

The doxa of accountability knowledge: A socioanalysis of accountability research in accounting

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Abstract

This paper offers a systematic reflection on accountability research in accounting literature. It shows the dynamic relationships and networks between the construction of accountability research, academics, and accounting journals. The research involves a systematic review of accountability literature in selected accounting journals, using both qualitative and quantitative methodologies. Drawing on Bourdieu's relational sociology for its theoretical and methodological frameworks, the paper constructs a socioanalysis of academic and intellectual capital by categorizing various positions and reputations in relation to accountability scholarship in the field of accounting. It finds that a subtle process of position taking works in both symbolic and material ways through citing and being cited by key authors in this cultural field. The paper develops a general but sociopolitical theoretical approach to the field study of accountability in accounting. The doxa of accountability reflects the cultural capital and the way in which doxa of the accounting field is recognized and valued. The paper argues that the process of cultural production is a dialectic sociopolitical process, which

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influences authors' reflections and choices and at the same time is influenced by the network of authors and journals.

KEYWORDS

accounting, accountability research, Bourdieu, cultural capital, doxa, literature review, relational sociology, social network analysis

1 | INTRODUCTION

Accountability is a significant and ubiquitous concept that is often debated in accounting research. The notion that accountability is contextual, subjective, ambiguous, and contradictory has long been established in the accounting literature, with scholars producing and reproducing various discourses, forms, types, and styles of accountability (e.g., Ahrens, 1996; Crofts & Bisman, 2010; Goddard, 2020; Messner, 2009; Roberts, 1991; Sinclair, 1995). Meanwhile, contemporary society demands more accountability in all aspects of individual, social, organizational, and institutional arrangements. Accounting academics, on the other hand, call for greater understanding of accountability knowledge, and how it is researched, structured, organized, and stratified in the accounting field, and the role of actors in knowledge production processes (Neu, 2006; Neu et al., 2013). Although accountability is used and constructed in many ways within the accounting literature and practice, there is little mapping or meta-analysis of the field that provides an overview of its structures and practices. Moreover, very little is known about academics' social position-taking and reputation, and the roles accounting journals play in constructing and reproducing accountability knowledge; nor the nature of the discourse that highlights certain assumptions, influences, and relationships in the accounting field.

This paper addresses this gap. It provides a socioanalysis of accountability research in accounting to identify the major themes developed, investigate the evolution of key accountability perspectives, and examine the social and institutional processes by which accountability concepts are organized and stratified within the field. In doing so, this study conceptualizes accountability as a cultural or intellectual product and examines the roles of academic capital that make certain accountability research more visible than others. Thus, we draw on Bourdieu's relational sociology and field-mapping methodology, informed by the concepts of field (social space), habitus, capital, doxa, and strategy (Bourdieu, 1986, 1988, 1990). The findings paint a dynamic picture of accountability research in the accounting field. As distinct from previous literature reviews (e.g., Brennan & Solomon, 2008; Crofts & Bisman, 2010), this paper provides relational categories of accountability with reference to papers, authors, journals, and forms of academic capital.

This study adopts a structured literature review as research methodology. We search accounting journals to identify relevant papers. We then categorize and analyze selected papers using a structured method that combines both qualitative and quantitative approaches (see Massaro et al., 2016) with reference to the theoretical framework. This identifies authors, papers, and journals, and the key factors that put them in a visible and dominant position. We then analyze the contexts to understand the social, political, and institutional settings of this accountability work.

The findings show that accounting field (social space) is constructed in such a way that authors or network of authors are distributed in accordance with their doxa and capital (Bourdieu, 1998). Both authors and accounting journals develop accountability concepts as tacit knowledge (i.e., cultural capital). There is a subtle process of position taking that works in the field (social space) through citing and being cited by certain authors in certain journals, which creates recognition of cultural capital (Bourdieu, 1990). This in turn creates blind spots or taken-for-granted assumptions (Everett et al., 2015) and increases the cultural capital of the accounting authors/journals in terms of reputation and prestige, as well as that of the social position for those who publish in those journals. Further, it suggests that new ideas of accountability increase both cultural capital and social position. This system of cultural production reflects the social space of accounting and the way in which contributions to the field are recognized and valued. The space

of social position gets translated into position taking through the mediation of authors' dispositions (*habitus*). As we will show in the analysis and discussion sections, the influence of *doxa* and *habitus* can explain the lack of a general theory of accountability to better serve overall scholarship and practice. To this end, the paper argues that the process of knowledge construction is a dialectic sociopolitical process, which influences and at the same time is influenced by academic capital construction.

By providing a narrative of the sociopolitical approach that applied to research, our study makes important contributions to accounting and accountability literature. *First*, it provides a critical map of accountability research and shows that the cultural field is structured hierarchically by the distribution of accountability papers, academic power and capital, citations, and journal rankings. *Second*, it adds to the notion that accountability is a spatial domain in which academics and institutions occupy dominant positions in a field of cultural production. *Third*, it develops an argument that accountability authors are heavily influenced by their assumptions and dispositions; that is, how they are positioned in relation to other academics and accounting journals. *Finally*, it provides a narrative by illustrating how the key actors accumulate forms of influence and power through academic capital, comprising cultural, social, and symbolic capital, which can be used for competitive advantage to (re)produce or reify accountability knowledge. It also highlights the influence of journal rankings and article citations on the dynamics of academic knowledge production.

The remainder of the paper is structured as follows. The Section 2 presents the theoretical framework of this study. Section 3 outlines the research method. Then, in Section 4, we systematically map the actors and structures of the field and analyze existing accountability research. Section 5 discusses our findings. Finally, Section 6 concludes by presenting the implications of the study, indicating the limitations of the current study and suggesting directions for future research.

2 | THEORETICAL FRAMEWORK

Our study draws on Bourdieu's relational sociology (Bourdieu, 1986, 1988, 1989) for its theoretical framework. There are precedents for using Bourdieu's institutional sociology in the accounting field (Everett, 2002; Kurunmaki, 1999; Neu et al., 2013; Rahaman et al., 2007). Bourdieu's conceptual tools of field, *habitus*, capital, strategy, and *doxa* help us understand the specific types and effects of accountability research within the accounting field (Cooper & Coulson, 2014; Neu et al., 2006). This framework helps to examine accounting discipline as a field (a spatial social space) and how it is organized by the mediating role of capital, strategy, and *doxa*. A field is a network of social relations and structured systems of social positions within which strategies take place to organize resources, stakes, and access (Bourdieu, 1990). Thus, a field needs to be conceptualized as relational and dialectical, but also as a spatial social space (Bourdieu, 1990). More precisely, Bourdieu's work enables us to examine the hierarchical configuration of the accounting field, including the key actors who produce accountability scholarship, and how these actors deploy different types of academic capitals (e.g., social, cultural, and symbolic) to (re)reproduce accountability. As Cooper and Coulson (2014) illustrate, Bourdieu's work provides a useful tool to understand how academics participate in a form of activism that could enhance accountability scholarship. Moreover, this allows us to see how accountability is constructed and by which academics within the institutional dynamics of the accounting field, journals and their rankings, and institutional structures.

The center of Bourdieu's (1988) approach is relationality—the idea that intellectual products are constructed by individuals, groups, and institutions. An intellectual product like accountability scholarship is located in relation to the accounting academics who produce it within a cultural field (Bourdieu, 1993). One of the important aspects of Bourdieu's (1988) theoretical approach is the intersection of objective and subjective factors, that is, structure (institutions) and human agency (academics). Bourdieu (1988) posits the interactions at the intersection between the objective structure and mental structure work together through a set of academic practices that employ a subtle “class/power perspective in which the point of view of the dominant groups is imposed as the universal point of view” (Cooper et al., 2011, p. 739).

Bourdieu (1988) argues that we cannot understand an intellectual work by focusing only on the end product. Instead, we must situate the work within structures and processes of production. In doing our review, we define accountability as an intellectual product, accounting as a cultural field, accounting journals (as subfields), and rankings and citations as academic capital, and with accounting academics functioning as key actor. We use these theoretical and methodological notions to map the structure, the key actors, their relative positions, the distribution of capital, and their practical actions.

Academic practice is not only about making sense of a phenomenon like accountability—it is also located in institutional dynamics in both material and symbolic ways. The process of producing accountability knowledge includes individual or collective intellectuals and objective structures working together dialectically, for example, the interactions of academics, journals, articles, publishers, rankings, citations, and prestige, as well as relationships, networks, liaisons, positions, and authority. In the accounting field, academics create definitions and explanations of accountability from various perspectives, which are in turn affected by both the creators and users of this knowledge. Thus, the concept of accountability is reinforced by these objective structures and, in turn, reimposed on other academics, groups, and networks that legitimate this tacit knowledge and in doing so produce symbolic power relations within the field.

For Bourdieu (1986, 1988, 1989), social reality is exemplified in spheres or spaces such as life, art, religion, and academic literature—which form distinct microcosms with their own structures, rules, regulations, forms of authority, and power. Bourdieu (1986, 1988, 1989) refers to these institutional spheres or spaces as fields. A field is a spatial space of sociopolitical activity in which academics produce forms of culture and knowledge, such as developing the concept of accountability (see, Wacquant, 1989). Thus, the accounting field is constituted by systems of relationships between accounting academics and objective structures where academics struggle to gain cultural and social capital. In addition, accountability is defined, at least in part, by the expectations and values of the audience or users (who pick up and use a definition of accountability)—not just the authors of that definition. The user is part of the production process, for example, academics who cite accountability work are part of the process, along with the journal editors, reviewers, professionals, experts, universities, ranking systems, and the public at large.

For this paper, we consider the accounting field a spatial space where collective recognition or misrecognition (doxa) and academic dispositions (habitus) intersect to reinforce each other. Habitus relates to how accounting academics perceive, speak, write and act about certain accountability constructs, and how their dispositions affect the accumulation of academic capital (or power), that is, cultural and social capital within the field. Throughout academic processes, academics internalize the objective structure of the accounting field, which becomes habitus and, in turn, habitus is externalized via their academic work. Thus, the concept of habitus is central to analyzing both objective structure (institution) and human agency (agent) within the accounting field.

The accounting field can be defined as a network of social relations where academics struggle over forms of capital. Bourdieu's work focuses on four types of capital: economic, cultural, social, and symbolic capital. These types of capital refer to either real or symbolic resources that are specifically meaningful and valuable to actors in that field. Economic capital is related to monetary and material gain or wealth. However, economic capital is not only tangible but mostly intangible in nature. Cultural capitals refer to the appropriation of academic knowledge, skills, and qualifications. According to Bourdieu (1986, p. 17):

... Cultural capital can exist in three forms: in the embodied state, i.e., in the form of long-lasting dispositions of the mind and body; in the objectified state, in the form of cultural goods (pictures, books, dictionaries, instruments, machines, etc.), which are the trace or realization of theories or critiques of these theories, problematics, etc.; and in the institutionalized state, a form of objectification which must be set apart...

Social capital is defined as the academic recognition and power stemming from networks of relationships. Finally, symbolic capital is the legitimate recognition of the possession of academic capital. Symbolic capital is the most durable

form, and is associated with academic prestige, reputation, and authority in the field (Bourdieu & Wacquant, 1992). In other words, capital is social power that is used to influence or lead (in real or symbolic way) others. Thus, the stratification of accountability scholarship is both the cause and consequence of these types of academic capital (Neu, 2006). In our case, we expect that leading authors of accountability with more symbolic capital tend to exert greater influence over others. These four types of capital represent a hierarchy in the field that is important for our study because it influences the forms and dimensions of relationships.

Finally, academic habitus creates strategies that manifest as “a feel for the game” in the field. According to Bourdieu, habitus is the “durably inculcated system of structured, structuring dispositions found within a field” (1990, p. 52). Habitus is a form of mental and corporeal schemata, a matrix of awareness, appreciation, and behavior manifested in human disposition (Bourdieu & Wacquant, 1992). On one level, habitus represents strategies that are part of human actions, and academics become skilled at deploying those strategies if they play the game for long enough. For example, if an accounting academic discovers that a certain accountability viewpoint increases their chances of success in a specific publication, they will mobilize this accountability perspective to increase their chances of success in that journal. Individuals or groups of academics are required to mobilize habitus, academic capital, and strategies to achieve or retain access to academic influence, authority, and limited resources in the accounting sector. As a result, it is critical to comprehend how prominent accounting academics and high-ranking accounting journals with symbolic capital in the field go about reproducing a particular perception of accountability.

To this end, doxa means taking something for granted or possessing a set of core values (often unwritten social rules) that represent the fundamental principles of the field. Thus, doxa is an analytical device vis-à-vis the underlying logic beneath the concepts of accountability. Academics try to maximize their interests in the field by taking advantage of doxa (Bourdieu, 1977), which is an unwritten, self-evident operating rule that academics follow (Bourdieu & Wacquant, 1992). In this context, when the question of legitimacy in a field of relations does not arise, and where the distribution of capital is not contested, Bourdieu conceptualizes the doxic society where “the established cosmological and political order is perceived not as arbitrary, that is, as one possible order among others, but as a self-evident and natural order” (Bourdieu, 1977, p. 166). In a field’s doxa, “what is essential goes without saying because it comes without saying: the tradition is silent, not least about itself as a tradition” (Bourdieu, 1977, p. 167). Thus, doxa produces an unequal distribution of capital via the continuous reproduction of the logic of practice in the field. Hence, we expect accountability authors are heavily influenced by their habitus and doxa when engaging with the production of accountability knowledge.

3 | DATA AND METHOD

This section explains the research methods and protocols for selecting and analyzing the accountability papers. As this study aims to provide an overview of accountability literature in the accounting field and to analyze it as a set of materials and symbolic practices, we need to examine its structures (both objective and subjective). In addition, we explore the mechanisms through which academic relationships and power (capital) develop. These provide recognition and legitimation and, in turn, are reproduced and retransmitted through networks or collective scholarly work.

Reviews within the accounting field use different approaches (Broadbent & Guthrie, 2008; Goddard, 2004; Jacobs, 2012; Parker, 2005). Review papers in accounting literature have examined various topics.¹ We found two review studies on accountability. First, Brennan and Solomon (2008) provide a review of corporate governance, accountability, and mechanisms of accountability. Second, Crofts and Bisman (2010) present a content analysis of accountability in accounting literature. Both papers discuss conceptions and contexts of accountability and reiterate the many ways in which accountability is perceived and used. However, neither attempts a theorization of the problems, socioanalysis, and findings.

For our review, we adopt Bourdieu’s (1988) research methodology of field mapping. To undertake the review, we draw inspiration from Massaro et al. (2016) for a structured method to develop insights, provide critical reflections,

and discuss future research paths (Massaro et al., 2016). We use a structured method because it is rigorous and provides better results for producing new knowledge of the topic (Massaro et al., 2016). We construct a whole new data set by collecting and collating accountability papers from reputable accounting journals. Next, we outline the steps we took to construct the data, following Massaro et al. (2016).

A review is undertaken of 331 papers on accountability published in accounting journals up to March 31, 2019. We examine high-ranked journals (ranked A and A*) to limit our search and to illustrate the influential actors to analyze the academic capital in existing accounting research. Following Massaro et al. (2016), we categorize and analyze the accountability papers following a mixed method of combining both qualitative and quantitative approaches. In doing so, we identify the key authors, papers, and journals, as well as the factors that put them in a dominant position and the contexts that inform these accountability research studies. The review is carried out primarily using the following search criteria.

To find a published paper related to accountability, we first identify accounting journals. Then, we look at Excellence in Research for Australia (ERA) and Australian Business Deans Council (ABDC) journal rankings to find those journals that are highly positioned in the accounting field (O'Connell et al., 2020). To eliminate any perceived bias associated with the ranking process, we select only journals ranked either A* or A in both ranking strands. This yields a pool of 30 accounting journals in which to look for accountability-related papers for our initial review. We select A*- or A-ranked journals because our research question relates to power and authority within the structure of the field, and these journals show us: first, the main journals (subfields) and authors (actors); and second, their relative positions in relation to that structure.

We search titles in these 30 journals for papers on accountability using the keywords "accountability" and "accountable." This process finds 331 papers on accountability published in 24 accounting journals for our initial review.² Thus, we have the basis for investigating the structural arrangements and social and political struggles within the accounting academic field (Bourdieu, 1988). Looking at leading academic journals, relevant accountability papers, and their citations gives us a sense of the amount of cultural capital possessed by the key actors (authors) in the field (accounting literature) and the subfields (journals).

The next step is to map actors' positions in the field by identifying influential players and their relative position to each other. We analyze the citations of the selected papers, carrying out both general citation analysis on Google Scholar and Anne-Wil Harzing's Publish or Perish version 6 (PoP6) software. Despite some limitations, PoP6 helps us to find and compare work of relative importance and significance in the accounting field. PoP6's citation analysis is based on information from Google Scholar and Microsoft Academic. Unlike Scopus or Web of Science, citation information in PoP6 is not manually curated. Thus, errors in Google Scholar and Microsoft Academic will reflect in the quality of data in PoP6. For a robustness check of journals' impact analysis and quality measures, in addition to ABDC and ERA ranking, we use Scimago Journal Ranking system ranking, which denotes the journal quality in four quartiles (Q1–Q4). We also use *h*-index and Eigenfactor, and perform a network analysis using the Bibliometrix package for R. The network analysis (Wasserman & Faust, 1994) is a suitable method to analyze and represent bibliometric data, as shown by Batagelj and Cerinšek (2013) among others. In our literature review, networks are usually weighted, in the sense that ties (links) increase in size according to the number of citations, which represent the relationships among them. All networks are plotted to visualize ties and the number of relationships.

4 | MAPPING ACCOUNTABILITY DOXA AND CAPITAL IN THE ACCOUNTING FIELD

In this section, we develop a relational map of key authors and accounting journals where accountability research is published. The data form the basis of the discussions of this section, which goes beyond descriptive statistics to complement the overall narrative of the paper. Of the 331 reviewed papers, we find that more than 74% of accountability papers were published in four accounting research outlets (see Table 1): *Accounting, Auditing & Accountability Journal* (AAAJ—approximately 29%), *Critical Perspectives on Accounting* (CPA—approximately 17%), *Financial Accountability and*

TABLE 1 Distribution of the accountability papers covered by the review

No.	Acronyms	Journals	No. of papers	Percentage of papers	No. of citations	Percentage of citations
1	ABACUS	Abacus: A Journal of Accounting and Business Studies	4	1.21	111	0.37
2	ABR	Accounting and Business Research	7	2.11	622	2.09
3	A&F	Accounting and Finance	7	2.11	179	0.60
4	AH	Accounting Horizons	3	0.91	79	0.27
5	AAAJ	Accounting, Auditing and Accountability Journal	97	29.31	9242	31.04
6	AOS	Accounting, Organizations and Society	41	12.39	9114	30.61
7	AJPT	Auditing: A Journal of Practice and Theory	6	1.81	143	0.48
8	BRIA	Behavioral Research in Accounting	3	0.91	67	0.22
9	BAR	British Accounting Review	12	3.63	529	1.78
10	CAR	Contemporary Accounting Research	3	0.91	113	0.38
11	CPA	Critical Perspectives on Accounting	58	17.52	3293	11.06
12	FAM	Financial Accountability and Management	51	15.41	2288	7.68
13	FTA	Foundations and Trends in Accounting	0	0.00	0	0.00
14	IJAIS	International Journal of Accounting Information Systems	1	0.30	20	0.07
15	IJA	International Journal of Auditing	2	0.60	17	0.06
16	IAE	Issues in Accounting Education	0	0.00	0	0.00
17	JAE	Journal of Accounting and Economics	1	0.30	203	0.68
18	JAPP	Journal of Accounting and Public Policy	3	0.91	334	1.12
19	JAL	Journal of Accounting Literature	1	0.30	24	0.08
20	JAR	Journal of Accounting Research	7	2.11	1416	4.76

(Continues)

TABLE 1 (Continued)

No.	Acronyms	Journals	No. of papers	Percentage of papers	No. of citations	Percentage of citations
21	JAAF	<i>Journal of Accounting, Auditing and Finance</i>	0	0.00	0	0.00
22	JBFA	<i>Journal of Business Finance and Accounting</i>	1	0.30	4	0.01
23	JCAE	<i>Journal of Contemporary Accounting and Economics</i>	0	0.00	0	0.00
24	JJAR	<i>Journal of International Accounting Research</i>	1	0.30	0	0.00
25	JMAR	<i>Journal of Management Accounting Research</i>	1	0.30	43	0.14
26	MAR	<i>Management Accounting Research</i>	9	2.72	640	2.15
27	RAS	<i>Review of Accounting Studies</i>	0	0.00	0	0.00
28	TAR	<i>The Accounting Review</i>	5	1.51	403	1.35
29	EAR	<i>The European Accounting Review</i>	7	2.11	895	3.01
30	TIJA	<i>The International Journal of Accounting</i>	0	0.00	0	0.00
Total			331	100	29,779	100

Management (FAM—approximately 16%), and *Accounting, Organizations & Society* (AOS—approximately 12%). Twenty-six percent of papers appear in the remaining 20 accounting journals. Interestingly, *JAR*, *ABR*, and *EAR* published seven accountability papers each, while other reputable accounting journals (e.g., *TAR*, *JAPP*, *JAE*, *IJAIS*, *BRIA*) published very few accountability papers.

This analysis further suggests that AOS, AAAJ, CPA, and FAM are the top journals in terms of the number of accountability papers published, as well as the top outlets where highly cited papers were most published. Our analysis shows that 191 accountability papers from these four journals generate more than 77% of total accountability citations from all 331 papers published in 24 (out of 30) accounting journals. Taken together, these accountability papers account for about 23,937 citations. The distribution of citations is as follows: AAAJ—9242 (31%), AOS—9114 (30%), CPA—3293 (11%), and FAM—2288 (8%). These four journals have high status, citation scores, and quality knowledge production in relation to accountability. Moreover, we find that these four key journals are committed to publishing alternative, social, and critical accounts of accountability. This is not surprising, as the four journals have an interdisciplinary research focus. In addition, a general Google Scholar citation count and journal impact analysis confirm the same results.

It is important to note that in terms of the number of papers, these four journals represent more than 74% of accountability research, but in terms of citations analysis, the same group of four represents 80% of total accountability citations. More interesting than these broad representations is the difference between the number of papers published and citation count. In terms of the number of papers published, the journal order is as follows: (1) AAAJ, (2) CPA, (3) FAM, and (4) AOS. However, in terms of citation count, the journal order changes to (1) AAAJ, (2) AOS, (3) CPA, and (4) FAM.

To better understand the interactions and network relationships in the (re)production of accountability knowledge, we also carry out a social network analysis for these four journals. The results illustrate that the same group of four journals is the source of high cultural and social capital, and they enjoy a high prestige and authority within the accounting field. According to our Bourdieusian perspective, these journals are critical sources of academic power, authority, and symbolic capital for accountability scholarship in accounting. Academics with accountability publications in these four journals increase their prestige, which then attracts more citations, which then gets converted into cultural capital followed by symbolic capital for academics. Consequently, the authors are cited more if their accountability papers appear in AOS or AAAJ than other journals. For the published author, having more citations helps them maintain a favorable position in the field for the reproduction of accountability doxa.

Using the doxa of the accounting field, academics cite papers based on specific sets of dominant values and views of accountability shared among them and produce social capital for those academics who are in their social (citation) network of universalist point of view (Bourdieu, 1998). The social capital from this academic network helps them share cultural capital and, in turn, convert cultural capital into symbolic capital. Through this process of reinforcing doxa, academics in the most cited or elite network become more authoritative and influential in the field (Bourdieu, 1977). This process takes place on two levels. On one level, the struggle is to acquire relative positions and accumulate academic capital to become a dominant voice of accountability. On another level, it is to subtly capture not only academic capital but sources of capital in citing or not citing work in certain subfields. Academic habitus, or “feel for the game,” develops as academics undertake accountability knowledge development. In general, we see this as the social and institutional environment of accounting field, where citations are used for journal access, publication potential, and recognition of network.

Having established the territory of the accounting field, dominant subfields (journals), social networks, and citations as the currency of capital, we turn our focus to examining key academics/authors (individuals or groups) and the accountability discourse developed in those papers. To analyze this, we perform a social network analysis of the accountability papers in the four subfields and use 10 top-cited accountability papers as examples from each of them in relation to other impactful papers in the field individually and collectively (see Appendix).

FIGURE 1 Coupling network journals [Colour figure can be viewed at wileyonlinelibrary.com]

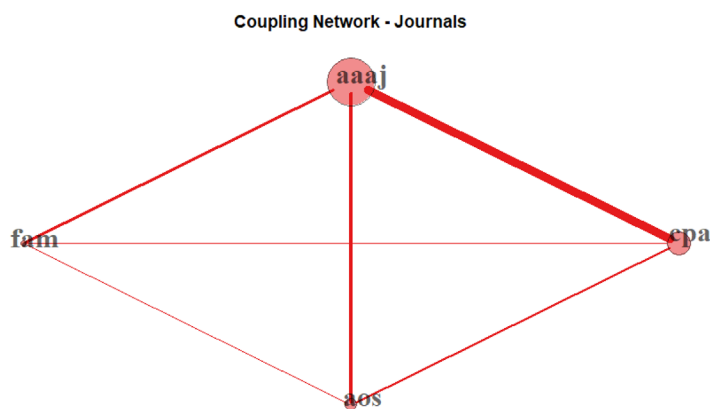


TABLE 2 Local cross-citation analysis

	AAAJ (%)	AOS (%)	CPA (%)	FAM (%)	Total (%)
AAAJ	44	35	14	6	100
AOS	31	56	12	1	100
CPA	25	45	23	7	100
FAM	39	27	13	21	100
Total	36	41	16	7	100

4.1 | Network analysis of top journals and papers

In this section, we use a social network analysis approach to examine relations between the papers, authors, and journals. We start by examining the coupling network of journals (Graph 1). Two articles are defined as bibliographically coupled if they share at least one cited source in their bibliographies or reference lists (Kessler, 1963). Here, we do not compute the network summary measures because the network is fully connected (i.e., there is no variability in a network perspective).

Graph 1 shows the similarity between bibliographic coupling networks. The number of coupling citations within the same journal is represented by the size of edge. AAAJ has the greatest number of bibliographically coupled papers, followed by CPA and AOS. The number of coupled papers (i.e., the count of all pairs of papers with a coupling relationship) between the four journals is represented by the size of “red” links. We must emphasize that the authors’ network is not directed due to the formal definition of bibliographic coupling network.

The four journals are coupled on different levels. CPA and AAAJ share the highest number of papers with almost a coupled network, followed by FAM and AOS. AAAJ is the major journal coupled with the other journals, followed by CPA, AOS, and FAM. It appears that AAAJ’s and CPA’s publications have more coupled relationships as accountability discourse has developed over time. In particular, the accountability papers published in AAAJ and CPA refer to comparatively more common sources from AOS and FAM. The weakest links in terms of coupled papers can be found between FAM and AOS, and FAM and CPA.

The above analysis is also reflected in cross-citations between the four subfields (journals), as depicted in Table 2. AOS and AAAJ have higher degrees of papers citing accountability papers from the same journal, with 56% and 44% of local citations, respectively. On the other hand, CPA and FAM papers tend to refer more often to papers published in AOS and AAAJ. These results support the idea that AOS and AAAJ, and the accountability papers published therein, have developed more cultural and symbolic capital and, in turn, represent reference points for other journals and the authors.

Historical Direct Citation Network

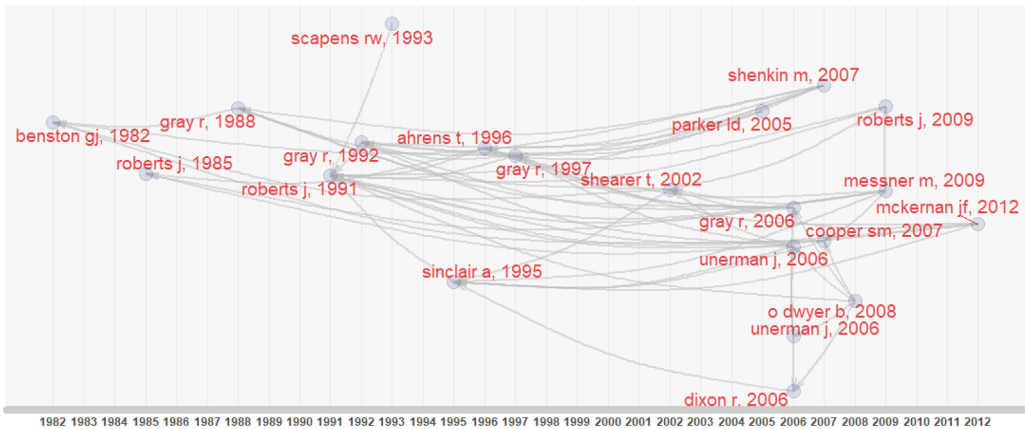


FIGURE 2 Main historical dissemination [Colour figure can be viewed at wileyonlinelibrary.com]

To better understand how accountability in the accounting field has historically developed, and to assess the dominant actors, we make a historical analysis of scientific production of accountability knowledge with the network of citations (Graph 2).

Benston's (1982) AOS paper appears to represent a starting point for construction of the accountability knowledge in the accounting field. The author focused on the rationale for and techniques of social responsibility accounting, representing a reflection around social and environmental accounting (SEA)/corporate social responsibility (CSR) accountability. Moving from this, scholars such as Roberts and Scapens (1985), and Gray et al. (1988, 1997) develop their accountability conceptualization, respectively, in AOS and AAAJ. Accountability knowledge appears to spawn from these two journals with their authors of reference. AOS historically published more conceptual accountability papers with higher levels of abstraction and theorization, with papers such as Roberts and Scapens (1985), Gray (1992), Sinclair (1995), and Ahrens (1996) to cite the seminal ones. In AOS, the most distinguished and dominant accountability academic is Roberts, who has three papers in the AOS top 10 (Table A2). Roberts is not only at the top of AOS citation list but also top of the entire field across all journals. His most cited paper in AOS is Roberts and Scapens (1985) on the systems of accountability, which draws on Giddens' notions of system and structure for analysis and becomes the symbol of academic capital for accountability papers in the accounting field. The authors conceptualized accountability as a relational matter, where one gives and the other demands reasons for conduct. This idea of demanding and giving accounts was adopted by many accountability papers (see, Cooper & Owen, 2007; Gray, 1992; Gray et al., 1988; O'Dwyer & Unerman, 2008; Sinclair, 1995; Unerman et al., 2006). Roberts' later work (1991, 2009) is built on Roberts and Scapens (1985), and further develops this idea of accountability as a social relation that has moral and strategic dimensions (cf. Parker & Gould, 1999, p. 116). This paper has become a popular conceptual/theoretical framework for other influential accountability papers (see, Messner, 2009; Parker & Gould, 1999; Scott & Orlikowski, 2012).

Gray (1992) introduces the notion of "deep green" as an intersection of accounting and environmentalism, starting the development of SEA/CSR accountability research. A group of authors persistently build on this paper. One of these papers is Cooper and Owen (2007), which cites Gray et al. (1996, p. 38) and calls for the mobilization of "the duty to provide an account (by no means necessarily a financial account) or reckoning of those actions for which one is held responsible". Taken together, these papers advance the notion that for SEA/CSR accountability, a more pluralistic form of governance is required, where corporations are able and obliged to explain, justify, and take responsibility for society and environment (Cooper & Owen, 2007, p. 664). Similarly, Unerman and Bennett (2004) further promote the idea of a consensus-based dialogue for accountability based on Gray's (1992) thesis. Building on Gray (1992), Shearer (2002) argues that the economic construction of accountability is ethically inadequate to fulfill interpersonal

accountability at a broader level such as SEA/CSR. On the other hand, this goes back to Benston (1982) who adopts stakeholder and agency rationale for achieving SEA/CSR through greater stakeholder focus. In a critical reply to this paper, Schreuder and Ramanathan (1984) contend that Benston's (1982) conclusions are unwarranted, and comment on the logical inconsistency of Benston's arguments.

Another influential paper is Ahrens (1996), which looks at the styles of accountability to unpack the influence of contextual rationales and social discourses on accountability. The paper argues that different forms of accountability are influenced by individual and collective discourses, which in turn shape the way actors hold each other accountable. The author's habitus plays a significant role in advancing this accountability perspective, which emerged from prior knowledge and position in the field. Concerning the struggle between stakeholder and managerial accountability, O'Dwyer and Unerman (2008) discuss contests between these forms of accountability. Although the authors argue that hierarchical accountability focuses on a much narrower range of influential stakeholders, holistic accountability addresses a broader range of stakeholders. There is evidence that authors struggle with each other to construct an accountability picture by way of habitus and doxa.

Following these seminal works in AOS, AAAJ emerges with more focused accountability themes and applications. We find that highly cited accountability research in AAAJ is clustered around three themes—SEA and CSR, nongovernmental organizations (NGO), and new public management (NPM). Among these three dominant themes, most of the highly cited accountability papers in AAAJ are concerned with the SEA/CSR, followed by NPM accountability in the public sector context and NGO accountability. Humphrey et al. (1993), for example, represent the reference points for accountability in the public sector, on the verge of the waves of NPM reform. The works of Unerman and colleagues in their network (Unerman & O'Dwyer, 2006; O'Dwyer & Unerman, 2007) paved the way for developing theories and practices of NGO accountability. The above papers can therefore be considered seminal works in the development of accountability knowledge, within a specific publication outlet. The SEA/CSR accountability concept first mobilized by Gray et al. (1988, 1997) was then picked up by other scholars (e.g., Adams & McNicholas, 2007; Burritt & Welch, 1997; Parker, 2005) who further advanced it. NPM in the public sector context is associated with the concepts of managerial, financial, political, and public accountability deployed by a network of authors, mostly from the United Kingdom (Ezzamel & Willmott, 1993; Gray & Jenkins, 1993; Humphrey et al., 1993; Mayston, 1993). Gendron et al. (2001) and Bracci et al. (2015) further develop this theme. Humphrey's (1993) accountable management in the context of the UK public sector is a reference point in the subfield and for other journals too. In a parallel paper, drawing on the same context of NPM, Gray and Jenkins (1993) present accountability as a social relationship rather than merely an institutional relationship. Building on the definition of accountability in Roberts and Scapens (1985), Gray and Jenkins (1993) argue that accountability is an obligation to present an account for responsibilities. Same as Humphrey (1993), Gray and Jenkins (1993) portray accountability as a form of stewardship or trusteeship based on a relationship between accountant and accountee.

Unerman and O'Dwyer (2006) accumulated the highest cultural capital for the discourse of accountability relating to NGOs. Although this work is parallel to Gray et al. (2006), this work is picked up and used by the same and other authors from the same social network (e.g., Davison, 2007; O'Dwyer and Unerman, 2007). Gray et al. (2006) define NGO accountability by examining the relationships between organizations and stakeholder groups. This paper adopts both stakeholder and legitimacy theoretical frameworks and uses the notion of closeness to argue for formal accountability systems in NGOs. Further, in the NGO context, Unerman and O'Dwyer (2006) describe accountability as a relational issue from the stakeholders' perspective, where identification of stakeholders is the crucial element of discharging accountability.

Gray et al. (1997), Parker (2005), and Gray et al. (1988), who have comparable academic capital with the most influential papers from the AOS, represent a reference point relating to SEA/CSR accountability in AAAJ. Like many of the most cited papers in AAAJ, these are informed by conceptual/theoretical discussions. Gray et al.'s (1997) paper develops a conceptual framework for SEA/CSR accountability research. Gray et al. (1997) define SEA/CSR accountability as the duty to provide a social and environmental account of the corporate actions for which an entity is supposed to be held accountable. Further, Gray et al. (1988) provide a literature-based conceptual paper that examines the

theoretical conceptions of SEA/CSR accountability. At the heart of the Gray et al. (1988) is an assumption that a social contract exists between the organizations and society, and therefore, the purpose of CSR is to honor that contract. The authors contribute to the further development of the SEA/CSR framework using a mix of theories, such as social contract, accountability, and legitimacy, which subsequently become dominant perspectives in this subfield and the overall accounting field. These two papers argue that the SEA/CSR accountability relationship and its accompanying rights to information are contextually determined by society, regulations, and better practice, which was adopted by Parker (2005, p. 847). Parker (2005) draws on SEA/CSR accountability literature advanced by Gray et al. (1997) to call for more critical and theoretical work, to which other academics respond. Parker (2005) shows there is minimal field-based and theoretical research available on this form of accountability and calls for greater scholarly engagement to inform practice and policy, which other authors and journals heed (e.g., Adams et al., 2007; Adams & McNicholas, 2007; Alrazi et al., 2015; Bebbington et al., 2008; Brown & Dillard, 2013; Owen, 2008). Building on Parker (2005), Adams and McNicholas (2007) argue that greater SEA/CSR accountability can be achieved by studying the forces that lead to practice change.

Among the accountability papers published in *AAAJ*, we observe the emergence of niche, but relevant topics brought by Jacobs and Walker (2004) and Neu (2000). These two papers stand out due to their unique accountability focus in the religious and Indigenous contexts. Jacobs and Walker (2004) explore issues of accountability in spirituality by examining the practice of individuals and groups in individualizing and socializing accountability within the boundaries of their religious rules. The study, however, finds that there is no place for calculative practices like accounting in the religious accountability processes. On the other hand, Neu (2000) draws on Foucault's governmentality framework to recognize the role of accounting as an objective tool of colonial power to remake Indigenous people as subjects. The study shows the reproduction of colonialism and how accounting techniques marginalize and subjectify dominated people. Neu (2000) argues that accountability is a social relationship within which accounting can cause real and symbolic violence mediated by calculations and economic techniques. This is further mobilized in other studies (e.g., Gallhofer et al., 2011; Oakes & Young, 2008; O'Regan, 2010; Spence & Rinaldi, 2014). One notable trend in *AAAJ* is the use of postmodernist and critical perspectives as doxa of this subfield, which reflects a strategy used by the journals' editors and authors to position themselves at par with this doxa. The most cited paper in this interdisciplinary and critical scholarship genre from the North American context is Gendron et al. (2001), which adopts NPM as a conceptual framework for examining public accountability. The authors went against the doxa in the mainstream North American accounting journals to highlight that to fulfill the requirements of accountability, an independent audit is required to ensure public accountability but not symbolic accountability.

Given the *AAAJ*'s role in developing accountability knowledge in the public sector and NGOs, it is not a surprise to observe the strong quantitative and qualitative liaisons with *FAM*. *FAM* historical papers, such as the works of Laughlin (1990) and Patton (1992), allow the accountability discourse to grow further in relation to both the public and NGO sectors. *FAM* attracted relevant work with reference to the public sector, charities, and NGOs, including the works of Osborne et al. (1995), Laughlin (1992), and Boyne and Law (1991). The most cited paper in *FAM* is Laughlin (1990), where the author discusses a model of financial accountability and argues accountability is best understood when examining actual practice in organizational and institutional contexts. In another paper, Laughlin et al. (1992) study a range of financial and accountability changes driven by general medical practice reform, where the UK government is constructing a hierarchical form of accountability. This paper shows how accountability is picked up and used by the dominant actors to change the capital of the field. Many accountability papers join this conversation and further build on the notions of financial and hierarchical accountability (see Broadbent et al., 1996; Broadbent & Laughlin, 2003; Dhanani & Connolly, 2012; Jacobs and Walker, 2004).

A few highly cited accountability papers in *FAM* have a clear focus on local government accountability (Table A4). At the local government level in the context of NPM reforms, Steccolini (2004) explores the role of annual reports and concludes they do not automatically work as an accountability medium. This is further developed by other studies (see, Christensen & Skaerbaek, 2007; Samkin & Schneider, 2010). Prior to that, Boyne and Law (1991) study democratic and political accountability perspectives and argue that local authorities are accountable to local citizens for their

performance, because citizens can seek change through the ballot box. The authors emphasize that communication between local authorities and citizens through annual reports can achieve accountability, otherwise the interests of politicians and officials will trump those of the public. Osborne et al. (1995) argue performance assessment of social programs may increase accountability if the assessment objectives and mechanisms work as enablers and become an integral part of the organization and its culture. Goddard (2004) uses the concept of habitus to study four cases in UK local government for doxa (taken-for-granted routines) of accountability. Goddard (2004) argues that budgeting practices make a significant contribution to accountability, rather than NPM-driven practices such as objective performance indicators, contracting out of social services, and value for money initiatives. Another significant focus is on NPM accountability in the federal public sector context. For example, Patton (1992) describes alternative meanings of accountability and explores their implications for public sector accounting. On government business enterprises in Australia, Guthrie (1993) shows that norms, concepts and practices of accounting and accountability change when statutory status also changes. On the British National Health Services (NHS), Jones (1999) examines developments in financial accountability within acute hospital units, which puts pressure on the NHS based on calculative arguments for public money.

Some accountability papers in *FAM* discuss accountability in various ways, such as comparative studies in the context of NGOs (Torres & Pina, 2003), executive agencies in the United Kingdom (Pendlebury et al., 1994), public accountability of universities in New Zealand (Dixon et al., 1991), local management of schools and organizational change in the United Kingdom (Edwards et al., 1995), relationship between measurement and accountability (Catasús & Gronlund, 2005), value for money in private finance initiative contracts (Demirag & Khadaroo, 2008), accountability dimensions in New Zealand state-owned enterprises (Luke, 2010), the role of the National Audit Office in the United Kingdom's privatization process (Hodges & Wright, 1995), accountability of the internal market (Levaggi, 1995), and performance measurement and accountability in Canadian universities (Cutt et al., 1993).

CPA emerges as a reference for accountability knowledge in the 1990s, with the work of Broadbent et al. (1996) and Munro and Hatherly (1993). However, *CPA* appears to have consolidated its relevance more recently, particularly around the 2012 special issue on accountability (McKernan, 2012). In terms of thematic prevalence, the accountability knowledge developed in *CPA* particularly focuses on the implications on accountability of the NPM reforms for the public sector. It is not possible to observe a single or a few key scholars, as the journal benefits from a more diverse set of conceptual contributions from a variety of authors. Broadbent and Laughlin emerge with the most consolidated academic capital (cultural and symbolic) for accountability papers in *CPA*, which indicates that more critically theorized and practice-oriented work is highly recognized and cited by others. Broadbent and Laughlin (2003) is the top-cited accountability paper in *CPA* (Table A3). This paper argues that government accountability is more political than managerial. English (2003) draws similar conclusions that public accountability is politically rather than economically motivated. In contrast to these two findings, Coy et al. (2001) argue that accountability of US colleges and universities is moving towards managerialism. They discuss a public accountability paradigm based on the notion of stewardship to stakeholders, which could include concepts such as fairness, accessibility, and distribution. In arguing for more comprehensive public accountability, Pallot (2003) shows that both individuals and organizations can interpret public accountability differently based on organizational norms, beliefs, and practices (e.g., habitus). Pallot (2003) extends Jacobs (1998) to argue that the reforms set off a process of conflict and competition among key institutional actors and their struggle to access to scarce resources (Bourdieu, 1990). Other papers in *CPA* engage with accountability from different critical perspectives, such as critiques of hierarchical accountability, examining dyadic relationships, and promoting the notion of lateral accountability. Munro and Hatherly (1993) provide a comparative analysis of government accountability, while the other most cited papers focus on themes such as tension between managerialism and accountability (Davies & Thomas, 2002); government accountability and performance measurement (Robinson, 2003); the accountability of NGOs and civil society (Lehman, 2007); accountability and management control in privatized utilities (Letza & Smallman, 2001); accountability and the self-employed (Boden, 1999); museum management and accountability (Zan, 2002); and autonomy, responsibility, and accountability in the Italian school system (Bracci, 2009).

The qualitative analysis shows how, in each subfield journal, academics develop their own accountability agenda. We were also interested to understand the level of cross-collaboration between authors and journals. Therefore, we analyzed the collaboration networks that show how authors are related to each other in accountability scholarship. The results show a rather low-density network (0.004), meaning that the collaboration networks are to some extent limited. There are limited collaborations, in particular between key authors in *AAAJ* and *CPA* (Parker, Guthrie, Lowe, Sikka, Northcott, Ezzamel), while key authors in *AOS* tend to build their own academic capital and reputation with-out outside collaboration (e.g., Roberts, Messner). Despite the increasing number of publications on accountability, it seems this has not led to collaboration, and research projects are insulated—each journal and the relevant authors develop their own research agenda and preferred conceptual accountability knowledge, which reflects their habitus.

5 | DISCUSSION

The analysis of the influential accountability papers published in accounting journals reveals a polarized picture. On the one hand, most papers are concentrated in just four journals. On the other hand, a variety of accountability concepts are adopted by the accounting academics. There are some patterns and characteristics of the four key accounting subfields (journals) analyzed in this paper, particularly in terms of how accountability has been (re)produced as a socially constructed concept in the accounting field. The authors' and journals' interests in accountability are directly associated with two things—the positions they occupy and the histories of their dispositions (Bourdieu, 1984, 1988; Wacquant, 1989). It also reveals that the objective qualities of academic discourse on accountability are not impartial but rely on an academic's conformity to the unwritten norms (doxa) and their academic habitus and capital in the field. The "mainstream" or "positivist" journals are primarily based on "economic" and "agency theories," and remain susceptible to their group habitus, which is a collective misrecognition (Everett et al., 2015) of accountability doxa in alternate/interdisciplinary accounting journals. This review found only a handful of papers on accountability in *TAR*, *JAR*, and *JAE*, which are generally accepted as the top mainstream journals. Thus, dominant actors in this mainstream subfield within the accounting field use their habitus and doxa to develop blind spot to block other actors' access to the subfield. In doing so, these academic actors use strategies of differentiation as a form of distinction (Bourdieu, 1986).

As our social network analysis shows, the accountability field developed, almost in isolation from the mainstream accounting journals, through debates in two interdisciplinary journals (*AAAJ* and *AOS*) led by a small group of alternative and critical scholars. Later, *FAM* and *CPA* entered the accounting field. This increased the number of scholars researching accountability, but in an insulated way. Our paper shows how these journals are positioned as dominant subfields within the accounting field. It also shows that leading authors have dominant positions in specific subfields. Our analysis supports the idea that academics attain a position of influence and distinction in their field by acquiring different forms of academic capital. A large amount of academic capital can create favorable conditions for the reproduction of accountability knowledge, which can later achieve greater legitimacy through symbolic capital. On one level, the field and subfields are characterized by objective structures of knowledge production, and, on another level, by subjective structures such as reputation, power relations, and intellectual class systems. Consequently, this influence what Bourdieu would call changes in the structure of the field's which sets academics with more chances of social profit (Bourdieu, 1986, 2004) in terms of reputation. Under this umbrella of both objective and subjective structures, key academic actors from alternative genres used their habitus and strategies to gain academic capital and power. Through these forms of strategies by reinforcing doxa, the social actors can create a sense of solidarity among the accountability knowledge producers.

In *AAAJ* and *AOS*, the accountability papers are relatively more theoretical. *AAAJ* papers are also more diversified than *CPA* and *FAM* papers. *AAAJ* tends to publish diverse as well as new development research, *SEA/CSR* is an example, which ensures *AAAJ*'s position as the top outlet for *SEA/CSR* accountability research in accounting (e.g., Cooper & Owen, 2007; Gray, 1992). Hence, most of the highly cited papers are from the same social network that formed around the discourse of *SEA/CSR*, *NPM*, and *NGO* accountability. These are examples of how doxa leads to collective

recognition. Gray and his co-authors in the SEA/CSR accountability network provide the dominant doxa or collective recognition. Therefore, their conceptions of accountability from the SEA/CSR perspective are consistently cited by other authors in these two subfields. Moreover, in AAAJ, there is a concentration of papers focusing on the public sector (e.g., DeZoort et al., 2006; Schreuder & Ramanathan, 1984; Toms, 2005; Unerman & Bennett, 2004). Further, as can be seen in the citation analysis, highly cited papers focus on NPM reforms in the public sector context. Similarly, in the NPM/public sector subfield, Humphrey et al. (1993) and Gray and Jenkins (1993) are clear dominant actors. As such, their view of accountability increasingly dominates this part of the literature. We, therefore, argue that the nature of accountability reflects the disposition of prominent actors and their position in the field. In summary, like the most widely cited AAAJ and FAM papers, the most cited accountability papers published in CPA relate to NPM in the public sector. It is significant, but not surprising, to note that CPA contains more critical studies than the other three top journals. Furthermore, the most cited articles in CPA demonstrate a clear preference for alternative and critical theoretical frameworks. However, the interpretive and critical strands of accountability scholarship contribute to the accountability rhetoric, philosophical perspectives, and discourses in the key journals in a variety of ways.

The dominant authors may use their academic capital and power of authority to write new rules of accountability knowledge and nominate what counts as accepted or legitimized accountability knowledge in the field. As a result, concepts of accountability become multiple, explaining why no single definition exists, which can become doxa (taken-for-granted and seemingly unified system) in the entire field. The findings reiterate that it is good for accounting scholarship that accountability is a multifaceted, multilevel, and multidimensional concept, highlighting the continuous need for a better understanding of it from diverse social, political, and institutional contexts. In addition, we argue that the concept of accountability is always contested, as the accounting field is a spatial space involving the struggle of ideas between academic authors. These subtle struggles are informed and shaped by the authors' habitus, capital, and position in the field.

Accountability discourse is also constituted by patterns of accounting discourses (such as SEA/CSR, NPM, and NGO accountability around wicked problems) (Bracci et al., 2015; Jacobs & Cuganesan, 2014). Some authors' habitus and strategies are aligned with the doxa of the field that give them academic capital, and in turn, these are translated into social power and positions of authority to reproduce accountability discourse. In other words, some authors are equipped with habitus and strategies that are suited for the doxa of the accounting field. Often these authors are (un)consciously use the doxa within the accounting field as a tool for forming an accountability argument, and in turn, it is formed by arguing that it is essential for establishing that scholarly argument. Some authors use accountability knowledge with such precision that it seems natural and common sense to other academics which reinforces the current doxa in the field. For instance, key actors in SEA/CSR research define accountability in the form of sustainability accounting and reporting to stakeholders, which seems routine and common accounting practice. However, sometimes these mundane practices lead to skillful accomplishment (Ahrens, 2009, p. 31). Similarly, in the accounting field, doxa is not visible explicitly, but is rather implicit in the way a definition of accountability is accepted or collectively recognized by others. We, therefore, argue that accountability is a doxic concept where both authors and concept are heavily influenced by their habitus and field. Authors' habitus influences the way they conceptualize and perceive accountability and the doxa mediates the habitus and field. This finding helps to explain a standardized or generally accepted understanding of accountability risks perpetuating the dominant values or views and legitimization of accountability doxa by elite academics (Lee & Williams, 1999). Collectively recognizing this will allow accounting scholars to make effective contributions to the development of accountability knowledge and logic.

6 | CONCLUSION

This paper presents a systematic reflection on accountability discourses, concepts, and philosophical perspectives, and the relationship between authors, citations, journals, and rankings in the accounting field. Accountability is a crucial aspect of accounting studies in private, public, and not-for-profit organizations. We observe a proliferation of

accountability classifications, forms, and codes. The paper contributes by mapping the construction and development of academic capital relating to accountability research in the accounting field.

The findings also demonstrate the distributed positions of accounting academics and journals, which influence the construction and reproduction of accountability concepts. By adopting Bourdieu's relational sociology (Bourdieu, 1988) and field-mapping approach, we examine the way accountability knowledge developed and is distributed in accounting field. We argue that accountability emerges as a doxic concept, which construes what is valued or legitimate. However, for the accounting field to further advance accountability scholarship, accounting researchers need to go beyond doxic or taken-for-granted concepts of accountability that are underpinned by accounting logic and legitimated by dominant values and views of key scholars and journals. That is, accountability authors need to challenge the doxa in the field to further develop concepts and perspectives. Further, accounting academics can incorporate accountability knowledge developed in other disciplines, such as public administration or public management literature, to cross-fertilize or break free from the current doxa of accountability in accounting. Furthermore, this cross-fertilization or breaking the doxa may well be applied to other accounting projects.

It offers a substantial analysis to academics and managers interested in accountability. The findings of this study have several important implications for future practice, in terms of the way practitioners use their professional knowledge in understanding accountability concepts in their everyday practice. PhD students in accounting can potentially benefit using this paper as a reference map for accountability-related literature and a framework for analysis to be applied in other contested academic themes.

This paper is not without limitations. The data set is based on the criteria that we set for the scope of this study, which does not include all accountability papers in accounting. Our search criteria were limited to high-ranked accounting journals for the purpose of identifying volume of cultural and symbolic capital. For this, we used an Australian journal ranking system as inclusion/exclusion criteria that is not a globally accepted standard for journal quality. Further, our study searched accountability papers that have accountability/accountable word in their titles. Future research, starting from these limitations, may further develop the data set by adding more papers and by searching accountability papers with wider/more alternative search phrases. In addition, future research can expand our analysis by focusing on all accounting journals regardless of journal rankings, or accounting papers with(out) accountability in their titles if the main theme of the paper is accountability. Further, building on the findings of this study, future research can examine the role of individual author or network of authors within the accounting field, such as journal editors, editorial board members, top accounting scholars, and top accountability scholars in accounting, to identify closed networks or genealogies of groups to further untangle the dynamics of cultural and social capital, and the power of relationships and position takings in the accounting field. To this end, our Bourdieu-inspired field study and, relational and sociopolitical analytical approach can be applied to more areas in the accounting field.

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NOTES

- ¹ The public sector (Almquist et al., 2013; Broadbent & Guthrie, 2008; Jacobs, 2012; Lapsley, 1988), social and environmental accounting and accountability (Gray, 2002; Mathews, 1997; Parker, 2005a), alternative and critical accounting research (Baxter & Chua, 2003; McKernan, 2012), management accounting and strategy (Chenhall, 2008; Langfield-Smith, 2008; Luft & Shields, 2003), theory and methodology (Llewellyn, 2003; Otley, 1980), capital market research and earnings management

(Kothari, 2001), IFRS adoption (Soderstrom & Sun, 2007), financial reporting and disclosure (Sloan, 2001), and accounting for income taxes (Graham et al., 2012).

² The six highly ranked journals that have not published a single accountability paper are *Foundations and Trends in Accounting*, *Issues in Accounting Education*, *Journal of Accounting, Auditing and Finance*, *Journal of Contemporary Accounting and Economics*, *Review of Accounting Studies*, and *The International Journal of Accounting*.

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APPENDIX

TABLE A1 List of top 10 cited accountability articles in AAAJ

Cite	Authors	Year	Title	Setting	Theory	Method
696	L. Parker	2005	Social and environmental accountability research: A view from the commentary box	SEA/CSR	Implicit critical	Literature review
593	R. Gray C. Dey D. Owen R. EvansS. Zadek	1997	Struggling with the praxis of social accounting: Stakeholders, accountability, audits and procedures	SEA/CSR	Accountability and stakeholder theory	Conceptual theoretical review
467	R. Gray D. Owen K. Maunders	1988	Corporate social reporting: Emerging trends in accountability and the social contrast	SEA/CSR	Accountability social contract legitimacy	Review
462	C. Adams P. McNicholas	2007	Making a difference: sustainability reporting, accountability and organisational change	SEA/CSR reporting in public sector	Lewin's field theory	Action research approach
422	R. Gray J. BebbingtonD. Collison	2006	NGOs, civil society and accountability: Making the people accountable to capital	NGO	Stakeholder and legitimacy	Exploratory theoretical review
408	N. Brennan J. Solomon	2008	Corporate governance, accountability and mechanisms of accountability: An overview	Corporate governance and mechanisms of accountability	Not explicitly mentioned	Discursive and conceptual literature review
334	A. Gray B. Jenkins	1993	Codes of accountability in the new public sector	FMI in public sector reform	Public accountability stewardship agency	Review conceptual
310	C. Humphrey P. Miller R. Scapens	1993	Accountability and accountable management in the UK public sector	NPM and public sector reform	Neoliberalism accountable management	Conceptual
269	J. UnermanB. O'Dwyer	2006	Theorizing accountability for NGO advocacy	Not-for-profit	Stakeholder and NGO accountability	Theoretical and conceptual review
226	Y. GendronD. Cooper	2001	In the name of accountability—State auditing, independence and new public management	State Audit Office in Alberta & NPM	Accountability audit society	Text analysis audit reports and documents and interview (critical)

TABLE A2 List of top 10 cited accountability articles in AOS

Cite	Authors	Year	Title	Setting	Theory	Method
1105	J. Roberts, R. Scapens	1985	Accounting systems and systems of accountability—Understanding accounting practices in their organisational contexts	US and UK divisionalized companies	Giddens' structuration theory	Theoretical and analytical
1080	A. Sinclair	1995	The chameleon of accountability: Forms and discourses	Public sector management in Australia	Public admin. accountability	Interview and discourse analysis
771	R. Gray	1992	Accounting and environmentalism: An exploration of the challenge of gently accounting for accountability, transparency and sustainability	SEA/CSR	Deep green accountability and environmentalism	Exploratory
764	J. Roberts	1991	The possibilities of accountability	Discourse of hierarchical and socializing forms of accountability	Foucault and accountability	Critical and theoretical
629	S.M. Cooper, D.L. Owen	1988	Corporate social reporting and stakeholder accountability: The missing link	US military academy	Governmentality of Foucault and human accountability	Historical document analysis
524	J. Unerman, M. Bennett	2007	Increased stakeholder dialogue and the Internet: Towards greater corporate accountability or reinforcing capitalist hegemony?	SEA/CSR in UK companies	Stakeholder theory and accountability	Analysis of UK sustainability reports
517	K.W. Hoskin, R.H. Macve	2004	The genesis of accountability: The West Point connections	SEA/CSR: Shell's Internet-based dialogue (web forum)	Habermas and stakeholder theory	Exploratory and analytical
432	J. Roberts	2002	No one is perfect: The limits of transparency and an ethic for "intelligent" accountability	Not specified	Levinas' ethical accountability	Conceptual essay
427	T. Shearer	1996	Ethics and accountability: From the for-itself to the for-the-other	Operational management of UK and German firms	Garfinkel and styles of accountability	Field study
358	M. Messner	1982	The limits of accountability	SEA/CSR	Stakeholder and agency theory	Analytical

TABLE A3 List of top 10 cited accountability articles in CPA

Cite	Authors	Year	Title	Setting	Theory	Method
263	J. Broadbent, R. Laughlin	2003	Control and legitimization in government accountability processes: The private finance initiative in the United Kingdom	PFI in UK public sector	Habermas and middle range theory	Conceptual and empirical
258	J. Broadbent, M. Dietrich, R. Laughlin	1996	The development of principal-agent, contracting and accountability relationships in the public sector: Conceptual and cultural problems	NPM and accountability in the UK public sector	Critical theory	Conceptual
247	D. Coy, M. Fischer, T. Gordon	2001	Public accountability: A new paradigm for college and university annual reports	Universities in United States	Stewardship and public accountability	Survey of annual reports
149	J. Shaoul, A. Stafford, P. Stapleton	2012	Accountability and corporate governance of public private partnerships	PPP in the public sector	Kamuf's (2007) narrative and numeric accountability	Conceptual and literature analysis
141	V. Pina, L. Torres B. Acerete	2007	Are ICTs promoting government accountability? A comparative analysis of e-governance developments in 19 OECD countries	IS and public sector Reforms	Government accountability	Comparative analysis
140	L. Conrad	2005	A structuration analysis of accounting systems and systems of accountability in the privatized gas industry	Privatization	Giddens' structuration theory	Case study
125	R. Almqvist, G. Grossi, J. van Helden, C. Reichard	2013	Public sector governance and accountability	NPM and governance in the public sector	Reflections on accountability theories	Literature on corporate governance and accountability
109	J. Pallot	2003	A wider accountability? The audit office and New Zealand's bureaucratic revolution	NPM and public sector in NZ	Wider accountability	Case study
107	G. Lehman	2007	The accountability of NGOs in civil society and its public spheres	NGO accountability	Critical theories	Conceptual and critical reflections
103	R. Munro, D. Hatherly	1993	Accountability and new commercial agenda	Literature on accountability	Hierarchical and lateral accountability	Critical

TABLE A4 List of top 10 cited accountability articles in FAM

Cite	Authors	Year	Title	Setting	Theory	Method
237	R.C. Laughlin	1990	A model of financial accountability and the Church of England	Churches	Giddens' structuration	Case study
193	J.M. Patton	1992	Accountability and governmental financial reporting	Public sector GAAP	Accountability and reporting standards	Analytical
190	I. Steccolini	2004	Is the annual report an accountability medium? An empirical investigation into Italian local governments	NPM and local government in Italy	Not specified	Case study
154	C. Ryan, T. Stanley, M. Nelson	2002	Accountability disclosures by Queensland local government councils: 1997–1999	QLD local government in Australia	Not specified	Survey of annual reports
141	G. Boyne, J. Law	1991	Accountability and local authority annual reports: The case of Welsh district councils	Local councils	Not specified	Survey of annual reports
125	A. Goddard	2005	Accounting and NPM in UK local government—Contributions towards governance and accountability	NPM and local governance in United Kingdom	Grounded theory and Bourdieu's notion of habitus	Case study
114	S.P. Osborne et al.	1995	Performance management and accountability in complex public programmes	NPM and public programs in United Kingdom	Rationalist model of accountability	Analytical
107	L. Torres, V. Pina	2003	Accounting for accountability and management in NPOs. A comparative study of four countries: Canada, the United Kingdom, the United States, and Spain	NGO in Canada, United Kingdom, United States, and Spain	Not specified	Case study
88	J. Guthrie	1993	Australian public business enterprises: Analysis of changing accounting, auditing and accountability regimes	NPM and GBE in Australia	Not specified	Survey of annual reports
71	S. Jones	1999	Developing financial accountability in British acute hospitals	HRGs and hospitals in the United Kingdom	Financial accountability and control	Case study of costing HRGs