

# Making a Contribution in Accounting Research, Part III: Relationships in Top Nonprofit Accounting Articles

This post is Part 3 in my series on intellectual contribution in academic articles. In Part 1 I covered the main types of “contributions” at an abstract level. In Part 2 I turned to the first in a set of posts designed to make the typology concrete by analyzing the type of contribution in the 28 nonprofit-focused articles published to date in *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting & Economics*, *Contemporary Accounting Research*, and *Review of Accounting Studies*.

The 28 articles are included at the end of this post.

## Recap: Four Main Types of Contribution

Before I delve into specifics, let me recap the four central types of contributions:

1. Replication
2. New Sample or Context
3. New Measure (Often with Revised Conceptualization) or New Statistical Technique
4. New Relationship

I argued that the first three contributions – replication studies and tests involving new contexts, new definitions, and new measures – are all helpful, but they should not be the sole novelty of any manuscript you’re thinking of sending to a top-tier journal. Instead, by far the most important

contribution is testing a *new relationship*. Why are relationships so important? The short answer: *theory*. Theory fundamentally involves examining the relationship between two or more concepts. We are making a theoretical argument when we try to explain why one concept (say, earnings management) is determined by another concept (such as pay-for-performance incentives). In effect, when reviewers, discussants, co-authors, or thesis committee chairs are talking about a “contribution” or an “intellectual contribution,” they are almost always referring to a theoretical contribution, which effectively means you are studying one or more new relationships. This means that at a minimum you should strive to add another conceptual relationship to the literature. This could be a new mediator, a new moderator, a new independent variable, or a new dependent variable.

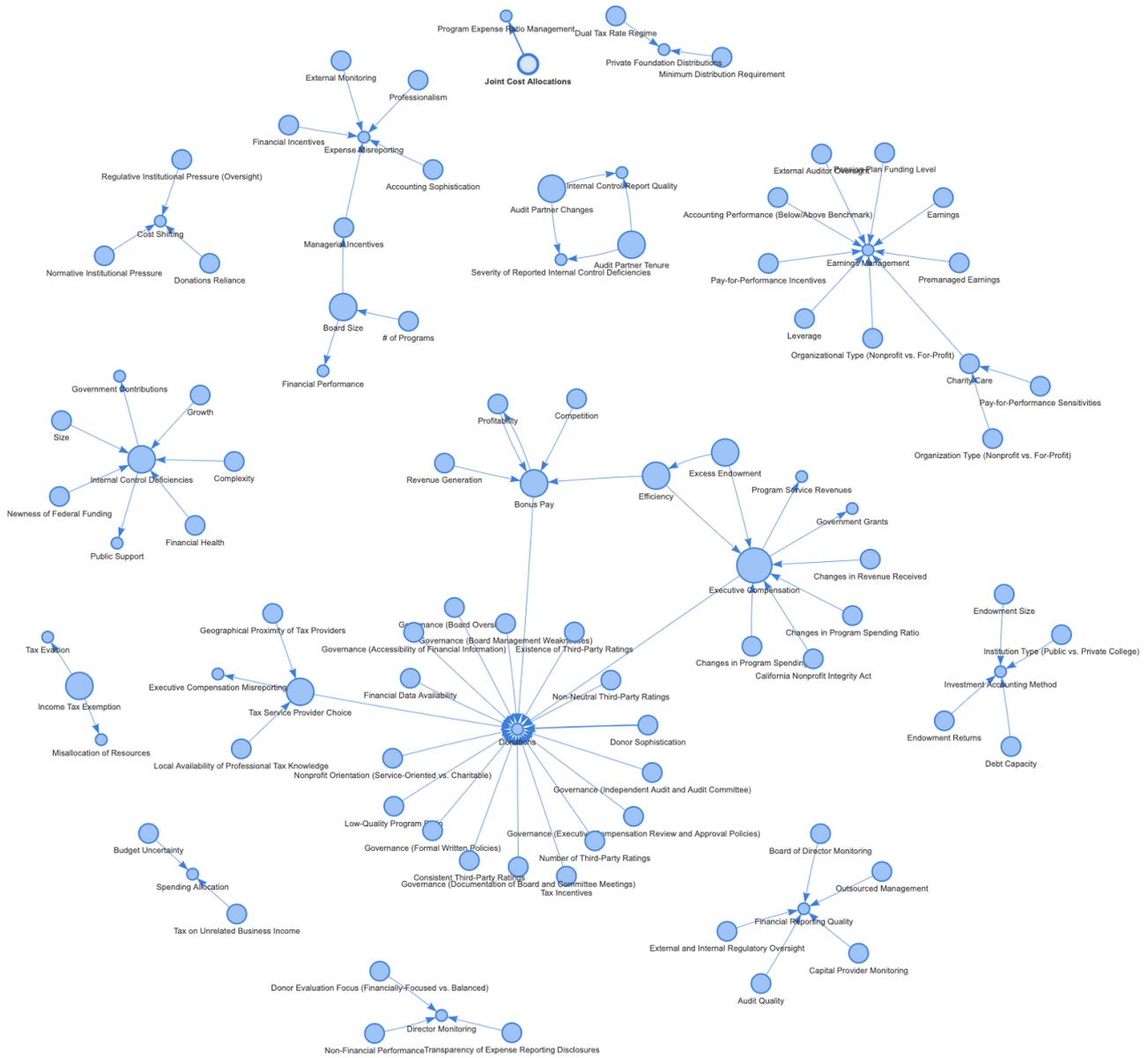
## Analyzing the 28 Articles

So, what do I find in the 28 top-tier articles? I find that all 28 test a new relationship. None involve solely a replication, or testing an existing relationship in a new context, or testing an existing relationship with a new measure. In effect, all 28 aim for what I would consider the “gold standard” form of contribution.

Specifically, I found that the typical article examined 1-5 core relationships, not including robustness tests, sensitivity analyses, or additional analyses. Interestingly, few of the studies had core hypotheses with moderating relationships and instead looked at direct  $X \rightarrow Y$  relationships.

## Graphing the Relationships

The figure below maps the relationships found in the 28 articles. Click on the image to see a larger version.



You can see an interactive version of the graph [here](#).

In Part 4 I present the specific relationships examined in each article and show the *Networkx* code used to generate the network and the above visualization.

## List of 28 Articles Published in Top-Tier Accounting Journals

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[bibtex file=nonprofit_articles.bib, format=apa template=av-bibtex-modified sort=year order=desc]
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