**Seminar Speaker: Ekaete Efretuei**

**Bio:** Dr Ekaete Efretuei is a Lecturer in Accounting & Finance and the Degree Programme Director for the BSc Accounting & Finance Programme in Newcastle University London Campus. She holds a PhD in Accounting & Finance from the University of Leeds, an MA in Accounting & Finance, a BSc in Accounting and is a Fellow of the UK Higher Education Academy (FHEA). Prior to joining Newcastle University in September 2016, she was a lecturer in Accounting at the University of Keele and delivered Accounting & Finance modules in the University of Leeds. Ekaete is a qualified accountant and a Fellow of the Association of Chartered Certified Accountants (ACCA). She has worked with the tax division of the department of commerce and industry.

Ekaete’s research interest is in accounting disclosures, narrative disclosure analysis, financial reporting communication and stakeholder engagement. Her research models investigate appropriate tools for analysing the textual complexity of accounting disclosures and its practical application to the regulation and audit of accounting narratives. She has contributed to publications on the regulation of financial and narrative reporting in the UK and the EU. Ekaete has delivered a wide range of accounting modules at the undergraduate and postgraduate level and currently teaches advanced and intermediate financial accounting.

**Topic: Knowledge Production in Accounting: An Illustrative Evidence**

**Abstract:** Readability research has been predominantly static since its introduction into accounting research in the 1950s. This has changed in recent years with an increasing number of readability studies published in Accounting Journals. This paper studies the knowledge production process in the accounting research academic discipline, using Annual Report Readability (ARR) research as an illustrative evidence. It develops a conceptual framework synthesizing the social influence pressure method of analysis (Milgram 1974) and Whitley’s (2000) theory of ‘mutual dependence’ and ‘task uncertainty’. The research question explores the association between knowledge production in ARR research and the intellectual environment of ARR research. The study finds a positive association between ARR research citations and the publication of readability research in the ‘Journal of Accounting and Economics’ in 2008. ARR research appears to have advanced by supporting a neoclassical economics inspired narrative. This study contributes to the accounting research literature by using the observed evidence in ARR research to support the widely studied hypothesis that knowledge production is socially constructed. The hypothesis has been widely debated but with limited illustrative evidence. It also offers a theoretical framework for studying the knowledge production process.