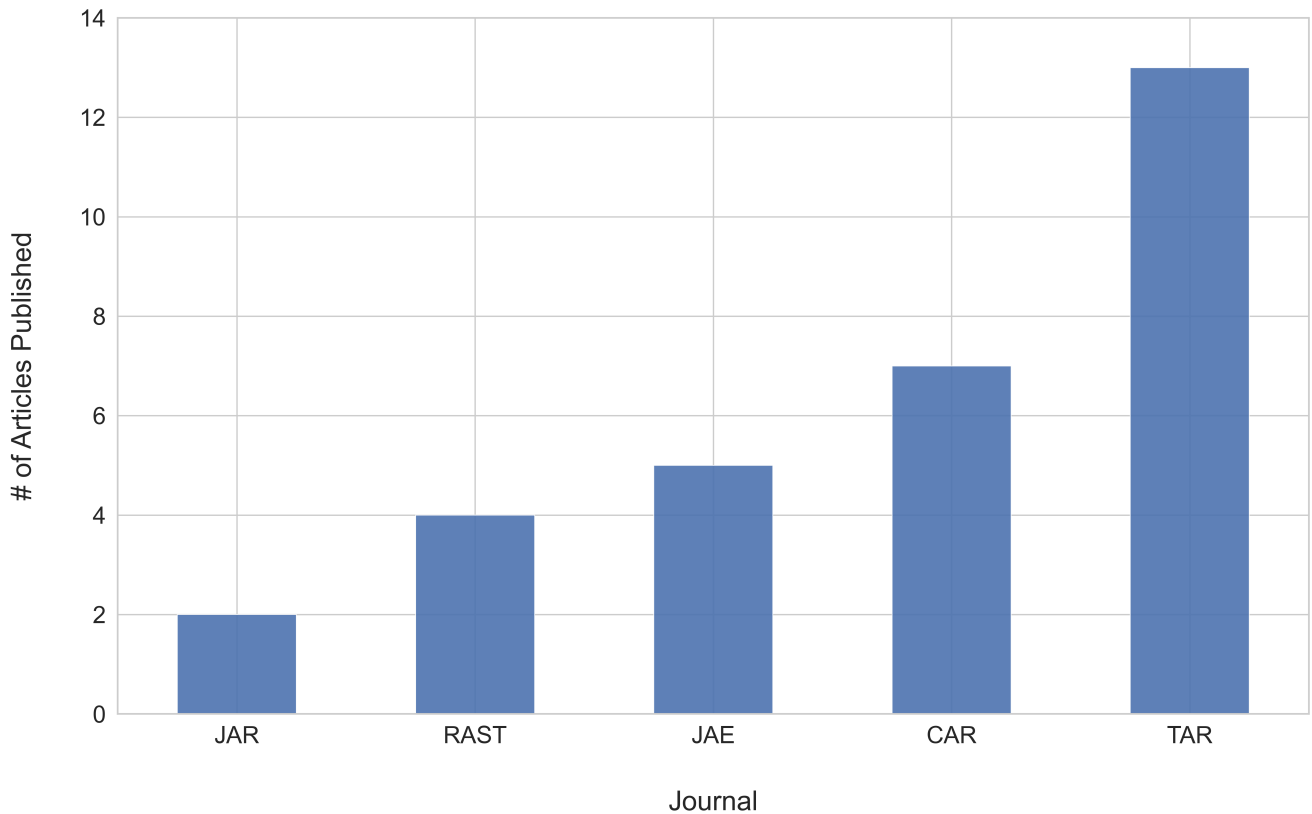


# Making a Contribution in Accounting Research, Part II: Focus on Nonprofit Accounting

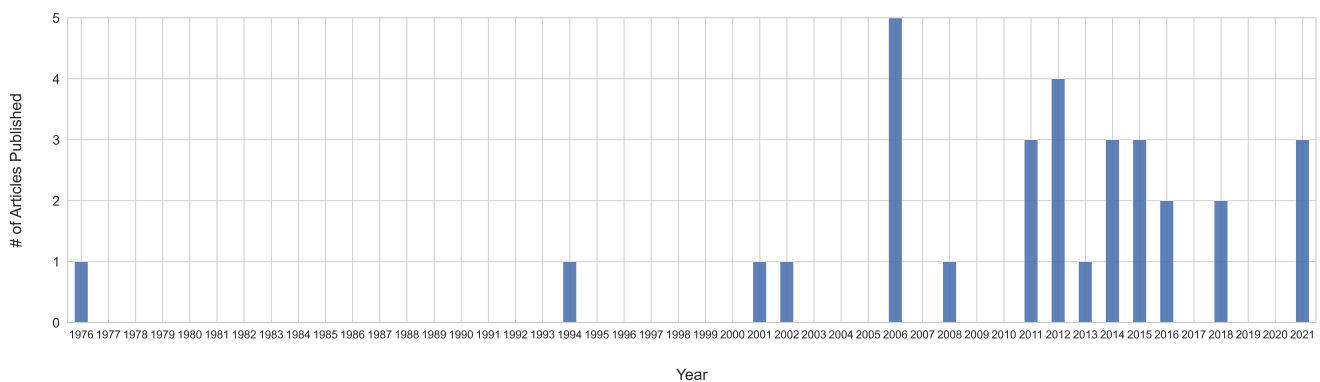
In a previous post I laid out the main different ways articles can make a “contribution” to the literature. In order to make my arguments more concrete, in this and subsequent posts I will be analyzing nonprofit accounting articles for theoretical “contribution.” Below you will find all 31 articles that have been published in five of the six “pinnacle” accounting journals as defined by inclusion in the *Financial Times 50* list. Specifically, this includes *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting & Economics*, *Contemporary Accounting Research*, and *Review of Accounting Studies*.

I have excluded the sixth journal, *Accounting, Organizations and Society*, for two reasons. One, there are a large number of “nonprofit” and “NGO” publications in this journal, which would complicate the goal here of a parsimonious analysis. Two, the great majority of the nonprofit publications in *AOS* are qualitative, while the nonprofit publications in the other 5 journals are exclusively quantitative; this also would complicate a comparison of intellectual “contribution.”

A few interesting notes: As shown in the References at the bottom of the post, there are 31 total publications, with 4 in *RAST*, 2 in *JAR*, 5 in *JAE*, 7 in *CAR*, and 13 in *TAR*.



In addition, as shown in the figure below, all but two of the publications occur after 2000. One in the 1970s in *JAR*, one in the 1990s in *JAE*, eight in the 'aughts' in *JAE* and *TAR*, and the remaining 21 all come after 2010.



In my subsequent post I begin analyzing the nature of the intellectual contribution of these 31 articles.

## All Nonprofit Articles Published in

# ***TAR, JAR, JAE, and CAR***

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[bibtex file=nonprofit_articles.bib, format=apa template=av-  
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