

# So, who really is a “noted author” within the accounting literature? A reflection on Benson *et al.* (2015)

Accounting  
literature

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## Abstract

**Purpose** – The purpose of this paper is to explore the propensity of some researchers within the accounting research community (and elsewhere) to ignore potentially rich insights available from other paradigms, and the implications this has for the advancement of knowledge both from an educational and a social perspective.

**Design/methodology/approach** – The analysis is based on a review of a paper published in the *Australian Journal of Management* by Benson *et al.* (2015) together with a synthesis of other work which cautions against dismissing conflicting “world views”.

**Findings** – The analysis suggests that the propensity of some accounting researchers to dismiss, or ignore, research undertaken by researchers outside of their paradigm is still apparently “alive and well” within today’s accounting research community. The implications associated with ignoring or dismissing rich interdisciplinary insights are highlighted.

**Research limitations/implications** – The implications of the research are that many rich insights are apparently being ignored by a segment of the accounting research community and this has implications for the advancement of knowledge, education and society. The limitations of this commentary are that the views are based on personal opinion which by its very nature is biased and based on the political views of the author.

**Practical implications** – The practical implications are that in highlighting a propensity to ignore potentially valuable research from alternative paradigms the commentary encourages researchers to consider other world views, as well as the political foundations inherent in their own work. This can have positive implications for the advancement of knowledge, and of society.

**Social implications** – By highlighting the propensity of some researchers to potentially dismiss entire areas of research as not being “notable” it is hoped that there will be a revision of this tendency and this will have possible implications for the advancement of knowledge.

**Originality/value** – The commentary highlights how certain elements of the accounting research community continue to appear to have a propensity to forget/ignore that potentially useful insights are available from people who undertake research beyond the confines of their research paradigm.

**Keywords** Journal rankings, Interdisciplinary research, Citations, Accounting researchers, Noted authors, Research contributions

**Paper type** Viewpoint

In this relatively short note I seek to make some comments on a recently published paper, this paper being Benson *et al.* (2015). I will particularly seek to highlight how certain cohorts within our accounting research “community” seemingly ignore or dismiss the work of researchers who do not fit within their own narrowly defined paradigm. Whilst dismissal of other paradigms/world views is not new, the case I would like to discuss is interesting because of the evidence produced to support a particular conclusion. The case is also interesting in that it potentially reflects a mindset that many of us thought had disappeared some time ago. The implications of the mindset are worrying in terms of



how it limits imagination in terms of how “accounting” could actually be improved, and how it potentially restricts the flow of alternative, and potentially rich, insights that could be incorporated as part of a “rounded” educational process.

Benson *et al.* (2015) undertook a review of accounting research published within “nine of the main accounting journals” published in the Asia Pacific Region with the apparent intention of showing that the research makes a valuable contribution internationally (although it is not overly clear what the nature of this contribution is perceived to be). The journals from which they sought to provide their overview of accounting research undertaken in the Asian Pacific Region were: *Accounting, Auditing and Accountability Journal (AAAJ)*, *Australian Accounting Review*, *Abacus*, *Accounting and Finance*, *Australian Journal of Management*, *Accounting Research Journal*, *Journal of Contemporary Accounting and Economics*, *Managerial Auditing Journal* and *Pacific Accounting Review*. Limited justification was given for the selection of this particular sample of journals, and if it was based on citations, then it is not at all clear why a number of these journals were included (with relatively low citation scores) whilst a journal such as *Accounting Forum*, for example, with higher citations was ignored. Indeed, a review of Google Scholar’s global “Top 20 publications” in *Accounting and Taxation* journals (based on its “h5 index” as calculated in June 2014) ranks *Accounting Forum* at number 19, whilst two other journals in the Asia Pacific Region also appear in the global “Top 20 publications” – these being *AAAJ* (at number 6) and *Accounting and Finance* (at number 17). I suspect *Accounting Forum*’s exclusion from the Benson *et al.* (2015) sample of Asia Pacific Region journals had something to do with the nature of the research it reports (it is not focused on “capital markets”/“accounting policy choice” style research) – a point that will be clearer later. Similar reasoning might be behind the exclusion of other Asia Pacific Region accounting journals such as *Journal of Accounting and Organizational Change*, *Qualitative Research in Accounting and Management* and *Accounting History*. In defence of their selected sample of journals, Benson *et al.* (2015, p. 37) note “for parsimony we restrict our analyses to these nine journals arguing they are a sufficient representation from which to develop a comprehensive picture of the current state”.

The authors use their sample of nine journals to address “five dimensions”, these being: most frequently cited papers; topic coverage; impact on practice; research method; and, noted authors. It is in relation to “noted authors” where I intend to make my major point. The authors provide many tables in their paper about average and total citations since the respective articles were published, as well as providing citation data for the latest three years. Inter-journal citation data are also provided. Therefore citation data are the key data being utilised for much of the authors’ discussion.

The authors do not really address what a high(low) citation rate means to their research, but arguably it would probably not be “drawing a long bow” to suggest that research papers that attract more citations internationally are more relevant to, and have greater impact upon, the broader research community than those that do not. A small number of citations for particular work does not, however, necessarily mean that the work is of low quality, or that it is irrelevant. Rather perhaps, that it does not have as much relevance to a broader group of researchers.

The following results were reported. In terms of citations, the authors identified (Table 2, pp. 39-47) the ten most highly cited papers in each of the nine regional journals, respectively both in terms of total citations since initial publication, and in terms of citations over the past three years. The results show that the total citations

since publication in *AAAJ* were much greater than the citations being recorded in the other regional journals within the sample. For example, the average annual citation rate per year since publication for the “ten most highly cited publications” within *AAAJ* was 56.1. Of the eight other journals, *Abacus* had the second highest average annual citation rate for its “top ten” articles with 26.2, whilst five of the other nine regional journals in the sample had less than an average of nine citations per year for their “top ten” cited articles (with three of these journals having an average annual citation for their “top ten” of approximately five). When we look at the number of citations since initial publication attributed to each of the “top ten” articles in each of the nine sample journals, apart from three papers appearing within *Abacus*, and one appearing in both *Australian Journal of Management* (from 1977) and *Managerial Auditing Journal*, none of the other journals published papers that generated citations equal to the tenth most cited article appearing within the “top ten” cited articles within *AAAJ*.

In terms of the total number of citations attributed to the same “top ten” articles since initial publication, Benson *et al.* (2015) show that the total citations for the “top ten” articles in *AAAJ* amounted to an impressive 7,754 which was almost three times greater than the next ranked journal in terms of “top ten” citations, this again being *Abacus* with 2,761 citations. Of the remaining seven journals in the sample, six had less than 1,000 aggregated total citations for their “top ten” cited articles. Indeed, the citations for a number of the journals in the sample seemed quite low. So, what is apparent is that *AAAJ* is attracting the most citations, which would potentially indicate that the research is perhaps of more relevance to people internationally than some other research being published in the region. Supporting this, the impact factor of *AAAJ*, as reported by Benson *et al.* (2015), is higher than that attributed to the other journals in the sample. Again, this does not mean that the research being published in all of the sample journals is not of a high standard, it is just that the research appearing in *AAAJ* seems to be attracting more interest at the international level.

Now at this point you might be asking why I am spending so much time emphasising how, in terms of total citations, *AAAJ* “out-cited” the other journals in the sample (indeed, apart from *Abacus*, the information provided in Benson *et al.*, 2015 show that *AAAJ* greatly “out-cited” the other journals). This will become clear shortly. But first, the other important point to be made is that all the papers within the “top ten” list of citations since initial publication within *AAAJ* (Table 2, p. 39) were in the social and environmental accounting area. That is, these publications drew more citations – and indeed a great deal more – than the other areas of accounting that were being published in all the regional accounting journals in the sample, including areas such as accounting policy choice, value relevance, capital markets research and so forth (social and environmental accounting also featured in the “top ten” list in four of the other eight regional journals as well). These are “hard facts”, and again, *prima facie* suggests that the research being published in *AAAJ*, particularly in such areas as social and environmental accounting – which was the area that contributed to the high level of total citations since initial publication – has greater relevance internationally. That is, it is highly “notable” from an international perspective. The authors could have investigated this point further, but no comment was made about the nature of the research that was dominating the citations from our region, or why *AAAJ* dominated the other journals in the region in terms of citations (these two factors obviously being highly related).

The authors also provide information about “cross citations”. They provide data (Table 5, p. 56) about how the nine Asia Pacific Region journals reference papers in the “top three” accounting journals, which the authors perceive as being *The Accounting Review*, *Journal of Accounting Research* and *Journal of Accounting and Economics*. Why it was important to know this was not made clear, and given the propensity of certain research communities to cross-cite within their discipline, the results were somewhat predictable (Milne, 2001 also provides evidence of the high inter-journal citation rates for the *Accounting Review*, the *Journal of Accounting Research* and the *Journal of Accounting and Economics*). Now of course whether we would consider these journals are the “top three” accounting journals is very much a matter of opinion, despite the obvious fact that they rank very highly in terms of “journal quality” as assessed by various ranking exercises globally. Certainly for many people who have an interest in extending corporate accountability, in addressing issues of a social or environmental nature, or in taking a more interdisciplinary perspective in terms of understanding the role of accounting in society, these journals would be of little or no relevance and would not rate highly. I know personally that I do not tend to cite work appearing in these journals other than perhaps to provide critique of the assumptions that are inherent within much of the work, to provide commentary on developments in particular areas of research and educate others as to alternative “world views”, or to provide critique of the nature/limitations of the various proxies being employed. The authors show that whilst papers in *Accounting and Finance*, *Australian Journal of Management* and *Journal of Contemporary Accounting and Economics* all (predictably) tend to reference papers in the “top three” journals, authors in AAAJ do not. Again, this would be because a great deal of the work published in AAAJ addresses issues associated with extending corporate accountability and the role of accounting in addressing various ecological problems and social inequities – something that does not even appear “on the radar” of the so called “top three” accounting journals. The authors do not comment, or reflect, on this finding, which again is a shame and represents an “opportunity lost”.

Another topic Benson *et al.* (2015) discuss is “impact on practice” – and they make various assertions, unfortunately without providing clear evidence of any real impacts. They discuss various papers that have been published in the nine regional journals and then indicate that particular papers were “relevant to practice” despite the fact that many of the discussed papers have next to no citations? How are they relevant? How did they change practice? Who did the “change” advantage? Again, unfortunately, there are some interesting issues in here which do not attract any attention from the authors.

Now whilst I could make other comments about various components of this paper it is when we get to Section 5 (p. 68) entitled “Noted Authors” that we can either get rather concerned, or not see a problem at all. I will opt to go somewhat for the former, as there are some “deeper” implications associated with the authors’ analysis. In the section entitled “Noted Authors”, Benson *et al.* (2015) seek to bolster the argument that the Asia Pacific Region journals provide a significant contribution to accounting research internationally because “noted authors” have published in these journals. Indeed page 68 states somewhat proudly that “the nine regional accounting journals have attracted the top international researchers, indicators of their broader reputation” (there does appear to be many assertions regarding “top journal” and “top researchers” without clear explanation about why we would all accept such rankings). They note that the late Ray Chambers published several articles in these journals, albeit none are shown in

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the tables as being a “most cited paper” in any journal. But that aside, Ray Chambers is clearly a very well respected and notable researcher. The authors then state (2015, p. 68):

Other examples of internationally respected accounting researchers who have published in the journals over the years include Ray Ball and Philip Brown, two of them the real pioneers of modern accounting research, as well as Mary Barth, Garry Biddle, Peter Easton, Jennifer Francis, Mike Gibbins, Jim Ohlson, Stephen Penman, Terry Shevlin, Clifford Smith, Ross Watts and Robert Whaley.

To emphasise the current “pulling power” of the nine regional journals the authors also make reference (2015, pp. 68-69) to recent work written by Wayne Guay, SP Kothari, Chris Armstrong, George Foster, Ron Kasznik, Ilia Dichev, Paul Griffin, Terry Shevlin, Greg Clinch, Stephen Taylor, Doug Skinner, Patricia Dechow and Richard Sloan. No other accounting researchers appearing in the nine regional journals are identified as “noted researchers”. The apparent rationale being that if these specific “noted authors” have published here then we have “made it” as a research community.

Now does something appear peculiar about this fairly long list of researchers identified above as being “noted authors”? Again, we need to understand that the presence of these “noted authors” is being held out by Benson *et al.* (2015) as some form on unequivocal indicator of the quality of the sample of regional journals. If you have not yet noticed, it is only people who are from North America, or do “North American-style” research that are “ordained” as being notable (other than the one example of Ray Chambers). Further, despite the fact that other than three authors (these being Brown, Barth and Watts), all the other “noted authors” fail to appear in any of the nine regional journals’ “top ten” most highly cited papers since initial publication (so whilst a number of these researchers certainly have some non-Asian Pacific Region publications with high numbers of citations, are they only submitting their less notable work to our regional journals?). I am not about to say that because their locally published work generates relatively low citations they are not notable – they certainly all are, but possibly only within the confines of a neoliberal capitalist perspective which embraces various notions about the imperatives of supporting shareholders, and about market and managerial efficiencies, and which ignores various conflicts within society and the plights of stakeholders other than investors, creditors and managers.

If I was to consider some of the authors that appear in our “regional journals” over the years they would include Rob Gray, who with an apparent 1654 total citations for one paper (see Benson *et al.*, 2015, p. 39) has a great deal more citations than any author appearing in any of the other regional journals and certainly many more citations than the “noted researchers” identified by the authors. Rob Gray is one of the most highly cited authors internationally and has worked tirelessly for decades to try to increase corporate accountability in relation to various social and environmental aspects of performance. I am obviously biased, but I can understand how his work has the potential to create a positive social impact more so than I can with some other accounting research. Gray is a member of the British Accounting and Finance Association Hall of Fame, was awarded an MBE for services to the accountancy profession, and in 2012 was elected to the Academy of Social Science. But he apparently is not a “noted researcher”. Other authors to appear in the regional journals include Dave Owen, Christine Cooper, Richard Laughlin, Markus Milne, Carol Adams, Tony Tinker, Jan Bebbington, Jeffrey Unerman, Michael Gaffikin – the list goes on. Are all of these authors not “noted researchers”? They are to me, albeit they come from the social

and environmental accounting, or “critical” accounting areas (and apologies to many other great researchers as I am just trying to make a point rather than being “all inclusive”). Of course we could talk about various respected researchers from auditing, management accounting, public sector accounting, accounting education, accounting history and so forth who are also not “noted researchers” (apparently) despite the fact that a number of these authors have in excess of 10,000 citations (as per Google Scholar) - a number well in excess of the number of citations of some of the “noted researchers” identified by Benson *et al.* (2015).

So why I am I so bothered about this that I needed to write this short note? I understand that my concern might be dismissed as looking for bias when no bias or negative intent was meant, but surely it is time that the advocates (disciples?) of “North American style research” start to appreciate that there are other world views out there within the “accounting research community” that are worthy of consideration – that are “notable”. I actually thought this had stopped years ago and that there was now more acceptance across the accounting research community of the virtues of normative research, and of the benefits to be derived from embracing interdisciplinary perspectives – but I was obviously wrong. Of course it could be argued that it was an oversight, but unfortunately I think it is grounded in core beliefs. Arguably, as the ecological crisis continues to worsen and as social inequities get worse in many societies it is time to imagine new forms of accounting, and accounting research, which can help to address such problems – and not just problems that relate to understanding accounting choice within a traditional financial accounting framework, share price reactions, or maximising investor returns. As Gray and Milne (2015) note in relation to the myopic perspective of some accounting researchers:

There remains too often an implicit framing and theorising which comprises only corporations and their investors in a search for even greater wealth. Indeed, we have never ceased to be both amazed and incensed that tax-payer funded scholars could spend so much of their time engaged in research which potentially benefits organisations and their investors already worth thousands of billions of dollars.

Further reflecting on “neoliberal capitalist research” of the variety typically undertaken by the “noted researchers” of Benson *et al.* (2015), Gray and Milne (2015) further state:

The questions must, almost without exception, speak to investors’ wealth, the cost of capital, risk to finance and so on. Who cares when children are starving or dying of thirst? Or that the human population, ably abetted by corporate and investor greed, overshot the Earth’s 2014 bio capacity by the month of August.

Now whilst we do not all have to agree with Gray and Milne’s emotive views, what their statements poignantly tells us is that what is “sound research” from one perspective, is not “sound research” from another.

From an educational perspective it would be hoped that accounting educators embrace broader perspectives about the role of accounting in society other than just its importance to increasing shareholder wealth, and accept that different insights are worth noting. If we only fixate on the kind of research that appears in so called “top three” North American journals then many important normative insights are being lost. Continuing to predominantly focus on research that reifies the virtues of self-interest and the importance of maximising shareholder wealth are little likely to help us tackle some of the very significant issues now confronting the planet and various societies. Accounting plays a key part in both contributing to these problems, and potentially providing new solutions

thereto – albeit, advancements will be made through new approaches to “accounting” which have probably yet to be imagined. If changes are necessary, as many of us believe, then we need to think more broadly than we have, and certainly beyond what appears in the “top three” journals, and perhaps within the research of the “acolytes” thereof. As Feyeraband notes (2011, p. 43 as quoted in Gray and Milne, 2015):

The progress of science [...] depends on an openness of world views which conflicts with the totalitarian pronouncements of many of [its] defenders [...] World views [...] take a long time [...] before they [...] command recognition’ and what ‘commands recognition’ in one community is often without interest and even damaging in another.

What is also of interest, and indeed of some concern (see Parker, 2014) is that several proponents of the capital markets type research – many of whom previously questioned what the “environment” or “society” has to do with accounting – are now starting to see opportunities to unleash well-rehearsed methods and methodologies on particular large scale databases that provide various (imperfect) indicators of social and environmental performance and reporting quality. In doing so they note that they are undertaking what they are now referring to as “social and environmental research”. Nothing could be more wrong. Regressing various inappropriate measures of social and environmental performance against inappropriate measures of reporting quality and so forth is not of the slightest use to improving practice, or the state of the environment (see Bessire and Onnee, 2010 for insights on the problematic nature of such research). Indeed, consistent with Benson *et al.* (2015), such researchers typically ignore a rich body of literature that has been developed for decades, albeit perhaps by people such researchers would not consider as “noted authors”(see also Cho and Patten, 2013 for commentary on this tendency).

In concluding, do I think that Benson *et al.* (2015) meant to “slight” all other accounting research communities? No, I actually think they might be quite unaware of what they are doing and they certainly would not be the only researchers that either consciously, or subconsciously, promote their own area of research as the most relevant, important, or “notable”. As researchers in a discipline (‘accounting’) that has so many rich and varied insights, we must all guard against the dangers of some form of “conditioning” and/or “cocooning” that might occur within particular research communities/paradigms. I am not trying to offend Benson *et al.* (2015) by writing this note, but they, like all researchers, need to consider, from time to time, the underlying political views inherent in their work. Indeed, as Gray (1998, p. 213) notes, unless we critically examine the political foundations inherent within our work/research, we are quite likely to implicitly adopt some form of conservative capitalist liberalism. I hope this note stimulates some constructive debate.

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