



Thirty years of Accounting, Auditing & Accountability Journal: A critical study of the journal's most cited articles

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Thirty years of *Accounting, Auditing & Accountability Journal*: A critical study of the journal's most cited articles

Abstract

Purpose: The highly cited articles published in *Accounting, Auditing & Accountability Journal (AAAJ)* since its inception were analysed to answer three research questions. First, how have scholarly articles published in *AAAJ* developed? Second, what are the focus areas and characteristics of articles in *AAAJ*, and who are the influential authors? Third, who are the emerging next generation scholars and what are the emerging research themes in *AAAJ*?

Approach: A structured literature review was used to analyse 126 most cited classic *AAAJ* articles and 21 additional emerging articles published between 1988 and 2016. Traditional literature reviews can have varied results because of a lack of rigour. The structured literature review method allows for an examination in detail of the articles, authors, focus areas and pattern of *AAAJ* publishing over three decades.

Findings: The findings show increased diversity in more recent years in theories, methods, origins, focus areas, and where *AAAJ* articles are cited, which highlights that the interdisciplinary accounting research project is maturing and remaining true to the ideal of being inclusive.

Research implications: Within this diversity, the analyses show that *AAAJ* remains focused on and presents opportunities for impactful accounting research related to social issues, including non-financial corporate reporting/disclosure, public sector accounting, corporate governance and alternative forms of accounting, audit and accountability. Additionally, there is a need for more practice-based research to address the 'wicked' problems at the intersection between accounting and society.

Originality/value: Our paper presents accounting researchers with an opportunity to develop insightful and publishable studies. Also, it serves as a basis for developing future research agendas in the interdisciplinary accounting field.

Keywords: *AAAJ*, citations, classic *AAAJ* papers, structured literature review

Article Classification: Research

1 Introduction

Celebrating its 30th year of publishing, *Accounting, Auditing & Accountability Journal* (*AAAJ*) has become firmly established as one of the leading journals in interdisciplinary accounting research. This milestone is an appropriate time to reflect on the key articles that are at the foundation of *AAAJ*'s success, and to consider the characteristics of contemporary articles that are fast becoming the articles scholars will cite in the future. This paper presents a critical analysis of the articles published in *AAAJ* that have had the most impact on scholars, measured by citations, since the journal's inception. Drawing on this analysis can help us gain insight into *AAAJ*'s impact – the way in which the paths taken by accounting scholars and researchers have shaped the interdisciplinary accounting project and the paths available for future accounting research in *AAAJ* and beyond. We measure impact using Google Scholar to identify total citations and citations per year (CPY). In total, we analyse 147 of the 917 scholarly articles published between 1988 and 2016 to ensure the sample is representative of the body of work that makes *AAAJ* one of the leading interdisciplinary accounting journals.

The first words in the first volume of *AAAJ*, written by its editors, Guthrie and Parker (1988, p. 3) were:

Welcome to the inaugural issue of *Accounting, Auditing & Accountability*, an international research journal that will publish studies of accounting and auditing regarding concepts, practice and policy. We plan to encourage research which focuses on the interaction between the accounting and auditing disciplines and their regulatory, institutional, economic, political and social environments. Our journal is intended to deepen our understanding of the development, current and potential state of our discipline, both as a product of its environment and as a powerful influence which shapes its environment as well.

Reflecting in their recent commentary, Guthrie and Parker (2017, p. 3) wrote:

We now reflect on our first editorial. It contains important signposts as to the type of journal *AAAJ* has now become. For instance, the journal supports various methodological approaches, is international in nature, and publishes articles on a wide variety of subject areas. The Journal began very much as it has continued, with the four articles in the first issue providing examples of the diverse range of subjects and approaches to accounting, auditing and accountability research published over *AAAJ*'s 30 years.

It will be interesting and informative to understand more about these signposts, and how they point to future research directions for authors wishing to publish in *AAAJ*. To identify the signposts, this paper analyses both classic and emerging *AAAJ* articles using a structured literature review (SLR) methodology (Massaro *et al.*, 2016). The SLR methodology advocates adopting three standard research questions and modifying them to suit the literature review's purpose. Therefore, to examine articles published in *AAAJ* from 1988 to 2016, we propose three fundamental questions:

RQ 1: How have scholarly articles published in *AAAJ* developed?

RQ 2: What are the focus areas and characteristics of articles in *AAAJ*, and who are the influential authors?

RQ 3: Who are the emerging next generation scholars and what are the emerging research themes in *AAAJ*?

By establishing *AAAJ*'s signposts, the findings and implications help researchers to recognise how interdisciplinary research continues to evolve and to identify several areas in need of attention. Specifically, the analyses highlight increased diversity lately in theories, methods, origins and focus areas, which shows that the interdisciplinary accounting research project, as represented by *AAAJ*, remains true to the ideal of inclusivity as it matures. Within this diversity, the analyses show that *AAAJ* continues to focus on accounting research related to social issues, including non-financial corporate reporting/disclosure, public sector accounting, corporate governance and alternative forms of accounting, auditing and accountability.

To present the study, we divide the paper into the following sections. Section 2 offers a discussion of why citations are an insightful way of investigating the impact of academic accounting research to answer our research questions. Section 3 then details the research methodology before Section 4 presents the detailed findings alongside further meta-analysis. Section 5 provides a discussion and conclusions.

2 Citations as a measure of academic accounting impact

The use of citations to track the importance and impact of professional work has a long tradition. According to Shapiro (1992), the use of citations is traceable to 1743, when the legal profession started including references to other cases in judicial reports. Subsequently, 1860 saw the publication of the first citation index, which became a popular tool for lawyers because it helped establish precedent (Serenko and Dumay, 2015a, p. 404). From an academic perspective, the first citation indexes were developed by Eugene Garfield (1955) in the 1950s, which then became the familiar Social Science Citation Index (SSCI) (Garfield, 1964). Since then, other new players in academic citation indexes have emerged, including SCOPUS (Meho and Yang, 2007) and Google Scholar (Harzing and van der Wal, 2008). More recently, in 2016 SCOPUS developed CiteScore™ citation impact metrics for journal rankings.

From an accounting perspective, ours is not the first study to use citations to analyse the impact of accounting research. For example, Rosenstreich and Wooliscroft (2009, p. 227) use Google Scholar to measure the impact of accounting journals to address the UK's proposed Research Excellence Framework to promote "a move towards citation analysis for assessing research performance". Ranking journals based on their citations is arguably more insightful than peer review based ranking. As Rosenstreich and Wooliscroft (2009, p. 227) find, several journals are highly ranked regardless of the methodology used and are an indicator that the journal is of a high quality. However, their study showed significant variation in rankings across different rankings sources with five of the eight sources being opinion-based surveys, suggesting that journal rankings depend on "who is being surveyed, when and how".

Other forms of peer review are the Australian Business Deans' Council ranking (ABDC) in Australia and the Chartered Association of Business Schools ranking (ABS) in Europe (Broadbent and Guthrie, 2008). Guthrie and Parker (2014) highlight several serious concerns relating to these peer reviews, focusing on *AAAJ*, which is not ranked as highly in some peer reviewed systems when compared with those based on citations. One possible reason for this and other journals' lower ranking is that the subjective peer ranking systems display a bias towards US-based journals that publish capital markets research (Andrikopoulos and Kostaris, 2017). However, interdisciplinary journals like *AAAJ* continue to be sought-after publishing outlets with *AAAJ* receiving over 500 submissions in 2016.

In the global higher education sector, national research performance reporting systems have been introduced over the past three decades to measure the results of research brought about

by universities (Broadbent, 2010; 2016), and the importance placed on them by university management and governments is growing (Hicks, 2012). Several governments have developed national research performance reporting systems for research activities, such as the Research Excellence Framework in the UK, the Performance-based Research Fund in New Zealand and Excellence in Research for Australia (ERA) (Martin-Sardesai *et al.*, 2016). Interestingly, these studies are based on peer review of Business School research, including accounting and in the Australian case little government funding is attached to the results.

While these are ranking systems for institutional purposes, they do have an impact on research as they construct a framework around research quality and individual author impact, which influences a researcher's topic and journal choice (Agyemang and Broadbent, 2015). In one study, the ERA ranking system was found to have a significant effect on Australian university accounting schools and their staff with heads of schools predicting that the operationalisation of ERA would be problematic because the metrics and reporting requirements would lead to 'gaming' (De Lange *et al.*, 2010). The implementation of ERA as a formal research assessment exercise has increasingly influenced performance reviews and appointments at the university and department levels (Martin-Sardesai *et al.*, 2016) and gaming by universities, faculties and individuals (Martin-Sardesai *et al.*, 2017).

Another form of quality evaluation is international journal quality metrics. Several of these are commercial products that are used to rate and rank journals. For example, the SCImago Journal and Country Ranking (SJR), ISI, Google Scholar metrics and the recent SCOPUS CiteScore™ index. Each of these ranking systems compete to provide scholars, and their assessors, with various measures of scholarly impact.

A more granular issue is how to measure the impact of individual authors and their articles using citation theories. For example, some normative citation studies theorise that researchers acknowledge the contribution or impact of scholarly work by citing it in their works (Small, 2004). Thus, the number of citations a publication receives is a measure of its acceptance and utility. However, a social constructivist theory of citations theorises citation behaviour as the consequence of a political process, resources and rhetoric, which results in authors favouring the citation of well-known articles and authors over other, perhaps more suitable, articles (Serenko and Dumay, 2015a).

More recently, Benson *et al.* (2015) published a review of accounting research in the Asia Pacific region relying on Google Scholar data and the ABDC journal rankings to measure the impact of accounting articles. In their research, Benson *et al.* (2015, p. 49) use Google Scholar for citation counts because most of the journals in their sample "are not currently listed in the Social Science Citation Index and none of the journals has been covered by SSCI and Scopus throughout their entire history". Additionally, Dumay and Cai (2014, 2015) use Google Scholar citations to rank articles because these are the most current and wide reaching citation analysis available and because Google Scholar data is freely available, while SSCI and SCOPUS are commercial services, thus restricting the data from use by many scholars. Additionally, SCOPUS only contains data from 1996 onwards for journals originally listed in SCOPUS, is still in the process of updating data back to 1970, and is thus a limited data set. For *AAAJ*, the SCOPUS data is current only from 2005.ⁱ

As an example of citation behaviour, the most cited article in the world is the 'Lowry paper' (Lowry *et al.*, 1951),ⁱⁱ which outlines a procedure for measuring proteins (Pendlebury, 1988, Para. 3). When asked why scholars cite the article highly, Lowry answered that "It filled a need in the beginning—and many people measure proteins. Once it became established [...], other people may have thought it was the method to use, or at least checked the procedure they were using against it" (Pendlebury, 1988, Para. 3). While methods have improved since

Lowry *et al.* (1951) wrote their article (see, Bradford, 1976), the article continues to gain citations with more than 5,000 Google Scholar citations in 2015 alone. It seems the authors' fame has made this article a 'must cite' despite subsequent advances in the field.

In accounting, a cited article is Ball and Brown (1968), which introduced the capital market efficiency hypothesis and has over 7,000 Google Scholar citations, with over 500 of these occurring in 2015. In comparison to the Lowry paper, and to other disciplines, accounting articles are not cited as much, most likely because there are few accounting journals and it is a relatively modern discipline. Also, it is a much narrower discipline than medicine and other physical sciences. However, articles on issues such as accounting for social and environmental performance are now increasingly cited. For example, the Gray *et al.* (1995b) article, "Corporate social and environmental reporting: A review of the literature and a longitudinal study of UK disclosure", has nearly 2,500 citations and was cited over 250 times in 2015. Thus, in accounting, the classic articles also have an enduring history and continue to garner citations long after publication.

Compounding the problem of citing popular articles is the advent of technology that makes access to older articles easier. As Verstak *et al.* (2014, p. 1) find in their analysis of articles published in 2013, 36% of citations were to articles at least ten years old and this has grown by 28% since 1990. In support of Verstak *et al.* (2014), Serenko and Dumay (2015b, p. 1349) studied the citation patterns of knowledge management citation classics and outline what they term the 'Google Scholar Effect', which occurs:

when older classic works continue being cited because they appear in the top ranking results of Google Scholar, and some authors assume that reviewers and editors may consider such publications important and expect to see them in the submitted manuscript, regardless of their actual fit and contribution to the line of research.

Additionally, because of the Google Scholar Effect, almost all the articles analysed in Serenko and Dumay's (2015b, p. 1349) study experienced bimodal citation peaks, which is in contrast to normative citation theory (see, Levitt and Thelwall, 2008; 2009). Therefore, it seems increasingly likely that classic articles will have a more enduring impact on scholarship than they had previously.

In accounting scholarship, it is important to have a continuing interest in older articles such as Ball and Brown (1968), along with articles investigating more contemporary accounting issues (e.g., Gray *et al.*, 1995b), because the older articles form the foundations of our research traditions. Only by questioning existing knowledge in older articles can new knowledge be created in contemporary research. This academic inquiry ensures that newer articles do not 'reinvent the wheel'. Accordingly, *AAAJ* provides the opportunity to engage with contemporary accounting issues and to resolve what are known as "the wicked problems" of interdisciplinary accounting research (Jacobs and Cuganesan, 2014, p. 1250) because of its remit to publish in "high quality manuscripts the interaction between accounting/auditing and their socio-economic and political environments, encouraging critical analysis of policy and practice in these areas". Most importantly, *AAAJ* was one of the first journals to publish interdisciplinary accounting research and has a tradition of pushing the boundaries of accounting research beyond a narrow economic and financial perspective (Guthrie *et al.*, 2015).

Citation statistics demonstrate *AAAJ*'s status as a leading accounting journal. For example, Scopus' CiteScore metric places *AAAJ* 11th out of 127 global finance and accounting journals. Additionally, *AAAJ* articles are cited in other high quality journals, as shown by its

above average SJR score, which weights citations based on the citing journal's status ⁱⁱⁱ *AAAJ*'s SJR score is 16th out of 127 Scopus finance accounting journals. *AAAJ* also places 20th out of 127 based on the Source Normalised Impact per Paper (SNIP) metric.

AAAJ's citation statistics helps alleviate criticism about treating all citations equally. For example, some critics argue that a citation from a well-recognised scholar appearing in a highly ranked peer-reviewed journal is more worthy than a citation from a postgraduate student in a thesis. Considering that Harzing and Alakangas (2016) find "a consistent and reasonably stable quarterly growth for both publications and citations across" the Google Scholar, Scopus and Web of Science citation databases, we argue that *AAAJ*'s above average citation scores confirm that *AAAJ* is highly cited and the citations come from other high quality journals. However, a detailed source analysis of the citations used in our paper is beyond the scope of our study, and is a limitation of our findings. Additionally, other high quality interdisciplinary accounting journals, such as AOS and CPA, also have above average citation scores. Therefore, as *AAAJ* journeys into its 30th year, it will be enlightening to step back and review the impact of *AAAJ*'s most cited articles and identify the signposts along that journey.

3 Research methodology

This section discusses the SLR methodology for selecting and reviewing the most influential articles in *AAAJ* (Massaro *et al.*, 2016). The SLR methodology and classification system employed is similar to that found in published articles such as Guthrie *et al.* (2012), Dumay (2014) and Serenko and Dumay (2015a). The period under study runs from 1988 to 2016, covering articles published in Volume 1, Issue 1 to Volume 29, Issue 8. This study focuses on research articles, so the dataset does not include publications such as book reviews, calls for papers, dedications, tributes and creative pieces, such as poems, songs and stories. However, the dataset includes commentaries and editorials because these articles provide researchers with the motivation and ideas for further research and can be highly cited (Dumay, 2014).

Articles are ranked using Google Scholar citation counts using Harzing's Publish or Perish software to retrieve the citation data and to identify the most influential articles according to the number of citations and CPY.^{iv} Similar to Benson *et al.* (2015), Google Scholar citations are used because it is the only data source that collates citations for all of *AAAJ*'s articles. It is not possible to use the SSCI, because *AAAJ* has only been included in the SSCI in 2014. Similarly, SCOPUS only lists articles for *AAAJ* from 2005. Additionally, Google Scholar data along with SSCI and SCOPUS provide a "sufficient stability of coverage to be used for more detailed cross-disciplinary comparisons" (Harzing and Alakangas, 2016, p. 787). Thus, if the data had been available, SSCI and SCOPUS data would likely provide similar results to those obtained using Google Scholar.

All citation counts are as at 16 February 2017. As there are occasional duplicates and errors in Google Scholar, the dataset was manually reviewed and adjusted where appropriate. The cut-off point for the citation classic analysis was the union of the top 100 most cited *AAAJ* articles and the top 100 CPY, resulting in 126 articles in total. This sample we label as our *AAAJ* citation classics. We argue that 126 articles are needed for the analysis because the purpose of a literature review is to ensure that the analysis incorporates a "corpus of scholarly literature, to develop insights, critical reflections, future research paths and research questions" (Massaro *et al.*, 2016). This is rather than a narrower selection of say the top 50 most cited articles because the narrower the selection, the greater the chance that the selection is skewed in some way, for example, the Google Scholar Effect. Including more articles diminishes the chance of a skewed sample and represents a core corpus of articles.

Figure 1 is a citation decay chart, with the x-axis showing articles listed in order of diminishing number of citations, while the y-axis represents the number of citations for each article. Figure 1 shows how a relatively small number of articles receive a huge number of citations, while the majority of articles receive fewer citations. This kind of distribution is common to all journals. By only concentrating our research on a relatively select few articles, such as the top 50 cited articles, it is not possible to get a comprehensive picture of the range of articles *AAAJ* publishes. Therefore, the 126 classic articles ensure we have enough articles over 30 years to make adequate comparisons of their contributions over time, while at the same time filtering out articles that have not had the same level of impact.

[Insert Figure 1 here: Source: Google Scholar data as reported using Harzing's Publish or Perish software^v]

In addition to the 126 articles selected based on total number of citations and CPY, the top cited five articles from each year from 2013 onwards were selected to reflect emerging articles because an article published in the last few years has had little opportunity to garner citations and could not compete with articles published long ago (Dumay, 2014). As there was a tie for fifth in 2016, an additional article is included, resulting in a total of 21 articles identified in this way as emerging articles. The 147 selected classic and emerging articles have been cited 46,155 times out of 78,836 for all *AAAJ* articles, thus being responsible for 58.5% of all citations. Thus, we argue that these articles represent a corpus of articles for an analysis of *AAAJ*'s most cited works.

We record author and institutional attributes of the selected articles and use these to determine if any particular authors or institutions dominate the literature and uncover what is called the Matthew or Superstar effect (Merton, 1968, 1988). The article analysis was an iterative process based on an initial set framework and subsequent open coding. First, a pilot test on ten randomly selected articles was conducted using the classification scheme originally employed by Guthrie *et al.* (2012). Two of the authors individually analysed the articles and compared the results and, as a result, changes and adjustments were made to the classification scheme, modifying it to better suit the articles published in *AAAJ*. For example, we expand the research method section and add theories instead of only frameworks and models. Second, one author then manually coded all the articles to ensure consistency, while the other authors checked the coding consistency. Third, the analytical framework was developed and continuously updated. Its changes and associated reasoning were documented and discussed with other authors until consensus was achieved. Fourth, articles were coded on both abstracts and the full text, utilising the qualitative data analysis software NVivo to organise and manage the information extracted.

From the initial analysis, it is apparent the articles published in *AAAJ* are diverse in term of focus, research methods and theories applied. Hence, the classifications are as specific as possible. For example, theoretical perspectives are coded according to their original use in the article, for instance, 'institutional isomorphism' is coded under a broader umbrella of 'institutional theory'. As open coding was adopted, categories were constantly added and adjusted during the analysis. At 50 articles, the analytical framework became relatively fixed and fewer changes were made. At this point, the initial 50 articles coded were reviewed to ensure consistency with the updated analytical framework.

Separate minor categories were merged after all the articles were coded, resulting in the classification system in Table 1. Note that the number of instances in each category does not always add up to 147 as some articles have multiple focuses and we coded these into multiple categories. The coding rules and examples applied to each category are provided in their respective sections as follows. Table 1 reports results from the analysis as descriptive

statistics. In Section 4 we use the data to provide further analysis to delve beyond the descriptive statistics to provide a critical discussion.

[Insert Table 1 about here]

4 Discussion of framework and results

The following provides a brief introduction to each of the criteria in the SLR and examples of *AAAJ* articles. However, rather than describe the entire SLR framework, we first address each criterion by describing the reason we chose the criteria followed by the analysis and insights we develop from our results. Also, rather than taking an overly granular approach, we present our findings in five-year blocks for citation classic articles and a final four-year block (2013–2016) for the emerging articles as represented in Figure 2.

[Insert Figure 2 about here]

As Figure 2 shows, the highest number of citation class articles appear in the period from 2003–2007. However, this also coincides with a period of increasing number of articles. The citations for articles for 2008–2012 and 2013–2016 are lower despite the increased number of articles published in *AAAJ* because it takes considerable time for articles to garner a high number of citations (Dumay, 2014; Serenko and Dumay, 2015a). More importantly, there are proportionately more citation classic articles published in the first period from 1988–1992. While this may be because these articles have had more time to garner citations, it is also evidence that articles in the early years of *AAAJ* are highly relevant to interdisciplinary accounting scholars from the journal's beginnings.

Table 2 highlights the top ten articles by total citations. The analysis using citations is useful because it helps us identify the *AAAJ* articles and authors whose work has the most academic impact.

[Insert Table 2 about here]

Table 3 highlights the top ten articles by CPY over *AAAJ*'s history. While Gray *et al.* (1995b) is the most cited article (2512), Deegan's (2002) article has the most CPY (131.4). Thus, while both articles continue to be well cited on the basis of CPY, the Deegan (2002) article is the top *AAAJ* article, and if current citation trends continue, it will overtake the Gray *et al.* (1995b) article at some point in time.

[Insert Table 3 about here]

4.1 Authors and institutions

One issue relating to academic research is that research at times centres on strong authors and research institutions. For example, combining sociology into interdisciplinary accounting research is attributed to scholars at the University of Sheffield in the United Kingdom (Roslender and Dillard, 2003, p. 329). Thus, it is useful to understand if particular scholars or institutions dominate *AAAJ* citation classics and emerging articles.

4.1.1 Authors

As shown in Table 1, of the 147 articles there are 299 authors, with an average of 2.37 authors per article. The result shows that the classic and emerging *AAAJ* articles represent a high degree of collaboration between scholars to produce impactful articles rather than working alone. Few of these articles are sole authored, certainly lower than the average, which was, for example, 26% for all *AAAJ* articles published during 2010 (de Villiers and Dumay, 2013). The high degree of collaboration may be, as Beattie and Emmanuel (2008) argue, due to co-authoring benefiting article quality. Additionally, co-authoring allows

authors to infuse different skills and viewpoints into an article and allows for the sharing of the workload (de Villiers and Dumay, 2013).

Understanding who are the most cited authors in a journal is important because it provides evidence of the presence or absence of the Matthew or Superstar effect (Merton, 1968), whereby one or two authors dominate a particular research focus. Table 4 presents a list of *AAAJ* authors who published at least three articles in our sample, with ties ranked by citations. There were 206 unique authors, with Rob Gray, being the author or co-author, of eight articles, two authors, Carol Adams and James Guthrie, published six articles each while four authors published five articles each, five authors published four articles each, and 15 authors published three articles each. While, Gray is the most dominant author, he does not dominate consistently in all periods, and arguably thus does not present evidence of the Matthew effect.

[Insert Table 4 about here]

Several additional observations are made from Table 4. First, several of the authors have reached, or are nearing, the traditional retirement age and/or have not published in *AAAJ* for some time. Rob Gray, Craig Deegan, Jane Broadbent, David Owen, Robert Scapens, Jan Bebbington and Chris Humphrey are all in this category. However, reaching the traditional retirement age may no longer be an indication of diminished output. For example, while the editors of this journal, Lee Parker and James Guthrie, are in the later stages of their careers, they show no signs of a diminishing academic output. Thus, while some noted authors have passed away (e.g., Reg Mathews), older accounting academics, such as Jesse Dillard, remain active and build on their previous success, much like famous rockers who remain active into their sixties and seventies.

In addition to the success of older foundational authors there are authors such as Carol Adams and Niamh Brennan who established themselves as leading authors in *AAAJ*'s second decade and who continue to publish articles. Then there are several new faces who appear in *AAAJ* in the last few years as authors of classic and emerging articles, such as Colin Higgins and Stefan Schaltegger. The above analysis shows that while there are several prominent authors during *AAAJ*'s foundational years, the *AAAJ* authorship is expanding and attracting many different authors who demonstrate a willingness to publish new and emerging research, and this is reflected in the diversity of the citation classic and emerging authors.

In the beginning of our paper we differentiated between a normative and social theory of citations. While we agree with the normative view that highly cited articles are representative of impactful academic research, if researchers continue to cite classic articles, this may suggest that they are not experimenting with, and/or critiquing, existing research paradigms. Many articles continue to garner higher citation counts as they become more popular. For example, the Deegan (2002) article has garnered most of its citations in the last five years (186, 225, 224, 281 and 269 from 2012 to 2016 respectively), making it more popular with contemporary scholars than when it was first published, or it might be cited due to the Google Scholar Effect (Serenko and Dumay, 2015). Many citation classics demonstrate that it is often necessary to stick to what is accepted knowledge in order to demonstrate that one's own work agrees with certain research conventions. Thus, the articles are cited, as per the Lowry paper, because these are the seminal articles, and not citing them would see an author rebuked by reviewers for not citing the classics. A virtuous cycle of citations is created because accounting researchers are comfortable with using citation classics and reviewers like to see them.

However, it is also the responsibility of *AAAJ* authors and reviewers to ensure that articles engage with newer concepts and discourses in the literature, rather than the tried and tested formulas that get published, which unfortunately have less relevance. It is also the responsibility of researchers to ensure they critique the older articles and ensure that new research makes a difference and explores new ground, as these are the articles that will have impact in the future. For instance, the articles published in the 2014 special issue on integrated reporting exemplify articles exploring new ground that are being cited now, and predictably into the future (e.g., de Villiers *et al.*, 2014).

4.1.2 Institutions

Understanding the impact of different institutions is also related to discovering whether there is a Matthew or Superstar effect. To calculate institutional productivity we use an equal credit method, with each institution receiving a score of $1/N$, with N representing the number of authors. For example, with a single-authored article, the institution receives a 1.0 score, while an article with two authors receives 0.5, a paper with three authors 0.33, and so on. We use the equal credit method because it is easy to use and provides comparable results based on more complicated position ranking approaches (Serenko and Jiao, 2012; Serenko and Dumay, 2015a). Table 5 lists the top ten institutions.

[Insert Table 5 about here]

While the results represented in Table 5 show that the University of Manchester is the most dominant institution, it is not enough to argue for the presence of a Matthew affect (Serenko and Dumay, 2015a). In this case the University of Manchester is not associated with any particular author, as the 11 articles represented by the University of Manchester are each written by different authors. What is evident is that all the institutions are based in the UK or Australia, with the exception of University College Dublin. This highlights that *AAAJ* research has been dominated by an Anglo centric accounting institutions.

4.2 Jurisdiction

Jurisdiction is determined by the dominant focus of the study. *B1. Supra-national – general* includes research that may be generalised to an international setting, such as articles on methodology and methods, theoretical perspectives, and literature reviews (e.g., Francis, 1990; Milne and Adler, 1999; Justesen and Mouritsen, 2011), and articles that make comparisons between two or more countries (e.g., Boesso and Kumar, 2007), or between two or more industries (e.g., Zeghal and Ahmed, 1990). *B1.1 Supra-national – industry* relates to international comparisons of a single industry; no articles were coded in this category (Tucker and Schaltegger, 2016). *B1.2 Supra-national – organisational* includes articles that examine one organisation with international operations, commonly multinational enterprises (e.g., Mouritsen *et al.*, 2001). The same logic is applied to *B2. National – general* (e.g., Clatworthy and Jones, 2001; Bebbington *et al.*, 2009), *B2.1. National – industry* (e.g., Magness, 2006), and *B2.2. National – organisation* (e.g., Siti-Nabiha and Scapens, 2005), but on a national scale rather than an international scale. *B3. One organisation* includes the examination of one major organisation with a dominant base (e.g., Adams and McNicholas, 2007; Islam and Deegan, 2008), an organisation operating in multiple locations is coded under *B1.2* or *B2.2*.

As Figure 3 shows, the majority of articles are generalised to an international setting. The other attributes are spread out and the second largest category was *National – general*. Therefore, we find that when it comes to jurisdiction, the articles do not tend to focus on specific industries or organisations. Much academic research is critiqued for being out of touch with practice, and the articles that make up *AAAJ*'s impact from an academic

perspective generally address wider accounting issues rather than practical issues. Although authors cite these general papers this does not mean that *AAAJ* is not concerned with the gap between academic accounting research and practice; it does highlight how contemporary research is more focused on citing general principles rather than specific accounting practices and theories (Jacobs and Cuganesan, 2014). However, in the latter two periods there is a significant increase in scholars citing works concerned with accounting practice in one organisation, which indicates that a practice turn in interdisciplinary accounting research is occurring as researchers try to understand how theory translates into practice, which has been observed in other reviews of accounting research (see Guthrie and Dumay, 2015).

[Insert Figure 3 about here]

4.3 Organisational focus

Organisational focus reflects attributes of the research sample or targeted research group. *B1. Public listed* includes articles on publicly listed corporations (e.g., Bukh *et al.*, 2005; Rankin *et al.*, 2011). Research that explicitly states the focus is on small or medium enterprises is coded in *C2. Private – SMEs* (e.g., Burns, 2000), while *C3. Private – others* covers all other privately owned organisational forms, inclusive of wholly owned subsidiaries and family-owned businesses (e.g., Archel *et al.*, 2009). *C4. Public sector* relates to studies on state-owned enterprises, governmental authorities and public–private partnerships (e.g., Cormier and Gordon, 2001; Modell, 2009). *C5. Not for profit* includes any organisational form that does not operate primarily for profit, inclusive of accounting professions, unions and non-governmental organisations (e.g., Gray *et al.*, 2006). *C6. Undeterminable* captures articles that did not provide detail of the organisation under study due to confidentiality reasons (e.g., Adams, 2004). *C7. Not applicable* includes research on organisational stakeholders (e.g., Solomon and Solomon, 2006), or articles that have a general focus, for instance, literature reviews (e.g., Humphrey, 2008).

The dominant attribute for papers with an identifiable organisational focus is *C1. Public listed*, and many of these are associated with disclosure studies of social and environmental accounting. It is worth noting that both *C4. Public sector* and *C5. Not for profit* have low representation while *C2. Private SMEs* is represented in only four articles.

Similar to other accounting review studies, the publicly listed companies bear the brunt of academic research and citations, while they represent a minority fraction of economic activity in most developed economies (Dumay *et al.*, 2015). The interest is likely to extend from a public interest perspective, because these companies are generally more visible to academics and the public because they supply the goods and services we choose to consume and their behaviour, especially socially and environmentally, is being challenged. No longer is it acceptable that value creation emanates solely from an economic perspective and publicly listed companies need to be cognisant of how they impact society and the environment (Dumay, 2016).

From an academic research perspective it also seems much easier to gather information from publicly listed companies as all listed companies produce annual reports through regulated disclosures and thousands of listed companies voluntarily produce corporate social responsibility and environmental reports (Dumay, 2016). This makes these companies targets for accounting research because their information is easily attained, and they are also the subject of ample press coverage through involuntary disclosures by third parties (Dumay and Guthrie, 2017), and from financial information intermediaries (Healy and Palepu, 2001). Thus, the *AAAJ* citation classic articles on social and environmental disclosures may be cited because it would be remiss of authors not to cite those popular works. Meanwhile, other

fruitful and relevant areas of accounting research into SMEs, public sector and third sector continue to be under represented in research and subsequently this research is not as highly cited, because of its lack of popularity with researchers.

[Insert Figure 4 about here]

4.4 Country of research or first author

The country of research is coded based on research conducted in a specific country setting. For example, a study making comparisons between UK, US and German companies, is coded as 'United Kingdom', 'US' and 'Germany', where US is grouped into 'North America' and Germany into 'Continental Europe'. If the research is of a general scope, such as articles about a specific research methodology or literature reviews, or if the country of research is undeterminable, then the country is based on the country of the first author. The articles are thus based on five regions: *D1. Asia* including Bangladesh, Hong Kong, Malaysia, Singapore and Thailand (e.g., Tsang, 1998; Belal and Owen, 2007); *D2. Australasia* including Australia and New Zealand (e.g., Tilt, 1994; Milne *et al.*, 2009); *D3. Continental Europe* including mainland European countries such as Denmark, France, Ireland, Sweden (e.g., Meer-Kooistra and Zijlstra, 2001; O'Dwyer, 2003); *D4. North America*, being Canada and the US (e.g., Tinker *et al.*, 1991); *D5. United Kingdom* includes articles on or from the UK (e.g., Spence, 2007; Broadbent and Guthrie, 2008).

Regarding the results in Table 1, we note that the Anglo countries represented by attribute *D2. Australasia* and *D5. United Kingdom* represent over 60% of articles reflecting more evidence of a research emphasis on these regions when examining institutions. The least represented region of research is Asia (10). We also observe in the first period the dominance of studies from the UK and Continental Europe, which is evident throughout. However, besides representing over 20% of classic articles in the 1988–1992 period, North American research published in *AAAJ* is under represented considering its dominance as a source of publicly listed companies. However, as an interdisciplinary accounting journal, *AAAJ* purposely does not publish capital markets based research, which dominates accounting research in North America. Thus, these results highlight how *AAAJ* is an alternative outlet for interdisciplinary and interpretive research, which differs from positivist capital market research based mainly on agency theory.

[Insert Figure 5 about here]

4.5 Accounting focus

Accounting focus is coded based on the title and purpose statement, or derived from the keywords provided. While many articles are straightforward as to their focus, there are also articles with multiple dominant focuses. The fundamental principle of the category was to identify the 'accounting' focus for each article, which is at times a secondary focus for articles relating to methodological or theoretical advancements. For instance, McKinnon (1988) makes advancements in the process of conducting field research, and the dominant focus is on the research method, which can be generalised across multiple disciplines. Overall, there is a range of focus in the articles analysed, and these are eventually merged under broad classifications. While, there are numerous ways to arrange the individual categories, the resulting classifications simply reflect the structure that appears logical to the authors.

The classification *E1. Accountability* relates to studies with a focus on accountability, inclusive of discussions on the concept of accountability, and the accountability of corporate disclosures, the private sector and the public sector (e.g., Gray and Jenkins, 1993; Brennan

and Solomon, 2008). *E2. Accounting* covers broad areas of accounting, such as intellectual capital accounting or environmental accounting, as well as normative articles, and articles that advance or critique the role of accounting in society (e.g., Hopwood, 1990; Cooper, 1992b; Langfield-Smith, 2008). It also includes studies on accounting legislation or standards, the accounting profession, accounting research and methodologies, and articles linking accounting with organisational change (e.g., Adams, 2004; Dillard *et al.*, 2004; Sikka, 2008). *E3. Audit* covers environmental audits, general internal audits and research on audit committees (e.g., Power, 1991; Spira and Page, 2003). *E4. Corporate disclosures (reporting)* includes any research related to corporate disclosures or that analyses corporate disclosures, covering research related to annual reports, on characteristics or readability, intellectual capital reports, sustainability reporting, integrated reports and the like (e.g., Guthrie *et al.*, 2001; Murray *et al.*, 2006; Boiral, 2013). The articles coded in *E5. Others* are also coded according to one or more of the previously identified categories, but these articles have a dominant focus on other aspects such as on public–private partnerships or ethical trusts (e.g., Luther *et al.*, 1992; Broadbent and Laughlin, 2003).

In Table 1, we can observe the patterning of the criteria *E. Accounting focus*. The most dominant attribute is *E4. Corporate disclosures (reporting)* comprising nearly 50% of the sample. The majority of these were corporate disclosures associated with social and environmental reporting. Surprisingly, attribute *E3. Audit* has only six articles represented in the sample. The attribute *E2. Accounting* is a general criteria where the focus is on accounting and not accountability, audit or corporate disclosures, and 36% of the sample is attributed to this category.

Also, when observing the pattern of citation classics and emerging articles over time the dominance of *E2. Accounting* and *E4. Corporate disclosure* articles is consistent, except for the 1998–2002 period where *E4. Corporate disclosure* dominates with 74% of all articles. The evidence thus shows how *AAAJ* established its reputation as a leading journal for social and environmental research based on corporate disclosures. While, the trend continues in 2002–2016 with emerging articles, there is a risk that too much emphasis on social and environmental disclosure could lead to saturation and a lessening impact in the future (Dumay, 2014).

[Insert Figure 6 about here]

4.6 Research methods

Research methods are coded based on the principal method employed, and some articles employ multiple methods. *F1. Case/field study/interviews/action research* is reflective of field research (e.g., Cormier and Gordon, 2001; Turley and Zaman, 2007). *F2. Content analysis/historical analysis/other textual analysis* relates to the analysis of written text (e.g., Deegan *et al.*, 2002; Archel *et al.*, 2009). *F3. Survey/questionnaire/other empirical* includes surveys, questionnaires, and experimental research, as well as archival research based on regression analysis (e.g., Milne and Adler, 1999; Verbeeten, 2008; Orij, 2010). *F4. Theoretical/normative/policy* relates to articles that propose a theory or theoretical perspective, advance methodologies, or suggests policies (e.g., Maunders and Burritt, 1991; Unerman and O'Dwyer, 2006; Massaro *et al.*, 2016). *F5. Literature review* often includes critical analysis of a specific subject or topic, with the outcome being the identification of direction for future research (e.g., Owen, 2008). *F6. Viewpoint/commentary* captures introduction, editorial pieces, commentaries, and general discussions (e.g., Parker *et al.*, 2011; de Villiers *et al.*, 2014).

As Table 1 shows, for the criteria *F. Research methods*, the dominant attribute was *F2. Content analysis/historical analysis/other textual analysis*, and this is represented by a third of the articles overall. The second largest category is *F1. Case/field study/interviews/action research* and these qualitative research methods are represented in a fifth of the sample articles. The least significant attributes within this research methods criteria are *F6. Viewpoint commentary* (9.9%), and *F5. Literature reviews* (9.3%).

However, when examining research methods over time, Figure 7 shows how *F2. Content analysis/historical analysis/other textual analysis*, peaks during the 1998–2002 period, which is the same period when *Corporate disclosures* was a dominant research subject. However, while *E4. Corporate disclosures* remain a dominant research subject, we observe a significant shift in the type of highly cited articles towards *F1. Case/field study/interviews/action research*. Guthrie and Parker's various editorials have argued for the shift for some time. For example, Guthrie and Parker (2004, p. 8) in their editorial "Diversity and *AAAJ*: interdisciplinary perspectives on accounting, auditing and accountability" argue strongly for interdisciplinary accounting research "to borrow freely from all other disciplines with one exception, namely, traditional neo-classical financial economics".

[Insert Figure 7 about here]

Also Carnegie and Napier (2017) provide an important argument in their history of *AAAJ* by observing:

...we concur with the editors that the *AAAJ* Community is more than just a convenient 'brand', existing as it does as a result of the continuing work of many hundreds of researchers with a preference (though not to the extent of exclusivity) for qualitative research methods and a willingness to embrace ideas and methods from a broad range of disciplines and to foster research innovation, for which *AAAJ* is widely-known around the globe.

Thus, the shift towards researchers' increasingly citing research based on accounting practice is further evidence of a growing interest in *AAAJ* and other accounting journals in understanding accounting practice. However, while the *F4. Theoretical/normative/policy* research that provided the basis for the 1988–1992 period has declined sharply in the following two periods, it is making a resurgence and still finds a place among researchers citing emerging articles in *AAAJ*.

We argue that normative research is continually needed as it questions current theory and practice to propose new ways forward, and it is the subsequent role of *F1. Case/field study/interviews/action research* to examine these normative prescriptions in practice. For example, *AAAJ* recently published a special issue on integrated reporting, from which several papers appear in the list of emerging articles, the most cited being the introductory article by de Villiers *et al.* (2014) entitled "Integrated Reporting: Insights, gaps and an agenda for future research". The article presents several interesting prospects for future research into integrated reporting, and is being followed up by another *AAAJ* special issue about integrated reporting practice, due to be published in 2018. Thus, we can observe how normative research is followed by research into practice, on a topical and controversial accounting topic that integrated reporting theory and practice currently represents (Dumay *et al.*, 2016).

4.7 Theory applied

Theory applied is coded in two stages. The first determines whether an article applied any theory in its development or data analysis, and the second identifies the dominant theory or theories applied. Articles that are not research based, such as introduction pieces or literature

reviews, but are focused on a particular theory, are considered as having applied a theory (e.g., Deegan, 2002). Articles may refer to many theories in the literature review section, but apply a specific one in the data analysis; in such instances, only the specific theory applied is coded. Moreover, academics often use different phrases to describe similar theoretical perspectives; for example, ‘theory of stakeholders’ is coded as *stakeholder theory*, and *agency framework* and *agency model* are coded under *agency theory*. Specific theories are grouped under broader theoretical classifications, for example, *ecological perspective* and *Marxism perspective* are categorised under *critical theory*.

Regarding the final classifications: *G2.1. Agency theory* includes agency, signalling, proprietary costs, and other economic-based theories (e.g., Power, 1991; Smith and Taffler, 2000); *G2.2. Critical theory* covers a broad range of theories such as critical social theory and feminist theory (e.g., Cooper, 1992a; Tinker and Gray, 2003); *G2.3. Institutional theory* also includes subcategories of instructional theory such as isomorphism and old institutional economic (e.g., Mir and Rahaman, 2005; Adams and McNicholas, 2007); *G2.4. Legitimacy theory* covers not only legitimacy theories, but also accountability, stakeholder and other socio-political theories (e.g., Gray *et al.*, 1995b; O’Donovan, 2002; O’Dwyer, 2003); and *G2.5. Other* includes theories that do not easily fit into the other categorisations, such as grounded theory, middle-range theory and discourse theory (e.g., Tinker *et al.*, 1991; Parker and Roffey, 1997; Bebbington *et al.*, 2007).

The analysis presented in Table 1 highlights that 67 articles are not founded on a theoretical perspective. For the other 80 articles, the theoretical perspective is identified. In reviewing the attribute of *G2. Theory applied*, we observe that some articles applied more than one theoretical perspective. The dominant theoretical perspective is *G2.4 Legitimacy theory* with 43.3%, and this is a reflection of the dominance of social and environmental accounting articles in our sample. Other theoretical perspectives, such as agency, critical and institutional theory, are represented within the sample.

Figure 8 highlights how legitimacy theory dominates three periods, while it comes second in the other three periods. Agency theory and critical theory are well represented in the first period from 1988–1992. However, both have fallen off since then and critical theory is not evident in the classic and emerging articles from 2008–2016. It is interesting to see how legitimacy theory is reducing while *G2.5 Other* theories are now emerging in the emerging articles. While the *Other* attribute represents 50% of the articles in the 2013–2016 period, there are no common theories used that might justify another attribute category. Among the emerging articles, legitimacy theory is the only theory used more than once – other theories used are agency theory, institutional theory and critical theory based on notions from Bourdieu. Thus, emerging articles use a diverse range of theories, which demonstrates that interdisciplinary research is open to different theoretical perspectives, and is not wedded to traditional social theories such as legitimacy theory that have dominated *AAAJ* in the past. As Carnegie and Napier (2017) outline, the diversity of *AAAJ* continues to be one of its strongest features.

[Insert Figure 8 about here]

A point worth making here is that we are surprised by the lack of critical theory considering there are more case studies of accounting in practice, which should not only be described, but also need critique. As Dumay *et al.* (2016, p. 176) argue, we need to develop a critical discourse about emerging accounting practices, rather than “unquestioningly accept” new accounting practices and laud their benefits before they are put to the test. While *AAAJ* is not specifically a critical accounting journal it does encourage and call for critical submissions (Carnegie and Napier, forthcoming). Thus, there is an opportunity for more critical research

that has impact in other leading accounting journals such as *Critical Perspectives on Accounting*.

Additionally, it is worth noting that because some articles are literature reviews, general reviews and methodological articles, many highly cited articles are not grounded in theory. Guthrie and Parker's (2017, p. 12) recent commentary identifies challenges confronting interdisciplinary researchers in a global academic community, including some members of the academy's obsession with "theoretical engorgement":

Our interdisciplinary accounting research field might best be characterised as now exhibiting 'theoretical engorgement,' whereby a paper becomes littered with theoretical discussion and contemplation from the beginning to the end, to the exclusion of a serious focus on or resolution of the issue(s) it initially set out to address. This phenomenon has become akin to goal displacement where the means of research have become an end in themselves. Such is the pervasiveness and volume of theoretical introspection required within many papers that they become dominated by theoretical narrative and reflection from beginning to end. Their subject matter, empirics, issues and issue-related conclusions are consequently relegated or indeed entirely buried in a concern with theoretical insights, theory contribution and frankly, we suspect, theoretical window dressing.

Thus, considering that scholars increasingly cite research based on practice, now is the time for us, as accounting scholars, to leave our academic ivory towers and concentrate on translating theory into practice. One way to do so is through interventionist research whereby the researcher makes both a theoretical and practical contribution. It is a methodology particularly suited to studying management accounting (Dumay and Baard, 2017).

5 Discussion and Conclusion

While older articles have had a longer time to accumulate citations, feature strongly in the all-time most cited list, this may change with contemporary trends in citations now driven by innovations in information technology and big data such as Google Scholar searches, the availability of articles online, and the ability to cite them immediately after reading them on-screen (Serenko and Dumay, 2015b). It is difficult to tell whether these all-time citation classics will remain the most highly cited articles or whether some of the more recent articles have the potential to reach the levels of citations seen among the all-time classics. It is instructive that the most cited *AAAJ* article of all time (Gray *et al.*, 1995b) was cited 265 times during 2015, while the most cited article since 2013 (de Villiers *et al.*, 2014) only garnered 39 citations during 2015. Of course, articles with a high number of existing citations appear high up in Google Scholar searches, a popular way for scholars to identify relevant articles. Will these earlier articles always remain popular, or will they eventually 'fall off the radar' because they are considered too old when scholars specify a cut-off date when conducting searches?

The rest of this section progresses under three sub-headings that discuss how the research published in *AAAJ* has progressed; critiques the published research; and identifies implications for prospective *AAAJ* authors. However, note that there is a significant amount of overlap among these sub-headings.

5.1 Progression of *AAAJ* research

The analyses in this paper reveals an increasing diversity of theoretical perspectives among the more recent most cited articles. For example, the top three all-time classics deal with

descriptions of theories and methods that were used in much of the subsequent research in the interdisciplinary social and environmental project (for example the top three: Gray *et al.* (1995b) – an overview and classification of theories; Deegan (2002) – a detailed exposition of the most popular of these theories, legitimacy theory; and Hackston and Milne (1996) – a description of a rigorous content analysis method). By contrast, more recent highly cited articles using a diverse range of theories and in-depth field studies are coming into their own, along with overviews and commentaries. These diverse theories and field studies may not be applicable to as many of the contemporary, equally diverse studies now being published in *AAAJ* and other interdisciplinary journals, as the older citation classics might have been.

The analyses also shows a movement away from a predominance of Anglo authors and settings towards more diversity in sources shown in the more recent articles, again an indication of a movement in the direction of diversity and inclusiveness.

The *AAAJ* interdisciplinary research community is indeed maturing and entering a phase where a more diverse and eclectic range of theories and methods from diverse sources are being embraced. The previous concentration in *AAAJ* of highly cited articles on a single theory and method (i.e., legitimacy theory and content analyses) may never recur, predicating against a high level of citations for a relatively small number of foundational articles. This diversity may be decried as a lack of focus within the *AAAJ* interdisciplinary project, or it may be considered a reflection of increasing diversity and inclusiveness that mirrors the interdisciplinary accounting project's aim of being a broad church for all who investigate the links between accounting and society. The interdisciplinary project has always prided itself on being open to diverse approaches, not excluding scholars who think differently. From this perspective, the increased diversity identified here is indicative of *AAAJ* living up to this interdisciplinary ideal.

5.2 From one anniversary to another

One opportunity we have here is to track and expose the developments of work in *AAAJ* over time. One milestone in *AAAJ*, being the 20th Anniversary special issue, provides a basis for such a discussion. In that special issue, there are seven invited papers covering the broad topics of public services accounting, auditing research, strategic management accounting, management accounting research, social and environmental accounting, accountancy firms, and histories of accounting (Milne *et al.*, 2008). Of the papers presented in the special issue, only Owen (2008) and Walker (2008) specifically review selected publications from *AAAJ*, while the remainder consider articles from other journals. Therefore, what we represent below is not an exact matching of the seven categories, but a blend of the categories we analysed in different categories, because not all papers can be classified using these categories, and the categories are not mutually exclusive (e.g., public sector and management accounting research).

The purpose of this discussion is to compare the topics that were identified as being of interest to *AAAJ* readers a decade ago with the articles identified in this study to establish whether these topics can be seen as important based on citations. Table 5 shows that, with the exception of 'Accounting history', there is continued interest in the topics identified. However, what is evident when looking at the number of papers and citations, and average citations, is that the core academic impact of *AAAJ* comes from articles on social and environmental accounting. However, a large number and percentage of the highly cited articles in our sample do not fall into any of the categories identified ten years ago.

[Insert table 11 about here]

In essence, AAAJ continues its role as an outlet for social and environmental accounting, while at the same time it continues to publish classic articles on a diverse range of topics. We argue the interest in social and environmental accounting is important for society and the future of the planet.

5.3 The Mary Parker Follet Award winners

A second opportunity to expose developments in AAAJ is to follow the Mary Parker Follet Award (MPFA) winning articles. The MPFA is “named in memory of a pioneering woman in the field of management and accountability literature, who was international and interdisciplinary in her focus”. Since 1992, the AAAJ Editorial Board votes to select the winning articles. Thus, we hypothesise that the majority of award winning papers would make our classic and upcoming AAAJ articles list if the Editorial Board is a fair judge of excellent research. However, this is not the case.

Our analysis shows that only 6 of the 25 MPFA winning articles are included in our list and are from a diverse range of topics being public sector (Humphrey *et al.*, 1993), theory (Laughlin, 1995; Dillard *et al.*, 2004; Hoque *et al.*, 2013), and corporate reporting (Milne *et al.*, 2009; Merkl-Davies *et al.*, 2011). We are not arguing that the remaining articles are not worthy of the MPFA. However, it shows that the criteria AAAJ Editorial Board members use for select winning articles is different than what AAAJ readers find useful for citing articles. Notably, three articles discuss theoretical perspectives, which aligns with several most cited AAAJ articles listed in Tables I and II (e.g. Gray *et al.*, 1995; Deegan, 2002). Thus, the analysis highlights that articles building upon contemporary theoretical approaches may have more relevance for other scholars to cite, as opposed to MPFA articles that are novel examples of current research.

5.4 Critique

Interdisciplinary accounting scholars often feel under-appreciated by their North American colleagues and those in other countries who follow economics-based research methodologies and theories that have remained largely unchanged for decades. However, the community of interdisciplinary scholars should take pride in their supportive, all-inclusive attitude, and their refusal to be constrained by forms of enquiry that had been predetermined by intellectual elites. Arguably, the only form of exclusion that is evident from an analysis of AAAJ articles is an under-representation of economics-based accounting research. Nevertheless, the authors of this article believe it is important for the interdisciplinary accounting project and AAAJ to remain vigilant to the identification and eradication of subtle forms of exclusion, that is, to remain open to alternative approaches and not to exclude these approaches under the pretence that they do not meet certain quality standards or are not sufficiently critical in nature.

The analyses in this article shows that AAAJ citation classics articles are not only cited by other accounting journals such as *Critical Perspectives on Accounting*, but are increasingly noticed by, and cited in, the management and sustainability literature, for example, in *Journal of Business Ethics* and *Journal of Cleaner Production*. From an interdisciplinary perspective, this is a significant trend. There are opportunities to cooperate with colleagues in management, marketing, engineering and sustainability, to mention but a few fields, thereby strengthening our interdisciplinarity and enabling the examination of new research questions that relate to the accounting/society nexus, but require the expertise of colleagues from outside accounting. In addition to broadening our horizons, interdisciplinary researchers should support interdisciplinary research by way of citations. Citation counts remain an important, and arguably the only objective, way to demonstrate the relevance and impact of research, including interdisciplinary research.

AAAJ's publisher, Emerald, reports that the journal continues to grow in terms of downloads, with over 350,000 for 2016. In terms of the top ten countries by downloads, the UK and Australia dominate. *AAAJ* special issues continued to be strongly downloaded during 2016 with the top three by download being the 2002 special issue on Social and Environmental Reporting and its role in maintaining or creating organisational legitimacy, the 2014 special issue on Integrated Reporting and the 2016 special issue entitled Social Accounting for Human Rights. Even though this human rights special issue was only published early in 2016, it had, by January 2017, already been downloaded over 6,000 times. Since 2013, overall citations of *AAAJ* articles have increased by 28%, the impact factor has increased by around 30%, and the impact factor prediction for 2016 estimates a further 30% increase.

Several contemporary issues are bringing significant change to the journal publishing world, including the increasing importance of journal rankings, open access, Google Scholar, ResearchGate, social media and big data (Guthrie *et al.*, 2015). However, *AAAJ*'s foundational core values remain to fully embrace the interdisciplinary accounting project and to support and publish research aimed at promoting equality and fairness in society. A review of Appendix A provides insights into emerging and new focus areas that will be published in *AAAJ*. In addition, *AAAJ* remains committed to publishing research related, and accessible, to all four parts of the accounting profession – accounting educators and researchers, professional bodies, policy makers and practitioners (see, Laughlin, 2011; Venter and de Villiers, 2013).

5.5 Implications for prospective *AAAJ* authors

Amongst the recent most cited *AAAJ* articles, 40% provided a synthesis of research ideas. This kind of overview article is often the lead article in a *AAAJ* special issue, and gives a 'big picture' view of the state of the research field as well as pointing towards research opportunities. To the extent that these opportunities are taken up by the research community, these articles can provide the catalyst for combined efforts within the interdisciplinary research community. Prospective authors could use these agenda-setting articles to identify research opportunities and justify their research questions.

The analyses show that within the increased diversity mentioned earlier, a major commonality among the recent *AAAJ* most cited articles is that they mostly deal with non-financial reporting/disclosures. Whether they are labelled social and environmental accounting, Global Reporting Initiative (GRI) reporting and sustainability reporting (Abeydeera *et al.*, 2016), or integrated reporting, the *AAAJ* community remains interested in non-financial disclosures, as these relate to the social issues that are at the heart of the interdisciplinary project. Of course, other areas of research are also linked to social issues and are supported and published by *AAAJ*, including themes such as public sector accounting, corporate governance and alternative forms of accounting. Prospective *AAAJ* authors could contribute in these areas.

The analyses also point towards more practice-based interdisciplinary research coming to the fore, similar to the practice turn that has been occurring in related sub-fields such as intellectual capital accounting (Guthrie and Dumay, 2015). Addressing the 'wicked' problems facing accounting and society is sure to be impactful (Jacobs and Cuganesan 2014, p. 1250). Judging by the organisational and national catastrophes and personal hardships that have come with the global financial crisis, issues with pension funds, multinational corporate tax avoidance and national austerity budgets, just to name a few, there are enough 'wicked' problems for interdisciplinary accounting researchers to address and societal problems that affect the living conditions of billions of people globally. To achieve the aim of doing meaningful and impactful research, prospective *AAAJ* authors need to focus on the

intersection between accounting and society, and address important societal issues, without being constrained by particular theoretical perspectives or research methods. In addition, researchers need to collaborate with other researchers with different perspectives, as well as with policy makers, regulators, practitioners and professional accounting associations, to ensure that their research make an impact.

As the editors of *AAAJ* highlighted in their recent editorial (Guthrie and Parker, 2017), the interdisciplinary project and *AAAJ* are ideally suited to these challenges and opportunities for society and the globe.

5.6 Limitations

This study's main limitation relates to critique based on using citations as an equal measure of an article's quality. As outlined in our discussion of citations, we recognise that a citation from a well-recognised scholar from a highly ranked peer-reviewed journal is not the same as citation from a postgraduate student in a thesis. However, we argue that *AAAJ* citations are of an above-average quality because *AAAJ* has above average CiteScore, SJR and SNIP scores. Thus, we do not provide a detailed source analysis of the citations associated with our articles because such an analysis is beyond the scope of our study, and we recognise this as a limitation of our findings. Additionally, other researchers, given the same data, may not draw the same conclusions we do, and this is a further limitation.

Appendix A: *AAAJ* forthcoming special issues and sections (2016–2020)

Title: Accounting, Auditing and Accountability Research in Africa, Guest Editors: Grant Samkin, Robert Nyamori, Abu Shiraz Rahaman

Title: Accounting, Accountability, Social Media and Big Data: Revolution or Hype? Guest Editors: Michela Arnaboldi, Cristiano Busco, Suresh Cuganesan

Title: Ecological Accounts: Making Visible Our Place in an Ecological World, Guest Editors: Markus J Milne, Shona L Russell, Colin Dey

Title: Language and Translation in Accounting, Guest Editors: Lisa Evans and Rania Kamla

Title: Case Study Insights from the Implementation of Integrated Reporting, Guest Editors: Charl De Villiers, Leonardo Rinaldi, Jeffrey Unerman

Title: *AAAJ* and Research Innovation: The Next Decade, 1998 to 2007, Guest Editor: Garry Carnegie

Title: Problematizing Profit and Profitability, Guest Editors: Alan Lowe, Alex Preda, Yesh Nama

Title: Accounting and Accountability for Sports, Guest Editors: Clinton Free, Paul Andon

Title: On Accounting and the UN Sustainable Development Goals, Guest Editors: Jeffrey Unerman, Jan Bebbington

Title: Doings of Practitioners: Public Sector Accountants in the 21st Century, Guest Editors: Mark Christensen, Johan Christiaens, Dorothea Greiling

Title: Accountability and Performance Challenges in Knowledge Intensive Public Organisations, Guest Editors: Giuseppe Grossi, Kirsi-Mari Kallio, Massimo Sargiacomo, Matti Skoog

Title: Accounting for Equity, Guest Editors: James Hazelton, Dale Tweedie

Title: Accounting for Extinction, Guest Editors: Jill Atkins, Warren Maroun

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ⁱ See <http://www.scimagojr.com/journalsearch.php?q=130105&tip=sid&clean=0>. Accessed 13 August 2017.

ⁱⁱ As at 27 February, 2016 the Lowry article has 195,373 and 325,412 citations in Google Scholar and Web of Science respectively.

ⁱⁱⁱ See <http://www.scimagojr.com/journalrank.php?area=1400&category=1402>. Accessed 13 August 2017.

^{iv} Citations per year are calculated as follows (2016 – Year of publication)/ Total citations.

^v Note the tail is longer than the 927 articles we included in our data set because the Publish or Perish data also includes references to published poems and other references which we exclude.

Figure 1 Citation decay for AAAJ articles

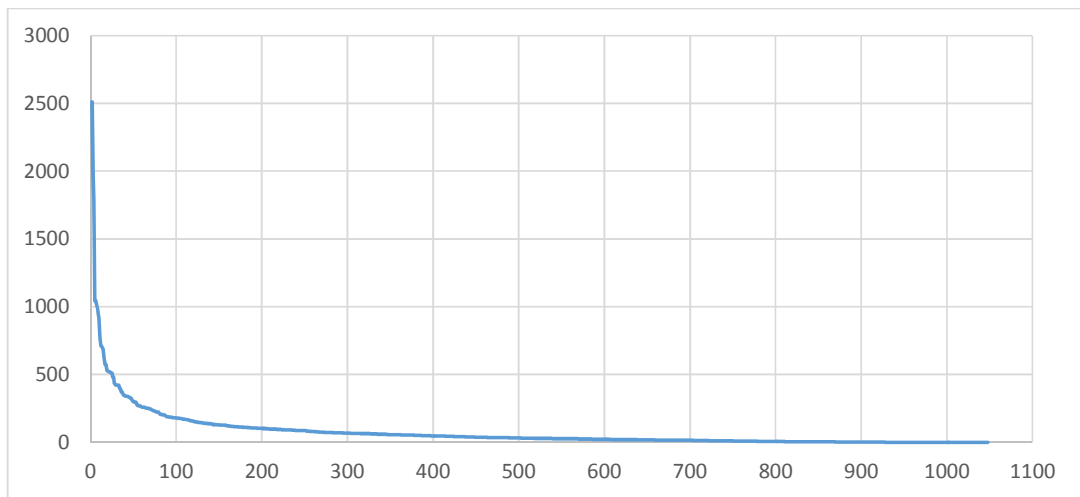


Figure 2. AAAJ citation classic and emerging articles compared to total articles (1988–2016)

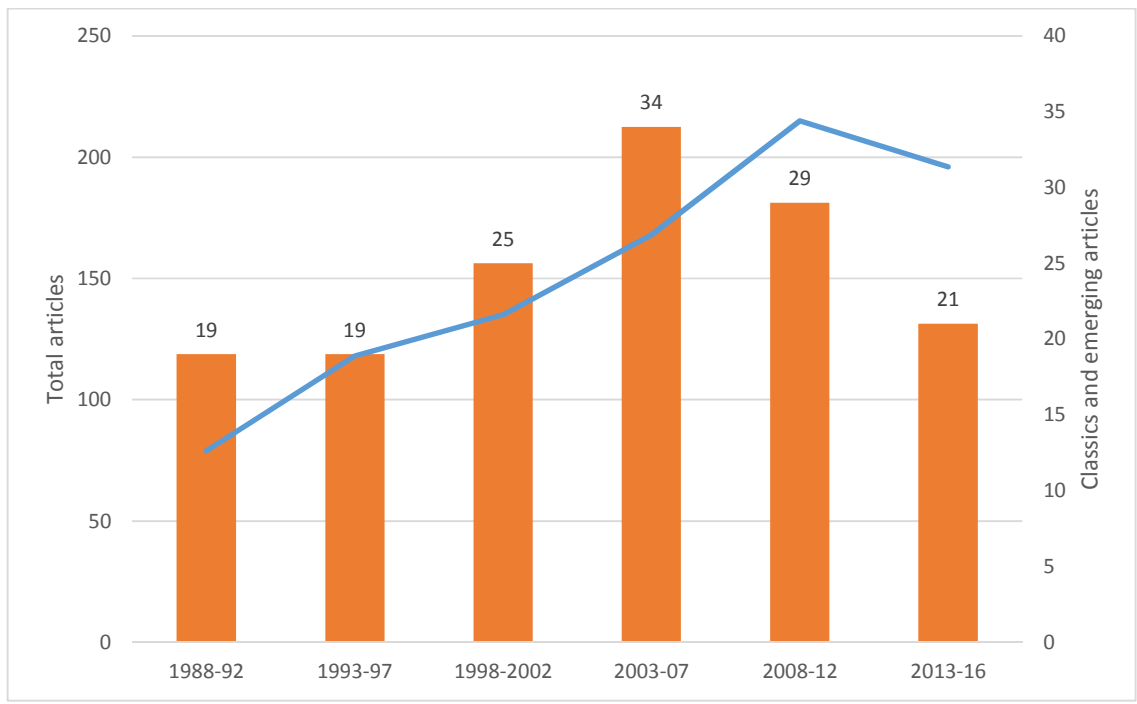


Figure 3. Jurisdiction of articles (1988–2016)

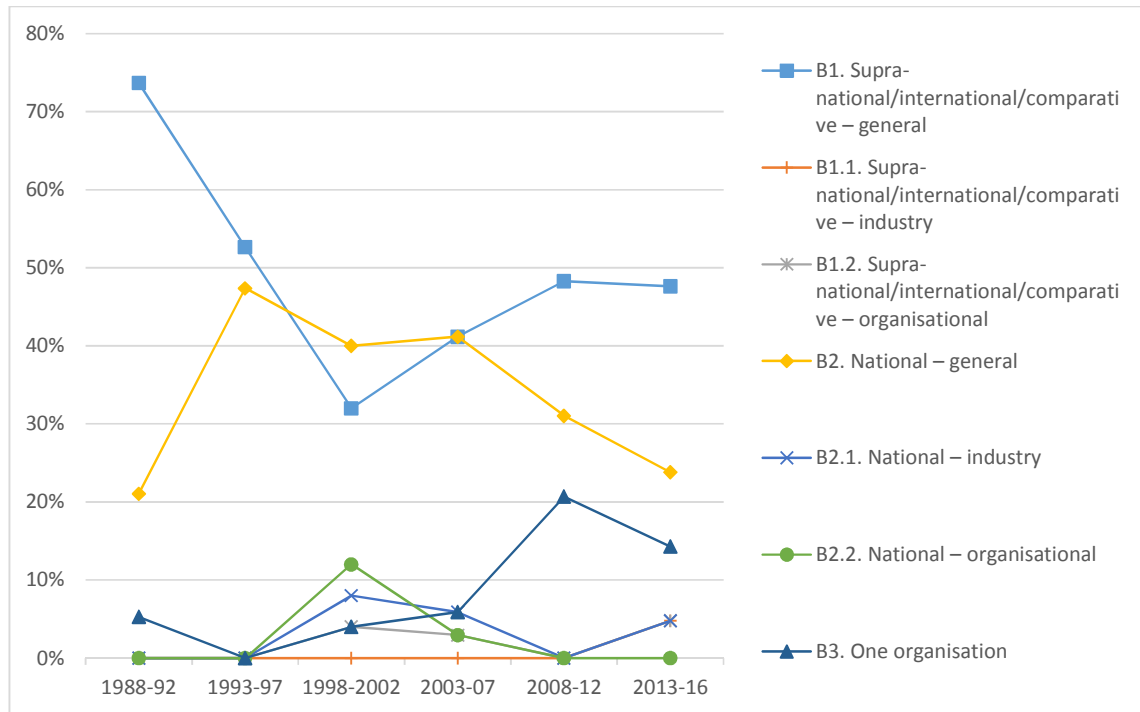


Figure 4. Organisational focus of articles (1988–2016)

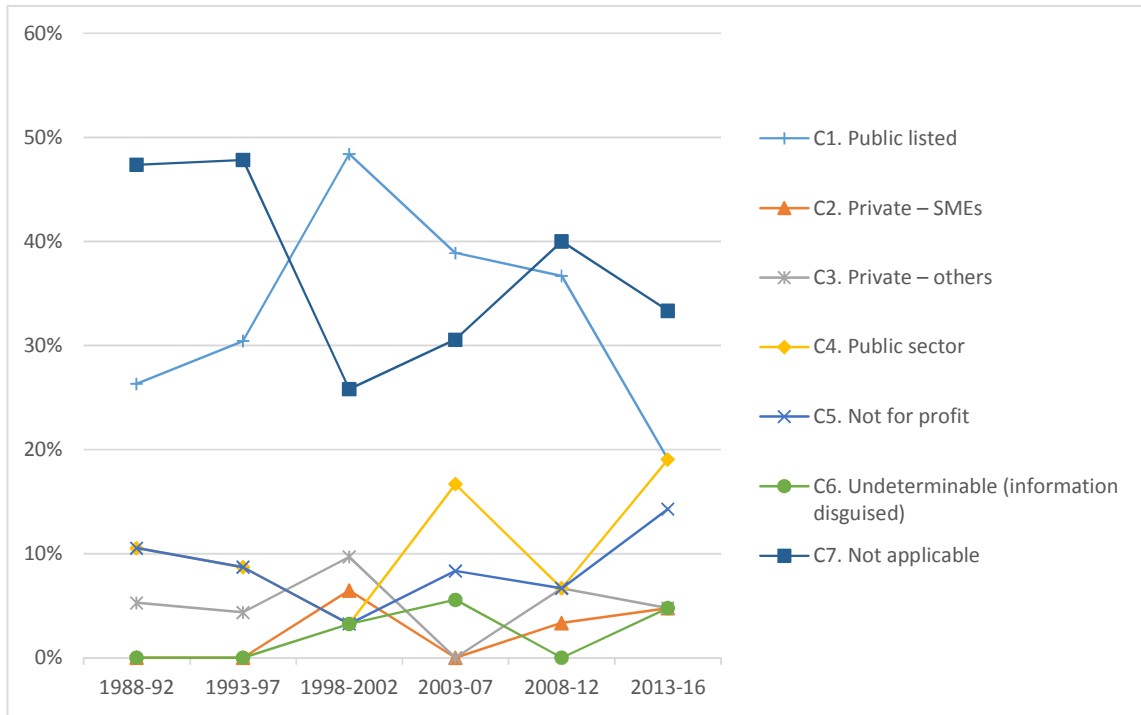


Figure 5. Country of research or first author of articles (1988–2016)

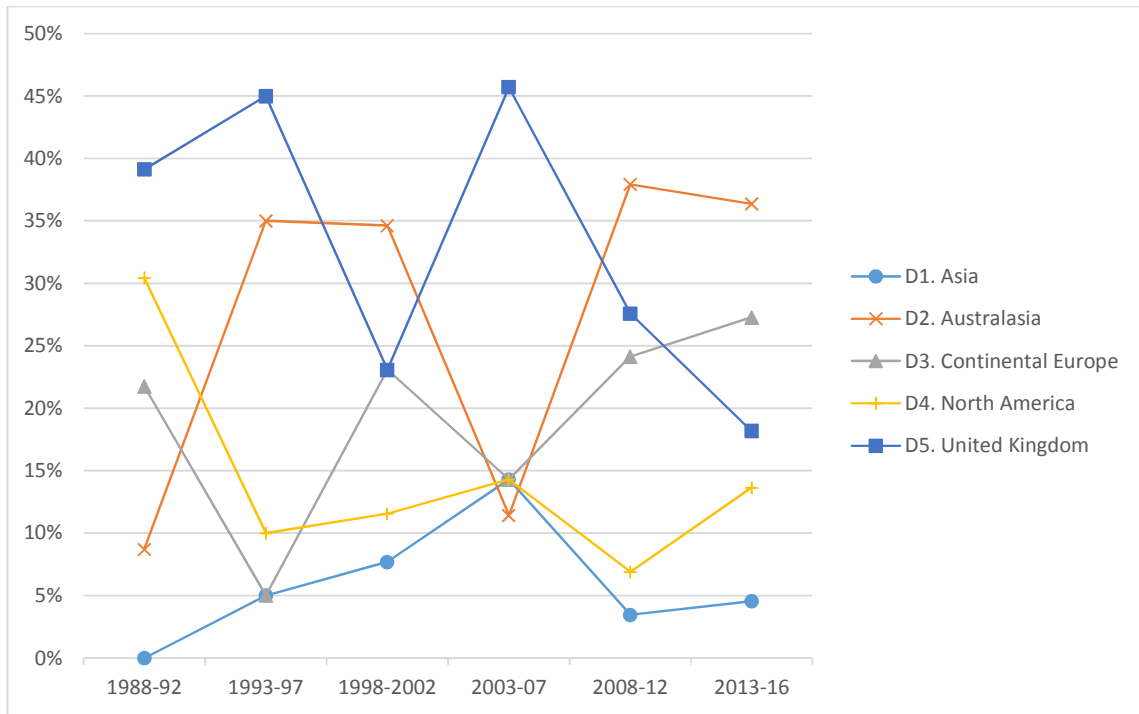


Figure 6. Accounting focus of articles (1988–2016)

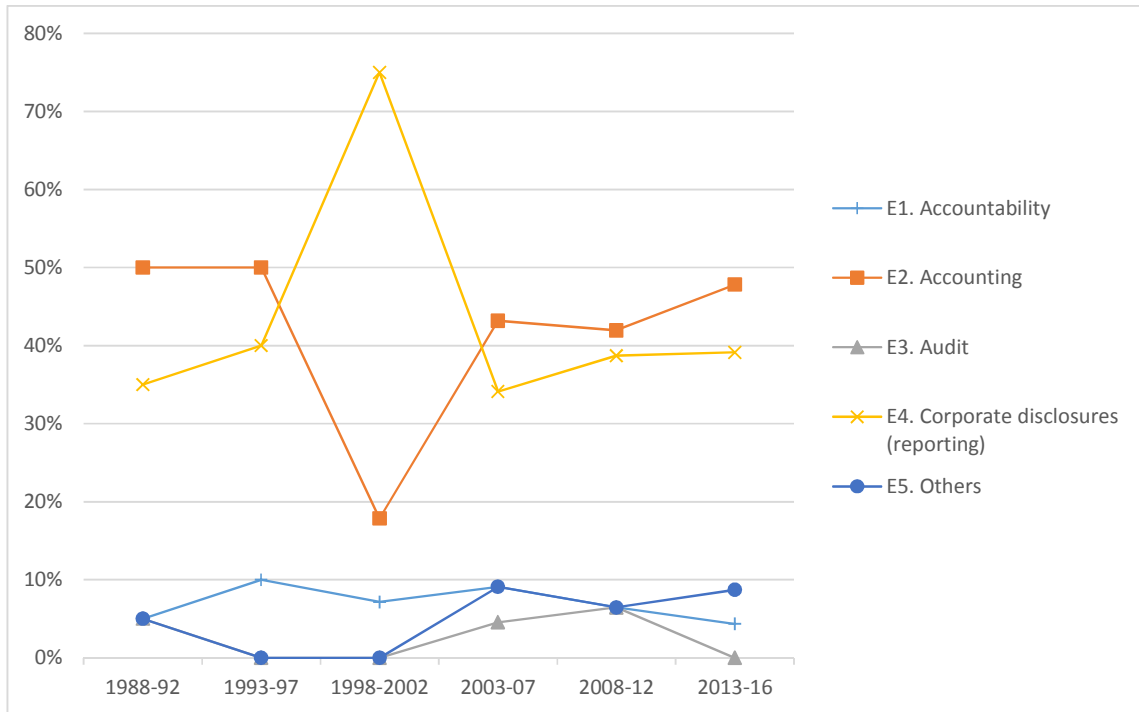


Figure 7. Research methods of articles (1988–2016)

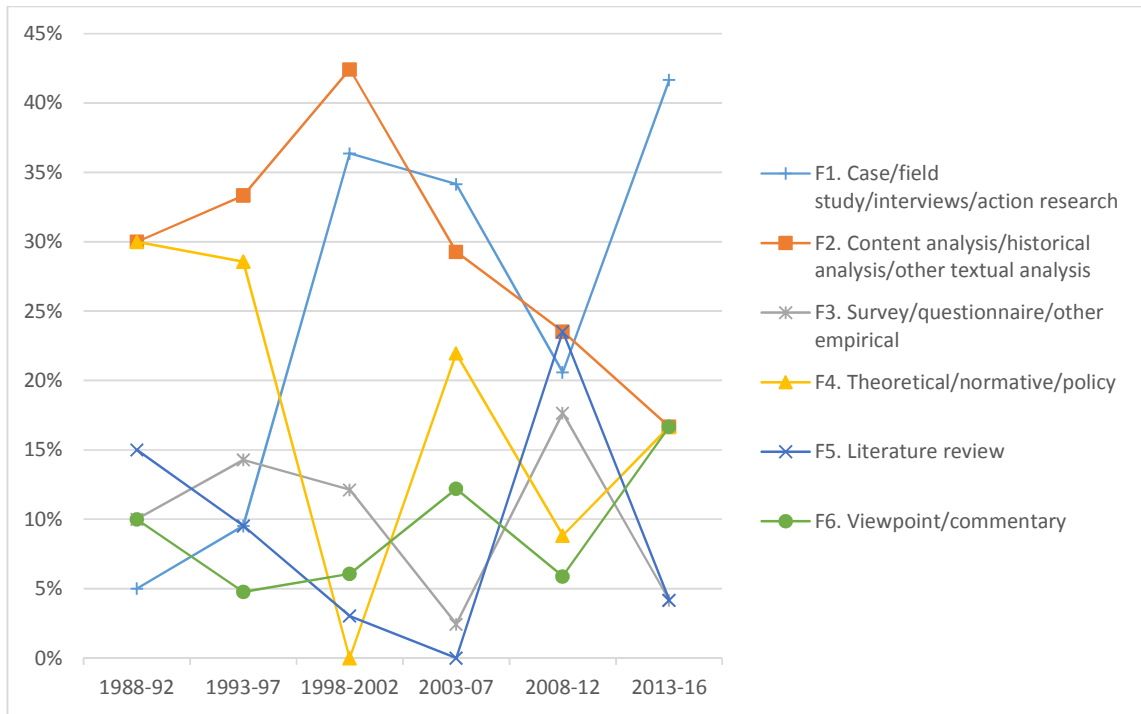


Figure 8. Theory applied in articles (1988–2016).

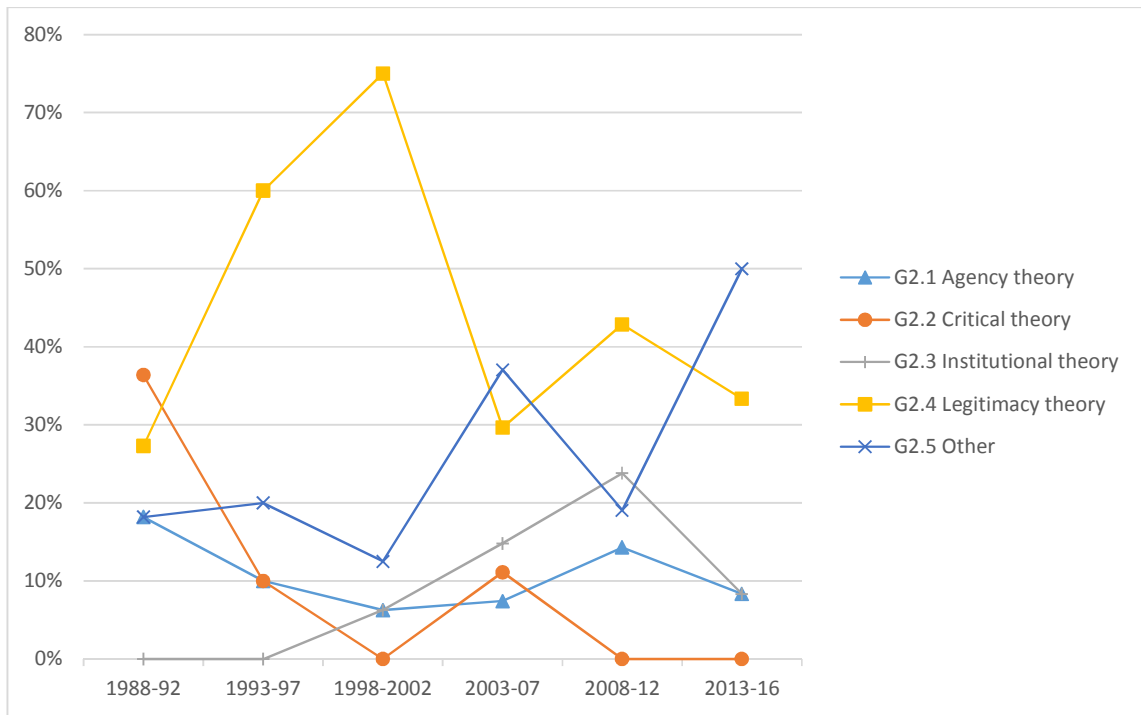


Table 1. Analytical framework and results (1988–2016)

	Articles coded	
<i>A. Authors and institutions</i>		
A1. Author Name (Unique/Total)	206 / 299	-
A2. Institution (Unique)	139	-
<i>B. Jurisdiction</i>	Instances	Percentage
B1. Supra-national / international / comparative – general	70	47.7%
B1.1. Supra-national / international / comparative – industry	1	0.7%
B1.2. Supra-national / international / comparative – organisational	3	2.0%
B2. National – general	51	34.7%
B2.1. National – industry	5	3.4%
B2.2. National – organisational	4	2.7%
B3. One organisation	13	8.8%
Totals	147	100%
<i>C. Organisational focus</i>		
C1. Public listed	56	35.0%
C2. Private – SMEs	4	2.5%
C3. Private – others	8	5.0%
C4. Public sector	17	10.6%
C5. Not for profit	13	8.1%
C6. Undeterminable	4	2.5%
C7. Not applicable	58	36.3%
Totals	160	100%
<i>D. Country of research or first author</i>		
D1. Asia	10	6.6%
D2. Australasia	41	27.2%
D3. Continental Europe	26	17.2%
D4. North America	22	14.6%
D5. United Kingdom	52	34.4%
Totals	151	100%
<i>E. Accounting focus</i>		
E1. Accountability	12	7.4%
E2. Accounting	64	39.5%
E3. Audit	5	3.1%
E4. Corporate disclosures (reporting)	72	44.4%
E5. Others	9	5.6%
Totals	162	100%
<i>F. Research methods</i>		
F1. Case / field study / interviews / action research	36	22.2%
F2. Content analysis / historical analysis / other textual analysis	50	30.8%
F3. Survey / questionnaire / other empirical	17	10.5%
F4. Theoretical / normative / policy	28	17.3%
F5. Literature review	15	9.3%
F6. Viewpoint / commentary	16	9.9%
Totals	162	100%
<i>G. Theory applied</i>		
G1. Theory not applied	67	45.6%
G2. Theory applied	80	54.4%
Totals	147	100%
<i>G2. Theory applied</i>		
G2.1 Agency theory	10	10.3%
G2.2 Critical theory	8	8.2%
G2.3 Institutional theory	11	11.3%
G2.4 Legitimacy theory	42	43.4%
G2.5 Other theories	26	26.8%
Totals	97	100%

Table 2. Top 10 *AAAJ* citation classics by citations

Author (Year)	Title	Cites
Gray <i>et al.</i> (1995b)	Corporate social and environmental reporting: A review of the literature and a longitudinal study of UK disclosure	2512
Deegan (2002)	Introduction: The legitimising effect of social and environmental disclosures – A theoretical foundation	1971
Hackston and Milne (1996)	Some determinants of social and environmental disclosures in New Zealand companies	1788
Deegan and Rankin (1996)	Do Australian companies report the environmental news objectively? An analysis of environmental disclosures by firms prosecuted successfully by the Environmental Protection Authority	1044
Gray <i>et al.</i> (1995a)	Constructing a research database of social and environmental reporting by UK companies	1044
Milne and Adler (1999)	Exploring the reliability of social and environmental disclosures content analysis	1012
Deegan <i>et al.</i> (2002)	An examination of the corporate social and environmental disclosures of BHP from 1983–1997: A test of legitimacy theory	989
O'Donovan (2002)	Environmental disclosures in the annual report: Extending the applicability and predictive power of legitimacy theory	961
Adams (2002)	Internal organisational factors influencing corporate social and ethical reporting: Beyond current theorising	913
Mathews (1997)	Twenty-five years of social and environmental accounting research: Is there a silver jubilee to celebrate?	773

Table 3. Top 10 *AAAJ* citation classics by CPY

Author (Year)	Title	CPY
Deegan (2002)	Introduction: the legitimising effect of social and environmental disclosures – A theoretical foundation	131.40
Gray <i>et al.</i> (1995b)	Corporate social and environmental reporting: A review of the literature and a longitudinal study of UK disclosure	114.18
Hackston and Milne (1996)	Some determinants of social and environmental disclosures in New Zealand companies	85.14
Deegan <i>et al.</i> (2002)	An examination of the corporate social and environmental disclosures of BHP from 1983–1997: A test of legitimacy theory	65.93
O'Donovan (2002)	Environmental disclosures in the annual report: Extending the applicability and predictive power of legitimacy theory	64.07
Adams (2002)	Internal organisational factors influencing corporate social and ethical reporting: Beyond current theorising	60.87
Bebbington <i>et al.</i> (2008)	Corporate social reporting and reputation risk management	57.56
Milne and Adler (1999)	Exploring the reliability of social and environmental disclosures content analysis	56.22
Adams (2004)	The ethical, social and environmental reporting-performance portrayal gap	52.69
Deegan and Rankin (1996)	Do Australian companies report the environmental news objectively? An analysis of environmental disclosures by firms prosecuted successfully by the Environmental Protection Authority	49.71

Table 4. Top citation classic and emerging authors

Name	1988– 1992	1993– 1997	1998– 2002	2003– 2007	2008– 2012	2013– 2016	Articles	Citations
Rob Gray	1	3	0	4	0	0	8	5631
Carol Adams	0	0	1	3	1	1	6	2324
James Guthrie	1	0	1	0	2	2	6	1069
Craig Deegan	0	2	2	0	1	0	5	4969
Niamh M. Brennan	0	0	1	0	3	1	5	1850
David Owen	2	1	0	1	1	0	5	1770
Jan Bebbington	0	1	0	2	2	0	5	1384
Markus Milne	0	1	2	0	1	0	4	3480
Michaela Rankin	0	2	1	0	1	0	4	2743
Carlos Larrinaga	0	0	1	1	2	0	4	1093
Lee Parker	0	1	0	1	1	1	4	964
Jan Mouritsen	0	0	1	2	1	0	4	892
Brendan O'Dwyer	0	0	1	2	0	0	3	1095
Jane Broadbent	1	0	0	1	1	0	3	1007
Jeffrey Unerman	0	0	1	1	0	1	3	994
Carol Tilt	0	1	1	0	1	0	3	959
Richard Laughlin	1	1	0	1	0	0	3	943
Per Nikolaj Bukh	0	0	1	2	0	0	3	846
Robert Scapens	0	2	0	1	0	0	3	811
Jesse Dillard	1	0	0	1	0	1	3	762
Martin Freedman	1	1	0	0	1	0	3	703
Christopher Humphrey	0	2	0	0	1	0	3	669
Colin Higgins	0	0	0	0	1	2	3	658
Dennis Patten	0	0	1	0	1	1	3	601
Jill Solomon	0	0	0	1	1	1	3	464
Michael Jones	0	0	1	1	0	1	3	384
Stefan Schaltegger	0	0	0	0	1	2	3	285

Table 5. Top10 citation classic and upcoming institutions

Institution	Score	Articles	Citations
University of Manchester	6.25	11	2321
University College Dublin	4.67	7	2751
University of St Andrews	3.83	8	2073
Monash University	3.50	7	1221
University of Sheffield	3.45	6	2223
Flinders University of South Australia	3.00	4	1305
Deakin University	2.67	5	1719
Macquarie University	2.50	5	715
University of Glasgow	2.50	3	1354
University of Dundee	2.45	6	4892

Table 6. Continued impact of topic areas related to the 20th Anniversary special issue

	1988–2007	2008–2016	Totals	Citations	Avg. Citations
Public sector	11	6	17	3561	209.5
Audit	3	2	5	1034	206.8
Management accounting	3	6	9	1402	155.8
Social and environmental accounting	43	17	60	28181	469.7
Accountancy firms	0	0	0	0	0
Accounting history	2	0	2	867	433.5