

Social accounting research: An Australasian perspective

by: Craig Deegan

Introduction

- Presentation based on research published in 2007 (*invited publication to honour retirement of Prof Reg Mathews*) which sought to answer the following questions:
 1. What presence internationally have Australasian accounting academics had in social accounting research?
 2. What has been the focus of the Australasian social accounting research?
 3. What is the level of concentration in Australasian social accounting research? That is, is there a broad or narrow group of individuals involved in the research activity?
 4. Which accounting journals appear relatively more likely to publish social accounting research?

But what is social accounting research?

For the purpose of this research, 'social accounting research' was deemed to cover the following themes:

- reviews of organisational social and environmental (and 'triple bottom line', and 'sustainability') reporting, including analysis of the motivations and determinants to report;
- stakeholder (inclusive of 'market') reactions to the disclosure of social and environmental information;
- discussions or commentaries about new systems of accounting designed to incorporate social and/or environmental performance;
- focussed discussion about the role of accounting in specifically promoting, or undermining, the environment and/or particular stakeholders within society;
- social and environmental audits;
- development of theories to explain or inform social accounting practice;
- discussion of method and methodological issues associated with social accounting research

Research method

- Focus is on research published in international journals.
- BUT - how to select appropriate journals to review, in particular 'quality journals' that publish 'quality research'?
- Perhaps start with a review of research that ranks journals by quality

Presence in 'top 5' journals?

- Five journals rank consistently within the various studies as being within the 'top' international accounting research journals—these 'top 5' journals being:
 - *Accounting Organizations and Society* (AOS);
 - *Contemporary Accounting Research* (CAR);
 - *Journal of Accounting and Economics* (JAE);
 - *Journal of Accounting Research* (JAR); and
 - *The Accounting Review* (TAR)

- Reviewed the contents of these five journals over an 11 year period (1995–2006) to identify the individual articles that addressed issues under the broad gamut of ‘social accounting research’
- Are these journals receptive to, or a useful source of, social accounting research?

- Within the sample of ‘high quality’ journals (the ‘top 5’), apart from AOS, there was an absence of social accounting research.
- Our review also incorporated those journals included in the CSEAR ‘Journals Guide’, and these were:
 - *Accounting Education; Accounting Forum; Accounting, Organizations and Society; Accounting Auditing and Accountability Journal; Business Strategy and the Environment; Critical Perspectives on Accounting; European Accounting Review; and Journal of Business Ethics.*

- To this list was added a number of Australasian-based journals, specifically *Accounting and Finance* and the *Australian Accounting Review*.
- For additional international coverage, *British Accounting Review* and *Accounting and Business Research* were also added to the sample
- Accepted that there are obvious limitations in selecting such a 'group' of journals

Results

- Other than AOS, the 'top 5' accounting journals did not publish social accounting research.
- Interesting issue in itself Why?
- The missions, aims or scope statements included within the editorial policies of the respective journals (perhaps with the exception of JAE) did not seem to exclude such research??

Do the editors of the ‘quality journals’—other than AOS, reject articles that consider social accounting research (that is, are they acting as ‘gatekeepers’ in excluding such research?)

- Or is it the case that researchers working in the area of social accounting research dismiss these journals when making their decisions about submission?

Results of 'other' 12 journals

- Of the journals making up the sample, *Accounting Forum*; *Accounting, Accountability and Auditing Journal*; *Business Strategy and the Environment*; *Journal of Business Ethics*; and *Critical Perspectives on Accounting* had the major number of journal articles published on social accounting research.
- Hence, these journals appear to represent important resources for readers interested in social accounting research.

Results (cont)

- Whilst it might be considered that social accounting research today appears more ‘mainstream’ than it was a decade or more ago, this does not mean – as we already know from our experience with the ‘top 5’ – that all accounting journals will embrace the topic, regardless of what the goals or aims of the journals
- The absence of social accounting research is not restricted to the ‘top 5’ journals.

Journal	Total #	Aust #	% Aust.
AOS	14	4	29
AAAJ	43	19	44
ABR	3	3	100
AAR	7	7	100
European A R	13	0	0
Acctg & Finance	0	0	0
Acctg Forum	51	23	45
BAR	22	5	23
CPA	31	11	35
Accg Ed. (UK)	10	5	50
Bus. Strat & Env	42	6	14
Jnl Bus Ethics	36	3	8

Reason for high presence of Australasian researchers?

- It is interesting to reflect on the high presence of Australasian researchers in the social accounting literature.
- Whilst pure conjecture, it is arguably due to the leadership role taken some decades ago by some key 'local' researchers, such as Reg Mathews, Lee Parker, and James Guthrie who, in conjunction with leading overseas social researchers (such as Rob Gray and Dave Owen) were amongst the first to embrace social accounting at a time when it was far from 'mainstream' research.
- Journals such as *Accounting, Auditing and Accountability Journal*—edited by two Australians were also early supporters of social accounting research.
- Further, initiatives such as the development of the *Asian Pacific Interdisciplinary Research in Accounting (APIRA)* Conference held for the first time in Sydney in 1995 which emphasised social accounting research, would have been expected to help in the promotion of social accounting research.

Spread of authorship

- From the sample used in this study, a limited number of researchers are involved in a large proportion of the research.
- Indeed, five individuals were either sole authors, or co-authors on 45 of the 86 (52%) Australasian articles within the sample (as well as being involved in other publications not included within this sample).
- Hence, whilst it looks like Australasian researchers are playing a prominent role in the research, this might not be the case if we eliminated the work of five authors.
- An issue for concern?

- Hence, whilst it might be argued that social accounting research has become part of ‘mainstream’ research in recent years within the Australasian context—this is *perhaps* not so much the case when we ‘drill-down’ and consider the number of researchers responsible for the majority of the output.

Fous of Australasian research

- about 35% of the Australasian research focussed on organisational social and/or environmental reporting behaviour and associated motives and determinants for reporting. That is, there was a strong tendency towards research of a positive, as opposed to normative nature.
- Nevertheless, there was a significant proportion of research that adopted a critical perspective of accounting (approximately 17%), with much of this research being critical of the role of accounting in creating social and environmental ills.

Focus (cont)

- In considering the balance (approximately 48%) of the Australasian journal publications, apart from a limited number of articles in particular areas (such as accounting education or assurance), the balance of the Australasian research within the sample tended to be reasonably equally divided between research that focused upon either:
 - environmental management accounting issues ,
 - investigations of stakeholders' needs, demands and expectations;
 - overviews of previous research and
 - issues to do with the development of theory and or methodological problems inherent in social accounting research.

Implications of findings

- it appears that ‘new active’ (‘active’ being used to reflect publication completions) researchers are not visibly entering the field of social accounting research.
- Further, the finding that journals considered as being the ‘top tier’ accounting journals (other than AOS) do not publish social accounting research is also of concern if we are hoping to see further growth in social accounting research.
- Promotion of academics within universities has not only to do with the *quantity* of journal publications, but also with the *quality* .
- If a limited amount of space has historically been made available for social accounting research within these perceived ‘top’ journals then this could discourage promotion-focussed individuals from pursuing social accounting research.
- Further, individuals may consider that quality research is best reflected by the contents of those journals perceived as being of the highest quality.

Implications (cont)

- Tied to the above issue, the advent of research ratings exercises might further impact the take-up of social accounting research given that determinations of 'research quality' will rely upon perceptions held about quality rankings of accounting journals.
- Such factors point to the potential need for senior social accounting researchers to highlight in appropriate media that journal quality ratings – as they currently stand – may not be relevant when assessing the research performance of social accounting researchers.

Future research issues

- Why do ‘top 5’ accounting journals (and some other journals) fail to publish social accounting research despite the increasing prominence of social and environmental accounting within the business community?
 - Is the lack of publications due to filtering choices of editors, or because of journal selections being made by potential authors?
 - Are the low publication rates of social accounting research within the ‘top’ journals likely to change in the near future—and what might be needed to create such change?
- Why aren’t there more entrants into the social accounting publishing population?

Future research (cont)

What influence do studies of research journal quality have on junior academics when determining areas for research?

- Further, what impacts will government initiatives such as the *Research Quality Framework* have on participation rates in social accounting (and other areas of) research?
- Related to the above point, what actions, if any, should senior social accounting researchers take to make it known to *Research Quality Framework* Assessment Panels that published studies of accounting journal quality are to be used with caution given the fact that the journals typically identified as being of the highest quality do not publish particular types of accounting research.
- RQF exercises may have the effect of maintaining the status quo in terms of research areas and focus.

Future research (cont)

- How do experienced social accounting researchers rate various journals and how do such ratings differ from the journal ratings exercises currently available?
- What attributes of accounting academics impact perceptions (and hence responses to surveys and questionnaires) about accounting journal quality?
- What factors contribute to Australasian researchers contributing a disproportional percentage of the publications in the area of social accounting research?