With a little help from our friends:

An empirical investigation of co-authoring in accounting research

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Abstract

The rising incidence of co-authorship in academia generally is well documented. Undoubtedly, collaboration in research has the potential to bring particular benefits, such as the leveraging of expertise and skills necessary to undertake high quality research, pooling of resources and its effect on reducing workloads, decreasing lead-times to eventual publication, and enhancing the enjoyment of the ‘research experience’. Nevertheless, the process and outcomes of collaboration are not without their risks and challenges. The crucial decision to collaborate has both short and long-term implications for the research agenda of most academics, yet relatively little evidence-based reflection on co-authorship is to be found in the accounting literature.

The aim of this study is therefore to provide foundational insights into accounting journal article co-authorship, including the diversity and commonality of its processes, and their conditioning contexts. Guided by Social Exchange Theory, this study collects and analyzes data from interviews with 202 academics who have published their research in six internationally esteemed accounting research journals in the year 2011. Findings are likely to resonate with both early career researchers as well as more experienced academics, and may contribute to the fostering of more successful working relationships, and attitudes towards research.

Keywords: Accounting research; collaborative writing; co-authorship.