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What counts for quality in interdisciplinary accounting research in the next decade: a critical review and reflections

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Abstract:

Purpose: This commentary reflects upon the focus and changing nature of measuring academic accounting research quality. It addresses contemporary changes in academic publishing, metrics for determining research quality, and the possible impacts on accounting scholars. These are considered in relation to the core values of interdisciplinary accounting research – that is, the pursuit of novel, rigorous, significant and authentic research motivated by a passion for scholarship, curiosity and solving wicked problems. The impact of changing journal rankings and research citation metrics on the traditional and highly valued role of the accounting academic is further considered. In this setting, the paper also provides a summary of the journal’s activities for 2018, and in the future.

Design/methodology/approach: Drawing on contemporary datasets, the paper illustrates the increasingly diverse and confusing array of “evidence” brought to bear on the question of the relative quality of accounting research. Commercial products used to rate and rank journals, and judge the academic impact of individual scholars and their papers offer insight and visibility, but also have the potential to misinform scholars and their assessors.

Findings: In the move from simple journal ranking lists to big data and citations, and increasingly to concerns with impact and engagement, we identify several challenges facing academics and administrators alike. The individual academic and his or her contribution to scholarship is increasingly marginalised in the name of discipline, faculty and institutional performance. A growing university performance management culture within, for example, the UK and Australasia, has reached a stage in the past decade where publication and citation metrics are driving allocations of travel grants, research grants, promotions and appointments.

With an expanded range of available metrics and products to judge their worth, or have it judged for them, scholars need to be increasingly informed of the nuanced or not-so-nuanced uses to which these measurement systems will be put. Narrow, restricted and opaque peer-based sources such as journal ranking lists are now being challenged by more transparent citation-based sources.

Practical implications: The issues addressed in this commentary offer a critical understanding of contemporary metrics and measurement in determining the quality of interdisciplinary accounting research. Scholars are urged to reflect upon the challenges they face in a rapidly moving context. Individuals are increasingly under pressure to seek out preferred publication outlets, developing and curating a personal citation profile. Yet such extrinsic outcomes may come at the cost of the core values that motivate the interdisciplinary scholar and research.

Originality/value: Provides a forward-looking focus on the critical role of academics in interdisciplinary accounting research.

Key words: performance management systems, Academic researchers, Algorithmic bots, Interdisciplinary accounting researchers, metrics.

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What counts for quality in interdisciplinary accounting research in the next decade: a critical review and reflections

1 Introduction

Recently the AAAJ Editors wrote to their editorial board members to express their concern about contemporary developments in judging an accounting academic's value and his or her research quality. What prompted their concern was the announcement of Clarivate Impact Factors, being a new proprietary system for measuring journal and research quality. The results for AAAJ prompted them to reflect on the oft perceived unfairness and misrepresentation of quality in national and international rankings of interdisciplinary accounting journals. They recalled how often transdisciplinary accounting research has suffered when science and medicine research dominates universities. And they reflected upon the way universities – and governments – privileged science and medicine focused impact factors, that excluded most of our accounting journals from the rankings, particularly from the Web of Science, in which accounting journals are poorly represented.

Times are changing and several interdisciplinary accounting journals have now entered into the Web of Science domain, and as we will show later, have competitive impact factors as disclosed in the 2018 Journal Citation Reports (JCR)TM. While not the sole means for judging accounting research quality, a higher than average JCR impact factor is a prestigious recognition of the journal and those associated with it. However, many business schools, deans and university bureaucracies continue to evaluate all accounting scholars and their research on questionable peer review lists based on simple evaluation practices such as national, European (Chartered Association of Business Schools or CABS) and internal business school journal rankings, despite the well-recognised failings of such measures. For example, the Australian Business Deans Council (ABDC) reviewed its journal quality list in 2016 because there were too many 'vanity' or 'pay to publish' journals on the list that encouraged some Australian accounting researchers to submit their work for rapid publication to meet individual and discipline performance measurement and management targets. As we explore later, other national lists have similar, if not significant issues.

Despite our reservations about these arguably anti-intellectual proxies for research quality, we still have a responsibility to support and protect our authors who have entrusted their work to AAAJ. We encourage authors to respond, if necessary, to university performance metric pressures by expanding the proxy measures that they report to university bureaucracies concerning their publications, including more informative metrics such as citation statistics.

We also see Deans and DVCs setting unrealistic performance management metrics. For instance, a AAAJ editorial board member wrote that "Interestingly one ... Deputy Vice Chancellor is using Scopus SCImago Quartile classifications of journals for all lecturer level performance expectations". The board member went on to explain that at the university in question, full professors may be required to annually attain targets such as five figure research grant income, one to two PhD students graduated per year, and four A–A*/4–4* ranked journal articles published per year. These targets are being set in an environment of significantly increased teaching and administration loads. For instance, high teaching loads because of significant numbers of local and international students (see, Guthrie and Martin-Sardesai, 2019). The experience of this editorial board member illustrates how metrics are being used to manage accounting academics and set unrealistic expectations, which can lead to significant health and career issues (Martin-Sardesai and Guthrie, 2017; Martin-Sardesai *et al.*, 2017a; Martin-Sardesai *et al.*, 2017b; Martin-Sardesai and Guthrie, 2018b; Martin-Sardesai and

Guthrie, 2018a; Martin-Sardesai *et al.*, forthcoming). These iniquities are compounded by the inconsistencies present in out of date journal quality lists, such as that of the ABDC (De Villiers and Hsiao, 2019).

The purpose of this commentary is to reflect on contemporary changes in the publishing world, their possible impacts on accounting academics and on the metrics for determining their research quality. It is predicated on the argument that when responding to university management's metrics-based performance measurement, academics may need to curate their academic life, carefully selecting the metrics that best showcase their performance in the accounting discipline. To combat the effect of the CABS and ABDC journal rankings, and other such national rankings, academics who are required to declare journal rankings on their CV publication lists (e.g. for tenure, promotion, job applications) may also select other available measures (see, Dumay et al., 2018). For example, they may choose to declare their Clarivate (annual and five-year average) impact factor and the impact factor rank for the journals in which their articles appear. Further, for individual articles, a scholar can elect to include such data as citations, *h-index*, download statistics and other similar metrics.

However, we are wary of multiple metrics based on Big Data. Citations should not, and should never be, the ultimate test of scholarship. Scholarship is not an instrumental process where an author selects a target journal based on its citation power, and sets about writing a paper with the best chance of being accepted. Contemporary accounting scholarship amounts to far more than chasing citations. But, while we have significant reservations about the metrics regime, we also have a role to support our *interdisciplinary accounting community*. So despite our qualms about the relentless measurement of every aspect of academic life, we suggest that individuals make the most of the system available to us.

What to do about national rankings, is probably the most often asked question that is put to us as editors. The suggestion here is one possibility based on the considerable energy and data we have assembled over the past decade concerning the quality and impact of AAAJ. However, relevant information provision to national and other ranking panels has been a long and only marginally productive process.

The following section 2 provides the background to our discussion on academic quality and metrics. We explore four significant developments to provide context. In section 3, we overview the field of accounting research journal measures including the ABDC and CABS rankings and several citation-based impact factors and review the standing of accounting journals. Section 4 provides several insights into why apparently we care so much about the relative standing of journals. In section 5, we argue for the importance of the interdisciplinary accounting research community and scholarship rather than individual gaming to produce a highly-cited publication. We also provide a summary of AAAJ activities for 2018 and indicate future activities. The final section provides a conclusion and summary.

2 Contextualising measurement disruption

In previous AAAJ commentaries, we have highlighted several significant developments that provide the backdrop to our discussion on the changing measurement criteria used to judge quality in an intensely networked and interdisciplinary world. Here we explore four developments: turbulence and disruption for the accounting profession and academics in a rapidly changing digital world; the importance of interdisciplinary accounting research and scholarship; the changing nature of publishing scholarly articles; and the changing metrics for determining academic accounting research quality.

First, *turbulence and disruptions for the accounting profession and academics* were explored in Parker and Guthrie (2016). They argue that the rapidly changing global economy and intensely networked and interdisciplinary world will mean that accounting scholarship will undergo significant transformation. Innovative research that reflects on what these turbulent times mean for society, nations, organisations and individual accountants, practitioners and educators, is urgently needed. In exploring disruption to traditional accounting research, they offer a foundation for how researchers can contemplate their motivation, informing theories and values to ensure their academic endeavours make contributions to policy, human welfare and the broader societal good. The paper concluded by stating “As accounting scholars and editors we are optimistic but with a caveat. Acknowledging Roos’ (2015, p. 49) view that ‘Over the coming 10 to 15 years we will see technology-driven shifts in our societies, unlike anything we have seen so far. These shifts will create threats and opportunities, but these will not be symmetrically distributed across societies and scales’, we urge interdisciplinary accounting scholars to be optimistic in their research orientation but also to avoid adopting a narrow view of the world.

Second, with respect to *the importance of interdisciplinary accounting research*, Guthrie and Parker (2012) urged researchers to undertake innovative research that is both original and creative, avoiding the narrowness that is an increasing feature of North American economics-based accounting research. They argue that academic researchers must not be simply observers but also construct an enabling accounting. This paper explored the challenges confronting interdisciplinary accounting researchers in the globalised academic community in contemporary times. Furthermore, in celebrating 25 years of publishing AAAJ, Guthrie and Parker (2012) noted several challenges and dangers in the global interdisciplinary accounting academic community: for example, the performance measurement systems used by national governments and universities to measure research output and the impact of this on research communities and individual researchers. For over a decade the AAAJ editors and their colleagues have engaged in these debates personally, both in their administration and research work (Parker *et al.*, 1998; Gray *et al.*, 2002; Guthrie *et al.*, 2004) and more recently with respect to the impact of national evaluation systems on accounting academics (Martin-Sardesai and Guthrie, 2018b),

In the AAAJ commentary in 2000, Guthrie and Parker (2000, pp. 6-9) raised the issue of performance measurement systems and the changing nature of accounting research quality, suggesting:

that our recent studies of ‘research’ activities suggest that measurable publication output is increasingly being ‘officially’ viewed as the single most important criterion in the construction of performance at the individual, departmental and university levels. Beneath the manifest authority of ‘official’ government and university pronouncements concerning publication outputs lies a paucity of knowledge concerning the basic question: how are quantity and quality in accounting and management research being defined and measured?

In the time since that observation, we have witnessed a significant change in how quality is defined and measured. Now with the capacity of big data, commercial and other organisations are introducing technologies mainly based on citations, thereby creating a new definition of quality.

Third, we have observed *the changing nature of publishing scholarly articles*. For example, Guthrie *et al.* (2015) deliver a critique of published research access and peer review,

considering the impact on accounting scholarship. This reveals changes in scholarly publication formats and access ability, outlining several challenges for determining research quality. That commentary also highlights the importance of avoiding constraint and foreclosure of significant new knowledge and its effective dissemination. It also revisits the problematic issue of measuring research performance (see also Gray *et al.*, 2002; Guthrie *et al.*, 2004), arguing that the status of the published medium is often substituted for the significance of research findings.

Global rankings count only journals indexed in the main indices (e.g., Science Citation Index; Web of Science, Scopus), which privileges a small number of journals from the management and accounting disciplines and favours publications in English (see, De Villiers and Hsiao (2019); Carlin, T. (2018); Kaplan, R. (2018)). Contemporary accounting research evaluations are likely to favour the peer reviewed journal article cited by other scholars in their published works. However, in management and accounting, other forms of scholarship, such as books, book chapters and conference papers are arguably crucial for disseminating knowledge (see Guthrie *et al.*, 2004). Guthrie *et al.* (2015) also explore the impact of peer-reviewed electronic journals and open access, illustrating some science-based innovations now appearing in the social sciences. Accordingly, we signal the susceptibility of the status quo of traditional academic journal publication to a significantly changing landscape involving both commercial publishers and accounting academics.

Fourth, with respect to *the changing nature of determining academic accounting quality*, Parker and Guthrie (2013) consider journal ratings and benchmarking, arguing that current international trends put academic research quality at risk. While acknowledging the importance of academic accounting research, they highlight that the construction and measurement of the quality of accounting journals and research impact on society is a highly contested domain. Parker and Guthrie call upon accounting academics to engage in these debates, especially those focused on the effects of journal rankings and benchmarking on their teaching and research.

These four developments provide a backdrop to our commentary. They show how disruptions to accounting academia in a rapidly changing digital world mean that definitions of research quality and impact are contested. For example, with advances in big data and the commercial publishing imperative, the large commercial publishing houses have changed their business model to one of collecting, measuring and reporting research via various frames, which are then commercialised and the information sold to researchers, research groups, universities and national governments. The commercialisation has implications for the importance of interdisciplinary accounting research and scholarship, the changing nature of the published scholarly article and for the changing metrics determining academic accounting research quality. We argue that there is an urgent need for an inquiry into the role of commercial publishing houses and their construction of metrics, whether these be citation, impact or research quality.

As an example of publishers' monitoring of journal metrics, the AAAJ editors receive a variety of impact measures from its publisher, Emerald, every month. The Emerald report is a mass of statistics and metrics, including countries by authorship, countries by submissions and acceptance, and institutions by publication over the last 12 months. Alongside these numbers are downloads for year-to-date and monthly, with AAAJ running at approximately 350,000 downloads a year, while individual papers can achieve up to 20,000 downloads. Finally, metrics and ranking information are provided, such as citation tracker and JCR impact factor. Also, there is information concerning publications most frequently citing AAAJ articles. The data includes a list of the national and business deans guides that include AAAJ. For example,

Anvur (Italy), CABS Academic Journal Guide 2018 (the Guide), AERES (France), ABDC Quality Journal List (Australia), BFI (Denmark), CNRS (France), FNEGE (France), IBSS (ProQuest's List), JourQUAL 2.1 (Germany), NSD (Norway), Polish Scholarly Bibliography (PBN), Scopus, Journal Citation Reports, VHB-JOURQUAL (Category B). This illustrates the importance currently attached by publishing houses to the metrics and ranking game.

The emerging metrics game is now played out at article level, author level and institutional level. Article level metrics are generated from such sources as Google Scholar, ResearchGate, Mendeley, Scopus Sources and Web of Science. These deliver article level metrics identifying individual pieces of research output (e.g., articles, conference proceedings, book chapters and more) that have scholarly impact. Additionally, the article level metrics are also used to produce citation scores for individual researchers, such as total citations and one's *h-index* and *g-index*. Furthermore, tools such as Altmetrics capture article mentions and dissemination using social media, while Mendeley and ResearchGate track article reads and downloads.

At author level, metrics have assumed significance. Scopus, for example, provides an author analysis tool that allows authors to aggregate their publications under a single author affiliation, and to eliminate multiple author profiles due to different name spellings and university affiliations.¹ Thus, individual authors can have a consolidated profile based on their publications and citations in Scopus listed research outputs. Additionally, ResearchGate offers a free social networking site for academic researchers to share papers, projects, ask and answer questions and find collaborators. A researcher can set up a profile where data such as the number of reads and citations are recorded and, depending on how the researcher interacts with other ResearchGate members, they can develop their ResearchGate scores. ResearchGate is now a popular platform for researchers with nearly as many active researchers as Google Scholar. Mendeley is a similar platform with similar features, which also doubles as a database for storing article citation data and enables in-text citations in an authors' documents to produce a reference list at the end.

Citations can measure an individual's research output and scholarly impact and also be combined to create institutional metrics. For instance, Google scholar and a variety of other algorithmic and systematic programs can provide an array of metrics by author, discipline, faculty and institutional publication history. For individual authors, there is a variety of metrics and tools available of which the *h-index* is most commonly used. This rates a scholar's performance based on his or her career publications as measured by lifetime number of citations received by each article. The measurement depends on both quantity (number of publications), and quality (number of citations) of an academic's publications. Other metrics include citation overview trackers that provide information on how many times each document has been cited per year. Google Scholar and Scopus Sources provide both of these.

The institutional level metrics build upon the article and author levels and provide a significant commercial source of revenue for the large publishing houses. For example, Elsevier has an analytical and tracking system called PURE, which is used by universities to collect, collate and cross reference their staff's publication data with Scopus-listed sources, and track and analyse individual scholar's citations. In the UK, in seeking a bibliometric provider for the Research Excellence Framework, Elsevier was ultimately judged to be, "The best deliverer in both of those respects ... able to provide accurate data with broad coverage of the journals that were likely to be submitted to the REF". Consequently, Elsevier won the tender and Scopus was named the principal bibliometric provider for the REF 2014.²

Additionally, PURE is useful to universities because it also collects other academic outputs and metrics including activities and prizes; press and media outputs; research applications;

academic awards; projects; ethical reviews; impacts; facilities and equipment; and individual academic's curriculum vitae. Thus, universities use it as a 'one-stop shop' for all manner of data about individual scholars that can then be aggregated by the institution. All the information is held by the university, with only a public webpage provided for individual scholars.

On the side of open access platforms, ResearchGate allows researchers to record their projects and includes projects alongside citations, reads and recommendations. However, ResearchGate does not have journal level metrics nor the ability to score other data similar to PURE, and thus is more useful for individual scholars to disseminate and promote their research. A unique feature of ResearchGate is its university and institutional metrics that allow users to compare different universities and scholars. However, there are no league tables such as provided for journal rankings.

3 What counts as a quality accounting journal and why care?

As editors and authors, we are familiar with controversies surrounding what counts as quality academic work at national, institutional, discipline and individual evaluation levels. In Australia, most universities use the Australian Business Deans Council (ABDC) list to judge the quality of accounting journals. Appendix 1 lists the most recent (2016) ABDC accounting journals (total = 124), ranked in descending order of four bands or categories (A*=9; A=21; B=29; C=65).³ Additionally, Appendix 1 includes comparative data with the latest European Chartered Association of Business School's (CABS) 2018 Academic Journal Guide (AJG), and comparative citation data from Clarivate's 2017 Journal Citation Reports (5-year and 2017 impact factors), Scopus' 2017 CiteScore, SCImago's 2017 Journal Rank indicator (SJR) and Google Scholar's 5-year *h-index* as at October 2018.

3.1 The ABDC list

The ABDC list is a guide for Australian business faculties and universities for judging journal quality. It implicitly, if not explicitly, directs academics publishing their work towards certain journals based on ranking. However, in Australia, there is widespread dissatisfaction with the ABDC list. It is perceived as inflexible, having failed to adapt to changing conditions and biased towards quantitative over qualitative research quality (Martin-Sardesai *et al.*, 2017a,b). Based on their analysis of 18 popular journal ranking systems, Vogel *et al.* (2017, p. 1718) confirm this bias, finding that the ABDC list is the second most quantitative biased journal ranking list, next to the University of Queensland list. De Villiers & Hsiao (2019) point out that the current ABDC list, although the year is 2016, is actually based on 2012 data. In 2016, the ABDC admitted a couple of new journals not previously on the list and removed predatory journals, but did not re-rank any journals already on their list.

Further dissatisfaction stems from journals that have been traditionally highly ranked by such ranking systems as CABS and ABDC, appearing to lose relevance according to citation rankings, and the ranking of journals in either higher or lower categories without any logical explanation. The CABS (2018) states that:

“ The purpose of the Academic Journal Guide: The AJG is a guide to the range and quality of journals in which business and management academics publish their research. Its purpose is to give both emerging and established scholars greater clarity as to which journals to aim for, and where the best work in their field tends to be clustered. The AJG is based upon peer review, editorial and expert judgements following from the evaluation of publications, and is informed by statistical information relating to citation.”

However, they then privilege peer review over citations data “the ratings of some journals, when based purely on such metrics, do not reflect the views of the relevant academic community”.⁴

Not all universities exclusively use journal ranking lists such as the CABS or ABDC list as a research performance measurement guide. Several, for example, augment it with other data such as Scopus’ CiteScore and SJR Quartiles. Anecdotal evidence exists, however, that in some accounting departments, in a bid to ‘outperform’ peers, university management limits academic freedom by pressuring scholars to publish in only ABDC A or A* ranked accounting journals. Chastisement of scholars for publishing in ABDC lower ranked journals, despite contrary JCR and Scopus evidence, is not unheard of. The potential misuse of the ABDC list to (mis)manage individual scholar performance is at least acknowledged by the ABDC,⁵ if not by university management. The ABDC warns against this practice, noting that “Journal lists should be a starting point only for assessing publication quality and should not constrain researchers to a particular domain. There is no substitute for assessing individual articles on a case-by-case basis.”

However, the ABDC rank still prevails in most Australian universities business schools as the litmus test of quality and is followed by several other countries and New Zealand. And this, of course, points to an age-old problem with any kind of journal metrics – they are at best “pointers” to the non-existent “average” paper that appears in a journal. Individual papers are just that: part of a distribution of publications in a given journal in a given year – some never cited, others well cited. Just as we don’t judge a book by its cover, surely we shouldn’t judge the content of an article by its metrics alone. But case-by-case judgements take time; time that those measuring academic performance seem unwilling to spend.

Appendix 1 also reveals inconsistencies not only between peer-based rankings (i.e., ABDC and CABS) and citation-based rankings (JCR, CiteScore, SCImago and Google Scholar), but also within these metrics/judgements. Scholars with international collaborators, working in highly competitive departments under pressure to deliver outputs for their national research assessment exercises face interesting challenges. The European-based AJG (which is the CABS list) recognises only 74 of the 124 ABDC journals in five bands (4*, 4, 3, 2, 1). Three ABDC journals rated A* receive only a 3 rating in the CABS rankings. Seven ABDC journals rated A receive only a 2 rating in the CABS rankings, while two ABDC B rated journals are classified as 3 in the CABS rankings. Further anomalies are shown for (ABDC) C rated journals and journals rated 1 by CABS.

It is clear from the appendix that there is a much reduced and inconsistent range of available “evidence” based on the citation data for the ABDC accounting journals. Clarivate’s 5-year data covers just 19 journals, while its 2017 JCR impact factors cover 24 journals – less than 20% of the ABDC list. The Scopus-based data is broader. The 2017 CiteScore metrics cover 68 ABDC journals, while the SCImago SJR metrics cover 71 ABDC journals. Google Scholar’s 5-year *h-index* based metrics cover 51 journals. In sum, then, we have complete citation data from these sources for only 19 journals, and no data for 46 journals.

Also Appendix 1 highlights the comparative and relative ranks of the journals based on citation metrics, and illustrates several notable inconsistencies. First, not all the ABDC A* journals maintain their relative standing when judged on the recent citation-based data. Only three journals (*JAR*, *JAE* and *AR*) maintain their rank (say within the top 10) based on all the citation metrics, and based on Clarivate’s JCR data only five (*JAR*, *JAE*, *AR*, *MAR* and *Auditing*) manage to do this. Second, two of the ABDC’s A rated journals (*AAAJ* and *JAPP*) have citation scores and standings better than several existing A* journals. with *AAAJ* being consistently in

the top 10 accounting journals on all metrics. Recall that only three other journals are similarly consistently ranked in the top 10.

The same can be said for *CPA* and *BAR*, although 5-year citation data is not yet available for these journals. Third, a similar citation analysis reveals inconsistencies between the ABDC's A and B bands. If we now consider relative standings in a top 30 – representing the 30 ABDC's A and A* journals, it is clear that several journals might make legitimate claims for promotion, and others may qualify for relegation. Again, absent only the JCR 5-year impact factors, both the *Journal of Intellectual Capital* and *Sustainability Accounting and Management Policy Journal* have metrics consistent with and even higher than many ABDC A journals.

Likewise, based on Scopus and Google Scholar data, *Accounting Forum*, *Qualitative Research in Accounting and Management*, *Accounting Education* and *Journal of Accounting Education* all have relative standings consistent with other A band journals, as does *Meditari Accountancy Research* based on Scopus data. And similarly, we can point to several A band journals for which recent relative citation impact scores might raise questions regarding their current A ranking. In fact, on the available citation data, 11 of the 21 existing ABDC A rated journals do not have consistent citation data ranks that place them in the top 30 accounting research journals.

We might ask, then, what sense should we make of this state of affairs? Is it just a matter of time? Does it simply mean that the 2016 ABDC categories need updating? Does it suggest that we shouldn't put too much store in citation-based metrics, and recognise that journal quality is a multi-faceted phenomena that the ABDC evaluation panel takes into account? Could it be that single year citation metrics are too volatile to determine relative journal quality? There is little doubt that the public availability of such data is going to bring increasing scrutiny to the processes employed by the ABDC and the CABS in producing their "guides". There is also little doubt that there are limitations with both subjective peer-based and objective citation-based approaches, and that scholars should remain informed about these (Milne, 2000).

For example, the CABS outlines what a 4-ranked journal should look like, noting the importance of citation metrics, but also submission and rejection rates, and the refereeing process. In other words, the process of getting published is deemed important, as well as the consequent effects following publication:

All journals rated 4, whether included in the Journal of Distinction category or not publish the most original and best-executed research. As top journals in their field, these journals typically have high submission and low acceptance rates. Papers are heavily refereed. These top journals generally have among the highest citation impact factors within their field.⁶

The difficulty, of course, is that data on the "process of publishing" is highly subjective, and often proprietary, and while likely available on demand from publishers and editors to evaluation panels, remains very much a black box to the scholars affected by these judgements. And this then raises a further difficulty, the capacity and legitimacy of the often very few academics called upon as evaluators to make comparative judgements about originality, research execution and what constitutes "heavy refereeing" in a considerable range of journals with different methodological and topic foci.

We asked ourselves which of the listed 30 A* and A journals we had acted as referees for in the last decade, and so with which we might be somewhat familiar. As a group of authors for this paper, we were likely to be best in a position to judge approximately 12 A and A* ranked

journals. Added to this, then, is the entirely invisible and subjective basis on which such multiple criteria are then used and aggregated by those few evaluators who produce the contents of the categories. Similarly, citations in impact factor metrics give no insight into the importance of the referenced material in any given article, or arguably even in the aggregate score for a journal. Citations count equally, whether buried in the 51st footnote or forming the motivating core for some truly landmark path-breaking paper.

In emerging news as we go to press, there are signs that a new ABDC list to be published in 2019 may address several concerns that have been circulating in the business and management academy. In 2018, the ABDC commissioned a review of the methodology for developing its journal list. Two significant recommendations we would welcome include the following.

- Members of the expert panels, including the Panel Chair, should be selected through a formal call for Expressions of Interest. The processes will be similar to those used by the Australian Research Council for panel selection.
- More explicit and rigorous processes for the ranking of journals should be developed and reported.

There are others, however, as we illustrate below, that will remain problematic – most notably, zero-sum quality thresholds and the imposition of “a curve” to those thresholds by the continuation of arbitrary percentage bands. Time will tell whether the ABDC’s moves produce a continuation of the discrepancies between peer-determined list outcomes and supporting citation data, and/or to what extent they open up the ‘peer review process’ to scrutiny.

3.2 Other common measures of accounting research quality

Citation data is both an input to subjective processes of evaluation, such as undertaken by ABDC and CABS, and increasingly a commercial and publicly available output for scholars and others to make their own judgements. Clarivate’s Journal Citation Reports (JCR) are essentially a re-branding of the old (Social Science Citation Index (SSCI), which for each journal captured in its database, produces an annual journal impact factor – that factor being determined by dividing the total annual citations in a given year by the total number of articles producing those citations published in the prior two years. For example, in Appendix 1, AAAJ’s 2017 JCR impact factor of 2.911 tells us that “on average” the articles published in AAAJ in 2015 and 2016 were each cited 2.9 times by the articles published in 2017 in Clarivate’s dataset. Note the 2017 articles citing the 2015 and 2016 AAAJ papers are not necessarily in AAAJ or other accounting journals.

In direct competition with Clarivate, Elsevier’s Scopus-based initiative was launched in 2016. It too constructs an impact factor (CiteScore) but based on the journals and other publications in the Scopus database. The CiteScore divides the annual total citations received by publications over a 3-year window. In the above case, it would divide the 2017 citations by the total of the AAAJ articles published in 2014, 2015 and 2016. SCImago’s SJR too draws from the Scopus database and utilises a 3-year publication window. It, however, weights and normalises the citation counts to permit inter-subject comparisons across disciplines.

Google Scholar’s *h5-index* is based on 5-year citation history of individual articles, this is similar to an author’s *h-index* score. To qualify for an *h5-index* the journal must have published at least 100 articles in the previous five years. The *h5-index* captures citations from journals, books, chapters, conference and discussion papers, student dissertations and across multiple languages. The potential dataset of citing sources is therefore subject to no obvious quality controls. AAAJ’s 2018 i5 score of 37, for example, indicates it has published 37 articles between 2013 and 2017 each of which had received, over the same period, at least 37 Google

Scholar citations. Google Scholar's top 20 i5 metrics for the category Accounting and Taxation are tabulated as a sub-category of the Business, Economics & Management category, but other journals outside this top 20 can be searched manually.

It is important to understand that a given accounting journal's impact factor, CiteScore or SJR is a function of the number of articles it publishes in the citation metric window window, and the number of citations those articles receive *from published articles available from all journals in the given database in the target citation year*. Historically, the SSCI carried a very narrow set of accounting journals mostly from North-America, restricting both the number of journal impact factors available, but also the size of the potential citation pool for each. Under competition from Scopus, Clarivate is now moving quickly to expand the range of accounting journals in its database.⁷ Scopus' broader-based journal set offers the accounting field more CiteScore metrics for its journals. Both these developments explain in part why non-North American accounting journals are making inroads into the relative standings of both the journal impact factors CiteScore and SJR.

The interdisciplinary nature of several accounting journals may also explain the potentially higher impact factors, since they may now attract citations from a wider range of available non-accounting journals in the respective databases. High annual counts of publications in citing journals may also help boost target journal impact factors, since a given article can only cite a given author once. An author whose work appeals to ethics scholars publishing a 2015 AAAJ article, for example, might significantly expand AAAJ's 2017 JCR or CiteScore were that article to appeal to, and be cited by, any of the potential 700 articles that appeared in the *Journal of Business Ethics* in 2017.

While all the citation-based metrics offer some insights into the "quality" of a given journal's research content, they are essentially measures of the "popularity" of the articles they contain, and mostly contemporary and short-term measures of popularity at that. Such a model, which arguably far more suits the sciences from which it emerged, pressures editors (and so authors) to seek 'hot' topics that can be quickly turned into publications, and ideally published in the first issue of an annual volume allowing for maximum exposure in the "event window" for citation over the following two or three years, presumably from equally 'hot' topic papers rapidly produced (see Vogel *et al.*, 2017). Likewise, review papers or meta-analyses appeal. Such work, however, hardly builds a discipline, and certainly not qualitative interdisciplinary-based field work with longer timescales for critical reflection and contemplation. Also, such work contributes little to the development of a scholarly career where one might wish to undertake and publish work that isn't "hot today, gone tomorrow", but rather build a series of classics with staying power. Popularity contests do not favour the niche sub-disciplines, quirky methodologists or theorists, or the journals that cater for them. These factors, and the relatively small and topically and methodologically fractured discipline of accounting research, hardly seem suited to judging the relative quality of research content using such short-term citation-based metrics.

It is perhaps for these reasons that we need to understand that any disputes over the relative standing of accounting journals based on such measures are essentially trivial. First, it is important to note that the highest rated accounting journal based on 2017 SCR *Journal of Accounting Research*'s (with an impact factor of 4.542) places it at a rank order of greater than 1,000 compared to other journals in the 2017 JCR set. The tenth highest ranked accounting journal in the 2017 JCR, *Sustainability Accounting and Management Policy Journal* (with an impact factor of 2.200), places at over 4000 in the JCR. *Abacus* (impact factor, 0.609) places at over 10,000 and so on. *The Journal of Accounting Research*'s impact factor is based on a

citation pool of a little over 7,000. The citation pools for leading science and medical journals routinely exceed the hundreds of thousands. Relatively, accounting is a small and insignificant academic field.

Next it is important to understand the practical significance of any comparison within accounting. Essentially it's hair-splitting. Remember the impact factor measures the average number of citations to two (or three) years of a journal's articles in the following year. *Journal of Accounting Research* averages 4.5 citations per article. *Sustainability Accounting Management Policy Journal* 2.2 citations per article, AAAJ 2.9 citations, and so on. While three decimal places give the appearance of a precise measure, it's a consequence of a meaningless average. Moreover, the differences are truly vanishingly small. What really is the difference between 4, 3, 2 and 1 citations (on average) per paper over potentially two or three years' exposure? Yes, the *Journal of Accounting Research's* impact factor is three, four or five times bigger than many other accounting journals, but three, four or five times more of not very much is, well, not very much.

Two fundamental issues flow from this analysis. First, the increasing availability of a suite of citation-based metrics, despite the shortcomings we've outlined, are only going to add fuel to a fire that has been lit by the perceived shortcomings of a peer-based subjectively driven and self-interested process already in existence. Already that process, both in Europe and Australia, struggles with transparency. There is widespread disquiet that the ABDC and CABS lists have been captured by a selective few keen to maintain a dominance of mostly quantitative-based and essentially North-American or North-American inspired journals. Such a perception, whether accurate or not, can hardly be dismissed, given the citation data presented in Appendix 1 and discussed earlier.

The second fundamental issue is why we all care so much about something that seems on the face of it so inherently trivial. Why do we become so anxious about the relative standing of academic accounting journals? Why does it matter so much about where our work is published, as opposed to what it is about, who it talks to, what they have to say about it, or (even on the basis of increasingly detailed citation analysis) who is citing which of our papers, when and in what context, and why? Are any of these factors likely to vary that much between potential outlets within one's given sub-field of speciality and do they matter now that we have access to such fine grained data? Do not authors 'gather around' relatively small sets of journals? And so why do they care about the standing of 'their' accounting journals versus others' accounting journals? We don't seem to have this problem comparing accounting and chemistry journals, which we likely see as inherently incommensurate. Or with realising that the journal impact factor for the *New England Journal of Medicine* (NEJM) is close to 80 while our journals are less than 3 and mostly less than 1. Why is a comparison between AAAJ and say *The Accounting Review* any less absurd than a comparison with the *NEJM*? No doubt the administrative need to keep journals nicely penned into arbitrary discipline categories like Australia's Field of Research (FoR) categories partly explains this behaviour, but isn't the relative standing of accounting journals, and hence ABDC, CABS, and indeed citation-based journal impact factors increasingly irrelevant? And if not, why not?

4 In pursuit of status and self-worth

The answer to the above questions, we suspect lies in part in threats to our fundamental sense of self-worth, and the apparent fundamental need for status recognition. The desire for status – the respect, admiration and voluntary deference individuals are afforded by others – appears to be a fundamental universal human psychological motive (Maslow, 1943; Anderson *et al.*, 2015). Similarly, competitive behaviour seems to be inherently bound up in the need to make

social comparisons – to evaluate oneself in comparison to others (Festinger, 1954; Garcia *et al.*, 2013).

Anderson *et al.* (2015) note that the status motive promotes goal-directed behaviour, and is associated with well-being, self-esteem, pleasure and mental and physical health. Moreover, individuals are argued to vigilantly monitor their status and that of others, seek opportunities to enhance their status, react strongly to threats to their status, and are known to suffer from ‘status anxiety’ and ill-health in the perceived absence of (high) status. Status, too, is context dependent: one acquires (more or less) status within a particular group or setting.

Of particular interest in Anderson *et al.*’s (2015) review is the role of symbols of status, the vigilant monitoring they receive, and individuals’ perceptions of status difference, especially between oneself and perceived immediate rivals. Also of relevance are the behaviours undertaken in the pursuit of status. It is noted that such behaviours may be directed at managing actual competence, and/or by managing its appearance to others through self-promotion. Moreover, potential loss of status seems to promote the greatest reactions from those with the highest status levels – those apparently with the most to lose.

Garcia *et al.* (2013) add to these insights by noting ‘comparison concerns’ – the desire to achieve or maintain a superior relative position – intensify when rivals are close and familiar, and the rivalry is over something perceived as relevant. Moreover, situational factors such as direct incentives, zero-sum and ranked outcomes, proximity to threshold standards, and the size of the rival cohort, are all known to intensify comparison concerns, and presumably the associated pleasure (and pain) from such comparisons. One further factor that is known to increase the intensity of comparison concerns is an audience. That is, the presence of onlookers.

Given the fundamental need for status and social comparison, we suggest academics draw on journal standings and citation counts as currency (status tokens) that facilitates assessments of their (relative) self-worth. Furthermore, we suggest that the greatest associated concerns (pleasure and angst) over such tokens will likely occur within familiar sub-fields, among a set of journals (or articles) that are divided (ranked) into zero-sum threshold categories. And that the greatest intensity of concerns is likely to be among the top echelons of such categories, or those closest to threshold boundaries. Moreover, the public visibility of such information – such as journal rankings, citation databases, Google Scholar, Harzing’s Publish or Perish – acts to further intensify the concerns, and how academics respond to them.

de Botton (2004), in his interesting and popular overview of status anxiety, notes that, historically, public slurs on one’s character were often settled by duels to the death. And while that might seem excessive, Anderson *et al.* (2015, p. 15) note that “anger, aggression, and violence” are not uncommon responses to status threats. Perhaps more relevant in an academic context, however, is that social evaluative threats produce physical and mental stress, and this is likely more so where individuals are subject to evaluation in public. It is often remarked that it is better to be harshly criticised in private than it is to be chastised in public. Anonymous peer review and rejection of one’s article may be one thing, but being subject to public scrutiny for one’s citation count, *h-index*, and journal hits is quite another. More than ever, academics operate in a global digital goldfish bowl.

de Botton (2004) offers several possible remedies for status anxiety. He notes systems of status, often promoted by reputational and organizational hierarchies operating as “stratified meritocracies” are rarely fixed and can be subject to change. For example, one might seek to conform and lift one’s achievements, but can also change the appearance of one’s achievements, lower one’s expectations, remove oneself from others’ expectations or seek to

challenge the legitimacy of those passing judgement or the currency with which status is determined – the tokens and symbols by which it is facilitated. Systems of elitism can be exposed, ridiculed, inverted and subverted. Those that “lose” and “fail” in such systems can be subject to empathetic and sympathetic support with nuanced and contextual understanding. Comedy, satire, irony and sarcasm can be deployed to break down the arrogance and pomposity of elitism. After all, it seems truly ironic to us that the bastions of North-American accounting positivism and so-called scientific truth should for so long have been tricked by an alleged academic fraudster into publishing articles on accounting fraud.⁸

To recognise that “other people’s heads are too wretched a place for true happiness to have a seat” (Schopenhauer, 2000 [1851] quoted in de Botton, 2004, p. 119) might be a difficult challenge for any academic, yet its call surely resonates. Critics abound, so how should we respond to their demands? Maverick author, activist, and environmentalist, the late Ed Abbey (1984, pp. xv-xxi) noted a writer need not sell themselves out for the status tokens of others, whether they be literary elitism or mass populism. To paraphrase Abbey, choose a path that is fuelled by passion and write to make a difference. For honest work, trust your senses: your sense of injustice, your loyalty to community, your love of the Earth, the sun and the animals. Write to make the world better, to oppose injustice, to resist oppression, to defy the powerful, to speak for the voiceless, to give pleasure and promote bliss. Write to honour life and mostly, write for the sheer pleasure of writing – to bear witness, to make your case, to tell your story. In a bewildering world of passionless metrics, then, we must not lose sight of Abbey’s plea that must surely resonate among the interdisciplinary accounting community.

Abbey (1984) alludes to something long known to theorists of motivation like Vroom, Lawler, Porter and House; that pleasure and satisfaction do not just result from extrinsic rewards bestowed by others. It also arises from the intrinsic value one derives from both doing the work itself and successfully completing the task (see also House, 1971; Ronen and Livingstone, 1975). In fact, these sources of satisfaction may be far the more important. Abbey’s soulful and satisfied writer may indeed be the accounting academic who avoids the pursuit of others’ “empty conformist counting games” (Milne, 2000, p. 114).

Yet here’s the bind. Academics are increasingly no longer free to do as they please. They cannot escape the counting games of others. While individuals might preference the inherent value of the work they pursue, their academic masters increasingly live vicariously and parasitically through the external status tokens of the collective efforts of those they manage. Deans, Vice-Chancellors and others who prop up their organisational hierarchies are no less exercised by the relative standing and status of their academic units. They are consistently reminded through research assessment frameworks, research funding rounds, published university rankings, good teaching guides, and, of course, the publicly visible publication and citation tallies of their staff, of the relative size and contents of their trophy cabinets. And so academics are increasingly valued most when they deliver those external tokens of success. It is at this expanded level of analysis that concerns about comparison reaches levels of intensity that are not easily offset or recompensed by knowing that one’s staff are doing intrinsically meaningful work. Unless, of course, it also happens to deliver A* or 4* rewards.

Direct experience illustrates the instrumental way in which relative journal standings are used to incentivise staff through a system that implicitly develops “journal currencies”. ABDC journal bands and SCImago Quartiles are allocated tally points (e.g., 12 points = A*/Q1; 6 points = A/Q2; 3 points = B/Q3; 1 point = C/Q4) – the implication here being that an A* publication is “worth” two A publications. Next, a rolling total of publication points is aggregated for each individual academic. These points are then compared to predetermined

bands, and research dollars awarded annually. For example, meet a six-year total of 72 points, and an individual may be awarded \$5000 to support further research activity. A keen observer will understand that the impact of this latter development effectively “devalued” the ABDC currency since, as seen in Appendix 1, numerous ABDC accounting journals are in fact ranked higher in the SCImago Quartiles. Regardless of any individual’s optimal “payoff” calculation, however, the significant issue here is that the signal to academic staff is *what* you research matters much less than *how* and *where* you publish it (Parker et al., 1998, p. 399).

5 A flourishing interdisciplinary accounting research community

Carnegie and Napier (2017, p. 1642) argue that “a flourishing interdisciplinary accounting research community” is a primary outcome of AAAJ’s 30 years. They offer a unique insider perspective on the historical developments of AAAJ and its impact on accounting scholarship. In contrast, Dumay *et al.* (2018) explore AAAJ’s impact from within and outside the community by analysing the most cited and upcoming AAAJ articles over the past 30 years. Thus, the Dumay *et al.* (2018) article relates more to how scholars outside the community look inside rather than an insider’s view. This multi-perspective understanding and insight into interdisciplinary accounting scholarship draws on viewpoints from the full range of research stakeholders including authors, editors, readers, subsequent researchers and so on.

No community is complete without activities that involve its members and through which they build social relationships. According to Carnegie and Napier (2017, p. 1643), six institutions are the backbone of the AAAJ community:

1. the triennial Asia-Pacific Interdisciplinary Research in Accounting (APIRA) conferences;
2. AAAJ Special issues with prominent Guest Editors;
3. prizes and awards recognising scholarly excellence and contributions to the AAAJ community;
4. the Interdisciplinary Accounting Research Hall of Fame;
5. a focus on methodology and methods, as exemplified by AAAJ’s Methodological Themes/Insights/Issues section; and
6. a unique Literature and Insights section.

By participating in the AAAJ interdisciplinary community, like-minded accounting researchers find a home for their ideas, theories and research findings, building on prior research and enabling a vibrant exchange of ideas.

However, like-minded research communities can also become insular and wittingly or unwittingly build walls that exclude other researchers unless they conform to existing ideas and theories. For example, Guthrie *et al.* (2015, p. 7) identify the “evangelist” reviewer who remains “faithful to his or her interpretation of a specific theory and rejects all other theories or use of the favoured theory not in keeping with his or her own interpretation”. Similarly, they write about the evangelists’ antithesis, the “atheist” who is a-theoretical and “not positively disposed towards theory development in a paper, regardless of the potential insights”. Thus, there is always the danger of community members who want people to conform to their ideals, and prevent the vibrant exchange of many ideas.

The blocking of new ideas is a problem when assessing research quality in the peer review system for academic publication and with respect to an article’s impact in that research community and beyond its boundaries. Of course some research community members may submit research that is potentially publishable but may be likely to attract a limited number of

subsequent research study citations because it covers similar ground as prior research and does not add significantly to the prior body of knowledge on the subject. While the original founding research on a particular issue may be heavily cited, subsequent research on the same topic is likely to have less impact (Dumay, 2014). Nonetheless, Carnegie and Napier (2017, p. 1642) identify and argue for “a flourishing international, interdisciplinary accounting research community”. In that spirit, the AAAJ community has the opportunity to collaborate with other researchers with different perspectives, as well as with policymakers, regulators, practitioners and professional accounting associations, to measure impact through peer-reviewed journal rankings lists in 2018 and beyond

Another aim of this commentary is to provide a summary of AAAJ activities for 2018 and to indicate activities for the future. During 2018 AAAJ published nearly 90 full articles and much creative writing in the form of poetry and short prose pieces. Also, each year, the Mary Parker Follett Awards for articles published by AAAJ honours the memory of a pioneering woman in the field of management and accountability literature who was international and interdisciplinary in her approach. The Outstanding Paper award in 2017 went to Ivo de Loo and Alan Lowe, for their paper ““(T)here are known knowns ... things we know that we know”: Some reflections on the nature and practice of interpretive accounting research’, Volume 30 Issue 8, pp. 1796-1819 (de Loo and Lowe, 2017).

Also for papers published in 2017, High Commendations in the Mary Parker Follett Awards were awarded to Cristiano Busco, Elena Giovannoni and Angelo Riccaboni, for their paper "Sustaining multiple logics within hybrid organisations: Accounting, mediation and the search for innovation", Volume 30 Issue 1, pp. 191-216 (Busco *et al.*, 2017), to Ingrid Jeacle (2017), for her paper "Constructing audit society in the virtual world: The case of the online reviewer", Volume 30 Issue 1, pp. 18-36, and to Eija Vinnari and Kari Lukka, for their paper "Combining actor-network theory with interventionist research: Present state and future potential", Volume 30 Issue 3, pp. 720-753 (Lukka and Vinnari, 2017).

An innovation in 2018 is a virtual special issue addressing the theme of *Accounting's contributions to the achievement of the Sustainability Development Goals (SDGs)*. This issue is edited and introduced by Professor Jeffery Unerman and Professor Jan Bebbington.⁹ The issue consists of a collection of ten papers published recently in the journal that provide examples of how research undertaken (mainly) before the SDGs were adopted can inform accounting interventions aimed at furthering the achievement of the SDGs. Emerald made all papers in this virtual special issue free to access.

In 2018, there were a number of special issues of AAAJ including:

- *Extinction accounting & accountability*, published as part of Volume 31, Issue 3 (e.g., Atkins and Maroun, 2018);
- *Doings of practitioners: public sector accountants in the 21st Century*, published as part of Volume 31, Issue 4 (e.g., Christensen *et al.*, 2018);
- *Case study insights from the implementation of Integrated Reporting* Volume 31, Issue 5 (e.g., Rinaldi *et al.*, 2018); and
- *Language and translation in accounting* Volume 31, Issue 7 (Evans and Kamla, 2018).

Other AAAJ special issues for which full details can be found in the AAAJ webpage calls for papers include:

- *Incorporating context into social and environmental accounting (SEA) in developing nations*;

- *Accounting's contributions to achievement of the United Nations SDGs;*
- *Neoliberalism and management accounting;*
- *Accounting for modern slavery, employees and work conditions in business;*
- *Measurement and assessment of accounting research, education, reputation impact and engagement;* and
- *Problematizing profit and profitability.*

Also, AAAJ welcomes submissions of both research papers and creative writing. Creative writing in the form of poetry and short prose pieces is edited for the Literature and Insights Section only and does not undergo the refereeing procedures required for all research papers published in the main body.

Finally, we are looking forward to the next triennial Asia-Pacific Interdisciplinary Research in Accounting (APIRA) conference. This will be the the 9th Asia-Pacific Interdisciplinary Research in Accounting Conference, July 2019 and will be hosted by the AUT Business School, Auckland University of Technology, New Zealand. Also, the next inductees into the Interdisciplinary Accounting Research Hall of Fame will be announced in Auckland.

7 In conclusion

This commentary's reflections on the impact of research performance management systems on accounting scholars is consistent with prior studies examining the increasing emphasis on academics' research production (Broadbent, 2016; Martin-Sardesai and Guthrie, 2018b). It also reflects on the findings of studies that indicate increased academic workload and related stress levels as a result of the various performance management systems instigated by universities over recent years (Martin-Sardesai and Guthrie, 2017; Martin-Sardesai *et al.*, 2017b; Martin-Sardesai and Guthrie, 2018b). What scholars urgently need is a better appreciation of the rankings and metrics to which they are being subjected, an ability to interpret and critique their bases and relevance, and a strategic understanding of how they can better manage their scholarship and careers in this research measurement and evaluation context. What the administrators of academic performance measurement systems need to do is understand that first and foremost it is scholarship through academic freedom that produces insightful and innovative research that can change practice and enhance society. Trying to make square pegs fit into round holes of the highest ranked, and mainly US-based accounting journals, will not bring insights and innovation. The most interesting accounting questions relate to how accounting influences society and how society influence accounting - and that the US-based perspective focus mainly on a very small part of society - the market. The really interesting questions can only be investigated by the interdisciplinary community.

This article offers a small step in offering a critical reflection for these purposes.

It is only fitting to conclude this lead AAAJ article for 2019 by paying our respects to the memory of AAAJ Associate Editor, Professor Kerry Jacobs, who we lost to a courageous battle with cancer early in 2018. Kerry was the epitome of a AAAJ community leader. He worked long and hard for the AAAJ mission and vision, strategically advising, paper refereeing, authoring, leading an APIRA emerging scholar's colloquium and serving on its faculty, plenary speaking at many other research workshops and colloquia, championing the international public sector research community, and engaging with public sector professionals, committees and governments.

Most of all, we honour his lifetime commitment to mentoring and advising research students and emerging scholars. This was a passion he retained to his very last days. Susanne Parker

once counselled a fellow cancer sufferer by saying “You’ll never know whose lives you’ve touched”. Kerry had the joy of knowing some of the lives he truly influenced, but even he would be astounded by the number of people whose lives he positively enhanced: from the earliest stage research students to the most senior professors. We AAAJ editors greatly miss those wonderful incoming Kerry telephone calls, which always began “*Professor Parker!*”, “*Professor Guthrie!*” Those calls invariably included strategic advice, reflections on research community issues and personal counselling. All of that was underpinned by Kerry’s personal and deep Christian faith and values, which extended to include all people of all persuasions and traditions. We had the privilege to walk the road with him. He still walks with us.

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¹ <https://www.scopus.com/search/form.uri?display=basic> accessed 24 September 2018.

² Elsevier stated it was, "The best deliverer in both of those respects ... able to provide accurate data with broad coverage of the journals that were likely to be submitted to the REF." Consequently, Elsevier won the tender and Scopus was named the principal bibliometric provider for the REF 2014.

<https://www.elsevier.com/solutions/pure/ref2021> accessed 16 November 2018

³ <http://www.abdc.edu.au/master-journal-list.php> accessed 29 September 2018.

⁴ *Chartered Association of Business Schools Academic Journal Guide 2018*.

⁵ <http://www.abdc.edu.au/pages/abdc-journal-quality-list-2013.html> accessed 29 September 2018.

⁶ *Chartered Association of Business Schools Academic Journal Guide 2018*.

⁷ There are over 40 accounting journals listed in the Emerging Sources Citation Index, indicating more accounting journals are listed with Clarivate Analytics and will likely receive impact factors in the next decade.

⁸ Professor James Hunton resigned from Bentley College in 2012 following a retraction of one article from *The Accounting Review*. In 2014, a second article was retracted from *Contemporary Accounting Research*. By 2015, the floodgates had opened and over 30 articles had been retracted from leading AAA and other publications, including three at the *Journal of Accounting Research*. <http://retractionwatch.com/2015/06/29/accounting-professor-notches-30-retractions-after-misconduct-finding/>

⁹ Jeffery Unerman and Jan Bebbington's (2018) virtual issue can be found at <http://www.emeraldgrouppublishing.com/products/journals/journals.htm/jaar>