

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

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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; namely pursuing novel, rigorous, significant and authentic research motivated by a passion for scholarship, curiosity and concern. 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 AAAJ activities for 2018, and in the future.

Design/methodology/approach: Drawing on contemporary data sets, 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 include: SCImago Journal and Country Ranking (SJR), Clarivate’s ISI—based JCR, Scopus’ CiteScore™ index. These alongside Google Scholar, ResearchGate, and programmes such as Harzing’s Publish or Perish offer insight, visibility, but also potentially misinformation for 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 their contribution to scholarship is increasingly marginalised in the name of discipline, faculty and institutional performance. A growing university performance management culture within such countries as 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 basket 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 use to which they will be put. Narrow, restricted and opaque peer-based sources such as the CABS and ABDC journal lists are now being challenged by more transparent citation-based sources.

Practical implications: The issues surveyed in this commentary offer 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 fast moving context. Individuals are increasingly under pressure to seek out preferred publication outlets, developing and manicuring a personal citation profile. Yet such extrinsic outcomes may come at the cost of the inherently intrinsic factors that motivated the interdisciplinary scholar and research in the first place.

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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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 their 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 had suffered when science dominated universities privileged the science and medicine focused impact factors - when most of our accounting journals were not included in the rankings, and more specifically in the Web of Science.

Several interdisciplinary accounting journals have entered into the Web of Science domain, and as we will show later, now have competitive Impact Factors as disclosed in the 2018 Journal Citation Reports (JCR)™. 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. In 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 (CABS) and internal business school journal rankings, despite the well-recognised failings of such measures. For example, the Australian Business Deans Council (ABDC) reviewed their journal quality list in 2016 because there were too many 'vanity' or 'pay to publish' journals on the list, which caused some Australian accounting researchers to submit their work for rapid publication to meet individual and discipline performance measurement and management targets. However, as we explore later, other national lists have similar, if not significant issues.

Particularly as accountants, we should understand that despite our reservations about such arguably anti-intellectual approaches as a proxy for research quality, we still have a responsibility to support and protect our authors who have entrusted their work to AAAJ. That can involve encouraging them to respond if necessary to university performance metric pressures by expanding the proxy measures that they report to university bureaucracies concerning their publications.

Also in a historical context, we are now seeing Deans and DVC 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". They went on to explain that in their university's system, full professors can find themselves required to annually attain targets such as five figure research grant income, 1-2 PhDs graduated per year, and 4 rank A-A*/4-4* journal articles published per year. Such targets are increasingly being set in an environment of significantly increasing teaching and administration loads required by the academic workload formula. This illustrates how the 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, 2018a; b; Martin-Sardesai *et al.*, forthcoming).

Therefore the purpose of this commentary is to reflect on contemporary changes in the publishing world and the possible impacts on accounting academic and 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 develop a basket of metrics, employing those that best reflect their performance in the accounting discipline. To combat the effect of the Chartered Association of Business Schools (CABS) and Australian Business Dean's Council (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 employ other measures that are now available (see, Dumay et al., 2018). For example, declaring the Clarivate (annual and five-year average) impact factor and the impact factor rank for the journals in which their articles appear. Furthermore, for individual articles, a scholar can elect to take the option of declaring such data as citations, h-index, download statistics and other similar metrics. We explore several issues associated with citations in the following commentary.

While we have significant reservations about the metrics regime, to support our *interdisciplinary accounting community*, individuals can choose to respond by expanding the suite of metrics available for deans and panels to inspect. Moreover, the citations and impact metrics are what the scientists and medicos in universities have reified as the university wide-benchmark. However, we are wary of multiple metrics being based on Big Data, since in our view citations should not be the ultimate test of scholarship. Scholarship is not an instrumental process where an author selects a target journal, and writes a paper to fit the journal's template in pursuit of acceptance and that journal's potential citation power. Contemporary accounting scholarship amounts to far more than chasing citations.

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

The following section 2 provides the background and context to our discussion on academic quality and metrics. We explore four significant developments to provide the context. In section 3, we study several controversies surrounding what counts as quality in accounting academic work. Section 4 provides a case study of the accounting auditing and accountability journal metrics and also illustrates some issues associated with individual accounting academics using the editor's metrics. In section 5, the commentary mounts an argument that what is important is the interdisciplinary accounting research community and scholarship rather than individual gaming to produce a highly cited publication. This paper will also provide a summary of the AAAJ activities for 2018 and also indicate future activities. The final section provides a conclusion and summary of this commentary.

2 Contextualising measurement disruption

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

First, the *turbulence and disruptions for the accounting profession and academics* has been 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 could 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”, they urge interdisciplinary 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) urge researchers to undertake innovative research which is both original and creative, avoiding a narrowness that is an increasing feature of North American economics based accounting research. They argue that an essential role of academic researchers is not observing but also constructing an enabling accounting. This paper explores the challenges confronting interdisciplinary accounting researchers in the globalised academic community in contemporary times. Furthermore, in celebrating 25 years of publishing the journal, Guthrie and Parker (2012) note 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 AAJ editors and 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 AAJ year 2000 commentary, Guthrie and Parker (2000, pp. 6-9) raise 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 big data, commercial and other organisations are introducing technologies mainly based on citations thereby significantly modifying the 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 and outlines several challenges concerning 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 privilege a small number of journals from the management and accounting disciplines and tend to favour publications in English. Now accounting research evaluations tend to privilege the peer reviewed journal article that other scholars cite 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 significant 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 several issues including journal ratings and benchmarking arguing that current international trends are risking academic research quality. While acknowledging the importance of academic accounting research, they highlight the construction and measurement of the quality of accounting journals and research impact on society as a highly contested domain. They call upon accounting academics to engage in these debates, especially concerning the effects of journal rankings and benchmarking on their teaching and research.

This offers a context involving significant developments in the past decades which have constituted disruptions to accounting academia in a rapidly changing digital world. 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. They then commercialise these systems and sell information to researchers, research groups, universities and national governments. The commercialisation carries 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 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 guide that include AAAJs. For example, Anvur (Italy), The CABS Academic Journal Guide 2018 (the Guide), AERES (France), ABDC Quality Journal List, BFI (Denmark), CNRS (France), ESSEC Rankings of Journals 2016, 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.

However, 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 identify 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 and produces 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 each article has received. 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 provides 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 and collate and cross reference their staffs publication data with SCOPUS listed sources, and track and analyse individual scholars' citations. In the UK, 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

Enterprise Research Management System

Additionally, PURE is useful to Universities because it also collects other academic outputs and metrics including activities, prizes; press and media outputs; research applications; academic awards; projects; ethical reviews; Impacts; facilities and equipment, and one's curriculum vitae. Thus, Universities are using as one stop shop for all manner of data about particular scholars that can then be aggregated by the institution. However, all the information is held by the university, and only provides a public webpage for individual scholars.

However, on the side of open access platforms ResearchGate allows researchers to record their projects and includes projects alongside with citations, reads and recommendations. However, ResearchGate does not have journal level metrics nor the ability to store other data similar to PURE, and thus is more useful for individual scholars to disseminate and promote their research. A unique feature of ResearchGate are 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?

“Not everything that counts can be counted and not everything that can be counted counts”.³

William Cameron

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 participate in and use the Australian Business Deans Council (ABDC) list to judge the quality of accounting journals. Appendix 1 lists all the most recent (2016) ABDC accounting journals (total = 124), ranked in descending order of 4 bands or categories (A*=9; A=21; B=29, C=65).⁴ 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 aims to represent a guide for Australian business faculties and universities for judging journal quality and implicitly if not explicitly guiding academics who are targeting journals for publishing their work. However, in Australia, there is widespread dissatisfaction with the ABDC list due to its perceived inability to adapt to changing conditions and a bias towards recognising quantitative over qualitative research quality (Martin-Sardesai et al, 2017a,b). Vogel *et al.* (2017, p. 1718) have recently confirmed this bias and find that the ABDC list is the second most quantitative biased journal ranking list, next to the University of Queensland list, based on their analysis of 18 popular journal ranking systems. Further dissatisfaction emanates from journals that have been traditionally highly ranked by such ranking systems as CABS and ABDC, appearing to be losing relevance according to citation rankings, and the ranking of journals in either higher or lower categories without any logical explanation why. The ABS list “motivation is to provide guidance to scholars working across the diverse fields that constitute Business and Management. The AJG is intended 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”. However, they then privilege subjective review by ignoring citations data “the ratings of some journals, when based purely on such metrics, do not reflect the views of the relevant academic community”⁵.

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 Quartiles. Anecdotal evidence exists, however, that in some accounting departments, in a bid to ‘outperform’ peers, university management is limiting 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 ABDC⁶, if not by university management. The ABDC clearly warns against such practice, “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, rather than the individual article. 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. Case-by-case judgements, however, take evaluation 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 GABS) and citation-based rankings (JCR, CiteScore, SCImago and Goggle 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 recognises only 74 of the 124 ABDC journals in 5 bands (4*, 4, 3, 2, 1). While there is considerable consistency across these peer-based lists, there are also anomalies. 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.

Clearly there is a much reduced and inconsistent range of “evidence” available 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 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 the 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 3 journals (*JAR*, *JAE* and *AR*) maintain their rank (say within the top 10) based on all the citation metrics, and only 5 (*JAR*, *JAE*, *AR*, *MAR*, and *Auditing*) do based on Clarivate’s JCR data. Second, two of the ABDC’s A rated journals (*AAAJ* and *JAPP*) have citation scores and standings better than several existing A* journals. 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 several journals might make legitimate claims for promotion, and perhaps others be in need of 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 whose 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 reflect the fact the 2016 ABDC categories are in need of 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 citation-based approaches, and that scholars should remain informed about these (Milne, 2000; Milne 2001).

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.*⁷

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 black box to scholars on the receiving end of such 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 for which we had refereed in the last decade, and so with which we might be somewhat familiar. At best, 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 at a journal. Citations count equally, whether buried in the 51st footnote or forming the motivating core for some truly landmark box-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. Several recommendations resulted, and the ABDC and its advisory board, BARsNet (Business Academic Research Directors' Network), have recently endorsed several (ABDC, 2018). Two significant recommendations we would welcome include:

- 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 (JIF) – 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 IF of 2.911 tells us that “on average” the articles published in AAAJ in 2015 and 2016 was 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* based on five year citation history of individual articles, 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 5 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 *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 (JIF) CiteScore or SJR is a function of the number of articles it publishes in the publication 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 JIFs 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.⁸ Scopus' broader-based journal set offers the accounting field more CiteScore metrics for its journals. Both these developments in part explain why non-North American accounting journals are making inroads into the relative standings of both JIF 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 other once. An author publishing a 2015 AAAJ article whose work appeals to ethics scholars, 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 2 or 3 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 inter-disciplinary based field work with longer timescales for critical reflection and contemplation. Also, such work hardly builds a scholarly career where one might wish to undertake and publish work that isn’t “hot today - gone tomorrow”, but where the scholar plays the long game seeking to develop a series of classics with staying power. Popularity contests also 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 seems suited to judging the relative quality of its research content using such short-term citation-based metrics.

And, 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 rather trivial. First, it is important to note that the highest rated *Journal of Accounting Research*’s 2017 JCR (IF = 4.542) places it at a rank order of greater than 1000 other journals in the 2017 JCR set. The tenth highest ranked accounting journal in the 2017 JCR, *Sustainability Accounting and Management Policy Journal* (IF = 2.200), places at over 4000 in the JCR. *Abacus* (IF=0.609) places at over 10,000 and so on. The *Journal of Accounting Research*’s IF is based on a citation pool of a little over 7000. The citation pools for leading science and medical journals routinely exceed 100,000s. 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 IF 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 basket of citation-based metrics, despite the shortcomings we’ve outlined, are only going to add fuel to a fire that has been lit by perceived shortcomings of a peer-based subjectively and self-interested driven process already in existence. Already that process, both in Europe and Australia, struggles with transparency over the past decade. 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 latter 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 JIF 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 JIFs 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 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 facilitate assessments of their (relative) self-worth. Furthermore, we suggest 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 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 associated reactivity.

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 massacred 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.

Also, de Botton (2004) offers several possible remedies and strategies for status concerns and its associated 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, lift 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 breakdown 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 duped and published articles on accounting fraud that were themselves produced by an academic fraudster.⁹

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 to achieve, yet its call surely resonates in many. 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, and that is that pleasure and satisfaction does 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). And further, 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 herein lies the bind. Academics are increasingly no longer free to do as they please. They are indeed caught up in the counting games of others. While individuals might preference the inherent value from 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. Academics in such a world are increasingly valued most when they deliver those external tokens of success. And it is at this expanded level of analysis we suspect that comparison concerns reach 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 etc. Next, a rolling total of publication points are 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 is awarded \$5000 to support further research activity. Initially, the system used only the ABDC bands, but university recognition that QS institution and subject rankings were developed from Scopus data, saw the addition of the SCImago Quartiles. 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 what they see as AAAJ's impact on accounting scholarship. In contrast, the Dumay *et al.* (2018) article explores 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. Together, both perspectives offer a multi-perspective understanding and insight into interdisciplinary accounting scholarship that draws on viewpoints from the full range of research stakeholders including authors, editors, readers, subsequent researchers etc.

In defining a community, 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's 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 from entering unless they conform to existing ideas and theories. For example, Guthrie *et al.* (2015, p. 7) outline an example when lamenting reviewer archetypes, identifying 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 identify 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 numerous ideas.

The blocking of new ideas because they do not conform to a particular community member’s ideals 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 corpus 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 ensure measure impact through peer-reviewed journal rankings lists, which cause dysfunctional behaviours and have detrimental impacts on the human capital (academics) who produce the research”(Martin-Sardesai and Guthrie, 2018a).

6 AAAJ in 2018 and beyond

Another aim of this commentary is to provide a summary of AAAJ activities for 2018 and to also 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 is in 2017 honour 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 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).

High Commendations 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), Also 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 curated and introduced by Professor Jeffery Unerman and Professor Jan Bebbington.¹⁰ The issue curates 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 include:

- *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 which full details are found in the AAAJ call 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 do 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. 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 made in Auckland.

7 In conclusion

This commentary's reflections on the impact of research performance management systems on accounting scholars is consistent with the view of prior studies examining the increasing emphasis on academics' research production (Broadbent, 2016; Martin-Sardesai and Guthrie, 2018b). It also reflects the findings of studies that indicate increased academic workload and related stress levels overseen by the various performance management systems which universities have instigated over recent years (Martin-Sardesai and Guthrie, 2017; Martin-Sardesai *et al.*, 2017b; Martin-Sardesai and Guthrie, 2018b). What scholars urgently need to acquire 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 make an enhanced society. Trying to make square pegs fit into round holes of the highest ranked, and mainly US based accounting journals, will not engender such insights and innovation. 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 it is the surest observation that 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.

Appendix 1: ABDC FoR 1501 Accounting Journals listed in 2016 with comparative metrics.

Journal Title	ABDC	AJG	Clarivate JCR			Scopus		SCIImago			Google Scholar		
			IF 5Y	Rank	IF	Rank	CiteScore	Rank	SJR	Quartile	Rank	i5	Rank
	2016	2018	2017		2017		2017		2017			2018	
Journal of Accounting Research	A*	4*	5.565	2	4.542	1	4.29	4	6.957	Q1	1	51	3
Journal of Accounting and Economics	A*	4*	6.108	1	3.282	4	4.36	2	6.875	Q1	2	54	2
Accounting Review	A*	4*	4.411	4	2.245	8	3.24	7	3.946	Q1	3	65	1
Accounting, Organizations and Society	A*	4*	3.916	6	2.077	12	2.94	10	1.771	Q1	8	37	6
Contemporary Accounting Research	A*	4	3.120	7	2.065	13	2.56	12	2.604	Q1	5	48	4
Review of Accounting Studies	A*	4	2.458	10	1.588	16	2.25	16	2.757	Q1	4	42	5
Management Accounting Research	A*	3	5.152	3	3.800	2	4.53	1	1.426	Q1	11	34	11
Auditing	A*	3	3.091	8	2.409	7	2.55	13	1.71	Q1	9	36	9
European Accounting Review	A*	3	2.368	11	2.169	11	1.85	19	0.902	Q2	19	27	15
Accounting, Auditing and Accountability Journal	A	3	4.286	5	2.911	6	4.33	3	2.187	Q1	6	37	6
Journal of Accounting and Public Policy	A	3	2.676	9	1.796	14	2.30	15	0.910	Q2	17	30	12
Accounting Horizons	A	3	2.025	12	1.730	15	2.11	18	0.720	Q2	24	30	12
Accounting and Business Research	A	3	2.023	13	1.271	19	1.67	23	0.970	Q1	14	26	16
Journal of Business Finance and Accounting	A	3	1.826	15	1.541	17	1.82	20	0.910	Q2	18	25	18
Abacus	A	3	1.034	18	0.609	23	0.85	45	0.325	Q3	44	20	21
Critical Perspectives on Accounting	A	3			3.182	5	3.18	8	1.773	Q1	7	37	6
British Accounting Review	A	3			2.232	9	3.31	6	0.986	Q1	13	30	12
Journal of Accounting Literature	A	3					2.61	11	0.986	Q1	12		
Financial Accountability and Management	A	3					1.76	21	0.624	Q2	27	19	23
Behavioral Research in Accounting	A	3					1.17	30	0.457	Q2	33		
Journal of Accounting, Auditing and Finance	A	3					1.12	33	0.321	Q3	45		
International Journal of Accounting	A	3					0.95	38	0.498	Q2	31	20	21

Foundations and Trends in Accounting	A	3					0.83	46	1.510	Q1	10		
International Journal of Accounting Information Systems	A	2	1.917	14	0.969	20	1.70	22	0.399	Q2	35		
Accounting and Finance	A	2	1.607	16	1.537	18	1.29	28	0.384	Q3	38	26	16
Journal of Management Accounting Research	A	2					1.62	24	0.743	Q2	23		
International Journal of Auditing	A	2					1.08	35	0.382	Q3	39	18	25
Journal of Contemporary Accounting and Economics	A	2					1.04	36	0.326	Q3	43		
Issues in Accounting Education	A	2					0.92	39	0.715	Q2	25	15	30
Journal of International Accounting Research	A	2					0.72	52	0.385	Q3	37		
Accounting Forum	B	3					2.21	17	0.932	Q1	16	25	18
Journal of International Accounting, Auditing and Taxation	B	3					1.17	31	0.265	Q3	49		
Australian Accounting Review	B	2	1.176	17	0.661	22	0.87	43	0.358	Q3	40	17	27
Asia-Pacific Journal of Accounting and Economics	B	2	0.354	19	0.478	24	0.33	62	0.149	Q4	64	9	46
Journal of Intellectual Capital	B	2			3.634	3	4.15	5	0.701	Q1	26	35	10
Sustainability Accounting, Management and Policy Journal	B	2			2.200	10	2.52	14	0.965	Q1	15	18	25
Managerial Auditing Journal	B	2			0.693	21	1.17	32	0.340	Q3	41	23	20
Accounting Education	B	2					1.48	25	0.755	Q2	22	17	27
Journal of Accounting Education	B	2					1.42	26	0.882	Q2	20	15	30
Research in Accounting Regulation	B	2					1.35	27	0.243	Q3	51	11	42
Accounting History Review	B	2					1.24	29	0.402	Q2	34		
International Journal of Accounting and Information Management	B	2					1.09	34	0.275	Q3	48	13	34
Journal of Accounting and Organizational Change	B	2					1.04	37	0.301	Q3	46	15	30
Advances in Accounting	B	2					0.92	40	0.277	Q3	47	19	23
Asian Review of Accounting	B	2					0.91	41	0.222	Q3	56		
Accounting in Europe	B	2					0.82	47	0.396	Q2	36	13	34
Accounting History	B	2					0.80	48	0.527	Q2	30	11	42
Accounting and the Public Interest	B	2					0.47	56	0.234	Q3	52		

Accounting Research Journal	B	2	0.42	57	0.144	Q4	67	12	37
Accounting Historians Journal	B	2	0.41	58	0.145	Q4	66		
Current Issues in Auditing	B	2	0.38	60	0.223	Q3	55		
Advances in Accounting Behavioral Research	B	2	0.27	65	0.155	Q4	62		
Advances in Management Accounting	B	2	0.18	66	0.102	Q4	71		
Qualitative Research in Accounting and Management	B	2			0.529	Q2	29	16	29
Journal of Public Budgeting, Accounting and Financial Management	B	2			0.259	Q3	50	10	45
Social and Environmental Accountability Journal	B	1	0.89	42	0.486	Q2	32	12	37
Pacific Accounting Review	B	1	0.31	63				14	33
Research in Governmental and Non-Profit Accounting	B	1							
Journal of Governmental and Nonprofit Accounting	B	1							
Journal of Applied Accounting Research	C	2	0.86	44	0.227	Q3	54	12	37
China Journal of Accounting Research	C	2	0.75	49	0.330	Q3	42		
International Journal of Managerial and Financial Accounting	C	2	0.73	50	0.195	Q4	59		
Review of Accounting and Finance	C	2	0.52	55	0.192	Q4	60	11	42
Journal of Accounting in Emerging Economies	C	2							
Meditari Accountancy Research	C	1	3.02	9	0.766	Q2	21		
Journal of Islamic Accounting and Business Research	C	1	0.73	51	0.232	Q3	53		
Advances in Public Interest Accounting	C	1	0.64	53	0.215	Q3	57		
International Journal of Critical Accounting	C	1						6	51
Advances in Accounting Education: teaching and curriculum innovations	C	1							
Irish Accounting Review	C	1							
Journal of Accounting and Management Information Systems (JAMIS)	C	1							
Journal of Forensic and Investigative Accounting	C	1							
Journal of Forensic Accounting	C	1							

Management Accounting Quarterly	C	1							
Journal of Emerging Technologies in Accounting	C		0.54	54	0.214	Q3	58		
Asian Journal of Business and Accounting	C		0.41	59	0.157	Q4	61		
Accounting Perspectives	C		0.36	61	0.148	Q4	65		
Asian Academy of Management Journal of Accounting and Finance	C		0.30	64	0.155	Q4	63	10	45
International Journal of Accounting, Auditing and Performance Evaluation	C		0.15	67	0.140	Q4	68		
Academy of Accounting and Financial Studies Journal	C		0.12	68	0.106	Q4	70	8	48
Research in Accounting in Emerging Economies	C				0.539	Q2	28		
Journal of Accounting, Ethics and Public Policy	C				0.111	Q4	69		
Accounting and Finance Research	C							13	34
Australasian Accounting Business and Finance Journal	C							12	37
Journal of Accountancy	C							9	46
Journal of Corporate Accounting and Finance	C							8	48
International Journal of Economics and Accounting	C							7	50
Accountancy Business and the Public Interest	C								
Accounting Accountability and Performance	C								
Accounting and Taxation	C								
Accounting Educators' Journal	C								
African Journal of Accounting, Auditing and Finance	C								
AIS Educator Journal	C								
Art Law and Accounting Reporter	C								
Asian Journal of Accounting and Governance	C								
Asian Journal of Finance and Accounting	C								
Asia-Pacific Management Accounting Journal	C								
Australasian Journal of Business and Behavioural Sciences	C								
China Accounting and Finance Review	C								

Cost Management	C
Financial Reporting, Regulation and Governance (discontinued)	C
Global Perspectives on Accounting Education	C
IMA Educational Case Journal	C
Indonesian Management and Accounting Research	C
Internal Auditing	C
International Journal of Accounting and Finance	C
International Journal of Accounting and Financial Reporting	C
International Journal of Behavioural Accounting and Finance	C
International Journal of Business and Information	C
International Journal of Government Auditing	C
Issues in Social and Environmental Accounting: An International Journal	C
Journal of Accounting, Business and Management	C
Journal of Applied Management Accounting Research	C
Journal of Applied Research in Accounting and Finance	C
Journal of Financial Reporting and Accounting	C
Journal of Human Resource Costing and Accounting	C
Journal of the Asia Pacific Centre for Environmental Accountability	C
Malaysian Accounting Review	C
Mustang Journal of Accounting and Finance	C
Petroleum Accounting and Financial Management Journal	C
The International Journal of Digital Accounting Research	C
The Journal of Accounting Case Research	C
The Journal of Cost Analysis and Management	C
The Journal of Theoretical Accounting Research	C

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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 This opening quote is often misattributed to Einstein, when more properly it was said by sociologist William Cameron. Cameron (1963, p 13) made the point that “It would be nice if all of the data which sociologists require could be enumerated because then we could run them through IBM machines and draw charts as the economists do. However, not everything that can be counted counts, and not everything that counts can be counted.” Equally insightful is another quote also misattributed to Einstein - Burke’s (1794/2000) quip that “Whoever undertakes to set himself up as a judge of Truth and Knowledge is shipwrecked by the laughter of the gods.”

⁴ <http://www.abdc.edu.au/master-journal-list.php> accessed 29 September 2018.

⁵ Chartered Association of Business Schools Academic Journal Guide 2018.

⁶ <http://www.abdc.edu.au/pages/abdc-journal-quality-list-2013.html> accessed 29 September 2018.

⁷ Chartered Association of Business Schools Academic Journal Guide 2018.

⁸ 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.

⁹ Prof. 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/>

¹⁰ Jeffery Unerman and Jan Bebbington (2018) virtual issue can be found at, Accounting’s contributions to the achievement of the Sustainability Development Goals (SDGs) can be found at <http://www.emeraldgroupublishing.com/products/journals/journals.htm/jaar>