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Perceptions of journal quality and research paradigm: results of a web-based survey of British accounting academics

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Abstract

This paper reports the results of a web-based perception study of the ranking of peer reviewed accounting journals by UK academics. The design of the survey instrument allows an interactive selection of journals to be scored. The web-based format is unique in that it also includes a step in which respondents classify the journals according to methodological perspective (paradigm). This is depicted graphically in the paper in a bubble diagram that shows the “positioning” of journals according to perceptions of both paradigm and quality.

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Introduction

The survey that this paper reports uses a web-based, interactive questionnaire to elicit the views of academics in British accounting and finance departments on journal paradigm and quality. The use of a web-based delivery system for the survey allows the respondents to interact with the site to select journals from a prepared list or enter additional journals and classify them by paradigm and then score those journals for quality. This provides a focus on journals with which respondents are familiar (Brown & Huefner, 1994; Zeff, 1996) and incorporates the additional element of the classi-

fication by paradigm¹ which is seen as important in the face of growing differences in the style of research conducted and published by accounting academics (Bricker, 1989; Williams & Rodgers, 1995).

Research suggests that even the rankings of well-known journals vary by region (Ballas & Theoharakis, 2003; Brinn, Jones, & Pendlebury, 2001; Locke & Lowe, 2002; Zeff, 1996). In the UK the importance of this regional effect is heightened by Brinn et al.'s (2001) finding that accounting and

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

finance academics believe that for the purposes of the Research Assessment Exercise (RAE), “[p]ublication in top UK research journals was perceived to be the greatest indicator of research quality” (p. 333). The authors express surprise that the UK journals are seen as more important (even if only marginally) than the ‘top’ US journals. They contrast this to an earlier study (Brinn, Jones, & Pendlebury, 1996) which reported that British academics consistently ranked top US journals well ahead of the top UK journals in terms of research quality. There are possible explanations, such as: perceptions of journal quality having changed since their 1993 survey (published in 1996); or as they speculate, that academics believe that factors other than quality may be considered as influential in the RAE evaluations.

Otley (2002) reviews the 2001 RAE and makes a number of interesting comments regarding possible future approaches to the Exercise. While highlighting the strength of the current procedure’s reliance on quality assessments by subject experts, he does raise the possibility that using more mechanistic approaches could reduce the cost and the burden on institutions and panel members (p. 401). The possible alternative approach he described as, “counting the number of research outputs and weighting these by quality ratings of journals or citation counts.” (p. 401). Even if this explicit approach to using journal quality as a weighting is not adopted in the future, the indication is that it has an implicit impact in the evaluation, as would be expected. Professor Otley also notes that;

In general the work examined tended to be concentrated on those items which had no external ‘imprimatur’ of quality, such as books, research reports and working papers. Nevertheless, a considerable number of journal articles were also read in detail. (p. 391)

Implicit understandings of what is a quality journal would appear to have a role to play in these assessments.

Consensual evaluations of journal quality have the potential to impact on evaluations of research quality and as a result on the outcomes of the RAE process, individuals’ promotion prospects

and publishing strategies. Given that the last published survey was conducted in 1993, this suggests that it is timely to reassess perceptions of academic accounting journals in Britain. We compare our results to Brinn et al.’s (1996) findings and note some broad similarities but also some key differences for individual journals. In addition we identify some underlying factors driving the perceptions of the journals.

The paper is further divided into three broad sections. The next section reviews the literature related to journal ranking studies and highlights the key aspects of the method used in this research. The results of the survey and key findings in relation to the dimensions of paradigm and score are analysed, considering specifically a comparison to an earlier journal ranking study and specific demographic factors linked to the results. Finally some concluding comments are offered.

Literature review and method

A number of approaches to ranking journals have been suggested and applied, but broadly they are either citation-based studies or perception studies based on surveys. Considering citation studies first, McNulty and Boekeloo (1999) suggest two approaches: (1) measuring citations to the journal to be ranked by articles published in core journals and (2) to measure the tendency of a journal to publish articles that eventually become classics. The problem with the first approach is that it is necessary to first establish a ‘set of core journals’ which effectively means that the top journals have to be ranked before the ranking process begins. The disconcerting feature of this approach is the inevitability that the initial beliefs about ‘top’ journal quality will be reproduced and then the editorial policies of those journals effectively dominate all others (Tinker & Puxty, 1995; Williams & Rodgers, 1995; see also Gray, Guthrie, & Parker, 2002; Parker, Guthrie, & Gray, 1998). The second approach means that evaluations of journal quality (especially of new journals) will have lags of at least two or three years.

Citation approaches are restricted in coverage because of the limited number of accounting

journals that are indexed in citation services such as SSCI (Brown & Huefner, 1994). There are also concerns about the usefulness of citation counts for the purpose of assessing the quality of journals, particular articles or individuals' research because of the range of reasons that an author may cite another article (Brinn et al., 1996; Brown & Gardner, 1985; Croom, 1970; Garfield, 1975; Hull & Wright, 1990; Liu, 1993; MacRoberts & MacRoberts, 1989).

Similarly, journal ranking based on surveys of academics' perceptions of journals have been criticised because of the difficulty in eliciting clear and consistent information on preferences from a group of individuals and aggregating these into representative measures of preference (Brinn et al., 1996; Morris, Cudd, & Crain, 1990; Milne, 2000). The scoring of journals in terms of perceived quality will be undertaken by individuals using different conceptions of what constitutes a 'better' journal. This is in accordance with the nature of 'quality' as a poorly defined construct.

Despite the difficulties, these two approaches have been applied reasonably widely (for example, Beattie & Ryan, 1989; Benjamin & Brenner, 1974; Brown, Gardner, & Vasarhelyi, 1987; Brown & Gardner, 1985; Brown & Huefner, 1994; Brinn et al., 1996, 2001; Cassar & Holmes, 1999; Hasselback, Reinstein, & Schwan, 2000; Houghton & Bell, 1984; Howard & Nikolai, 1983; Hull & Wright, 1990; Nobes, 1985; Tahai & Rigsby, 1998). Other approaches have included combining existing journal rankings (Hasselback & Reinstein, 1995; Hasselback et al., 2000) and analysing library holdings (Locke & Lowe, 2002; Zeff, 1996). Reinstein and Hasselback (1997) provide a detailed review of this literature, so only areas that are important for the development of our method will be discussed in this section.

We chose to use a broadly-based perception study because of our interest in providing all academics affected by the pressure to publish with an opportunity to contribute to a view of the quality of journals—a standard against which their current and future publications may be compared. The inherent bias in citation analysis is that only those who publish successfully and extensively have an effect on the quality measure. Some argue

that such senior academics are in the best position to make such evaluations and indeed only include them in survey studies of journal quality (Brinn, Jones, & Pendlebury, 1998; Cassar & Holmes, 1999). For us the risk in this approach is the possible dominance in the process of journal ranking of a relatively few 'gatekeepers' who are less at risk from the 'publish or perish' research evaluation than their non-senior colleagues (Brinn et al., 2001). While a survey approach cannot ensure that each respondent has the same understanding of quality, this can also be seen as an advantage in that it allows each individual to incorporate the factors that they believe are important in an assessment of quality.

The key areas of difference in method between our study and previous perception surveys are; respondents were notified of the survey by email; a web-based instrument was used, and respondents were asked to classify journals by paradigm. The following sections describe each of these aspects of the study with reference to the literature.

E-mail survey approach

Perception studies of accounting journals have taken a number of forms but have generally relied on a mailed-out survey instrument. The current study invited the participation of all academics listed in the *British Accounting Review Research Register* (Helliard, Gray, & Monk, 2002)² by email. The email contained a brief description of the survey and a link to the web-site. The initial survey was sent out in March 2003, followed by a reminder one month later. A difficulty identified with the use of email surveys is the potentially low access to email in target populations (Vehovar & Manfreda, 2000). This is not likely to be of concern in the case of accounting academics as evidenced by the fact that virtually every academic in the *Register* has an email address (see also Cartwright & Kovacs, 1995). Boyer, Olson, and Jackson (2001) suggest that potential respondents may

² Our sincere thanks to the editors of the BARR for providing us with the email list and also to all those who responded to the survey.

feel less guilty about simply deleting an email than they would about throwing out a hard copy questionnaire. This is very difficult to assess in an academic environment where both emails and unsolicited mail are frequently received and discarded. Overall, it was hoped that the frequent use of email as a communication medium amongst accounting and finance academics combined with the fact that the direct link to the web-site had the advantage of being relatively time-efficient may encourage responses.

Web-based survey instrument

Another key difference between the method adopted in the current study and previous surveys was the use of a web-based survey instrument. The site was designed in conjunction with members of the Waikato Management School's Computer Support Services and was based on a site used for an earlier study (Lowe & Locke, 2002). The key advantage of using a web-site for the survey was that it meant that respondents were able to first select the journals they were comfortable to score and allocate them to a 'paradigm' group. The web-site then processed the selections and returned to each respondent a page constructed from their 'paradigm' selections. Each of the two 'paradigm' groups 'functionalist/positivist' and 'critical/interpretive' were presented as a separate page on which respondents were requested to score their identified journals. This interactive feature of the survey meant that a high degree of flexibility allowed respondents to classify and score only those journals that they had selected as ones with which they are familiar. Compared to other journal surveys that ask respondents to rank a sometimes extensive list of journals the web-site design removes the pressure to score journals that are not well-known to the respondent and so increases the validity of the responses and reduces the amount of time necessary to complete the survey. On average our respondents chose to score 8.79 journals; a significantly fewer number of journals than the 49 presented in the Brinn et al. (1996) survey. Appendix A provides screen shots of the web-site at each of the steps to complete the survey.

'Paradigm' classification for journals

An issue that is uniquely explored in this study is the perception of respondents regarding paradigm representation in journals. The decision about how to describe and classify paradigms for inclusion in the survey instrument was a difficult one, involving a trade-off between theoretical 'correctness' and practicality. Classifications of paradigms in social science research provide different and detailed approaches (for example, Burrell & Morgan, 1979; Chua, 1986; Riahi-Belkaoui, 1996). For the purpose of asking respondents to classify journals, however, it is unreasonable to ask them to apply anything but a very simple classification. Our approach was to provide a two-way division that reflects the views adopted in other research (see for example; Baker & Bettner, 1997; Beattie & Ryan, 1991; Everett & Watson, 1991; Morgan & Willmott, 1993; Williams & Rodgers, 1995). The following description was provided in the survey:

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

The instrument permitted the classification of a journal as 'functionalist/positivist'; 'critical/interpretative', 'both' or 'don't know'. Including this element in the instrument serves two purposes. First, and most directly, it provides information about the how the research published in particular journals is perceived to be representative of the paradigms and therefore the balance of available publication outlets for the different methodological approaches. Secondly, the respondents were asked to score each of the journals according to paradigm classification in order to allow a refinement of the evaluation process to include the different quality of research published by each journal of the two methodological types. In scor-

ing the list of journals the respondents are thus encouraged to consider the ‘functionalist/positivist’ publications of each journal classified together, and then to consider the ‘critical/interpretative’ aspects separately. One barrier to forming a meaningful consensus view of the quality of journals in a low-paradigm consensus discipline such as accounting³ is that understandings of what constitute quality research may depend on its methodological basis. Thus material published in a journal with a functionalist approach may be evaluated as of a different quality to the research published by the same journal from a critical/interpretative perspective. Allowing respondents to score each separately allows for scope for them to incorporate these differences into their scoring.

Journals to be scored

The list of journals was established by examining other recent surveys that included UK accounting academics (Brinn et al., 1996; Ballas & Theoharakis, 2002, 2003). These lists were refined and reduced following a search of the leading⁴ UK accounting departments’ university library catalogues. This analysis resulted in a list of 32 journals (see Appendix C). The journals we used in our survey instrument are all held in a majority of the libraries surveyed.⁵

³ See (American Accounting Association, 1977; Belkaoui, 1991; Bhimani, 2002; Clarke, Craig, & Amernic, 1999).

⁴ A total of 16 library catalogues were examined, selected on the basis of RAE rating, 2001. Only libraries of institutions graded 5 or 5* were included in our analysis. This included eight libraries associated with accounting departments and 10 with ‘business and management’ departments. Two institutions had an ‘accounting and finance’ and a ‘business and management’ unit separately rated in RAE, 2001 at 5 or above.

⁵ One journal *Information and Organisation* (formerly AMIT) was not included though it is widely held as an ‘accounting’ journal. We excluded this journal on the basis of its change in editorial policy (name change took effect from the beginning of 2001) which moved the journal to a clear emphasis on information systems rather than accounting. The journal ‘seeks to publish original scholarly articles on the relationships between information technologies and social organization’ (<http://www.elsevier.com/inca/publications/store/6/2/1/4/2/3/> download February 14, 2003).

Analysis and findings

This section will present the findings of our web-survey and analysis. The discussion is intended to highlight the key issues that arise from the responses we obtained. The first part provides some demographic information about the respondents to set the context for the findings. Next the journal classification and scoring is presented and analysed. The results are then compared to the earlier survey on the quality perceptions of accounting journals (Brinn et al., 1996). An interesting feature of the results is then further explored—the tendency of finance/capital markets researchers to score journals significantly differently from all other researchers.

Characteristics of the survey sample

One thousand three-hundred fourteen members of accounting and finance departments in Britain were invited by email to participate in the survey. Three-hundred sixty-seven emails remained undeliverable after efforts to identify email address inconsistencies and investigation of postmaster return messages. One-hundred forty-nine respondents completed the survey, which is a response rate of about 16%. While this is considerably lower than achieved in previous studies, a key difference in our study is that we deliberately spread the net wide, rather than limiting the survey to ‘research active’ or senior staff. It seems likely then that part of the non-response arises from the lack of interest in the research journals on the part of some of those included in the survey. The second difference is that we used an email notification and a web-based instrument. We had hoped that the novelty (perhaps now wearing thin) would encourage responses, but while it is not possible to tell from a single study, it does not appear to have been the case. Our survey may also be regarded as requiring a little more effort because of the inclusion of the paradigm classification and the use of a scoring metric rather than a more limited ranking tool. It is important to note on the other hand that the Brinn et al. (1996) survey, while achieving a response rate of 34.6% had a smaller number of respondents (90) than our survey.

Some of the general features of the sample are examined by analysing the structure of the sample population with a view to indicating its robustness. Tables 1 and 2 present some of the demographic data collected. Table 1 indicates the make-up of our survey sample in terms of seniority. The spread across designations is representative of the seniority structure over the universities included in the sample. Senior staff, being senior lecturer and above constitute 67% of the sample.

Table 1
Seniority of position of respondents

Job title	Number in sample	% of respondents
Professor/Dept chair	37	25
Reader/Fellow	12	8
Senior/Principal lecturer	51	34
Lecturer	49	33

Table 2
Research area

Research area	Number of respondents	% of respondents	Average years publishing
Acctg & capital markets	12	8	8.67
Acctg history	4	3	17.00
Acctg & Info Systems	1	1	10.00
Acctg theory/Fin reporting	10	7	9.50
Auditing	16	11	6.19
Finance/economics & related	3	22	9.97
International Acctg	3	2	7.33
Management Acctg	20	13	11.40
Public/non-profit Acctg	10	7	8.70
Taxation	4	3	8.00
Other	16	11	10.56
CSR, sustainability and ethics	9	6	10.56
Accounting education	7	5	6.00
Corporate governance	4	3	11.00

The distribution of research areas of respondents is provided in Table 2. The last three categories were not provided in the list on the web-site but were added by respondents in the 'other' category. These three categories were added by sufficient numbers of respondents to warrant their inclusion in the table, any less frequently reported areas were included in 'other.' The representation across the research areas does not seem particularly surprising, although when the categories of Accounting and Capital Markets and Finance/Economics are combined, this group makes up 30% of the sample.

We also asked respondents to indicate their teaching area, but this was apparently perceived as less important with 13% not completing this element. The teaching emphasis was pretty evenly spread over finance, financial and management accounting, with small representations from more specialist areas.

Journal scoring

The data in Table 3 indicates our respondents' average scores for quality, sorted into a ranking of the 30 journals.⁶ Respondents were invited to score on a 7 point Likert scale, with 1 being 'excellent' and 7 being 'poor'. The overall weighted average aggregate score across all the journals in our survey is around 2.7, with mean scores by journal ranging from 1.7 (AOS) to 3.5 (Accounting Forum).

The scores reported for the 30 journals in Table 3 do not reflect the possible range of scores from the Likert scale that might be expected. This may reflect the selection processes used in establishing the journal list described earlier. Participants were invited to classify and score from a list of 32 journals, and there was an opportunity for respondents to add other journals. On the basis of

⁶ Two of the 32 journals, British Tax Review and Accountants' Journal, included in the list on the web-page were dropped from the analysis due to the low number of responses (seven and three respectively). JIFMA which only has eight responses was retained in the analysis because it was ranked 7th out of the accounting journals in Brinn et al.'s (1996) survey.

Table 3
Average journal quality score

Journal	Average score			No. of times journal scored (hits)	No. of respondents scoring
	Critical/ interpret	Functionalist/ positivist	Overall		
Accounting, Organizations and Society	1.69	1.90	1.74	95	75
The Accounting Review	2.18	1.68	1.77	64	56
Journal of Accounting Research	3.00	1.77	1.96	56	49
Journal of Accounting and Economics	3.40	1.83	2.00	45	41
Contemporary Accounting Research	2.63	1.92	2.09	32	27
Auditing: A Journal of Practice and Theory	2.67	2.26	2.32	22	19
Accounting and Business Research	2.36	2.36	2.36	106	76
Journal of Business Finance and Accounting	2.70	2.38	2.47	79	64
Accounting, Auditing and Accountability Jrnl	2.43	2.75	2.52	85	66
Journal of Management Accounting Research	2.64	2.50	2.54	46	35
Management Accounting Research	2.53	2.62	2.57	77	44
Review of Accounting Studies	4.00	2.33	2.57	14	12
Critical Perspectives on Accounting	2.59	4.00	2.65	69	66
Journal of Accounting and Public Policy	2.63	2.67	2.65	46	32
Journal of Accounting Literature	2.53	2.80	2.70	40	26
Accounting Business and Financial History	2.75	2.80	2.77	35	23
Behavioral Research in Accounting	2.75	2.78	2.77	13	11
Journal of Intl Financial Mngt & Accounting	3.67	2.43	2.80	10	8
Abacus	2.74	3.09	2.93	83	57
Financial Accountability and Management	2.92	3.00	2.97	59	36
Accounting Horizons	2.88	3.05	2.99	69	53
Journal of Accounting, Auditing and Finance	3.43	2.94	3.08	24	18
The European Accounting Review	3.12	3.12	3.12	110	65
The British Accounting Review	3.14	3.12	3.13	140	83
Journal of Accounting Education	3.28	3.09	3.18	40	24
Accounting and Finance	3.36	3.13	3.21	34	26
Issues in Accounting Education	3.47	3.11	3.24	42	27
Accounting Education: An International Journal	3.21	3.34	3.28	58	36
The International Journal of Accounting	3.23	3.31	3.28	39	27
Accounting Forum	3.45	3.57	3.50	34	24
Average/total	2.72	2.65	2.68	1666	1206

the frequency of responses two journals were dropped. Respondents added 72 journal titles, the majority of which were not accounting journals. No more than three individuals added the same accounting journal. Considering this in conjunction with our own evaluation of the titles added indicated that no significant omissions were apparent in our original list. As a result we would argue that the remaining 30 journals are perceived to be the leading British accounting journals.

No very specific meaning may be attached to the absolute scores, since the scale and how it is perceived by respondents is a purely subjective matter. There is no useful sense in which we can

draw conclusions as to the extent to which a “1.7” quality score exceeds a “2.5” or a “3.4”. That is, a “1.7” cannot be considered to be somehow “twice as good” as a “3.4”. The relative differences and ordering of the journals is indicative of the aggregated perceptions of their relative standing or quality.

There are a number of striking features which may be identified from Table 3 and related aspects of the data gathered from the survey. Some of these features will be discussed in this section, while other aspects of the scoring in relation to the systematic differences in scoring patterns that may affect the reliability and validity of the survey data

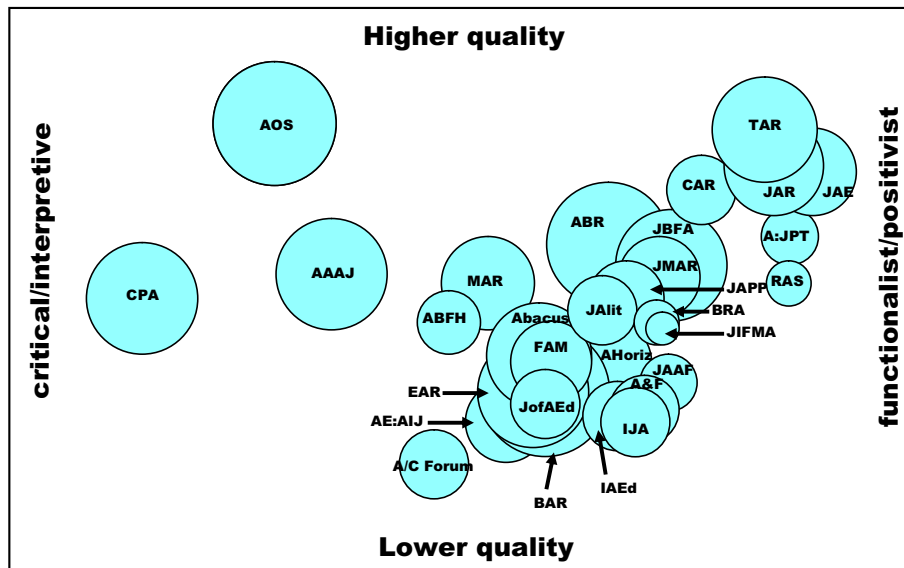


Fig. 1. "Top" 30 British accounting journals, analysed by "quality" and "paradigm".

will be considered in a later section. Fig. 1 illustrates some of our findings in a graphic form (see Appendix C for a key to the journal titles).

The positioning and relative size of the bubbles in Fig. 1, indicate some of the key survey results. The size of the bubble is determined by the number of respondents classifying each journal. The vertical positioning of each journal is determined by its quality score while the horizontal spacing is related to the relative number of respondents classifying the journal as either critical/interpretive or functionalist/positive.

The highest number of times a journal was scored was BAR which recorded 140 hits; EAR and ABR followed closely with 110 and 106 respectively; while AOS recorded 95; AAAJ, 85; JBFA, 79; MAR 77 and FAM, 59. Our survey respondents show a much higher tendency to score these journals which might be regarded as the most well known publication outlets for British academics. Most of the remaining group record hits in the 30–60 range indicating much less familiarity among respondents. There are exceptions; Abacus attracts 83 hits and Accounting Horizons, 69. RAS, ranks equal 11th in our survey but clearly this is questionable given the very low number of

academics prepared to express an opinion on this publication.

Our results support a contention that many accounting journals might best be considered as offering equivalent quality outlets for academic research. This view is often lost in the conventional literature on journal ranking which tends to emphasise a distinct ordering of journals according to quality. For example, in the overall scores we report in Table 3 there is very little difference between AOS which scores 1.74 and TAR at 1.77. Three sets of journals placed in the top 20 record tied scores. They are: MAR and RAS at 11th; CPA and JAAP at 13th and ABFH and BRA at 16th. In addition there are several instances where individual journals record scores separated by only one or two hundredths of a point.

Table 3 and Fig. 1 both indicate relatively little differentiation across many of the top journals in terms of quality. There are three minor breaks indicated by bands in the table. The first instance is between TAR and JAR, indicating some degree of exceptional regard for AOS and TAR. The second instance occurs between CAR and A:JPT, at 5th and 6th. The final instance is at last place on Table 3 where there appears to be a clear separation

between IJA and Accounting Forum. The break after the 5th placed journal might lead us to speculate rather as the conventional literature reports that there is a perceived quality difference between the top five journals and the remainder. In fact as we will see later even this is a very tentative interpretation. When we examine the population of academics by research background we report very significant differences between those researchers with a finance and/or capital markets background in the scoring of certain journals. This effect tends to have a relatively positive effect on the aggregate scores reported for the ‘elite’ US accounting journals.

Fig. 1 shows the “relative” positioning of all 30 journals included in our survey. The diagram shows in a very “graphic” manner the remaining dominance of predominantly functionalist/positivist journals among the top 30 academic accounting journals. Respondents’ perceptions indicate that at most perhaps nine journals span the centre of our paradigm continuum while only three are seen as clearly critical/interpretive.

Comparison with Brinn et al. (1996)

In this section of the paper we show the results of our survey in comparison to a UK survey of journal perceptions by Brinn et al. (1996). They used a postal instrument which provided a selected sample of potential respondents with a list of 49 accounting and finance journals. In their study respondents were asked to not score journals with which they reported being “not at all familiar”. They adopted a scoring system which was based upon a moderating “benchmark” score for a single journal. Other journals were to be scored in relation to this journal. The scale Brinn et al. adopted started at 0 with no upper limit and set a value of 100 for Accounting and Business Research (ABR), the benchmark journal.

One clear distinction between Brinn et al. and our own survey was the inclusion of a limited selection of finance journals. Our survey focussed only on accounting journals. We have adjusted for this in Table 4 by excluding the ranked finance journals from the Brinn et al. list. This means that we only exclude 3 journals from the Brinn et al.

Table 4
Top 10 comparison with Brinn et al. (1996)

	Our survey	Brinn et al.
Accounting, Organizations and Society	1	4
The Accounting Review	2	3
Journal of Accounting Research	3	2
Journal of Accounting and Economics	4	1
Contemporary Accounting Research	5	5
Auditing: A Journal of Practice and Theory	6	13
Accounting and Business Research	7	9
Journal of Business Finance and Accounting	8	8
Accounting, Auditing and Accountability Journal	9	23
Journal of Management Accounting Research	10	12
Management Accounting Research	11 =	16
Review of Accounting Studies	11 = ^a	na
Critical Perspectives on Accounting	13 =	14
Journal of Accounting and Public Policy	13 =	6
Journal of Accounting Literature	15	10 =
Accounting Business and Financial History	16 =	25 ^b
Behavioral Research in Accounting	16 =	17
Journal of International Financial Management & Accounting	18	17
Abacus	19	18
Financial Accountability and Management	20	15

Note: JAAF which was rated 10th in the Brinn et al. survey was rated 22nd in our survey.

^a RAS commenced publishing in 2000 and consequently was not in the Brinn et al. survey.

^b ABFH is treated in Brinn et al. as a “recently established journal”. The suggest that as a result and score may be misleading.

top 20 rated journals, but they include the Journal of Finance and the Journal of Finance and Quantitative Analysis which were ranked at numbers one and two by respondents to the Brinn et al. survey. Our decision to exclude finance journals from our survey is unaffected by this. We

simply make the adjustment to Brinn et al. to facilitate comparison.

There are a number of significant movements between the Brinn et al. survey which was conducted in 1993 and ours which was conducted in April, 2003. One of the most striking of these changes in preferences relate to the most highly regarded journals. In our survey AOS has moved to the number one position to supplant three of the “elite” US journals in the ranking. An extraordinary coincidence is the perfect reversing of order of the top four journals between the two surveys.

The table reflects some stability over most of the journals and some quite dramatic reassessment of key journals over the time between the two surveys. Some relative stability is shown in the positions of journals such as CAR, JBFA, JMAR, CPA, BRA, Abacus and ABR. In the case of ABR there is a significant move ahead of JBFA but otherwise its position is fairly stable. The positioning of the top five journals in spite of the reversal of ordering of the top four is also indicative of a degree of stability over the period.

On the other hand, in addition to the re-evaluation of AOS there are a number of dramatic movements over the two surveys. Two journals record very significant improvements in their ratings. They are A:JPT and AAJ. These journals move from 13th to 6th and from 23rd to 9th respectively. The movement of the premier audit journal is very striking but it may also reflect the impact of its highly specialist nature. It has attracted the lowest number of classifications by individual respondent in the top 10 journals at 19, the next lowest being CAR at 27. MAR records a considerable improvement in its rating moving up from 16th to 11th equal. Several journals make significant negative movements over the period. JAAF which was rated 10th in the Brinn et al. survey drops out of the top 20 in our survey. JIFMA drops from 7th to 18th. JAPP which was rated 6th in the Brinn et al. survey drops to 13th equal in our survey. Perhaps surprisingly FAM also drops, though less dramatically from 15th to 20th. The relative downgrading of FAM is exceptional since it is the only significant negative move among the “mainstream” UK based journals.

It is reasonably surprising to have three journals move so strongly out of the top 10 in the manner that JAAF, JIFMA and JAPP do. JIFMA recorded the lowest familiarity rating of any of the top 10 journals in the Brinn et al. survey at 22 and in our survey is scored by only eight individuals.⁷ We report JIFMA as an interesting example of the change in perceptions over the period between our survey and the Brinn et al. study. On JIFMA we can conclude that the journal seems to be familiar to a very small group of academics and its rating even at 18 in our survey is highly questionable.

Other journals show more stability across the two surveys as indicated earlier both in terms of their ranking and in terms of their relative familiarity to survey respondents. CPA is scored in our survey by 66 individuals which is coincidentally the same number of individuals reported as rating the journal in the Brinn et al. survey. JAPP is classified by a reasonably significant number of individuals in both surveys at 47 in Brinn et al. and at 32 in our survey. This provides a reasonable degree of confidence in regard to its slip in ranking from 6th to 13th. JAAF drops the same number of places as JIFMA on the basis of a higher sample of respondents than JIFMA. Interestingly the number of respondents indicating familiarity with both these journals falls significantly between the two surveys, in the case of JAAF almost 50% and in the case of JIFMA by over 60%. These statistics indicate a deteriorating level of interest as well as regard for both of these journals.

It is important to stress again that the scores of the top ranking journals are very close. Those journals from A:JPT at position six and JAL at

⁷ Note that this comparison is only indicative of a change in familiarity with the journal. The number of individuals selecting journals to score in our survey is impacted by the higher number of respondents relative to Brinn et al., but as reported earlier, our respondents on average chose to score only about eight journals. Brinn et al. have 88 usable responses and do not report an average journals scored, but working from their Table 4 A and B (p. 273, 274) the average journals scored is significantly higher at about 22. We believe that this is a result of the different structure of the Brinn et al. survey that encourages respondents to score all of the 49 journals in their list apart from those categorised by respondents as ‘not at all familiar.’

joint 15th are all covered by only 0.38 points on the results from our 7 point Likert scale. This is indicative of the quality of these top accounting journals surveyed being often regarded as similar although representing different perspectives, journal policies and international location.

Our survey findings have tended to substantiate the emergence and strength of an alternative literature (Williams & Rodgers, 1995; see also Parker et al., 1998) in the UK. The relatively high ranking of journals such as AOS, AAAJ and to a lesser extent MAR and ABR, indicate a very significant move away from the apparent paradigm consensus of the functionalist US mainstream journals. This is interesting as it tends to suggest that in time the institutional barriers to participation in the knowledge production process can be challenged and at least partially dismantled. We would argue that in the UK and in Australasia (Lowe & Locke, 2002) accounting knowledge is no longer just in the hands of the “elite” US journals (Reiter & Williams, 2002).

Analysis by seniority and research interest

This section explores some variables which previous studies (Brinn et al., 1996; Brown & Huefner, 1994; Howard & Nikolai, 1983; Hull & Wright, 1990) have indicated may influence perceptions of journal quality. In our analysis we consider editorial board membership, senior versus non-senior staff, and area of research interest.

The analysis of the data on editorial board membership indicated some systematic differences in the scoring of our 30 top journals, but most of these differences when analysed were not statistically significant. Members of editorial boards of the 30 journals in Table 3⁸ consistently score

journals more favourably than non-editorial board members by a ratio of 2:1 (i.e. approximately two-thirds of the journals were more highly scored by this group). Only in the case of ABR did this produce a statistically significant higher ranking by editors using the *t* test (at the 10% level of significance). This result is markedly different to that in the Brinn et al. (1996) survey which reported different results between these two groupings; several at very high levels of significance for a total of nine journals. We can only speculate as to the cause of this difference in the two surveys. It may be that the closer scoring between the two groups is in part a reflection of our exhortation to respondents to classify and score only journals with which they are familiar and their apparent care in doing so selecting on average to score only eight journals.

The analysis by seniority in Table 5 is unsurprisingly in line with the editorial board findings and suggests that there is very little difference between the perceptions of senior and junior staff and that there is no consistent bias to higher ranking by either. The only statistically significant results show that senior staff rank AOS and Journal of Accounting Education less favourably and rank ABR more favourably (the differences for AOS and ABR being significant at the 10% level, Journal of Accounting Education at the 5% level).

After examining the patterns of scoring by respondents' research areas we found a distinction between capital markets and finance researchers and all other researchers. Table 5 indicates some significant differences in the scoring of journal quality depending on whether the researcher has a background in finance and capital markets in comparison to any other research area. The statistics indicate that the non-finance, non-capital markets based researchers consistently score accounting journals more highly. Only in the case of five journals out of the 30 do finance/capital markets researchers score the journals more highly. In six instances the differences between the two groupings are significant and they are all negative. That is the finance/capital markets researchers all score these journals less highly than their colleagues. Of these statistically significant differences four are at the 1%, one at 5% and one at the 10% level.

⁸ Respondents had the option of adding journals to the list provided. None of the journals added exceeded the cut-off for scoring frequency to be included in the analysis. A high proportion of these journals were added by members of their editorial boards. In order to maintain the consistency of the analysis only editorial board members of the 30 journals retained in the analysis were treated as such—editorial board members of other journals were included in the non-editorial board category.

Table 5
Journal perception data by seniority and research interest

Journal	Seniority		Research area	
	Non-senior	Senior	Finance & Cap mkts	Other
Abacus	3.09	2.87	2.95	2.92
Accounting and Business Research	2.69	2.22**	3.04	2.14***
Accounting and Finance	2.89	3.32	3.00	3.27
Accounting Business and Financial History	2.71	2.79	3.00	2.76
Accounting Education: An International Journal	3.47	3.21	3.78	3.18*
Accounting Forum	3.14	3.59	3.67	3.46
Accounting Horizons	2.84	3.04	3.07	2.96
Accounting, Auditing and Accountability Journal	2.68	2.45	3.50	2.36***
Accounting, Organizations and Society	1.43	1.87**	2.40	1.61***
Auditing: A Journal of Practice and Theory	2.17	2.38	2.67	2.26
Behavioral Research in Accounting	2.60	2.88	3.00	2.75
Contemporary Accounting Research	1.94	2.25	2.40	1.95
Critical Perspectives on Accounting	2.68	2.64	3.92	2.39***
Financial Accountability and Management	3.27	2.90	4.33	2.89**
Issues in Accounting Education	2.89	3.33	3.00	3.26
Journal of Accounting and Economics	1.90	2.08	1.93	2.03
Journal of Accounting and Public Policy	2.50	2.72	3.17	2.58
Journal of Accounting Education	2.70	3.33*	3.20	3.17
Journal of Accounting Literature	3.08	2.52	2.89	2.65
Journal of Accounting Research	1.89	2.00	2.33	1.79
Journal of Accounting, Auditing and Finance	2.75	3.25	3.36	2.85
Journal of Business Finance and Accounting	2.55	2.42	2.68	2.35
Jnl of International Financial Mngt & Accounting	3.00	2.00	3.00	2.67
Journal of Management Accounting Research	2.13	2.63	2.67	2.53
Management Accounting Research	2.89	2.47	2.73	2.53
Review of Accounting Studies	2.71	2.43	2.56	2.60
The Accounting Review	1.87	1.71	1.64	1.80
The British Accounting Review	3.11	3.14	3.23	3.11
The European Accounting Review	3.30	3.04	3.44	3.04
The International Journal of Accounting	3.30	3.28	3.43	3.25

*Significant at 10%; **significant at 5%; ***significant at 1%.

Three of the four journals which show differences at the 1% level are also the three most critically oriented journals according to our survey respondents. AOS, AAAJ and CPA are all much less well regarded by researchers with a finance/capital markets background. Interestingly the remaining journal is ABR. According to our statistics ABR shows the highest difference in scoring between these two research-background groupings. After AOS, ABR along with JBFA are the highest ranking UK-based journals in our survey. From our survey results these journals are placed 2nd and 3rd among the UK journals following AOS in first place. Interestingly the non-finance, non-capital markets based ('other') researchers

consistently score ABR more highly than JBFA, with a mean score for ABR of 2.14 (other) against 3.04 (finance/capital markets) and for JBFA 2.35 (other) against 2.68 (finance/capital markets). The relatively poor scores afforded ABR by the finance and capital markets based researchers are surprising given its accepted high ranking among the majority of accounting based researchers. The aggregate scoring by the finance and capital markets based researchers would place ABR 18th within their ranking.

Fig. 2 illustrates graphically how the differences in scoring between these two research groupings impact on the ranking of a 'representative' sample of 10 of the top 30 journals. The grey circles show

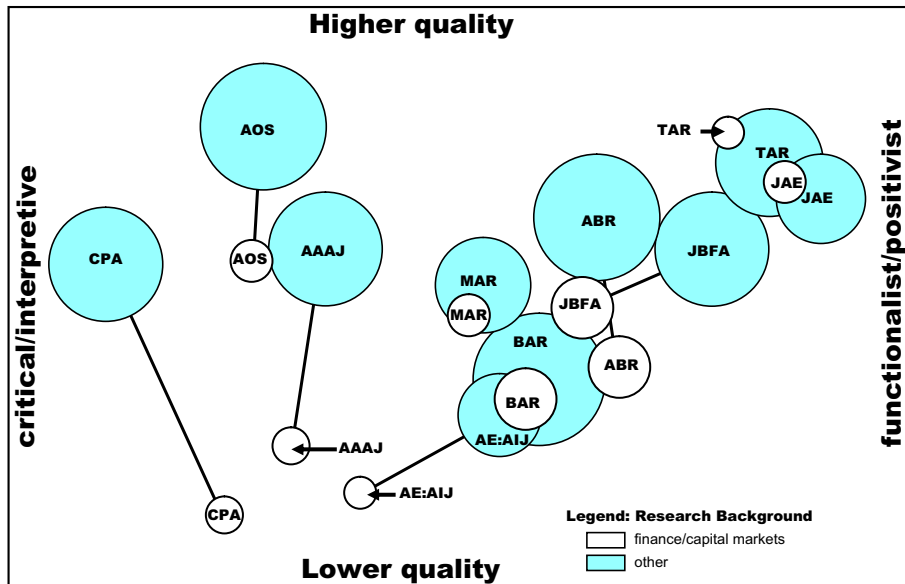


Fig. 2. Differences in scoring by research area: finance/capital markets compared to all others.

the aggregate quality scores and paradigm results of the non-finance, non-capital markets based researchers. The white circles indicate the equivalent data for the finance/capital markets grouping.

The number of journals shown in Fig. 2 was reduced to illustrate the broader sample while ensuring the graph remains readable. The 10 journals depicted include the major journals with a high number of hits among finance/capital markets researchers. All 30 journals can easily be shown on a single graph but the amount of “noise” resulting makes it very difficult to see the relationships. We have excluded Abacus and EAR because the position of these two journals is very similar to that of BAR, which attracted the highest number of hits in the survey (see Table 3).

These results may be seen as an indication of the expected dichotomy between these two broadly defined groupings. Table 5 clearly indicates a tendency for academics with a research interest in non-finance/non-capital markets to regard more highly those journals which tend to be outlets of such types of research and vice versa, finance/capital markets researchers generally score those journals which are predominantly associated with financial accounting and markets research more highly.

Concluding comments

The aim of our paper has been to update and provide a fresh mechanism for the consideration of the quality of accounting journals as perceived by British accounting academics. We have taken advantage of technological developments to include a broad range of academics in our sample and to provide an interactive survey instrument designed to capture information about the paradigm dimension as well as quality of journals.

The findings suggest that our concern to survey a broad ‘polity’ of academics may serve the purpose of providing a sense of inclusion in the process of creating a consensus about the quality of accounting journals, but it does not significantly impact the outcome. While it may be argued that the lower response rate is a result of the broader mail-out, we feel that the greater pressure perceived by non-senior researchers as a result of research rating exercises and the need to achieve ‘top quality’ publications for promotion, justifies their inclusion in such surveys.

Our survey reports statistically significant differences in the rankings of well-known accounting journals between capital markets and finance researchers compared to researchers from all other

areas. These findings may, in part, reflect aspects of the low paradigm consensus state of accounting research (Lee & Williams, 1999; Reiter & Williams, 2002).

We find a broad similarity between the perceived quality of the top five journals in particular, but also for the top 10. While our survey has broad similarities with the findings of Brinn et al. (1996), for particular journals we report significant changes in perceptions of their relative ranking. Brinn et al.'s (2001) reflection on the importance placed on British journals for the RAE is not reflected in a broad change in the perception of the quality of these journals according to our survey. The exception to this is AOS, which in our study out ranked the three US 'elite' journals. This may not be just a 'British' effect. AOS is regularly ranked

among the top five journals even in US studies, and was recently ranked the top journal in Australasia (Lowe & Locke, 2002).

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Appendix A. Survey instrument

Internet Survey of Journal "Quality" - Microsoft Internet Explorer

Address: <http://www.mng.mahato.ac.nz/school/survey/staff/JournalQuality/>

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Te Rauapapa

Internet Survey of Journal Quality

This survey is part of an international study which relates to an important aspect of the work activities, in particular publishing, and career prospects of academic accountants. The motivation of the survey is to contribute to the existing literature on journal quality. Such studies are used in research that ranks accounting departments and individuals. The survey aims to establish the extent to which accounting and finance academics view journal publishing practices (and editorial policies) as being split on paradigm grounds and the quality of these journals.

Please take a few minutes to complete the survey.

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

General Information

Primary Teaching Area: (Select One)

If other, please specify:

Primary Research Area: (Select One)

If other, please specify:

How long have you been publishing? years

Select your Position: (Position)

You most frequently find interesting journal articles by (Select One)

If other, please specify:

Internet Survey of Journal "Quality" - Microsoft Internet Explorer

Address: <http://www.mng.mahato.ac.nz/school/survey/staff/JournalQuality/Inter.asp>

WAIKATO MANAGEMENT SCHOOL
Te Rauapapa

Internet Survey of Journal Quality

Please indicate which journals you are familiar with from the list below. You may add additional journals in the boxes provided at the bottom of the list. Being familiar with a journal may be the result of: reading articles, submitting papers, being on the editorial board or acting as a reviewer for it. On the next screen you will be asked to classify these journals according to a broad definition of paradigm and then to score them for quality.

Journal Title	Familiar	On the Editorial Board
Abacus	<input type="checkbox"/>	<input type="checkbox"/>
Accounting and Business Research	<input type="checkbox"/>	<input type="checkbox"/>
Accounting and Finance	<input type="checkbox"/>	<input type="checkbox"/>
Accounting Business and Financial History	<input type="checkbox"/>	<input type="checkbox"/>
Accounting Education: An International Journal	<input type="checkbox"/>	<input type="checkbox"/>
Accounting Forum	<input type="checkbox"/>	<input type="checkbox"/>
Accounting Horizons	<input type="checkbox"/>	<input type="checkbox"/>
Accounting, Auditing and Accountability Journal	<input type="checkbox"/>	<input type="checkbox"/>
Accounting, Organizations and Society	<input type="checkbox"/>	<input type="checkbox"/>
Auditing: A Journal of Practice and Theory	<input type="checkbox"/>	<input type="checkbox"/>
Behavioral Research in Accounting	<input type="checkbox"/>	<input type="checkbox"/>
British Tax Review	<input type="checkbox"/>	<input type="checkbox"/>

Internet Survey of Journal "Quality" - Microsoft Internet Explorer

Address: <http://www.mngt.waikato.ac.nz/school/surveys/staff/JournalQuality/index.asp?id=175>

WAIKATO MANAGEMENT SCHOOL

Te Raupapa

Internet Survey of Journal Quality

Please place the journal titles into one of two paradigm categories ① (functionalist/positivist vs interpretive/critical) where you consider appropriate. Where you are not comfortable with such a classification please choose "both" to indicate that a journal publishes papers from both perspectives. If you feel you are unable to fairly allocate a journal please indicate this by ticking category "Don't know".

Journal Title	Interpretive/Critical	Functionalist/Positivist	Both	Don't Know
Abacus	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Accounting Business and Financial History	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Journal Title	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Continue

Internet Survey of Journal "Quality" - Microsoft Internet Explorer

Address: <http://www.mngt.waikato.ac.nz/school/surveys/staff/JournalQuality/index.asp?id=175>

WAIKATO MANAGEMENT SCHOOL

Te Raupapa

Interpretive/Critical Journals

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

Please score the journals you selected as being Interpretive/Critical on the scale of 1 to 7.

	1 = Excellent	2	3	4	5	6	7 = Poor
Abacus	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Reset Submit

Untitled Document - Microsoft Internet Explorer

Address: <http://www.mngt.waikato.ac.nz/school/surveys/staff/JournalQuality/thankyou.asp?id=175>

WAIKATO MANAGEMENT SCHOOL

Te Raupapa

Thank you for taking part in this survey.

If you would like a copy of the results emailed to you.
Please enter your email address:

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

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Appendix B. Definitions provided in survey instrument at information icons_ as pop-up text boxes

Quality

Clearly journal quality is a complex issue which has been addressed to an extent in the literature. Our intent is to allow accounting and finance academics to express their views on this in a relatively unconstrained manner. We would expect judgements of quality to show concern for the academic merit of a journal in a research and/or teaching context.

There is an extensive literature dedicated to the evaluation of both academic and professional accounting journals. The existing literature has tended to concentrate on perception and citation studies. The aims of these studies have been disparate. Many have contributed to our understanding and acceptance of the significance and quality of the accounting literature. These studies have not only evaluated the significance of the accounting literature but have also contributed to what is perceived as high or low quality.

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

Paradigm definition

Our intention is to provide a broadly acceptable/and meaningful division of academic accounting/and finance research. Clearly we hope this will be acceptable to our colleagues. We believe that the labels we have chosen are in line with those of Burrell and Morgan (and Chua, 1986, 1988). So we have a functionalist/positivist cate-

gory and an interpretive/critical⁹ with the intent of allowing a broad classification/labelling which ought not to offend, or confuse by trying to be closely specified and therefore more prescriptive.

Appendix C. Key to journal titles

Journal	Abbreviation
Abacus	Abacus
Accounting and Business Research	ABR
Accounting and Finance	A & F
Accounting Business and Financial History	ABFH
Accounting Education: An International Journal	AE
Accounting Forum	A/C Forum
Accounting Horizons	AHoriz
Accounting, Auditing and Accountability Journal	AAAJ
Accounting, Organizations and Society	AOS
Auditing: A Journal of Practice and Theory	A:JPT
Behavioral Research in Accounting	BRA
British Tax Review	BTR
Contemporary Accounting Research	CAR
Critical Perspectives on Accounting	CPA

⁹ We have adopted the approach contra Chua of conflating the interpretive and the critical categories in line with a line of theorising in the organisation theory literature. In this literature critical is defined broadly. Alvesson and Deetz (2000) characterise the critical project as a “dialogical” process of critique, and part of an attempt at the improvement of organisational life. Critical management research aims to reduce the “pre-structured limitations of thinking, feeling and relating to established values and institutions” (p. 208). They suggest that critical studies should offer images that counter dominant ideals and understandings spread by dominant groups and mainstream management thinking through “drawing attention to hidden aspects and offering alternative readings” (p. 17). This is seen as a way to involve the same issues and qualities in critical research that are important for organisations themselves.

Journal	Abbreviation
Financial Accountability and Management	FAM
Issues in Accounting Education	IAE
Journal of Accounting and Economics	JAЕ
Journal of Accounting and Public Policy	JAPP
Journal of Accounting Education	JofAed
Journal of Accounting Literature	JAlit
Journal of Accounting Research	JAR
Journal of Accounting, Auditing and Finance	JAАF
Journal of Business Finance and Accounting	JBFA
Journal of International Financial Management & Accounting	JIFMA
Journal of Management Accounting Research	JMAR
Management Accounting Research	MAR
Review of Accounting Studies	RAS
The Accounting Review	TAR
The British Accounting Review	BAR
The European Accounting Review	EAR
The International Journal of Accounting	IJA

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