Rites of Passage and the Self-Immolation of Academic Accounting Labour: An Essay Exploring Exclusivity vs. Mutuality in Accounting Scholarship

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Abstract

The changes in public sectors of many western democracies, particularly as applied in public funded universities, have led to an environment where students have been redefined as customers, organisations and their programs have been redefined as fee generating and services have been reconstituted as commercialised competitive activities in the open marketplace. Work in this 'new' Higher Education Sector (HES) environment has been construed as fee generating and cost incurring, subject to financial control and evaluated for its tangible, measured outputs. This paper considers the contemporary attitudes in accounting and management academia to what constitutes research and scholarship, using Australia and the UK as case examples. From this perspective, it is argued that the changing HES environment is transforming and commodifying research into a homogenised, measured and traded commodity. This commodity is then traded in the new academic marketplace in forms such as departmental research rankings, appointability of candidates for professorial positions, departmental and individual academic competitiveness for research grants, and university eligibility for government research funding. In addition, we contend that this commodification is exhibiting a convergent tendency, in that the tradable currency shows signs of reductionism to a common form of measurement, that is, to refereed research journal articles. This paper seeks to further open up discussion and debate on these issues from both academic and general community perspectives and to offer some tentative suggestions about how we, as a community of scholars, might seek to counter this process.

Keywords: refereed journal articles, exclusivity vs. mutuality, Higher Education Sector

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RITES OF PASSAGE AND THE SELF-IMMOLATION OF ACADEMIC ACCOUNTING LABOUR:
An essay exploring exclusivity versus mutuality in accounting scholarship

Introduction

A recent paper by the authors (Parker et al., 1998) investigated, via interviews with key accounting and management academics in Australia and the UK, the changing nature of the construction of 'academic quality' in accounting and management departments. Parker et al. (1998) identified, not entirely surprisingly, that 'research' had become both: (a) the dominant characteristic of output required of academics (whether on a day to day level, in appointments or promotion); and (b) increasingly narrowly defined to the point where research did not mean 'research' (the systematic undertaking of critical investigation) but meant publication in 'top journals'. This conclusion was embedded in a recognition of the increasingly managerial nature of the Higher Education Sector (HES), the increasingly intrusive nature of external monitoring of academic work (especially through research assessment), and the consequential commodification of academic labour. The paper concluded that a central role in this process was played by the academic gatekeepers - particularly journal editors and senior academics - but (drawing from Willmott 1995) recognised the extent to which we academics are complicit in our commodification. However, in reference to the question of how we, as a community of academics, might break from the increasingly tight shackles of narrowly defined performance and publication measures, that paper restricted itself to a general exhortation for academics to seriously address this issue.

This current paper is an attempt to revisit these issues, to delve below the surface a little and to try and open up our conversations and practices about our 'victim' status in a manner that may help us take more control of our labour and its fruits. The paper is self-consciously discursive and is a personal attempt to better understand the world in which we work. As we must recognise (we believe) the central roles of 'gatekeeping' and the construction of authority, we explicitly draw from such gatekeeping and authority roles that we ourselves perform and, therefore, offer this paper in the form of an essay which comprises a personal attempt to reflect on the academic world and our complicity in it. This reflection and
discussion is largely set within the context of Australia and Britain as two national case, 
exemplars of what has arguably become an international trend. However, its observations 
and implications are intended to provide issues for both academic and public policy debates 
across international settings.

We know, of course, that we have been subject to increasing managerial control that has 
pervaded public sector organisations in the name of both 'efficiency/better value for money' 
and deconstruction of professional status and/or willingness to trust any public sector 
professionals with self-management. (Broadbent and Guthrie 1992, Guthrie and Humphrey 
1996, Guthrie et al, 1997; Guthrie and Parker1998). We know, equally, that this process 
possesses all the negative characteristics of conventional accounting practice with its 
emphasis on the measurable and the calculative and that such practices - in whatever setting 
they occur - carry a considerable risk of driving out the more crucial, core values in any 
system and can, in the longer run, be counter-productive. (Laughlin and Broadbent 1996. 
Laughlin et al. 1992, Power 1992; and also Johnson, 1998). The particular manifestation of 
these tendencies within higher education in such countries as Australia and the UK have been 
the government imposed teaching and research assessment exercises (Humphrey et al., 1995, 
Parker et al. 1998). Whilst such exercises have, in all probability, mopped up some of the 
undoubted abuses made of the system by academics in the past1, it is also the case that 
innovation, scholarship, longer-term exploration, non-programmable enquiry and the like 
have been the victim. Any managerialist system focussed on the observable and the 
calculative, results in regression to the mean. (Power 1992, Hopwood 1984; 1986). The 
argument about the commodification of academic labour (Willmot 1995, Parker et al.,1998) is 
one, highly plausible explanation and analysis of this process.

If we add to academics' woes, the fall in academic salaries compared to business and the 
profession, the reduction in an already fragile status of academia and the introduction of 

1 This comment is primarily drawn from personal experiences (but see, Parker et al; 1998) and relates to the 
observer that the traditional universities have been particularly inept at ensuring that non-researching 
members of faculty make a full contribution to the academic life of departments. For a significant minority, 
academic life would have been a relatively well-paid and relatively undemanding career. Such abuse was 
probably fairly widespread and of some professional significance when academic salaries were broadly 
comparable with equivalent non-academic salaries. In Australia and the UK (as elsewhere) the irony is that most 
academics now have to work at levels commensurate with those earning non-academic salaries but the gap 
between academic and non-academic salaries is now very significant indeed.
mass-production techniques to undergraduate ‘education’, our lot might be thought to be a sorry one. However, as Dearlove (1997) argues, the resultant response of whingeing claims to powerlessness plus a zestful (if allegedly reluctant) playing to the rules does not offer us much legitimacy as independent thinkers and certainly is likely to achieve little beyond further deflation of already rocky morale. In addition, there is a public interest dimension implicit in such developments in that the potential exists for academic labour to be devoted to the production of inward looking, self-conscious research that merely reflects an increasingly abstract discourse between members of an elite academic 'club'. These self referential club members run the real risk of addressing issues remote from any significant relevance to or involvement in issues of public, social, business or economic policy. This tendency is already becoming evident in the decline in professional practitioner membership of bodies such as the American Accounting Association, the great divide (in content and readership) between accounting/management research journals and practitioner oriented journals, and the limited extent to which refereed research journal article findings address or penetrate national public and private sector policy debates. The potential end result is one of self service overwhelming any prospect of community service being delivered by academic researchers.

The paper is structured as follows. The next section provides a brief overview and background of the recent changes in the public sector, how these have affected the higher education sector and brief summary of how these developments can be framed within the language of commodification. The third section provides a brief, historical, review of the accounting academic community’s collective tendency to replace scholarship with an increasing, but less than rational, emphasis on publication in a selection of journals. In an attempt to deconstruct this process, the fourth section then considers the various means through which scholarship can be disseminated and then deconstructs the processes by which journal ‘quality’ have been derived. This analysis, we suggest, demonstrates that journal ranking is a non-rational process and should be challenged by both academics and the community at large. This we begin to do in the final section of the paper.

Government, Academe and Control
Public sector reforms have (apparently) been promoted on the premise that the public sector is too big, has been organised on outdated principles, and, therefore, is in need of re-invention,
institutional renewal and the application of market mechanisms (see, Osborne and Gaebler 1993). The result has been, *inter alia*, the pursuit of policies of restraint on public spending, the selling of public assets, and the adoption of market models and business accounting for the delivery of public sector goods and services (Olsen *et al.* 1998). In addition, there has been a reassessment of the size of the public sector, a questioning of the quality of public investment, and a reworking of the roles, responsibilities and management of public sector institutions. (Jones, *et al.* 2000)

These changes in public sector administrations have brought a new language of markets\(^2\) and performance management\(^3\) and associated technologies and technical practices of purchase /supplier contracting, market testing, outsourcing, commercialisation and corporatisation (Guthrie and Humphrey 1996; Guthrie *et al.* 1999). As well as these more subtle changes to organizing and management technologies, there are the more crude expenditure changes, for instance, major reductions in government expenditure, user-charging services and forced 'productivity' savings, (see, for example, Commonwealth of Australia, 1996).\(^4\) This transformation has been mirrored in the Higher Education Sector (HES) in Western countries such as Australia, the UK, the USA and New Zealand (Kogan 1998, Neimark 1996, Butterworth and Tarling 1994, Boston 1992). The manifestation of the wholesale disassembly of the public sector is evident in the HES through such mechanisms as ‘marketisation’ and the 'performance measurement’ of academic activities such as teaching and research. These activities become calculable, marketable and tradable under the commercialized and managerialist regime in which universities now find themselves.

The observable manifestations of this transformation are obvious: ‘new’ management systems; the use of external sources of funding; an emphasis on “responsiveness” to the needs of industry; institutional amalgamations into larger units; the renaming of Colleges of Advanced Education (Australia) and Polytechnics (UK) as ‘new universities’; changes in the

\(^2\) The language of markets comprises (eg., competition, choice, pricing, monetary incentives).

\(^3\) The language of performance management includes (eg., objectives, outputs, outcomes, measurement and indicators).

\(^4\) Nicholls and Marginson (1996) for example, point out that the conservative Federal Government in Australia has begun to dismantle the universal public provision of undergraduate education and will rely more on competition and markets for funding options.
disciplinary mix within the sector (with growth in vocationally oriented degree programs and increasing emphasis on vocational training); moves to fee paying quotas for undergraduate and postgraduate courses; increased internationalization of programs and program delivery; competition for international students; development of competition within internal markets; increasing selectivity and concentration of research activities (DETYA 1999abc, Laughlin and Pallot 1998, McNay 1995). Of particular relevance here is the move towards the commodification of academic labour into discrete categories (e.g., teaching, research, community service) (Willmott 1995), and attempts to identify, measure, report and evaluate these activities (Hoare 1995). We shall return to this theme shortly.

In Australia throughout the 1990s, there was a range of attempts to record and measure the performance of the Australian HES, including the work by the Federal Department of Employment Education and Training (DEET) (see, DEET 1994), commissioned inquiries (e.g., Hill and Murphy 1994, Linke 1991), and three rounds of the Quality Assurance Scheme (see, Committee for Quality Assurance in Higher Education [CQAHE]). Such evaluation, ranking and control efforts were focused upon both research and teaching.

During this period, DEET continued to change the formula funding system (see, Hattie et al.1991) for tertiary education that was, in part, determined by research performance (the 'Research Quantum'). The annual data collected for this was in three main categories: inputs in research dollars from external competitive grants; outputs in terms of postgraduate research enrolments and completions; and publication outputs in terms of a DEET weighting scheme. This scheme was subsequently further revised in March and April 1997 when publication data submitted to DEET were restricted to the categories of Research Books, Chapters, Refereed Journals and Refereed Proceedings. This later modification thus significantly reduced the number of categories accepted for calculating the Research Quantum and therefore eligible for direct government research funding (Vanstone 1997). It did so by introducing administrative requirements such as a commercial publisher, criteria for recognizing conference publications, and proportioning mechanisms for joint authorship. As will be argued later, this meant a new social construction of what constitutes 'proper' quality academic research for performance measurement. (see Hoare 1995, Karpin 1995). This creeping managerialism of research...
occurred in a climate of increasing controls over teaching where the preferred quantifiable measures included: staff-student ratios; progression of students; graduate employment rates; and student evaluation scores for each subject.

A similar process obtained in the UK. Increasing measurement-based central control of teaching quantity and ‘quality’ was more than matched by a much more formal assessment of research. Unlike the Australian system, which relied upon a research ranking of individual universities, the UK system ranks departments by subject area. These Research Assessment Exercises (RAE) have been conducted periodically from 1987 (mostly every three years) and lead to a highly visible ‘research ranking’ for departments which affects not only the status of the department, its ability to attract students, staff and research income but also directly affects the centrally-allocated funds a department receives (Bourn 1986, Jones 1986 1994, Sizer 1988, Humphrey et al. 1995, Whittington 1997). The detail of the UK assessment process is managed by subject panels drawn from a breadth of colleagues in the appropriate discipline(s) and, in accounting and finance at least, the panels have worked hard to maintain both a transparency in their operations (see, for example, Whittington 1993, 1997) and as broad a criteria for research as possible. Nevertheless, there remain concerns over matters such as interdisciplinary research, ‘pure’ versus ‘applied’ research and the weighting given to the various forms of research output, such as journals, articles, books, number of research students, generation of research income, research potential and strategic management of projects (see, O’Brien 1994). Humphrey et al. (1995) report that, in the case of business and management studies, there have been 12 possible elements of research that were used by the review group to judge research ratings. In the accounting reviews only three factors correlated significantly with the accounting department’s research rankings (these were academic journal articles, total publications and short works).

Humphrey et al., (1995) go on to argue that these changes may encourage the pursuit of self-interest, marketing and entrepreneurship by academics rather than traditional values of open exchange or sharing of ideas, and the need to build a sound, scholarly and supportive basis for a university career. They see the current system as promoting ‘star players’ and the drive to produce publication quantity. They also point out that under the current system criteria, there

5 Subsequently renamed DEETYA (Department of Employment, Education, Training and Youth Affairs) in
appear to be few rewards for academics who take part in many of the other research related activities that are excluded by the current measurement system (e.g., referee for journals, research seminar participation, supervision of PhD students, cross disciplinary and institutional research projects, and so forth).

It seems now widely accepted that a combination of the processes to reduce government expenditure plus a desire to extract greater accountability from (and thereby reduce the freedom/professionalism of) the academic community have led to both significant financial cutbacks and increased control. The mechanism for this – and the inevitable response to it – has been a steady increase in the managerialism both of the system and in the strategies of the 'successful players' within that system. This in turn has resulted in the raised importance of the measurable. In research this has meant published output and, increasingly, only output published in refereed journals.

**Insidious Commodification**

Thus is professionalism and collegiality replaced with measurement and control, whilst scholarship and research are replaced by single vector publication success (Tinker and Puxty 1995). This process is most typically articulated and explained though the notion of commodification which refers to the process by which actions, activities and, increasingly, naturally occurring phenomena (such as the biosphere) come to be reified as objects created solely to be exchanged for money or other commodities. Any notion of intrinsic worth is de-emphasized (if not altogether removed) and more and more of human and environmental activity, which is not necessarily economic in nature, becomes encompassed and defined by the economic system. Thus we see a move towards the commodification of academic labour into discrete categories (e.g., teaching, research, income generation, community service) (Willmott 1995), and attempts to identify, measure, report and evaluate these activities (Hoare 1995).

Dearlove (1997) indicates that university managerial or academic masters cannot simply issue commands (e.g., research output types, quantities etc.) to academics who are working on research projects. Original academic work does not lend itself to routinization and is thus not

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1996, and then DETYA (Department of Education, Training and Youth Affairs) in 1998.
readily susceptible to external bureaucratic control and managerial oversight. Traditionally, many academics have seen the labour process as a kind of self-regulation, which has in the past been supported by peer review and supervision. Good researchers must be self-motivated and free to manage themselves - in a sense be self-employed. Research projects are usually inevitably ill defined, open-ended, and without predictable outcomes, and there is no substitute for imagination, ideas, experience and sheer tenacity. Individuals or small teams can define scholarly craftwork as practical, skillful work. In the Australian context, McInnis (1992, p.9) argues that the nature of academic work is increasingly such that "academic work is like housework, private and under acknowledged". Consequently the centrality of this academic work to the operation of higher education has been largely unexamined. In our view, self-regulation in daily work practices (whether it concerns teaching or research) stands out as one of the most distinguishing features of academic work. However, the changing context of academic work in the 1980s challenged this ideal of self-regulation with profound implications for the organisation of academic work.

Puxty et al. (1994) have argued that research in academia has become subject to a significant increase in surveillance and control, and contend that: "Academics are now commodified as more or less productive achievers of research rankings" (p.159). In his study of the commodification of academic labour and managerial control of academic work, Willmott (1995) identifies academics as predominantly public sector workers subject to the pressures of public sector restructuring, management process change and expenditure restrictions already alluded to in this paper. He makes the case for recognizing the significant intensification and commodification of academics’ work resulting from these pressures over the past decade.

**Who is complicit?**

In the face of the displacement of collegial decision-making by formal managerial controls, increased class sizes, pressures to reproduce particular kinds of commodities, and the privileging of research produced in refereed journals, Willmott argues that academics have been nonetheless compliant. Indeed, he suggests that they have been complicit in the institutionalization of both ‘academic quality’ and ‘academic performance’. University staff themselves (i.e. senior academics) have taken part in the commodification of academia by using the performance rating of teaching and research for judgements about promotion,
appointment and research funding (see, Parker et al. 1998). A major consequence has been to allow the Government to switch the discussion about academic life (and the funding thereof) away from a debate on the principles of what education, scholarship and academe mean, to a focus on value-for-money orientation and more seemingly objective measures of 'quality' and 'performance' (Willmott 1995). This, he persuasively argues, encourages the traditionally stronger institutions/departments to abandon notions of equity and, in a spirit of artificially generated 'competition', to emphasize and thereby reify their 'superiority'. This in part has been achieved by their compliance with government's predisposition towards research journals as an easily counted, standard (and therefore preferred) measuring unit for assessing research.

To better understand where we are and why we appear to be in our current situation, we believe it would be helpful to introduce a counterfactual analysis that tries to see what the world was like pre-liberalisation of the 1980s and what the world would have been like had teaching and research assessment never occurred. It is instructive. That is, whilst teaching and research assessment plus the encroaching formal managerialism of public sector control are, all too obviously, sufficient explanations for our parlous situation, they are probably not necessary explanations. The passive blaming of our commodification on the work of governments is plausible and pernicious enough, but is almost certainly not the whole story - and, is perhaps, too easy, comfortable and (even) distracting an explanation.

Scholarship in Accounting Teaching and Research

It is our belief that scholarship, namely the aspiration to pursue erudition and the (arguably unachievable) goal of becoming a learned person), is a sine non qua of academic life. Without it, teaching falls to Sterling's (1973) criticism that all that is taught is prior practice, and universities fail to offer any counter-hegemonic moment but become, rather, manufacturers of mass degree-bearing students. What is interesting - especially in the accounting discipline - is that concerns of this nature were widely expressed, well before the current managerialism reared its head. (Sterling 1973, Zeff 1989). Aspire as some of us might to scholarship and an environment that encourages such reflective activity, no such halcyon period - as far as we can tell - ever existed. For reasons, too complex to explore here (but which include the nature of the discipline, the nature of accountants, the pressure from students and recruitment etc.)
the academic accounting community has not had a collective will that placed erudition at the heart of the subject. Thus, to bemoan its passing is clearly naïve.

Further, and equally importantly, the golden pre-managerial days exhibited much that connotes an emphasis on publication as opposed to scholarship. Particularly in the US - but also increasingly in Canada, Australasia and the UK - university tenure lists provided journals which were the acceptable form of publication for aspirant lecturers and journal ranking studies are by no means a new phenomenon (Davidson 1957, Gray et al 1987). It is our suspicion that in the idyll of which we dream in which conservative political encroachment on the public sector remains something with which to frighten non-union members, we accounting academics would have deified the journal and its attendant pecking order anyway. Of course, the situation would probably not have been as acute and, perhaps more tragically, the erudition that so significantly influenced the subject but failed to find its way into journals could have continued to flourish. It thus seems to us that national academic research evaluation and control systems such as Australian DEET, and the UK RAE and their attendant creeping commodification processes have produced regression to the mean and it is that blame which can be laid at the door of our political masters. The means by which it was achieved is all our own work!

In our view, at the heart of the current situation there lie a series of conundrums:

- How did scholarship come to be translated into research?
- Why does research dominate so?
- How did 'research' come to mean publication?
- How did 'publication' come to mean publication in journals?
- How did journals come to mean certain refereed journals?
- How did publication in selected refereed journals gain an exclusivity that leads to the dismissal of all other forms of scholarship, research, dissemination and publication?

These are challenging - and not uninteresting - questions. It is relatively easy to imagine alternative investigations from, inter alia, economics, political science, sociology, psychology, anthropology, and critical history, offering a range of different stories about how we arrived here. Certainly stories can be told (and, in some case, are told) about such matters as: power and control by elite’s (Lee 1989, 1995, Tinker and Puxty 1995); Foulcauldian self-
discipline or Marxian perspectives on de-professionalisation and the silencing of counter-hegemonic forces (Bronner 1994, Marcuse 1964, Soley 1995, Bourdieu 1977, Chomsky 1971); every profession's need for rites of passage\(^6\); and the well-established preference (in all control situations) for simple rules of performance evaluation (Bourn 1987, Cave et al. 1988).

**Even** further stories could be told - about either collective psychosis and/or the lack of imagination which appears to prevent us from continuing to do what we (the elite?) have always done and, indeed, have become quite good at.

The accounting literature has started on the long road to breaking open these questions (Lee 1989, 1995, Humphrey et al. 1993, 1995, Willmott 1995) and the accounting community has gone a long way to diffusing power through the creation of myriad new journals (Zeff 1989, Lee 1995, Fogarty 1998). We are, however, still a great distance from having substantive, plausible, rich explanations of our complicity and victimhood in the series of subtle processes through which whatever potential we ever had for scholarship (slight though it might have been) has been slid from the agenda.

Whatever complex tale emerges from such enquiries, it is likely to be based on at least some elements of the identified commodification/managerialism of the last 20 years. This tale would, we believe, also be liberally mixed with stories about power plays by elites; the nature of accounting and accountants; bizarre complicity in collective self-immolation; preferences for the calculative, and observable; the tribal need for rites of passage; and so on. We wish to dwell here, less on the processes that brought us to this point (although we await future research with interest) and rather more on how we might deconstruct the present obsession with leading journals and seek ways to move us forward. What we would wish is to find, in some way, in effect: (a) to refuse to play power politics with those who style themselves as elites, and (b) to seek ways in which we might rediscover the spaces for scholarship, novelty, eccentricity and speculation. This is what we seek to do in the remainder of the paper.

\(^6\) A rite of passage that has traditionally – especially in North America and much of Europe and the former Soviet Union – been satisfied by the PhD process. Now that PhDs are relatively ubiquitous a further discriminator is needed. Ability to get published in a certain journal appears to now satisfy that need.
Disseminating Scholarship

It has been argued that accounting and management academics number amongst their ranks a significant proportion of teachers, who appear to see their principal role as one of inculcating and training students in received (usually professionally determined) ‘knowledge’ while making few, if any, attempts to challenge, develop or expand upon that ‘knowledge’ (Sterling 1973, Sikka 1987, Lehman 1988, Gray et al. 1987). However, academe’s primary distinguishing feature has traditionally been considered the pursuit of scholarship. The notion of scholarship is far broader than simply teaching, and encompasses the individual’s pursuit of learning and understanding through formal research, reading, reflection, discussion, and writing. The value of scholarship is then tested and confirmed through its dissemination by means such as teaching, workshops, conversation, conferences and, of course, publication (Parker et al. 1998).

The assumption that scholarship is only that which is disseminated, can perhaps be justified on the grounds that personal erudition, which is not shared, risks being sterile and merely self-referential. However, equating scholarship solely with publication carries risks. It denies the erudition of the outstanding teacher, the generous colleague acting as advisor and informed critic, the journal article or book referee, and the unpublished research degree thesis. Furthermore, even the way in which scholarship is evaluated and characterised (e.g., as useful, good or significant) may be captured by scientism through attempts to measure elusive notions of ‘quality’. Impact as measured by citation rates is becoming increasingly popular, despite its limitations. The study of strategic management by Franke et al. (1990) illustrates that this phenomenon is by no means restricted to accounting and management academe.

Putting aside, for a moment, this concern about whether or not all scholarship of merit finds its way into publication, let us briefly consider the forms of publication available to a scholar. The purpose of this exercise is to establish the validity and academic significance of other forms of publication, thus laying the groundwork for the case that their relative ranking vis-à-vis refereed journals should be increased.

The list provided in Figure 1 is a familiar one. The order of forms of publication is alphabetical, so as not to privilege one form over others. The importance of this list for our present purposes lies in trying to place academic journals in context. That is, academic
journals are one of a number of vehicles through which scholarship can be disseminated and, thus, through which the discipline is constructed, renewed, given authority and developed.

It might well be reasonable to presume that ‘good’ or ‘significant’ scholarship which has reached as far as a discussion paper or a conference paper will, in due course, achieve publication in a journal. Indeed discussion papers and conference papers will often be largely ignored in research oriented departments, (other than in relatively new and inexperienced faculty). In Australia, under DETYA requirements (as at 1999), unless such papers are published at significant national conferences that meet a strictly defined set of DETYA criteria, these activities are not recognised for research funding.

However, a focus purely on quality refereed academic journals opts for a particularly constricted definition of knowledge dissemination. Consider textbooks. While they may not be formally recognised as ‘research’, they may nevertheless be significant means through which academics and students construct their world. Many management and accounting texts
have had enormous influence on the way in which the disciplines are taught and on what knowledge is transmitted to students. Such texts also contribute significantly to the way in which we think about our subject. Many academics that focus their research output dissemination on refereed journal articles actually use these texts to teach their subjects. Arguably the textbook author, building on other literature sources, more directly constructs and defines the subject in the minds of students and hence of future practitioners. Further, textbooks are typically characterised by a simplicity, clarity and directness of language that is not always evident in articles published by ‘leading’ research journals.

Research/scholarship-based textbooks and monographs are also important transmitters of knowledge. Viewed historically, it is difficult to dispute the influence of substantial monographs on the construction and conception of the discipline. The importance and influence of research monographs and texts may have diminished in recent years, but these forms of publication still show evidence of good currency through examples such as the continuing publication of research monographs by significant professional accounting bodies.

In addressing the question of alternative forms of publication, we offer the following arguments for discussion. First, a scholarly text permits a more detailed, lengthy and in-depth examination and/or synthesis of an issue than is allowed in journal articles. Second, this exploration arguably encourages greater originality from an author who need not be constantly examining his/her text to establish its acceptability to (the potentially more exclusive and/or restrictive) journal editors and referees. Third, the new syntheses that good texts may provide often help to restructure and re-vitalize an aspect of a discipline. Critical review and synthesis papers are sadly rare in journals and this important function is increasingly being transferred to texts. Fourth, good texts can provide a first level source of knowledge for new research students and academics. Not only is such a service valuable, but scholarly texts also provide a major input to the way in which future scholars set about constructing their own understanding of their field. Finally, Beattie and Ryan (1991) have identified the importance of non-serial publications in current accounting research, demonstrating that texts have represented a major source of new ideas imported to the subject.
Despite the evidence for the academic significance of a wide range of publication types, in the accounting and management disciplines it appears to be increasingly the case that journal articles are the primary recognised form of scholarship, with journal performance being followed by rewards to faculty and to departments. For example, both the British RAE and Australian DETYA guidelines and criteria for “recognised” publications exclude textbooks and professional journal articles, and privilege materials that have been subject to peer refereeing processes.

The critique being made here is ‘double barreled’. The government-based publications evaluation measures applied in countries such as the UK and Australia are arguably quite narrow and in danger of becoming ‘exclusive’, ignoring other worthy and useful forms of scholarship. At the same time we remain highly skeptical of the value and functionality for advancing research quality of the ranking systems used by DETYA and RAE. Nevertheless, we are prepared to accept that if governments are determined to continue such research evaluation systems, then academics ought to be expending considerable effort in lobbying for them to embrace a broader definition of what kind of scholarship qualifies for recognition. This pragmatic approach to the issue takes into account what 30 years of behavioural accounting research (Argyris 1952, Hofstede 1968, Ferris and Haskins 1988) has demonstrated – namely that researchers are highly likely to bias their output to match that specified in the performance measurement and reward system.

Assessing Journal Quality
While making a case for the recognition of the importance of multiple forms of knowledge dissemination, we nevertheless acknowledge the apparent pervasiveness of the view among leading accounting and management academics that refereed research journals are the primary litmus test of research quality. These same leaders are (as one would expect) more than proportionally influential in appointments, promotions and research rankings. Their views, and others’ perceptions and anticipation of their views, become the ones that matter (Parker et

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7 We should note that in other disciplines such as history and sociology, books are more widely regarded than journal articles, (see, for example, Parker et al, 1998).
This is exemplified in the role of those senior professors who are selected to oversee the periodic RAE in the UK which results in a ranking for each disciplinary department, thereby influencing the income allocated to that department, its reputation, its ability to attract research students and research grants, its attractiveness to new, able academics, and so forth. If a performance measurement system focuses on a particular mode of knowledge dissemination such as ‘journal quality’, and then a department with research ambitions is likely to adopt that system’s definition of acceptable scholarship (Humphrey et al. 1995, Whittington 1993). How then is ‘journal quality’ determined? Tinker and Puxty, (1995 253) offer one view of this process:

\[\text{If the ranking becomes nothing more than the recognition of an abusive process in which the tough survive, then the judgement [of journal quality] is not of substantial research content at all but, rather, of the tenacity of those who succeed in appearing in its pages.}\]


Commercial publishing houses have also produced lists of ‘important journals’. For instance, ANBAR Electronic Intelligence has created the ‘Top 400 management journal league table’, listing criteria such as research and practical implications, originality, and readability as important “quality” criteria (see, ANBAR 1997). A journal’s position on the league table for each criterion is determined by the rankings assigned by a panel of readers to each article published by that journal in a calendar year.

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*We do need to emphasise, however, that the UK 2001 RAE panel, announced in 2000, represented a far more diverse and representative group of nominees than might previous have been the case. If the 2001 panel is an elite it is not apparent what sort of an elite it is.

*A department or school which tries to conform to a journal focussed research performance measurement system, while at the same time retaining a commitment to the production of textbooks, faces a significant increase in the personal workload of its academic staff or, alternatively, a decline in the attention to teaching.
The literature concerning academic research and publishing activities, media and quality, is even more extensive than already referred to in the above-cited references. Topics addressed include journal awareness and evaluation in relation to the academic promotion and tenure process (Henderson et al., 1990); academic familiarity, perceptions and rankings of journals (Brown and Heufner 1994, Coe and Weinstock 1984, Judge 1984); research performance assessment (Kaplan 1991, Murphy 1994, Pollitt 1987); individual academic and department research performance and associated variables (Colman et al. 1992, Gray and Helliar 1994, Heck et al. 1990, Lyall 1978, Nobes 1987, Zivney et al. 1995); and the citation processes (Cronin 1984, Garfield 1979a, b, Holsapple et al. 1994, MacRoberts and MacRoberts 1989, McRae, 1974, Print and Hattie 1995).

In no way are we suggesting that formal government evaluation systems actively use or construct research journal league tables. In the RAE, assessments often include evaluation of the content of declared articles. The DETYA recognition system does not discriminate between journals, but only lays down generic criteria such as evidence of refereeing. Nevertheless some of the surveys of academics’ perceptions of specific journals just referred to above, and our collective ad hoc experience of informal discussions with academic colleagues internationally, suggests strongly that amongst many academics at least an informal league table mentality exists.

As Tinker and Puxty (1995) have remarked, ‘quality’ is a wide and elusive concept that can mean many different things. Yet the journal ‘quality rankings’ literature appears, on the whole, to suggest that ‘quality’ is a single-dimensional concept. Furthermore, it seems possible to infer from several studies (e.g., Brinn et al. 1996) that academics themselves are allowing, even encouraging, a single-vector understanding of journal, and thus research, quality.

By way of illustration, Figure 2 provides a list of some possible characteristics that might, a priori, be expected to influence an individual academic's judgement of the worth of a particular journal, plus an overlapping set of some activities which might be taken as

The result becomes either one of exploitation of academic labour or a withdrawal from even the pretence of
reflecting an individual's intrinsic judgement of usefulness and significance. Notably, only a small subset of these characteristics typically appear to be captured directly in journal ranking studies, (e.g. perceived rejection rate, reputation and methodology, perhaps). One could be drawn to speculate that there might be a self-affirming tendency in some ranking studies that might reflect, perhaps, a continuing concern with the ‘measurability’ of characteristics (e.g. rejection or citation rates), or an attempt to reinforce a status quo which already favors those who are successful within limited parameters. Indeed our exploratory interview study of senior academics’ social constructions of what they consider constitutes “quality” in research and publishing (Parker et al. 1998) represents an attempt at addressing such questions – via an evaluation of the attitudes and perceptions of academic opinion leaders.

Table 1

<table>
<thead>
<tr>
<th>Potential Influences Upon and Reflections of Individual Assessments of Journal Quality</th>
</tr>
</thead>
<tbody>
<tr>
<td>How often you read an article in the journal?</td>
</tr>
<tr>
<td>How often you browse the journal?</td>
</tr>
<tr>
<td>How often you consult the journal?</td>
</tr>
<tr>
<td>Whether you subscribe to the journal?</td>
</tr>
<tr>
<td>Whether your departmental library subscribes to it?</td>
</tr>
<tr>
<td>How often you submit to it?</td>
</tr>
<tr>
<td>How often you publish in it?</td>
</tr>
<tr>
<td>Actual journal rejection rate?</td>
</tr>
<tr>
<td>Perceived rejection rate?</td>
</tr>
<tr>
<td>Your views of how others perceive the journal?</td>
</tr>
<tr>
<td>Previous ranking/reputation studies</td>
</tr>
<tr>
<td>Subject/method/ideological orientation</td>
</tr>
<tr>
<td>Purpose of the research (e.g., to influence practice, teaching etc.)</td>
</tr>
<tr>
<td>Purpose of your publication</td>
</tr>
<tr>
<td>Experience as a referee/editor</td>
</tr>
<tr>
<td>Whether your library subscribes to it? Multiple copies?</td>
</tr>
<tr>
<td>How often you cite it?</td>
</tr>
<tr>
<td>How often it is recommended reading to students?</td>
</tr>
</tbody>
</table>

It is not suggested that Figure 2 is a complete list. Rather, the point is that assessment of quality might reflect, *inter alia*, the personal influence of the journal, one's admiration for the

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10 The list is a speculative and, consequently, *ad hoc*, listing. It is not derived from any formal research or theorising.
journal, and/or one's perception of its reputation. These characteristics may, in turn, be unrelated to observable characteristics, which might in reality determine the intrinsic quality of the journal, for example: the rigor of its refereeing system; its citation in the discipline (or a relevant section of the discipline); or its readership.

Such speculations are not idle. If journal-ranking studies are reflecting only a single dimension of a complex ‘quality process’, then it makes sense to be clear about what it is that we are in fact measuring. In keeping with the dominant findings in accounting research on performance appraisal, we also need to reflect on the behavioural aspects of accounting measurement, and on what behaviors we are seeking to reinforce and encourage (e.g., Ferris and Haskins 1988). These issues can be better illustrated by looking more closely and critically at a selection of journal ranking studies.

**Journal Ranking Studies**

To examine and illustrate these issues further, we undertook a limited, but systematic analysis of several earlier ranking studies. These studies were Weber and Stevenson (1981), Howard and Nikolai (1983), Bublitz and Kee (1984), Nobes (1986), Hull and Wright (1990), Brinn et al., (1996) plus the ranking lists compiled by VSNU (a Dutch Association of Universities) in 1994, the UK's University of Lancaster list (1994), the Social Science Citations Index (1992) and the Judge Institute of Management's (JIM) compilation list which is, in turn, heavily influenced by the other three.¹¹ The selection of these studies is likely to be reasonably representative of studies taken at different points in time and, therefore, to provide a good representation of both British and North American academics' views.¹²

There are two firm conclusions that can be drawn from these studies. First, there is a dominant division of journals, which are consistently ranked in the top ten in all studies. These are: Accounting Organisations and Society; Accounting Review; Journal of Accounting and Economics; Journal of Business; Journal of Finance; and Journal of Accounting

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¹¹ The details and references for these last rankings are provided in full in Quality Rankings of Journals in Management and Social Science: The Judge Institute of Management Studies List University of Cambridge Research Papers in Management Studies, December, 1994 (JIMS Survey).

¹² There is no systematic intention to avoid consideration of Australian perceptions which are, for example, covered in Nobes' (1986) study. It is clear that the US work dominates this field. For an Australian perspective
Research. Further, the following journals frequently appear or vie for a place in the top 10: Administrative Science Quarterly; and Journal of Financial and Quantitative Analysis. In this division there were also occasional appearances from: Decision Science; Harvard Business Review; and Journal of Accounting Literature.

The second conclusion that we can present with any confidence is that one should be careful in drawing any conclusions from the ranking studies outside the dominant division. We will initially explore the first of these conclusions before attempting to embellish the second.

The analytical method employed to explore these issues was as follows. A database of 161 English language journals was compiled from a variety of sources. The list comprised academic accounting journals of which we were aware (including specialist journals such as the Journal of Petroleum Accounting and Government Accountants Journal) plus the prominent finance journals (see, Zivney and Bertin, 1992, for a list of finance and related journals) and a selection of the (apparently) more popular management journals. To this list were added high profile, non-academic journals (such as Harvard Business Review and Journal of Accountancy) and, for illustration only, some of the British and Australian professional journals. Such a list could be even further expanded. The list is not, therefore, a complete listing of influential journals but, rather, an illustration of the range of journals available in the accounting and management disciplines.

The ranking of journals appearing in the research studies was then entered into a database. All journals included in those rankings which were not included in our list of 161 journals (for example, the JIMS survey includes 1,431 journals) were excluded and a relative ranking of our 161 journals compiled. For illustration, ASQ ranks fourth in the JIMS (1994) study but is the first of the journals included in our list of 161. As a result ASQ is shown as number 1 in our database of the JIMS ranking.

which does not, in our view, seem at variance with the discussion which follows, see, for example, Reeve and Hutchinson (1988) and Bronwell and Godfrey (1993).

This list of journals and classification schema is available from the authors.

Initial attempts to establish correlations with, for example, size and composition of the editorial board, years in publication and other observable characteristics were made but produced no obviously significant relationships (see, also Extejt and Smith, 1990) and to have taken a more detailed and systematic investigation would have led the authors down the level of performance quantification track that we have sought to critique.
Whilst there are few, if any, surprises in our first conclusion, we believe that the list should not be accepted uncritically. It seems hardly necessary to point out the intense domination of this list by North American journals of a particular ideological and methodological orientation. Whilst our perceptions would be that these are the journals with the highest word of mouth reputations and, as far as one can assess, high rejection rates, we are drawn to ask whether they are indeed the most influential, admired, desired, or whatever other analogue for ‘quality’ one selects, within the community as a whole. To illustrate this point, consider the findings of Brinn et al. (1996) regarding British academics who ranked, for example, *Journal of Finance* and *Journal of Accounting Research* highly (these two journals are placed at positions 1 and 4 respectively). We can learn from this study that virtually no British accounting or finance academic sits on the board of these journals, referees for these journals, or publishes in these journals. We can further speculate, from extensive casual observation, that these journals do not enjoy large numbers of personal subscriptions, are not especially widely read and are not frequently cited or used in teaching. Consequently, we can infer, with some degree of confidence, that the ranking of these journals by the British accounting academic community, *as a whole*, is a matter of word of mouth reputation and community perception and *not* necessarily of influence, aspiration, desirability, personal significance or any other characteristic of ‘quality’ that the journal represents to the respondent academic filling out the survey questionnaire. This raises in our mind some puzzling questions about how members of the accounting and management academic grouping view themselves and their own activities and, we suspect, reflects, *inter alia*, a collective undervaluing of their own activities.

All of this might not be of importance if it were not for the confusion that emerges when we look at findings from ranking studies outside this dominant division. That is, if word of mouth reputation is *the* predominant characteristic of ‘quality’ in academics’ minds, then how is it that, for example, JIMS (1994) can rank *Accountancy* (a non-refereed professional accountancy magazine) as equivalent to *Accounting, Auditing and Accountability Journal* (an international, rigorously double-blind refereed journal), or Howard and Nikolai (1983) can rank *Accounting and Business Research* as immediately before *Accountancy*, as opposed to placing these in completely different leagues? Similarly, Hull and Wright (1990) manage to rank *Harvard Business Review* considerably ahead of *Accounting and Business Research*. 
Other similar inconsistencies can be found. For illustration, we produced a composite ranking from a simple arithmetic sum of the other rankings, on the grounds that this might give a broad reflection of overall perceptions. Yet such an approach produces even further apparent anomalies, with *Accounting and Finance* and *Behavioural Research in Accounting* ranking equal with *Accountancy*, and *Accounting Education* (UK) ranking below it. *The British Journal of Management* and the *British Review of Economic Issues* are ranked below *Certified Accountant*, and so on.

These sorts of inconsistencies would, in our judgement, be plausible if the rankings reflected familiarity, influence and use. This is not consistent, however, with the rankings in the dominant division, which seem to reflect reputation. To add to this, the study by Brinn et al. (1996) provides some extremely useful data. That is, in general, a journal is scored lower by those who are its editors, editorial board members or referees than by those who are not. This also suggests that reputation and ‘facts’ (of whatever nature) are only loosely connected. This evidence is a further warning to us that the ranking studies must be treated with considerable skepticism unless one has an understanding of what these studies are actually measuring.

If, despite the foregoing observations, we heroically assume that the ranking measures tell us something (e.g., that outside the dominant division, the rankings represent some composite of reputation, rigor and use), what further conclusions can be drawn from the surveys? Bearing in mind the significant limitations of these ranking studies, it seems that we can derive from the observation that some relative rankings always seem to hold. For example:

- *National Tax Journal* always ranks above *Management Accounting* (USA);
- *Abacus* and *Accounting Historians Journal* always rank above *Accountancy*;

For example, the studies are always partial. Many journals, typically the newer journals, are not included in the studies and so could not (even if the above limitations could be ignored) provide us with a coherent picture. It is worth also reporting that we did consider undertaking some statistical tests of the consistency in rankings but did not do so on the grounds that it seems inappropriate and would probably create more confusion than it dispelled (by piling conjecture onto speculation). Consequently we are not, for example, reporting rank
• Decision Science and Harvard Business Review always rank above Financial Analysts Journal (FAJ);
• Harvard Business Review (HBR) and Accounting and Business Research always rank above the International Journal of Accounting; and,
• Accounting and Business Research (ABR) always ranks above Accounting Historians Journal, Journal of Accountancy, and Accountancy and Management Accounting (USA).

We find all of these outcomes plausible if we take the non-dominant rankings as a combination of reputation and use. Thus, ABR and JBFA, for example, are important leading accounting research journals. When these two journals are placed in an international context with, for example, HBR, it seems impossible to distinguish between the academic orientation of ABR and JBFA and the more practitioner/policy orientation of HBR. This suggests to us that ‘usefulness’ and, say, ‘influence’ are quite properly playing a part in constructing – at least part of - the rankings.

It is clear though, that the journal ranking studies do not consistently report relative ranks; are probably therefore capturing different characteristics of quality in inconsistent ways; are attempting to capture an inconsistently non-transitive process and, in summary, can be no more than indicative of some broad sense in which the community values these media of dissemination. This, we believe, provides us with a basis from which to move forward.

**Looking Forward: What Can We Poor Victims Do About It All?**

Our first hope, is that the foregoing discussion and analysis has had the effect of both informing and empowering colleagues. Informing, in the sense that one can see how the elite-related mind works and can see how fragile is its underlying logic; and empowering, in the sense that one can deconstruct rankings one does not like and, more actively start to construct and publicise rankings that one *does* like. More importantly still, there does seem to be the possibility - in the UK and Australia at least - for institutions and/or subgroups within accounting academe to construct tables of equivalence in research which privilege (say) the correlations of the studies. That some study ranks correlate, but others do not, leads to a significant problem of interpretation that does not seem to advance the debate in any useful way.
research monograph and de-privilege obscure and less-relevant journals. We sincerely believe that, if carefully informed, this could be a powerful counter-hegemonic area of activity.

For ourselves, we would not wish to see the refereed journal per se being removed from the academic fundament – even were it a possibility. We continue to believe - as journal editors, associates, referees and authors ourselves - that the core journals play the central role in the work-a-day business of academic enquiry. Where we do wish to see change is the exclusivity of this role over all other forms of publication. Put at its crudest, we would believe (ceteris paribus) that an author who had for example produced in any key period two sound refereed journal articles, one influential monograph and a sound textbook was of at least as great a standing as the author who had produced four sound refereed journal articles.

Our argument is based not only on the relative influence of forms of dissemination but also on the internal negotiations of our community. Whilst one referenced journal article could be a fluke, two refereed journals articles probably isn't. The rite de passage has been satisfied. To continue to produce more referred journal articles - to the exclusion of anything else - could be seen as obsessive and more connected with size and volume than with quality and use. As Gorz (1989) so famously said: accountants know all about more and less, but nothing about enough. In a similar vein, J.S.Mill (1863/1962) remarked that it was a source of confusion to him why it might be a source of congratulation that a man who already was wealthy had acquired even more wealth. Enough, is enough. So how does this happen?

It is our suspicion that amongst the attractions of journals as the signalling device of quality is their apparently independent and anonymous stamp of quality - the double-blind referee. If this is so, then more work can be done to extend this "quality audit" component to other media. Already many research monographs are refereed - often very rigorously. Here we need to liaise with the professional bodies concerned to make public the degree of refereeing and to consider the possibility of blind refereeing. The process could be extended to books if publishers could be persuaded. Alternatively, the academic communities themselves could badge and assess books - as little more than an extension of the current book review process.
Such suggestions continue to be offensive to our critique of quantitatively obsessed research output evaluation, in that they are all about grading and ranking. However, on practicable and pragmatic grounds, if on no other - they do open the process up to a more dynamic and dialectical approach. It is this which exercises us most. As a community which allegedly bases its authority on evidence and argument, the current ranking of journals and individuals is potentially arcane. In the UK for example, given that the RAE Accounting and Management Panels have done an enormous amount to keep the debate about such matters as open and as transparent as they can (Whittington, 1997) and we harbour the suspicion (and indeed hope) that, there exist real opportunities for change, at least at the margins.

The alternative to all of this - to embrace our fate and let those to whom publication in more machismo-orientated journals seems like a self-evident ‘good’ increase their dominance of the community - is not an attractive one. It offers us little more than a disenfranchisement of many current and future members of academe, the loss of potential new knowledge sets, and an abandonment of the public interest as our overriding mission. Without pro-active steps by senior members of the academic community, it seems to us that it won't be long before the commodification of research publication will be a self-evident truth and scholarship a thing of the past.

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16 For the UK RAE of 2001 the Panel took especial care not only to issue clear guidance on their criteria – which sought to avoid too simple an adherence to selected journals – but held seminars and spoke at conferences to facilitate understanding about the process.


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