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**A Paradigm Sensitive Perspective on  
the Ranking of Accounting Journals:  
A Web-based Survey Approach**

by

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# **A Paradigm Sensitive Perspective on the Ranking of Accounting Journals: A Web-based Survey Approach**

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## **Abstract**

This paper reports the results of a web-based perception study of the ranking of widely-held accounting journals in Australasia. Journal ranking studies have generally adopted citation techniques or academic perceptions as the basis for assessing journal quality. The survey instrument was designed to take advantage of the capabilities of a web site to enable an interactive perception based survey. The research contributes to the existing literature in two main ways, (1) applying a web-based survey technique and (2) a new approach to journal ranking that allows respondents to classify the journals according to methodological perspective. The aim of our research is to address specific shortcomings in the existing literature and construct an alternative view of how we might more appropriately assess journal “quality” within a “paradigm” sensitive framework. The results of the survey indicate that journals that represent an ‘alternative’ approach to the mainstream U.S. journals are more highly ranked than in previous U.S. and U.K. studies. A comparison with a recent survey by Cassar & Holmes (1999) also suggests that the Australian rankings have changed over time.

**Keywords:** Perception study, web survey, journal ranking

## **Acknowledgements**

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## **A Paradigmatic Perspective on the Ranking of Accounting Journals: A Web-based Survey Approach**

### **INTRODUCTION**

This paper reports the results of a web-based perception study of the ranking of widely-held accounting journals in Australasia. The survey instrument was designed to take advantage of the capabilities of a web structure to enable an interactive survey which provided a more sensitive approach to individual respondent preferences. The research contributes in the two areas of, (1) applying a web-based survey technique and (2) a new approach to journal ranking that allows respondents to classify the journals according to methodological<sup>1</sup> perspective. This means that the scoring of journals was unique in this study in that respondents were not asked to score journals with different epistemological perspectives against one another. Respondents were also asked to score only the journals with which they are familiar – avoiding some significant difficulties with previous perception studies (Brown & Huefner, 1994; Milne, 2000; Zeff, 1996).

The incorporation of the ‘paradigm’ dimension in the scoring process allows respondents to evaluate like against like and to include only journals they are familiar with from a list of journals already established as widely-held by libraries in the Australasian region. In this manner we allow academics to effectively express views that include both the traditionally dominant U.S. journals which tend to follow a very strongly functionalist research perspective, along with other highly respected journals which publish material from ‘alternative’ research perspectives. The structure of the web survey was designed so that respondents could select journals by paradigm and then score only those journals that they had identified in the initial selection process. Consequently our survey provides a basis for a more coherent ranking of accounting journals in which perceptions of like journals [by paradigm] are used to elicit a broad assessment of journal quality.

Approaches to journal ranking studies and their implications for the commodification of research outputs in the academic environment have been the subject of controversy and criticism in the literature (Parker *et al*, 1998; Williams, 1985; Williams and Rogers, 1995; Lee and Williams, 1999;

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<sup>1</sup> The term ‘methodological’ is used here to connote the broad theoretical, epistemological approach sometimes termed a paradigm. We adopted the term ‘paradigm’ for the survey instrument so we will use this term through the remainder of our paper. These terms have all come under considerable scrutiny in the accounting literature and elsewhere and the adoption of any one of them raises issues of what will be understood by its use (Chua, 1986, Christenson, 1983, Gaffikin, 1988). The method section later in the paper describes how this issue was addressed with respondents.

Zeff, 1996). In this paper we seek to adopt a strategy to “deconstruct [the] rankings one does not like and, more actively, *start to construct and publicise rankings that one does like*” (Gray *et al*, 2002, p. 22, emphasis added; see also Parker *et al*, 1998). Holmes (2000) argues that while there have been a number of articles addressing a range of issues surrounding the measurement of academic output or performance, there has been a relative lack of research on journals in particular. This is especially true of an Australasian perspective on journal ranking which has been the subject of a very limited number of studies apart from Cassar and Holmes (1999) (see also Houghton & Bell, 1984). Locke and Lowe (2002) find that there is a significant regional effect on the holdings of accounting journals by academic libraries, suggesting that perceptions of journal quality in this region may vary from those identified in perception studies conducted in the U.S. and Britain.

In the current climate of resource constraint it is important that the journals considered most valued by researchers in Australasia are identified so that researchers may target their research output effectively (Cassar & Holmes, 1999). Cassar and Holmes (1999) surveyed ‘senior’ Australian accounting and finance academics in order to identify Australasian accounting researchers’ views of journal quality. The aim of such research is to try to make the views of academic researchers visible for research funding and promotion decisions. We have conducted a much broader survey of accounting and finance academics through the support of AAANZ, and additionally allowed our survey respondents to indicate a broad distinction between the methodological approaches which they associate with these journals. Our intention for this research was to provide a more sensitive vehicle for eliciting the perceptions of colleagues as to which journals they “do like”. We have mobilised our earlier research (Locke and Lowe, 2002) and combined this with an interactive web instrument in order to achieve what we believe is a more representative perspective on the perceived quality of accounting journals.

The paper proceeds by first reviewing the previous literature on perception studies and describing the method adopted in this research. The results of the survey are discussed and key findings in relation to the dimensions of paradigm and score are analysed with the aid of a diagram. Finally concluding comments about the emergence of relatively new journals as highly ranked in accounting and finance by Australasian academics are provided.

## **LITERATURE REVIEW AND METHOD**

Generally the stated purpose of journal ranking exercises is to establish a list of top journals as a basis for assessing the quality of research outputs for promotion purposes or funding (e.g. Brinn ,

Jones & Pendlebury, 2001) and in order for researchers to target research journals as outlets for their work (e.g. Reinstein & Hasselback, 1997; Cassar & Holmes, 1999). Journal rankings have even been marketed as databases as a means for libraries to evaluate journal holdings (see Prestige Factor at [www.prestigefactor.com](http://www.prestigefactor.com)).

Journal ranking studies have largely been based on surveys or citation analysis (Beattie & Ryan, 1989; Brown, Gardner & Vasarhelyi, 1987; Brown & Gardner, 1985; Brown & Huefner, 1994; Benjamin & Brenner, 1974; Brinn, Jones & Pendlebury, 1996 & 2001; Cassar & Holmes, 1999; Hasselback, Reinstein & Schwan, 2000; Houghton & Bell, 1984; Howard & Nikolai, 1983; Hull & Wright, 1990; Nobes, 1985; Tahai & Rigsby, 1998). Other approaches have included combining existing journal rankings (Hasselback & Reinstein, 1995 & 2000) and analysing library holdings (Locke & Lowe, 2002; Zeff, 1996). Reinstein and Hasselback (1997) provide a detailed review of this literature, so only areas that are important for the development of our method will be discussed in this section. The perception studies have taken a number of forms but have relied on a mailed-out survey instrument. Features that are important in terms of the current study on which earlier surveys have varied are: the selection of participants (senior academics vs a broad sample), the method of establishing a basis for ranking (Likert scale, completely ranking a list, and using a benchmark journal article as a basis for scoring), the journals included for ranking, and the refinement attempted in the ranking (bands or classes as opposed to detailed ranked lists).

In common with the citation approach to journal ranking, studies that survey academics have limitations. Eliciting clear and consistent information on preferences from a group of individuals and aggregating these into representative measures of preference is problematic (Brinn, Jones & Pendlebury, 1996; Morris, Cudd & Crane, 1990; Milne, 2000). The scoring of journals in terms of perceived quality will be undertaken by individuals using different conceptions of what constitutes a 'better' journal. This is in accordance with the nature of 'quality' as a poorly defined construct. A survey approach allows respondents to incorporate the factors that they believe are important in an assessment of quality. The consistency of views regarding individual journals in our survey is discussed in the results section.

Citation studies of accounting journals as an alternative approach to ranking journals have been undertaken, but generally suffer from the limited number of journals that are indexed in citation services such as SSCI (Brown & Huefner, 1994) as well as concerns over the delays between publication and citation and other concerns about the usefulness of citations for the purpose of

assessing the quality of journals (Brinn, Jones & Pendlebury, 1996; Brown & Gardner, 1985; Hull & Wright, 1990).

One key issue that affects the ability of individuals to score journals appropriately is their familiarity with them. Brown and Huefner (1994) focus on this in their study and find that only five journals are 'universally' known in their sample of American faculty and that 15 had a wide level of recognition. In the face of the burgeoning number of accounting and finance journals it is important in that respondents are only asked to score journals that they are familiar with (see also Cassar & Holmes, 1999).

### **E-mail survey approach**

The current study initially surveyed all accounting and finance academics who are members of AAANZ by including a request to complete the survey and the link to the web-site in an email sent to all AAANZ members. In order to follow-up on this initial request and expand the number of academics invited to participate, email addresses from *Wiley's Accounting Directory* (2001-2002)<sup>2</sup> were augmented with Australian and New Zealand email addresses of attendees at the AAANZ conference in Auckland July 2001 and the APIRA conference in Adelaide also in July 2001. The request to participate was mailed again after duplicates had been removed and obvious address errors corrected. In all, a total of 1 139 potential respondents were emailed.

The use of an email containing a link to the survey web-site, was considered to be an appropriate means of soliciting a response to the survey because of the generally high use of email by accounting and finance academia in Australasia in general as evidenced by the fact that virtually every academic in the Wiley listing has an email address. While this doesn't ensure that every academic regularly reads their email, it does eliminate the major difficulty identified by Vehovar and Manfreda (2000) of access to email as a barrier to the method's success. Boyer, Olson and Jackson (2001) further identify the lack of any tangible paper or disk associated with the survey as making it easy for potential respondents to simply delete the email without "feeling guilty" (p. 6). On the other hand, paper questionnaires are frequently "binned" and Boyer, Olson and Jackson also identified significant barriers to respondents being prepared to use a disk to run a survey instrument, not the least of which is the risk of infection from a virus. Given the high level of access, and frequent use of email as a communication medium amongst accounting and finance academics it was felt that this approach had the advantage of being relatively time-efficient for respondents and also offered a level of novelty that may encourage responses.

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<sup>2</sup> Available electronically from <http://www.johnwiley.com.au/tertiary/accountingdir/home.htm>

The response rate achieved was 16 percent. This is a disappointing response rate compared to Cassar and Holmes' (1999) 32 percent and Houghton and Bell's (1984) 53 percent<sup>3</sup>. A key difference between our study and these previous ones is that we deliberately spread the net as widely as possible and so our 'email out' to over 1 000 academics was much greater than the 327 surveyed by Cassar and Holmes (1999) and the 228 included in Houghton and Bell's (1984) survey. Whether this or the use of email is a significant factor in the lower response rate cannot be identified in this study, but would be a useful area for further research (Vehovar and Manfreda, 2000).

### **Web-based survey instrument**

Another key difference between the method adopted in the current study and previous surveys was the use of a web-based survey instrument. The site was designed in conjunction with members of the Waikato Management School's Computer Support Services and was piloted with the staff at the department of accounting at the Waikato Management School. The website was modified after the pilot. The key advantage of using a website for the survey was that it meant that respondents were able to first select the journals they were comfortable to score and allocate them to a 'paradigm' group. The website then processed the selections and returned to each respondent a page constructed from their 'paradigm' selections. Each of the two 'paradigm' groups 'functionalist/positivist' and 'critical/interpretive' presented as a separate page on which respondents were requested to score their identified journals. This interactive feature of the survey meant that a high degree of flexibility allowed respondents to classify and score only those journals that they had selected as ones with which they are familiar. This reduces the 'guesswork' for respondents, increasing the validity of the responses and reducing the amount of time necessary to complete the survey. Appendix 1 shows the structure of the website, including the steps to complete the survey.

### **'Paradigm' classification for journals**

A key issue that arises in this study is how to classify methodological approaches to permit a journal ranking sensitive to a 'paradigm' and philosophical perspective. Previous studies have identified a split in the paradigmatic approach of journals in accounting (Everett & Watson, 1991; Beattie & Ryan, 1991; Williams & Rodgers, 1995). A possible confounding factor in previous ranking studies is that they ask researchers to rank journals from different perspectives against one

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<sup>3</sup> Non-Australian journal ranking surveys also report response rates of between 30 and 50 percent.



another. A researcher from the ‘critical/interpretive’ perspective may know little of the journals from the other view and be unable to rank them appropriately, and vice versa. It is also methodologically inconsistent to rank against one another publication outlets that operate under different ontological and epistemological criteria. Our concern was to allow our colleagues to identify only the journals with which they felt familiar using a “simple” dualism<sup>4</sup>. We did not wish to be overly prescriptive as we might have destroyed as much as our respondents might create. Our intention was to provide a broadly acceptable and meaningful division of academic accounting and finance research while maintaining a manageable survey design “document”. The following description was provided in the survey:

We believe that the labels we have chosen are in line with those of Burrell and Morgan (and Chua, 1986, 1988). So we have a functionalist/positivist category and an interpretive/critical with the intent of allowing a broad classification/ labelling which ought not to offend, or confuse by trying to be closely specified and therefore more prescriptive. (see Appendix 1)

Respondents were able to choose to categorise a journal as belonging to one category or both or neither or to mark it as one with which they were unfamiliar. The intention of providing the “neither” category was to allow respondents to indicate that the broad categories that we had provided did not capture an essential difference between journals. Open-ended feedback was also permitted at the end of the survey. Out of the 4 181 classifications provided by respondents ‘neither,’ was selected in only six cases by a total of two respondents. This suggests at least a degree of comfort with the grouping provided. In the open-ended feedback two comments are pertinent:

It is absurd to categorise interpretive and critical together. They are fundamentally different, and interpretive is poorly served in accounting journals;

and,

I believe the research is fatally flawed because most people will not understand the distinction you are trying to draw.

While we agree that if the classification was very broad we faced the difficulty that if we had used a more refined classification it would have been even more unlikely that “people” would understand the distinction. It would also mean the survey would have required another form for scoring and therefore additional time. Accepting these limitations we are encouraged by the

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<sup>4</sup> No dualism is really so innocent of course. Such assignment of labels and categories is always problematic even where there is no outright misunderstanding. Our intention was not too be overly prescriptive, while presenting respondents with something meaningful and simple to work through. We are now, following the analysis of our results, much more convinced than at the time we were designing the survey of its value and relative robustness.

consistency of the classifications to believe that the “fatal flaw” prediction by one respondent did not eventuate.

### **Journals to be scored**

The thirty journals that were identified as most widely held in a survey of Australasian university libraries (Locke & Lowe 2002; Zeff, 1996) were provided as a basis from which respondents could select journals to classify and score. These journals were selected from a much larger sample of about 100 refereed academic journals as their wide availability in libraries indicated that the probability of respondents being familiar with some of them was high. It was felt that including a larger number of journals than could be scrolled quickly down the screen would have produced too large a survey and affected the response rate adversely. The journals were listed in alphabetical order.

### **ANALYSIS AND FINDINGS**

This section will present the findings of our web-survey and analysis. We will highlight the aspects that surprised us in the responses we obtained. Our main objective in this section is to be as clear as we can about what we feel are the most significant aspects of the survey and what the survey results reveal. We will try to achieve this primarily by using a limited number of diagrammatic representations later in this section of the paper.

It is again important to note that one of the reasons for the variance across our rate of response by journal [see Table 1] results from a deliberate aspect of our research design. We wanted to allow respondents to be selective in the journals they both categorised and scored, since we do not believe that it is reasonable to expect individual academics to be familiar with more than a handful of journals on average. This would modify, to an extent, by area of specialisation, experience (as in how long a career of researching and/or writing, and other aspects such as involvement on editorial boards, refereeing experience etc. In this way our research design took the issue of how many journals we could ask people to “score” seriously to take account of the limitations others have identified consequent on the proliferation of accounting journals (Zeff, 1996). But in fact we had doubts about even the restricted number of 30 journals on which we settled. Having reduced our sample very carefully to 30 from 80+ the respondents chose to classify by paradigm and score only 18 journals on average. This indicates how important it is to not “require” opinion beyond the knowledge of respondents. We regard our data as being very reliable as a consequence of the steps

we took to try to ensure as good a fit between our need to obtain “perceptions” and our respondents’ ability to deal with a task requiring time and knowledge.

**Table 1: Number of Respondents Allocating by Paradigm**

Journal	Crit/Interpret	Funct/positivist	Grand Total
Accounting, Organizations and Society	100.00	41.00	141.00
Contemporary Accounting Research	29.00	59.00	88.00
The Accounting Review	20.00	87.00	107.00
Management Accounting Research	35.00	43.00	78.00
Journal of Accounting Research	11.00	81.00	92.00
Critical Perspectives on Accounting	90.00	3.00	93.00
Accounting, Auditing and Accountability Journal	80.00	38.00	118.00
Journal of Management Accounting Research	24.00	48.00	72.00
Abacus	68.00	76.00	144.00
Journal of Accounting and Economics	8.00	83.00	91.00
Journal of Business Finance and Accounting	9.00	60.00	69.00
Journal of Accounting and Public Policy	28.00	49.00	77.00
Accounting and Business Research	33.00	73.00	106.00
The British Accounting Review	66.00	80.00	146.00
Auditing: A Journal of Practice and Theory	9.00	46.00	55.00
Accounting and Finance	14.00	97.00	111.00
Accounting Horizons	42.00	77.00	119.00
Journal of Accounting Literature	37.00	38.00	75.00
The International Journal of Accounting	23.00	40.00	63.00
Financial Accountability and Management	36.00	37.00	73.00
Journal of Accounting, Auditing and Finance	13.00	47.00	60.00
The Accounting Historians' Journal	38.00	15.00	53.00
Issues in Accounting Education	45.00	63.00	108.00
Australian Tax Review	4.00	11.00	15.00
Journal of Accounting Education	41.00	49.00	90.00
Australian Tax Forum	3.00	9.00	12.00
Australian Accounting Review	43.00	75.00	118.00
Accounting Research Journal	22.00	74.00	96.00
Pacific Accounting Review	54.00	73.00	127.00
Accounting Forum	64.00	58.00	122.00
(blank)			
Grand Total	1089.00	1630.00	2719.00

Table 2 indicates the aggregate scores that the journals we canvassed our respondents on achieved.

The table shows some interesting results. Since we allowed respondents to select journals into a dualist characterisation by paradigm we have data at the point of “scoring” for both paradigm categories. In spite of considerable differences in sample size by journal and by paradigm category we have a very high level of consistency across the average scores on many of the journals. This is quite comforting since it implies a degree of consistency of view on the “quality” of a journal regardless of the type of material it is publishing.

**Table 2: Average of score**

Journal	Crit/ Interpret	Funct/ positivist	Grand Total
Accounting, Organizations and Society	2.02	1.98	2.01
Contemporary Accounting Research	2.41	2.42	2.42
The Accounting Review	2.05	2.51	2.42
Management Accounting Research	2.37	2.56	2.47
Journal of Accounting Research	2.45	2.58	2.57
Critical Perspectives on Accounting	2.58	2.67	2.58
Accounting, Auditing and Accountability Journal	2.55	2.76	2.62
Journal of Management Accounting Research	2.71	2.58	2.63
Abacus	2.50	2.82	2.67
Journal of Accounting and Economics	3.00	2.67	2.70
Journal of Business Finance and Accounting	2.67	2.80	2.78
Journal of Accounting and Public Policy	2.75	2.92	2.86
Accounting and Business Research	2.67	3.11	2.97
The British Accounting Review	3.02	3.00	3.01
Auditing: A Journal of Practice and Theory	3.11	3.09	3.09
Accounting and Finance	2.93	3.19	3.15
Accounting Horizons	3.21	3.13	3.16
Journal of Accounting Literature	2.92	3.45	3.19
The International Journal of Accounting	3.09	3.25	3.19
Financial Accountability and Management	3.03	3.35	3.19
Journal of Accounting, Auditing and Finance	3.31	3.21	3.23
The Accounting Historians' Journal	3.37	3.07	3.28
Issues in Accounting Education	3.27	3.30	3.29
Australian Tax Review	3.00	3.45	3.33
Journal of Accounting Education	3.17	3.51	3.36
Australian Tax Forum	3.33	3.56	3.50
Australian Accounting Review	3.49	3.60	3.56
Accounting Research Journal	4.32	3.62	3.78
Pacific Accounting Review	3.93	3.73	3.81
Accounting Forum	3.84	3.93	3.89
Average	2.91	3.05	3.00

It is important to bear in mind here that our survey did not ask individual academics to partition themselves between paradigms, but only to do this for the journals. This means that we do not have data on how people perceive their writing to be located, which we felt would be very controversial and perhaps a rather unreasonable expectation of respondents. Instead we have, what we believe, is very strong data on the respondents' "perceptions" of the major accounting journals from an Australasian perspective.

The data of most interest in Table 2 is the final column indicating our respondents' aggregated "rankings" of the 30 journals. We are very comfortable with the general outcome. An overall score of three in a seven point scale seems reasonable given that these are the "top" 30 journals. But this is a very subjective and constructed number. What is much more interesting are the relative

differences of score across journals. Some of these are surprising given the stability we are told occurs especially in U.S. studies (Lee and Williams, 1999; Williams and Rogers, 1995; Zeff, 1996). Table 2 has been structured to indicate some banding of journals by score, though this is as much an attempt to make the table more easily readable as anything else.

There are minor breaks at the points where the groupings are separated but these have not been tested for any statistical significance. Perhaps the most significant feature of the first twelve, or so, journals is the proximity of their aggregate scores. With the exception of AOS, which seems to command particular respect, the next ten journals are covered by a range of only 0.36. Given the gap between AOS and CAR is 0.41 this is quite surprising. All thirty journals present have scores contained in the table from 2.01 to 3.89, a range of 1.88. This again indicates the difficulty of clearly distinguishing any clear ordering among the top ten or twelve journals after AOS. We would argue that our survey results indicate that Australasian accounting and finance faculty appear to perceive a broad equivalence among these “top” journals. This is interesting also for the fact that this broad equivalence does not just include many other international journals alongside the “elite” U.S. publications (Lee and Williams, 1999), but also includes the most significant journals publishing broadly critical and interpretive work. Some of these journals, notably AAAJ, BAR, MAR, Abacus, JMAR in addition to AOS, also follow editorial policies that mean they publish a “balance” of functionalist contributions alongside any critical and interpretive work. Clearly perceptions still differ. JMAR in spite of its editorial policy and content is seen as having a much stronger functionalist stance than AAAJ, BAR, MAR, Abacus and AOS.

We feel that perhaps the results on the scoring of journals such as AAAJ, CPA and MAR and to a lesser extent AOS indicate a surprising and very welcome acceptance of a more radical and relatively new literature in accounting. AAAJ began publishing in 1987 while MAR and CPA had their first volumes in 1989. This is a relatively short period to become so well established in comparison to journals such as TAR, Abacus, CAR and JAR.

The discussion in this section of the paper is based around a diagrammatic representation of some of the most interesting findings of our survey. These representations are based on an attempt to combine the two critical elements of our survey instrument in a figurative depiction. These two elements are the ‘quality’ score and the classification of journals by ‘paradigm’. Figure 1 shows the ‘relative’ positioning of all 30 journals included in our survey (see Appendix 2 for a key to the journal titles). This represents a view from the perspective of the readers and authors, who constitute the respondents to our survey, rather than an analysis of editorial policy or editorial

perceptions (Parker et al., 1998). Such an analysis would not be unhelpful but it is much more interesting to see how accounting academics perceptions of journal positioning work out.

Figure 1 indicates the perceived ‘location’ of the journals in terms of scoring on one axis and classification by paradigm on the other. On the vertical axis the position is a simple reflection of aggregate ‘quality’ score, or perceived ranking. On the horizontal axis the position is determined by the relative number of respondents’ classification by ‘paradigm’. CPA is positioned well out to the left of Figure 1, a consequence of 90 out of a total of 93 responses placing the journal in the critical/interpretive category. In contrast BAR is relatively centrally positioned as out of a total of 146 classifications, 66 were to critical/interpretive while 80 respondents classified as functionalist/positivist.

In Figure 1 the number of respondents classifying/and then ranking a journal is indicated on the diagram by the relative size of the bubble. The largest number of ‘hits’ was achieved on BAR at 146, but this was very closely followed by Abacus at 144 and AOS at 141. These results contrast very strongly and in a significant way with the smallest bubbles which relate to Australian Tax Review and Australian Tax Forum, at 15 and 12 respectively.

The magnitude of these differences, reflect we believe pretty closely our respondents conscious decisions to express preferences only in relation to the journals they are “familiar” with. This is a considerable benefit, of course, as it adds considerably to our level of confidence in the rankings we have obtained. Instead of our rankings and paradigm allocation decisions being based on a forced requirement on respondents to allocate/or rank all 30 journals, we have a clear message on preferences which is not subject to such noise. We took seriously Zeff’s (1996) worries about the ability of academic faculty to appropriately deal with even a limited number of journals, many of which they will not be at all familiar.

**Figure 1: The “Top” Thirty Australasian Accounting Journals Analysed by “Quality and “Paradigm”**

**FIGURE 1 ABOUT HERE**

It is important to reiterate that our diagram is just a construction from the results we obtained and as such cannot tell it own story of “true” paradigm differences. What we have instead is a depiction

based upon a dualist division of accounting journals which we have forced. Respondents were allowed to allocate as many or few of the thirty journals to one or other, or both paradigms but we restricted them to only two alternative paradigms. Our analysis in this format revealed interesting and surprising results.

In terms of 'paradigm' Figure 1 shows the remaining strong preponderance of predominantly functionalist/positivist journals among the top thirty academic accounting journals. Respondents' perceptions indicate that perhaps eight journals, if we include Pacific Accounting Review (PAR), span the centre of our paradigm continuum while only four are seen as clearly critical/interpretive. These are reflective of degrees of consensus among the respondents but indicate very clearly the overall manner in which the respondents see the 30 journals being positioned. In this respect PAR is a good example of an Australasian journal which recorded an explicit change in editorial policy of publishing material from differing perspectives in 1997 [previously PAR published only functionalist/positivist material].

The editors and new editorial board reflects a range of differing perspectives ... This should encourage ... submissions across the range of perspectives (Gallhofer, Haslam and Cahan, p. 24).

It is hard to be at all specific on any impact of perceptions of such editorial statements. PAR is certainly placed more toward the functionalist area in our diagram. We would argue this fits well if the publication evidence is considered. Examining the contents of PAR since 1997 indicates a move toward other perspectives has proven difficult. Only two clearly critical pieces and two others which might fit in a broadly critical/interpretive categorisation have appeared in the intervening period up to and including Issue 2, 2001. It is clear that such a history of publishing from a specific functionalist/positivist perspective establishes long-standing perceptions<sup>5</sup>, which are not easily changed by alterations to stated editorial policy.

Since this is perhaps the first survey to address this paradigm issue in this manner, we can only speculate about the extent to which journals have changed, or precisely the impact of changes in the range of journal outlets from a perception perspective. Also we are only looking at the most widely held thirty Australasian journals here so we'd have to say less about changes in the total population of accounting journals. None-the-less the apparent clarity with which journals are

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<sup>5</sup> The editors have stated that it has been difficult to alter significantly the type of papers which are typically submitted to PAR. This suggests that they feel the content is still largely governed by the originally established view of the journal as functionalist/positivist. Though it is notable that PAR is position toward the critical/interpretive perspective in Figure 1.

placed is encouraging. CPA is positioned well out to the left, a consequence of 90 out of a total of 93 responses placing the journal in the critical/interpretive category. Perhaps this is no surprise! More interesting is the relative placing and broad grouping of other journals. Our respondents concur with remarkable precision on the placing, by paradigm of a number of journals. MAR, Abacus, BAR, FAM, Journal of Accounting Literature, Accounting Forum and Accounting Education are all very centrally placed. This is a quite remarkable degree of agreement we think. It can be compared to the right of our diagram where a similar number of journals occupy areas of the literature which appear to be seen as more and more strict, in terms of adherence to functionalist/positivist perspectives. While one of the “elite” North American journals is relatively centrally positioned, CAR, the others: TAR; JAR and JAE seem to be perceived quite differently. They move quite strongly to the right, in the order of mention above. But while CAR, according to our respondents, only overlaps minimally with TAR, the others show much more significant perceptions of closely sharing aspects of the functionalist/positivist perspective in terms of material published. In terms of ‘paradigm’ perspective these latter journals share the vertical plane comfortably with JBFA, Accounting and Finance and Audit: A Journal of Practice and Theory.

The centre, or right central segment of our diagram is unsurprisingly crowded. Here there is not much interesting to say about positioning in terms of ‘paradigm’ perspective. Though the perceptions of journal quality are very clear and we believe quite striking. Our Australasian respondents are very international in their “appreciation” of journal quality. Though Abacus is very highly rated, as are MAR (a UK based journal), CAR (Canadian) and JMAR (US). It is also interesting that the two most notable management accounting journals are so highly regarded. Both are rated ahead of JAE, one of the “U.S.” elite, and MAR ahead of JAR. Indeed it is perhaps even more significant when compared to other recognised “specialist” journals. FAM, Accounting History and the education and auditing journals all are rated well below the two management accounting journals. Clearly this is not just some effect produced by a tendency to be more clearly identifiable with a specific area of the literature.

**Figure 2: The “Top” Ten Australasian Accounting Journals Analysed by “Quality and “Paradigm”**

**FIGURE 2 ABOUT HERE**

We have extracted the “top” ten ranked journals from Figure 1 in Figure 2. Figure 2 has some very striking features. AOS appears toward the critical/interpretive end of the horizontal continuum but



most noticeably, well above any of the other journals as indicated in the previous section. What is also striking then is the close proximity of the remaining nine “top” journals on the vertical plane. Minor differences in perceived standing or quality show as quite small compared to AOS. There are also other interesting differences, such as the considerable overlap that appears to exist in relation to TAR and JAR and JAE. These very close relationships have been the subject of a considerable amount of research by other writers, (Williams, 1985; Williams and Rogers, 1995; Lee and Williams, 1999) often using citation or other data analysis, as opposed to perception-based studies. Our findings as depicted in the diagram support the results of these other researchers in apparently confirming the perceived close and overlapping nature of the material published in these journals.

The other interesting feature is the equivalence, in terms of quality, of this “elite” group of US journals with a number of other broadly international/European/UK grouping which includes AAAJ, CPA, MAR and along with perhaps the more regional character of Abacus. MAR and Abacus seem to be seen as quite centrally located in terms of paradigm mix, which is quite significant. All of this “non-US” group are significantly located toward the critical/interpretive end of the paradigm continuum. It is also of course valuable to see the certainty with which CPA is located well over to the left of the diagram. We could have chosen to show this differently, of course, by depicting the journals with ellipses. This would have enabled us to indicate the overlaps which we might perceive between CPA and certainly AAAJ and MAR, if not Abacus, but we feel this would not be especially authentic or helpful. This concern over the paradigm distinctions between this group of journals are real but we feel that the more important feature of academic concern is that of the very close perceived homogeneity among CAR, TAR and JAR. We would argue with Lee and Williams that such a lack of alternative perspectives in the U.S. literature is of serious concern.

Our survey findings have tended to substantiate not only the emergence of an alternative literature but its very strong acceptance at least within the Australasian region. In fact our findings are quite strongly in support of a much more clearly alternative critical and interpretive perspective than that to which Williams and Rogers (1995) allude. The relatively higher ranking of journals such as AAAJ, BAR, MAR, and particularly CPA as well as AOS indicate a very significant move away from the apparent paradigm consensus of the functionalist US mainstream journals. This is interesting as it tends to suggest that in time the institutional barriers to participation in the knowledge production process can be challenged and at least partially dismantled. Perhaps accounting knowledge is no longer just in the hands of the “elite” US journals.

It is possible to make some comparisons with a recent Australian study of journal perceptions by Cassar and Holmes' (1999) who use a postal instrument which provides respondents with a list of 82 "accounting and finance" journals. Respondents are asked to rank their top 20 journals and indicate their area of specialism. Cassar and Holmes report a response rate of 32% being 105 out of 327. One interesting anomaly is the appearance of MAR in their results even though the journal was not listed in their instrument. This provides a possible explanation of one of the differences between their survey results and ours. MAR ranked 4<sup>th</sup> in our survey while it does not appear in Cassar and Holmes' top twenty.

There are a number of significant movements between the Cassar and Holmes survey which was conducted in 1997 and ours which was conducted in 2001. The most striking relate to the clear preferences expressed for those journals perceived to be more open to critical/interpretive material such as AAAJ, BAR, MAR, and particularly CPA. We also note a clear gap between AOS and the other journals which are conventionally regarded as 'elite' in the US literature, such as JAR, CAR and TAR.

**Table 3: Top Ten Comparison with Cassar & Holmes (1999)**

	Our Survey	Cassar and Holmes
Accounting, Organizations and Society	1	2
Contemporary Accounting Research	2=	9
The Accounting Review	2=	1
Management Accounting Research	4	Na
Journal of Accounting Research	5	3
Critical Perspectives on Accounting	6	16
Accounting, Auditing and Accountability Journal	7	10
Journal of Management Accounting Research	8	19
Abacus	9	4
Journal of Accounting and Economics	10	7

The poor performance of MAR in the Cassar and Holmes study has been discussed. JMAR also ranks much lower in the Cassar and Holmes survey. This may be explained by the relatively low number of management accounting academics responding to their survey. While Abacus moves down in our survey the improvement in the ranking of CAR and CPA are notable, in addition to MAR which may be an anomaly as indicated earlier. AAAJ also does rather better in our survey.

A further concern that could be causing differences between our survey and that of Cassar and Holmes is the differences in scoring between the two surveys. Our survey allowed respondents to score journals directly on a seven point Likert scale, while Cassar and Holmes apply a points score by weighting the simple ranking that their respondents supply. They indicate that this is achieved by scoring the top listed journal as 20; the second as 19 etc. This approach creates potential problems as differences between journals are created from a simple ordering to produce an ordinal ranking by score. While our respondents may and do often indicate an equivalence across their assessment of journal 'quality', Cassar and Holmes respondents necessarily provide an ordinal ranking given the manner in which the authors attach scores to their listings.

## DISCUSSION AND CONCLUDING COMMENTS

The aim of our paper has been related to an ongoing research agenda (Locke and Lowe, 2002). Our research can be seen as an explicit attempt "to construct and publicise rankings that [we] like" (Gray *et al.*, 2002, p. 22), or perhaps more conventionally rankings in which we have confidence. The importance of our paper is that we have sought to use a quite conventional perception based approach, which we modified to allow us to take advantage of developments in technology. We used a web-based instrument in order to collect empirical data, from a large population of academics while providing a valuable degree of flexibility. This enabled our respondents to be quite selective in their responses and increases the reliability of our survey results.

The two main issues our research sought to address relate to ranking journals for 'quality' within a 'paradigm' sensitive framework. Our concerns for a paradigm sensitive perspective relate to those of other writers. Williams and Rogers (1995; see also Lee and Williams, 1999) have noted a concern with the apparent level of paradigm consensus evident across the "elite" US accounting journals. Williams and Rogers state that their analysis indicates that:

... accounting in the US has the oligopolistic structure characteristic of a mature discipline in which there is high paradigm consensus. This consensus is apparent in the high cross-citations between the most prestigious US journals... *we would hypothesize that the apparent consensus is forced.*" (Ibid, p. 281, emphasis added).

Williams and Rogers (1995) indicate that any manufacture of paradigm consensus will be challenged by the entry of new journals. Zeff (1996) also traces the "proliferation" of accounting journals and provides some discussion of possible explanations. Our survey was targeted at examining the changes affecting the degree of paradigm consensus in the accounting literature. As

a consequence we have concentrated on examining not the volume of new journals that have appeared but the perceived “quality” of a reasonably large number of relatively established and widely available publications. Our concern has been to “measure” the extent to which the alternative literature which was established predominantly in the late 1980s and 90s has become accepted by the accounting academy in Australasia. Our results indicate that the contemporary accounting literature reflects a much more understandable degree of paradigm dissensus.

In the discussion above we have indicated the main findings of our research. We took a perception approach to the assessment of journal quality in order to provide a clearly Australasian based study using a limited sample of widely held academic accounting journal outlets. Our findings were rather surprising in a number of ways. Our survey responses indicate a very distinctive Australasian assessment of journals by ‘paradigm’ and by ‘quality’. Our results differ markedly from the accepted wisdom accumulated from earlier perception studies (Brinn et al, 1996; Brown & Huefner, 1994; Hasselback et al, 2000). We also noted earlier some significant differences to a recent Australian study (Cassar & Holmes, 1999; see also Houghton & Bell, 1984).

Probably our most distinctive finding is of the emergence of a number of relatively new journals to occupy a very significant place among the top ranking journals. Our survey findings substantiate the emergence of an alternative literature which now presents an established alternative to the ‘elite’, rather than just a challenge (Williams and Rogers, 1995). Our findings are strongly in support of a highly valued critical and interpretive perspective within the Australasian region. The ranking of journals such as AAAJ, BAR, MAR, and particularly CPA, in the top ten publication indicates a very significant move away from the apparent paradigm consensus of the functionalist US mainstream journals.

Perhaps accounting knowledge is no longer just in the hands of the “elite” US journals. If this proves to be the case then the following comments from Williams and Rogers could be regarded as prosaic.

If the purpose of TAR and the other leading accounting journals is not just to produce reputations, but something we might call accounting knowledge, then the extent to which the elite at TAR appear to have brought closure to the community of accounting knowledge producers is something that should cause an elite worthy of its status some concern." (Williams and Rogers, p. 282).

We argue that the stance, in part indicated by editorial policy of academic journals is an indicator of the thinking and cohesion of a particular, in some sense, definable group. But this does not go so far as to proscribe a community as a paradigmatic group. At the same time as discussed above it would be foolish to assume that academic writings make no impression on the thinking and boundaries of academic groupings. In this respect journals certainly play a role in circumscribing and defining the thinking of academic specialisms and shaping and defining their boundaries. Indeed journals may emerge as one of the ways in which a community seeks to symbolise and solidify its existence. Our interpretation is that in general we see the 'cause and effect' as being primarily from the academic community to the journals rather than vice versa, but this is certainly debateable.

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## APPENDIX 1: Survey instrument


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Te Raupapa



## Internet Survey of Journal *Quality*

This survey is part of a study which relates to an important aspect of the work activities, in particular publishing, and career prospects of academic accountants. The motivation of the survey is to contribute to the existing literature on journal quality. Such studies are used in research that ranks accounting departments and individuals. The survey aims to establish the extent to which accounting and finance academics view journal publishing practices [and editorial policies] as being split on paradigm grounds. The intent of this survey is to try to ascertain the significance of journal publishing within broad paradigmatic boundaries.

We wish to thank  for giving permission for the survey to be announced by email using the AAANZ membership list.

Please take a few minutes to complete the survey.

**NB:** It is important for statistical reasons that an individual only complete the survey once.

### Personal Information

Select Your Country: NZ  Aus

Select your Position:

How long have you been publishing?

years

Primary Teaching Area

Primary Research Area



## Internet Survey of Journal Quality

Please place the journal titles into one of two **categories** **i** (functionalist/positivist vs interpretative/critical) where you consider appropriate. To indicate that a journal publishes papers from both perspectives please choose "both". If you feel you are unable to fairly allocate a journal please indicate this by ticking category "not familiar".

The survey is part of a larger research project which responds to some recent additions to the international, but particularly the Australasian literature in the area (Wilkinson and Durden, 1998; Durden et al, 1999; Milne et al, 1999).

The list of accounting journals, that you are asked to rank has been established by replicating Zeff's (1996) methodology, **but using a survey of Australasian library holdings**.

Journal Title	interpretative/ critical	functionalist/ positivist	Both	Not Familiar
Abacus	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Accounting and Business Research	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Accounting and Finance	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Accounting Forum	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Accounting Horizons	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Accounting Research Journal	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Accounting, Auditing and Accountability Journal	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Accounting, Organizations and Society	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Auditing: A Journal of Practice and Theory	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Australian Accounting Review	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Journal Title	interpretative/ critical	functionalist/ positivist	Both	Not Familiar

After respondents have selected the journals they are familiar with and have classified them, the site returns the journals selected in each category ("both" will be returned in both categories).



## Internet Survey of Journal Quality Interpretative/Critical Journals

In order to obtain an indication of journal **quality** **i** we would like you to score the journals that you allocated on the previous page. We have provided a scale from 1 (excellent) to 7 (poor). Please do not feel that you are constrained to make distinctions between each journal in your lists. If you regard a number of journals as essentially of similar quality please allocate a similar score to each.

Please score the journals you selected as being interpretative/critical							
Accounting, Auditing and Accountability Journal	1 <input type="radio"/>	2 <input type="radio"/>	3 <input type="radio"/>	4 <input type="radio"/>	5 <input type="radio"/>	6 <input type="radio"/>	7 <input type="radio"/>
Auditing: A Journal of Practice and Theory	1 <input type="radio"/>	2 <input type="radio"/>	3 <input type="radio"/>	4 <input type="radio"/>	5 <input type="radio"/>	6 <input type="radio"/>	7 <input type="radio"/>
Pacific Accounting Review	1 <input type="radio"/>	2 <input type="radio"/>	3 <input type="radio"/>	4 <input type="radio"/>	5 <input type="radio"/>	6 <input type="radio"/>	7 <input type="radio"/>
The Accounting Review	1 <input type="radio"/>	2 <input type="radio"/>	3 <input type="radio"/>	4 <input type="radio"/>	5 <input type="radio"/>	6 <input type="radio"/>	7 <input type="radio"/>
The British Accounting Review	1 <input type="radio"/>	2 <input type="radio"/>	3 <input type="radio"/>	4 <input type="radio"/>	5 <input type="radio"/>	6 <input type="radio"/>	7 <input type="radio"/>
						Reset	Submit

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## Internet Survey of Journal *Quality* Functionalist/Positivist Journals

In order to obtain an indication of journal **quality**  we would like you to score the journals that you allocated on the previous page. We have provided a scale from 1 (excellent) to 7 (poor). Please do not feel that you are constrained to make distinctions between each journal in your lists. If you regard a number of journals as essentially of similar quality please allocate a similar score to each.

Please score the journals you selected as being functionalist/positivist on a scale of 1 to 7.							
Contemporary Accounting Research	1 <input type="radio"/>	2 <input checked="" type="radio"/>	3 <input type="radio"/>	4 <input type="radio"/>	5 <input type="radio"/>	6 <input type="radio"/>	7 <input type="radio"/>
Journal of Accounting Education	1 <input checked="" type="radio"/>	2 <input type="radio"/>	3 <input type="radio"/>	4 <input type="radio"/>	5 <input type="radio"/>	6 <input type="radio"/>	7 <input type="radio"/>
Pacific Accounting Review	1 <input type="radio"/>	2 <input type="radio"/>	3 <input checked="" type="radio"/>	4 <input type="radio"/>	5 <input type="radio"/>	6 <input type="radio"/>	7 <input type="radio"/>
The Accounting Review	1 <input type="radio"/>	2 <input type="radio"/>	3 <input type="radio"/>	4 <input type="radio"/>	5 <input type="radio"/>	6 <input checked="" type="radio"/>	7 <input type="radio"/>
The British Accounting Review	1 <input type="radio"/>	2 <input type="radio"/>	3 <input type="radio"/>	4 <input checked="" type="radio"/>	5 <input type="radio"/>	6 <input type="radio"/>	7 <input type="radio"/>
						Reset	Submit



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## Thank you for taking part in this survey.

If you would like a copy of the results emailed to you.

Please enter your email address:

If you would like to make any general comments regarding this survey, please enter them here.

**Joanne Locke** and **Alan Lowe**  
*Department of Accounting*  
*Waikato Management School*  
*University of Waikato*

## “Quality”

Journal ranking studies have generally adopted citation techniques or academic perceptions as the basis for assessing journal quality. They have traditionally been a source of information about potential research outlets, new journals, and an aid to developing a consensus about the relative merit of publications for promotion decisions.

There is an extensive literature dedicated to the evaluation of both academic and professional accounting journals. The existing literature has tended to concentrate on perception and citation studies (Brown, Gardner, & Vasarhelyi, 1987; Brown & Huefner, 1994; Benjamin & Brenner, 1974; Houghton & Bell, 1984; Hull & Wright, 1990; Nobes, 1985). The aims of these studies have been disparate. Many have contributed to our understanding and acceptance of the significance and quality of the accounting literature. These studies have not only evaluated the significance of the accounting literature but have also contributed to what is perceived as high or low quality.

Our survey seeks to provide an alternative approach to the existing perception based literature by incorporating an opportunity for respondents to identify journals in accord with a broadly based definition of paradigm. This analysis precedes the more usual request to score the journals in a manner which indicates their “quality” as perceived by individual respondents.

## **Paradigm Definition**

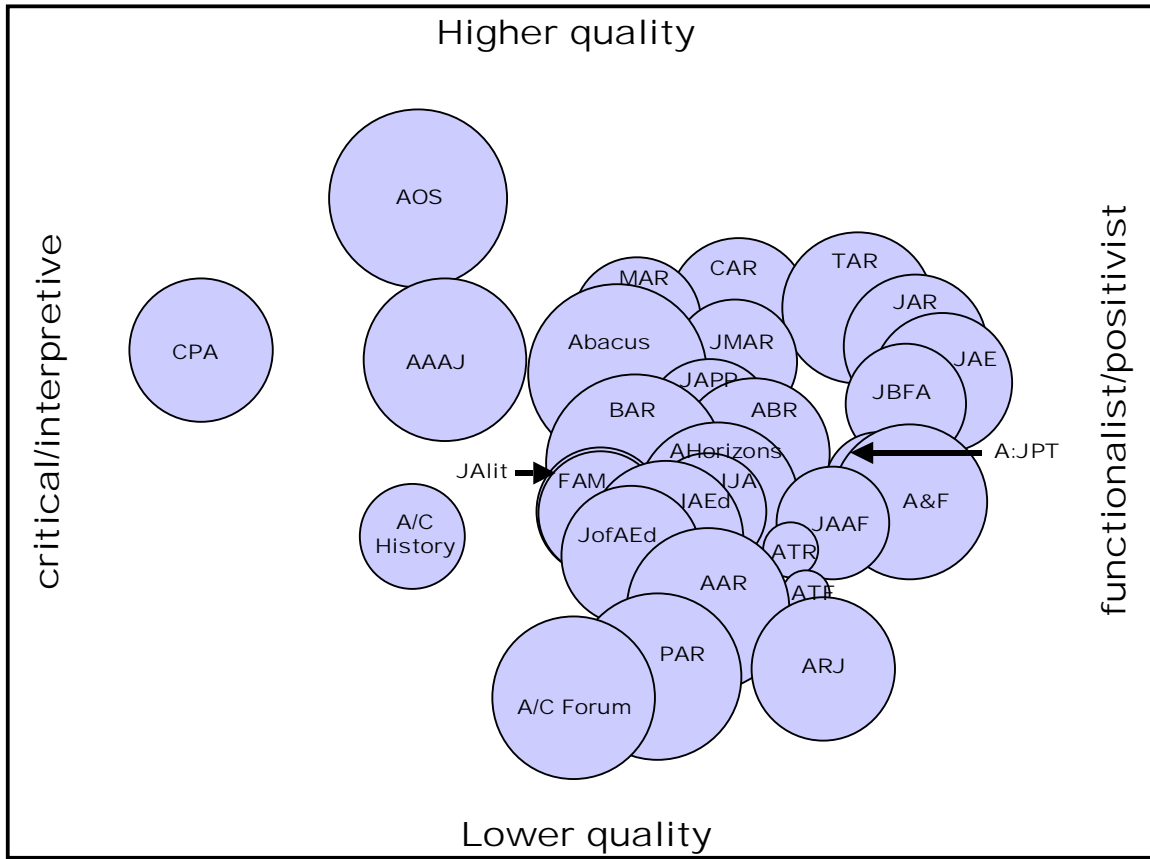
We do not wish to be overly prescriptive on this – since we might destroy as much as we might create. Our intention is to provide a broadly acceptable/ and meaningful division of academic accounting/and finance research. Clearly we hope this will be acceptable to our colleagues. We believe that the labels we have chosen are in line with those of Burrell and Morgan (and Chua, 1986, 1988). So we have a functionalist/positivist category and an interpretive/critical\* with the intent of allowing a broad classification/ labelling which ought not to offend, or confuse by trying to be closely specified and therefore more prescriptive.

\* We have adopted the approach contra Chua of conflating the interpretive and the critical categories in line with a line of theorising in the organisation theory literature. In this literature critical is defined broadly. Alvesson and Deetz (2000) characterise the critical project as a “dialogical” process of critique, and part of an attempt at the improvement of organisational life. Critical management research aims to reduce the “pre-structured limitations of thinking, feeling and relating to established values and institutions” (p. 208). They suggest that critical studies should offer images that counter dominant ideals and understandings spread by dominant groups and mainstream management thinking through “drawing attention to hidden aspects and offering alternative readings” (p. 17). This is seen as a way to involve the same issues and qualities in critical research that are important for organisations themselves.

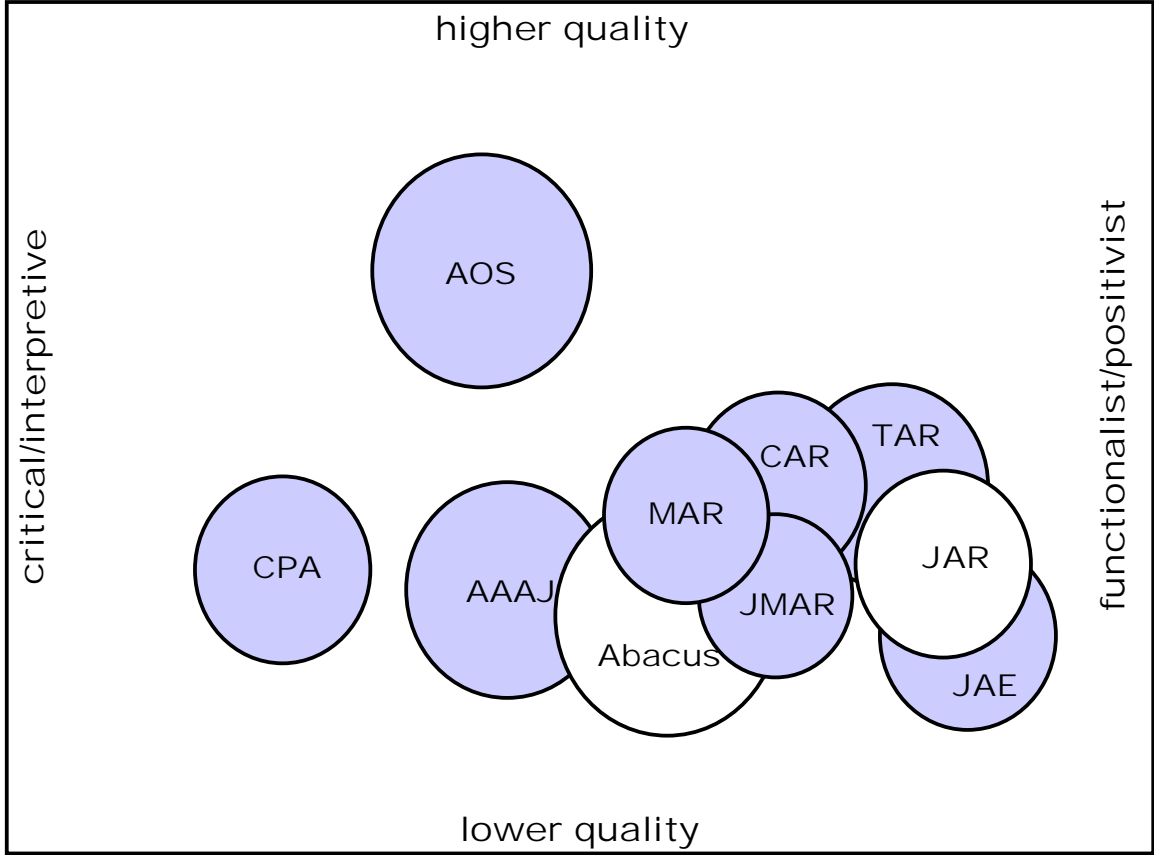
**Appendix 2: Key to Journal Titles**

Journal	
Abacus	Abacus
Accounting and Business Research	ABR
Accounting and Finance	A & F
Accounting Forum	A/C Forum
Accounting Horizons	A Horizons
Accounting Research Journal	ARJ
Accounting, Auditing and Accountability Journal	AAAJ
Accounting, Organizations and Society	AOS
Auditing: A Journal of Practice and Theory	A:JPT
Australian Accounting Review	AAR
Australian Tax Forum	ATF
Australian Tax Review	ATR
Contemporary Accounting Research	CAR
Critical Perspectives on Accounting	CPA
Financial Accountability and Management	FAM
Issues in Accounting Education	IAE
Journal of Accounting and Economics	JAE
Journal of Accounting and Public Policy	JAPP
Journal of Accounting Education	JofAed
Journal of Accounting Literature	JAlit
Journal of Accounting Research	JAR
Journal of Accounting, Auditing and Finance	JAAF
Journal of Business Finance and Accounting	JBFA
Journal of Management Accounting Research	JMAR
Management Accounting Research	MAR
Pacific Accounting Review	PAR
The Accounting Historians' Journal	A/C History
The Accounting Review	TAR
The British Accounting Review	BAR
The International Journal of Accounting	IJA

**Figure 1: The “Top” Thirty Australasian Accounting Journals, Analysed by “Quality and “Paradigm”**



**Figure 2: The “Top” Ten Australasian Accounting Journals, Analysed by “Quality and “Paradigm”**





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