small number of journals and thus any extreme result for one journal skewed the results for the sub-category.

However, our results we believe, do provide an interesting and innovative insight into the role of diversity on accounting editorial boards. This exploratory study indicates a fertile ground for future research into the board membership of accounting journals and accounting academia more generally. Future qualitative research may inquire into the recruitment processes of board members and how board diversity is addressed from the perspectives of societal diversity and value of diversity and similarly examine the experiences of minority and majority group board members. In accordance with the status characteristics theory, future research may also look into the publishing patterns of minority (female and international scholars) and dominant groups on journal boards. Finally, more generally for the profession, on developing the value diversity hypotheses for this study, we often borrowed notions other disciplines (Addis and Villa, 2003; Campbell *et al.*, 2013; van Staveren, 2014). Future research may wish to study these notions in accounting; examples include examining gender and international differences in the areas of expertise and methodologies and the performance of heterogeneous collaboration. Further, on internationalisation, research may examine the value implications of the emerging phenomenon of international academics working at western universities.

## Notes

1. [www.elsevierfoundation.org/](http://www.elsevierfoundation.org/)
2. We did not engage in a continuous time series analysis between the two years examined given that we expected changes in editorship to be incremental and thus any such analysis would not produce important, new findings. Our approach is consistent with prior research (e.g. Metz and Harzing 2009, 2012) where authors formally compare results of board characteristics between different time zones using statistical techniques. Carnegie *et al.* (2003) collected continuous data but they analysed it in a descriptive manner without formal statistics.
3. A likely explanation for the absence of 1\* journals is that the ABS applies a 1\* status to all new journals included in its analysis and then grades them upwards as they become more established. For our purposes, we used journal ranking in 2008 where 1\* journals would have been relatively newly formed journals that did not exist in 1999, where our sample originated.
4. The BARR is a biennial publication and thus the publication dates around the time periods for which the board membership data were collected were 1998 or 2000 and 2008 or 2010. We chose the years prior to the editorial board membership data, that is, 1998 and 2008 (rather than 2000 and 2010) to ascertain female professorship. The rationale here was that if academic seniority plays an important role in board appointment, the proportions of seniority in the year prior to the board membership data were more relevant than in the year following the board data.
5. This approach is also problematic in that it overlooks the fact that that women on editorial boards of UK journals may not have been only from the UK and that UK female professors may have had appointments on international boards. However, they may cancel each other out.
6. <http://aaahq.org/>

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