Reflections and projections
30 years of the interdisciplinary accounting, auditing and accountability search for a fairer society

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Abstract
Purpose – The purpose of this paper is to reflect on 30 years of Accounting, Auditing & Accountability Journal (AAAJ), and contemplates the future. It makes a case for diversity, including a broad range of theories and research methodologies, as a defining feature of AAAJ. As we have done since 1988 in AAAJ’s first editorial, we continue to urge interdisciplinary accounting researchers to undertake innovative research and be both original and creative, avoiding the narrow focus and detachment from society that is characteristic of globally pervasive North American economics-based accounting research.

Design/methodology/approach – The paper employs an analysis and critique of trends in interdisciplinary research, drawing upon the previous 29 editorials/commentaries published in AAAJ. It also elucidates the field of scholarship associated with AAAJ in 2016 as evidence of the patterning of recent research and publishing trends.

Findings – This paper identifies challenges confronting interdisciplinary researchers in the globalised academic community. These include our obsession with theoretical engorgement and our adversarial rather than cooperative approach to knowledge development. Furthermore, the authors argue that researchers must reflect on their motivation, informing theories and values if they intend to contribute to practice, policy and a wider societal good. Accounting researchers have a responsibility to go beyond observation, engaging in and constructing a more equal and fair society.

Originality/value – This commentary reflects on developments in AAAJ and its community over three decades. The authors also address the wider AAAJ community, including the Asia Pacific Interdisciplinary Research in Accounting (APIRA) conference attendees, AAAJ special issue editors, the editorial board, ad hoc reviewers, authors and supporters across AAAJ’s 30 years.

Keywords Academic researchers, Accountancy profession, Interdisciplinary accounting, Accounting and auditing research

Paper type Literature review

1. Introduction
Welcome to our 30th year of Accounting, Auditing & Accountability Journal (AAAJ) as we celebrate with reflections on the journey so far, where we the AAAJ community are today and our future directions. In each of the Journal’s 30 years, we have typically begun the year with a commentary (see, Appendix 1), and this paper continues that tradition. The first words in AAAJ Volume 1, Issue 1 (Guthrie and Parker, 1988, p. 3) were:

Welcome to the inaugural issue of Accounting, Auditing and Accountability, an international research journal that will publish studies of accounting and auditing in terms of concepts, practice and policy. We plan to encourage research which focuses upon 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.
We now reflect on our first editorial. It contains important signposts as to the type of journal \textit{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 \textit{AAAJ}'s 30 years.

2. \textit{AAAJ} institutions

Within a decade the Journal grew to five issues per year and over time some important \textit{AAAJ} institutions have been established. These include \textit{AAAJ}'s triennial Asia Pacific Interdisciplinary Research in Accounting (APIRA) conference, \textit{AAAJ}'s special guest edited thematic issues, its prizes and awards for authors, reviewers, doctoral students and emerging scholars, its Hall of Fame, its methodological section, and its literary section. These have gradually evolved as institutions that have grown and developed the \textit{AAAJ} mission and community, and its contribution to the accounting research literature.

2.1 The APIRA conference

First, the APIRA conference has been held in association with \textit{AAAJ} every three years since 1995. The APIRA conference provides an international forum and showcase for research on the social, political and institutional aspects of accounting theory and practice. These conferences host a highly successful Emerging Scholars’ Colloquium involving 40-70 doctoral students and emerging scholars, and as many as 20 professorial faculties from around the world. The 2016 the APIRA conference attracted nearly 350 participants.

The APIRA conference has become renowned for providing an international forum and showcase for Interdisciplinary accounting research with a focus on creativity and innovation. Furthermore, it aims to embrace and nurture the growing number of emerging interdisciplinary accounting researchers around the globe, being an inclusive venue where they can meet, network and grow. Research presented at the APIRA conference particularly recognises accounting as an international social practice rather than a local technical practice. Past APIRA conferences have been held in Sydney in 1995, Osaka in 1998, Adelaide in 2001, Singapore in 2004, Auckland in 2007, Sydney in 2010, Kobe in 2013 and Melbourne in 2016, with the next conference to be held in Auckland in 2019.

2.2 \textit{AAAJ} special issues

The second important \textit{AAAJ} institution has been the emergence of \textit{AAAJ} special issues, first published in 1989, guest edited by Richard Laughlin \textit{et al.} (1989). Indeed, \textit{AAAJ} was one of the first accounting research journals to develop special issue themes, which are now an important feature of the Journal.

Carnegie (2012), in his article “The special issue: Accounting, Auditing & Accountability Journal and research innovation” specifically examines the impact of \textit{AAAJ} special issues. The article was commissioned by us as part of the celebrations for \textit{AAAJ}'s 25th anniversary. Carnegie’s (2012), introduction states:

\[\ldots\] “the special issue” may also be recognised as a unique form of vanguard of knowledge development. In particular, the articles comprising this issue provide the potential to stimulate reflection, renewed or fresh questioning, further conceptualisation and theorising, re-imaging, connectivity with policy-makers, and further discussion or debate among researchers and even engagement with practitioners and, as a consequence, stimulate further research developments on the applicable themes in either predicted or unexpected directions. In summary, “the special issue” is intended to enable \textit{AAAJ} to at least uphold its reputation for research innovation in accounting, auditing and accountability.
AAAJ special issues support accounting researchers moving into new areas, addressing neglected subjects, challenging conventional wisdom and signalling important research directions for scholars. In continuing to build a strategic agenda through publishing special issues, over the next three years we have in planning and preparation special issues covering: ecological accounts, accounting, accountability, social media and big data: revolution or hype?, accounting, auditing and accountability research in Africa, accountability and performance challenges in knowledge intensive public organisations, accounting for equity, accounting for extinction, and language and translation in accounting. This wide range of special issues will include important themes associated with a fairer and more just society.

In 2016, AAAJ published three special issues consisting of 19 papers and featuring over 50 authors. AAAJ special issue papers have a history of being heavily cited and downloaded. We thank each of the guest editors for the work they have put into making this year’s AAAJ special issues contemporary and engaging:

(1) Editor(s): Rachel Francis Baskerville, Kerry Jacobs, Vassili Joannides de Lautour and Jeff Sissons (2016) AAAJ special issue: Operationalising Ethnicity in Accounting Research, Volume 29 Issue 8.


2.3 AAAJ prizes and awards

The third institution is AAAJ’s prizes and awards and their importance in recognising the interdisciplinary leaders of our field, and fostering emerging academic talent. The Mary Parker Follett Award, named in memory of a pioneering woman in the field of management and accountability literature who was international and interdisciplinary in her approach, celebrates the outstanding and highly commended paper awards as voted by the AAAJ editorial board annually. Appendix 2 lists all major past award winners. This prize was an innovation in 1992, and yet again AAAJ was one of the earlier accounting journals to develop such an award. Notable features of the list of previous winners are the regional diversity of prize-winners and the mix of emerging scholars and more established scholars. Also, due to the quality of papers published in AAAJ and the subsequent high number of potential prize-winners, there are often papers that are highly commended by the editorial board members, and these are also duly noted by Emerald and AAAJ for their achievement.

The Mary Parker Follett Award is complemented by the AAAJ doctoral award. For many years AAAJ has participated in the Emerald/EFMD Outstanding Doctoral Research Awards for Interdisciplinary Accounting Research Category and many outstanding interdisciplinary researchers have achieved this award.

Also at APIRA, the Broadbent and Laughlin Emerging Scholar Award is presented, based on our belief that the future development of interdisciplinary and critical perspectives on accounting research lies with those new to academic life, building on the foundations provided by those more established in the field. The Award has been made possible by the generous donation made by Jane Broadbent and Richard Laughlin of the royalties from their (2013) book published by Emerald, which also publishes AAAJ and supports the APIRA conferences. Broadbent and Laughlin, the award Judges, choose the successful scholar on the basis of his or her research, which must be novel, innovative, exciting, not derivative and has, in their view, the potential to contribute to interdisciplinary and critical perspectives on accounting research. The winner of the Broadbent and Laughlin Emerging Scholar Award for 2016 was Farzana Tanima from the School of Accounting and Commercial Law, Victoria
University of Wellington (VUW), New Zealand. Farzana completed her PhD in 2015 from VUW and is now on the lecturing staff there.

Two high commendation awards for the Broadbent and Laughlin Emerging Scholar Award in 2016 were:

1. Delphine Gibassier from Toulouse Business School, France, who completed her PhD in 2014 at HEC Paris, before becoming a lecturer at Toulouse Business School; and
2. Christos Begkos from the Alliance Manchester Business School, University of Manchester, England, who completed his PhD at Manchester in 2015 and is now on the lecturing staff there.

There were over 60 applicants for the Award in 2016, and all will hopefully live up to the expectations of their potential to develop the valuable knowledge that interdisciplinary and critical perspectives on accounting research provide.

2.4 Interdisciplinary accounting research hall of fame

AAAJ’s fourth institution is our Hall of Fame. The interdisciplinary movement in accounting research has now become well established, with literature that reflects several decades of its research community’s methodological and theoretical experiences and development. As part of this evolution, we have set up the AAAJ Interdisciplinary Accounting Research Hall of Fame Award, intended to honour the people who have contributed to the success of interdisciplinary accounting research, AAAJ and APIRA. Members are chosen in recognition of their distinguished service contributions to the progress of Interdisciplinary accounting research. A member must have reached a position of eminence from which the nature of his or her contributions may be judged.

The first scholar to be inducted was Emeritus Professor Richard Laughlin, followed in 2013 at the Kobe APIRA conference by Emeritus Professor Jane Broadbent. At the last APIRA Melbourne conference in 2016, there were several new inductees into the AAAJ Interdisciplinary Accounting Research Hall of Fame. These were:

- Rob Gray, Emeritus Professor (formerly Professor of Social and Environmental Accounting), University of St Andrews, Scotland.
- Trevor Hopper, Professor in the Science Policy Research Unit, School of Business, Management and Economics, University of Sussex, UK.
- Irvine Lapsley, Emeritus Professor and Director of the Institute of Public Sector Accounting Research, University of Edinburgh Business School.
- Cheryl Lehman, Professor of Accounting, Taxation and Legal Studies in Business, Hofstra University, New York.
- Ken Merchant, Deloitte & Touche LLP Chair of Accountancy, University of Southern California.

2.5 Methodological themes/issues/insights

The fifth AAAJ institution is the “Methodological Themes/Issues/Insights” section that appears periodically, publishing papers that present discourses on selected research methodologies, particularly qualitative. Commencing in 1995 with the seminal paper on “middle range thinking” by Richard Laughlin (1995), subsequent methodological papers have been produced by interdisciplinary scholars drawing our attention to methodologies “new” to our accounting discipline, or those that are under-explored and under-utilised. The papers are badged under this section whenever they appear.
AAAJ has been unique in pioneering the explicit support for, and recognition of, such methodological papers as an important input to the development of our Interdisciplinary accounting research armoury and literature. These articles provide invaluable foundation sources for succeeding scholars who seek new perspectives on, and approaches to, data types, accessing data, data analysis and argument.

2.6 Literature and insights
The sixth AAAJ institution has been the longstanding “Literature and Insights” section, commencing in 1996 under the literary editorship of Dr Michael Meehan (1996). Michael subsequently passed the baton to Professor Steve Evans in 2001. Steve continues to develop this section and has also been an active supporter of our APIRA conferences, often convening creative writing workshops. AAAJ now remains the only accounting research journal globally that publishes such literary material.

The focus of “Literature and Insights” is on providing an alternative voice and media, using poetry and prose to critically examine accounting, auditing and accountability issues in the world of work and organisations. “Literature and Insights” is but one example of our editorial commitment to studying AAAJ subject areas in new, different and challenging ways. The content spans a range of issues and perspectives and, although non-refereed, pieces are nonetheless subject to entirely independent editorial decision making by the Literary Editor. The material is contributed by accounting and literary scholars alike.

There have been subtle and not so subtle pressures against this type of innovation in AAAJ, as journals have increasingly focussed on their status rankings and key performance indicators (KPIs). As AAAJ editors, we have remained committed to the core values of our journal and our community and its preparedness to take risks and innovate. Accordingly, this section continues to prosper, and AAAJ is widely recognised as a world leading accounting research journal while maintaining its sense of adventure and challenge.

2.7 A community effort
A snapshot as at the end of 2016 shows that AAAJ now publishes eight issues a year, containing over 50 full articles written by 120 authors. In 2016, the article downloads went to over 100 countries and reflected the international recognition of the papers published in AAAJ. This has only been made possible through the global efforts of the AAAJ community.

At the core of this community is both a whole army of authors and aspiring writers and a loyal and hard-working cohort of editorial board members and ad hoc reviewers. We thank the members of our editorial board, which has grown over the life of the Journal from 30 members to over 140. We also thank our ad hoc reviewers, of whom there are over 400, for their selfless and invaluable work in reviewing papers and ensuring articles published in AAAJ make a significant contribution to the research literature. Also, we would like to point out that our editorial board provides valuable advice and guidance covering strategic issues, detailed processes, journal philosophy and more. Its members form the central core of the AAAJ community and its network extends globally. We thank the members of the AAAJ editorial board and the ad hoc reviewers for their role in reviewing papers and ensuring that future articles published in AAAJ make a significant contribution to the research literature.

3. AAAJ in 2016: metrics vs mission
We have serious concerns about the proclivity of accounting academe to become fixated on publication metrics and will return to this matter shortly. As journal editors, we find ourselves compelled to at least take account of these. This is because we see ourselves as custodians of AAAJ as an influential journal that continues to build the interdisciplinary community and its corpus of research literature. Since our community of scholars operates
in a global university environment that is increasingly subject to such metrics, we have a responsibility to support and preserve the credibility and impact of their research and publications appearing in the pages of *AAAJ*. Such a trust requires us therefore to at least pay attention to metrics being applied to our fields of research and to the individual scholars who constitute those fields.

Emerald Publishing recently conducted an evaluation of *AAAJ*, which highlighted how the metrics for *AAAJ* compare with other journals. As is now generally recognised, *AAAJ* is one of the leading journals in the accounting field. Since 2013, citations have increased by 28 per cent and the Journal’s impact factor has increased by almost 30 per cent. The current impact factor prediction for 2016 estimates a further 30 per cent increase. The Journal receives approximately 350,000 downloads per year; its submissions grow at an annual rate of around 20-25 per cent, and its rejection rate stands at 90 per cent. Content selected for publication in the Journal is high impact and cited by the leading journals in management and accounting including four* journals such as *Accounting, Organizations and Society, Academy of Management Review* and *The Accounting Review*. From 2012-2015, *AAAJ* received nearly 500 Web of Science citations, outperforming competitor titles including *Contemporary Accounting Research, Accounting, Organizations and Society* and *Review of Accounting Studies*. Over the past five years 70 per cent of content in *AAAJ* has been cited at least once – on average each cited article receives 5.4 citations per article. *AAAJ* is consistently ranked amongst the best journals in its field in international journal quality metrics including: the Scimago Journal and Country Ranking (SJR) (quartile 1), ISI (quartile 2), the Australian Business Deans’ Council ranking (ABDC) Australia (A grade) and Chartered Association of Business Schools ranking (CABS) Europe (rating 3).

To put these numbers in context, the nature of the research that we do in accounting is primarily qualitative and interdisciplinary in nature. There is only a small quantum of ABDC A and A* and CABS 3, 4 and 4* ranked journals that focus primarily on qualitative and interdisciplinary research in accounting, auditing and accountability. The *AAAJ* metrics clearly place it in the highest rankings, but this still awaits full recognition and acknowledgement by North American economics-focussed journal ranking panels. Nonetheless, the *AAAJ* community’s quality of scholarship and contribution to knowledge and leadership in the accounting research literature and profession has been recognised globally. We remain passionately committed to our original mission and ongoing agenda. As we editors stated to our most recent editorial board meeting at Melbourne APIRA 2016, we will not be lured away from the core values and mission of *AAAJ*, but remain steadfastly set on these. In total, 30 years of development has confirmed the rectitude of this strategy. *AAAJ* and its research community must always focus on its profession, community and society agendas. Metrics and recognition for high-quality scholarship will inevitably follow.

4. Rediscovering our role and responsibility

The academic accounting world appears to have become obsessed with the above ranking of journals. While our universities urge us to play the ranking game, it is important to remember that this is not the only game in town. In our 2015 *AAAJ* commentary we highlighted some contemporary issues including open access, Google Scholar, ResearchGate, social media and big data. But while these are some ways of measuring impact, what about foundational core values of *AAAJ* since its inception: supporting and publishing research aimed at making a more equal and fair society? We take our responsibility seriously to make a difference?

The accounting profession is made up of four parts – accounting educators and researchers, professional bodies, policy makers and practitioners (see Laughlin, 2011). For accounting research to have a substantial impact, it needs to be read and acted on by all
parts of the professional community. In the past, accounting research has often been conceived as applied research in that the focus of the study is made up of technologies and technical practices used by accounting practitioners in social and organisational settings. This stands in marked contrast to the physical sciences where the focus of a study is mainly physical matter. Many economics-focussed accounting research journals and their scholars almost apologetically continue to strive (and fail) to replicate the latter focus.

At the international level, research is a requirement for accounting academic career progression and a significant contributor to the development of knowledge and scholarship. The problem that besets both the economics-focussed and the Interdisciplinary accounting research communities is that academic endeavour has become a classic case of goal displacement in which publication in a refereed journal or research book/chapter has become an end in itself for many accounting researchers. The importance of the issues investigated, the significance of the findings and conclusions, the impact on policy, practice and society are all invariably lost from the researcher’s central focus.

The impact of research in some disciplines is relatively easy for the layperson to comprehend, such as in medicine, where advances in medical procedures and development of new drugs result in many visible benefits to society. For accounting, this impact is not so easy to discern. There have been claims that research has become too far removed from the interests of the profession, practitioners and society. For example, Tucker and Parker’s (2014) study interviewing senior scholars internationally, found the majority perceived a widening and concerning gap between management accounting research and practice, with a minority who saw no such difference and were unconcerned. Arguably the accounting profession can and should learn valuable lessons from medicine, one of the oldest and most established professions, if it is to take up a meaningful role in society (Evans et al., 2011). One key lesson is the clarity given to the role, responsibility and interrelationship between the research, policy and practice elements that constitute the medical profession. Put simply, the medical profession as whole works together with due respect for the contribution of the different elements (i.e. research, policy and practice) in a common objective to save lives.

Some would say that accounting does not concern itself with the same life and death outcomes as medicine. However 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, it is clear that accounting has responsibilities that affect the living conditions of billions of people globally. So accounting does have the potential to be as meaningful to society and people’s lives as medicine. To do so, its constituents must work together and, like the medical profession, have due respect for the contribution of the different elements in a common objective to make a more equal and fair society. To achieve this, we need detailed and searching discussion – more detailed than can be made in our commentary – leading to acceptance by accounting researchers, policy makers, practitioners and professional accounting associations of their respective potential contributions and the value and importance of working together. The only fundamental constraint on the necessary discourse taking place is a lack of will on the part of individual accounting researchers, policy makers and practitioners to come together in the joint cause of accounting making a difference.

Reflecting their entrapment in the goal displacement of their pursuit of journal scores and personal university research KPIs, academic researchers often hesitate to seek a closer engagement with policy makers and practitioners – perhaps due to a genuinely held belief that this is “not their job”. This is often rationalised as a fear that the quality of their personal research and their ability to publish will be undermined. Furthermore, they may limit their further engagement with policy and practice because of their lack of understanding of the broad range of characteristics that constitute scholarship
(Gray et al., 2002). Sadly, and increasingly, this is (spuriously) defined by what particular “high-ranked” journals have classified as “real” research.

This commentary serves as a call to arms to reach institutional agreement about the roles, responsibilities and interrelationship between each of the elements that make up our profession.

5. Confronting theoretical engorgement

AAAJ has a strong tradition of challenging the status quo, publicly declaring its positions, taking innovative risks, embracing the new and different, and as in this commentary and previously, calling for the profession, societal and community engagement. One most recent trend in Interdisciplinary accounting research that is attracting our editorial attention is scholars’ increasing focus on macro-level social, political and other schools of theorising. For instance, we have witnessed in AAAJ and even in reviews of our papers in other journals, a growing propensity of reviewers to critique articles on various grounds. These reasons include their disagreement with choice of theory, contending that a paper is inadequately theorised, arguing for better integration of theory throughout findings exposition, or declaring the study to be insufficiently theoretically problematised. Such statements have increasingly become the lingua franca of the contemporary accounting research community.

We hasten to say that we are not condemning theoretically informed research or arguing for an atheoretical orientation. However, we see dangers in what is rapidly becoming an obsessional fad akin to the accounting research community’s obsession with methodology debates and discourses in seminars, conferences and published journal articles through the 1970s, 1980s and 1990s.

As a signal indicating the gravity of the issue, we find that at many conference keynote presentations, university research seminar presentations and in research consulting meetings particularly with emerging scholars, the most common questions we are asked is “How to pick a good theory?” or “How to theorise the paper?” or “Is there a list of all the good theories that can be used?”. Such questions appear to dominate researchers’ concerns far more than their study’s central issues, selection, and employment of methodology, nature of findings or significance and implications of conclusions. The driver behind their theory obsession is repeatedly attributed by emerging scholars and doctoral students to the accounting professoriate’s apparent preoccupation with every paper being theory driven and theory contributing.

The following extract from an editorial board member’s recent referee report to the AAAJ editors on a paper submitted to AAAJ dramatically, and in our view very accurately, illuminates the problem with this trend among accounting scholars. Some of the reviewer’s (edited) comments to editors were as follows:

This paper is simultaneously a triumph and a tragedy. It is a triumph because it lives out, in a meaningful and well executed way, a vision of genuine and excellent research in accounting that provides a real alternative to the dullness of the North American “let’s pretend the markets are efficient and crunch numbers” approach. Bravo. The topic is of universal importance and is a hugely vexing issue for regulators, auditors, and practitioners. With a good sample and a defensible method, the authors zone in on some matters of genuine interest and concern on the operation of the relevant standard. They should focus on being clear about these […] Honestly. To my mind, the paper would be vastly enhanced (we are getting to the tragedy) if the ridiculous theory front end was deleted, and the conclusions were rewritten entirely liberated of the need to conform to the ridiculous theorised front end. Now […] I know you will not want to tell the authors that their theorised front end is ridiculous. But I want you to tell them this. Because it is true and because if these people stick to their guns and do proper insightful qualitative work such as contained in the guts of the paper, they have the opportunity not only to help cement a new paradigm but also to get ahead. Why waste time camouflaging good work with the pretence we burden our scholars with, from the time they are babies, such that they end up working more on the pretence than the problem? […] I appreciate that it is unlikely that you will direct the authors to dump the theory. I continue to live in hope, but I’m a realist[1].
All research arguably contains theoretical elements in some form and accounting research is no exception. Much research is clear about the theories employed and the ways in which they are applied within the formation and execution of the project. Theory may manifest itself to some degree in the methodology employed, the approach to the fieldwork or data-gathering, the analysis and synthesis of the findings and the arguments about conclusions and implications. Theory can be interpretive, explanatory or predictive and can inform overall research frameworks that, for example, condition project design or underpin interventionist research. An ever-expanding array of theories can now be found applied within accounting research studies, ranging across: resilience theory, social learning theory, actor-network theory, theories of change, grounded theory, Marxist theory, feminist theory, stakeholder theory, political economy theory, structuralist theory, poststructuralist theory, modernist theory, postmodernist theory, standpoint theory, emancipatory theory, positivist theory and institutional theory. As a theory menu, this is but the tip of the iceberg.

Applied and practice-based research are not necessarily methodologically depleted forms of research. Rather they can be innovatory modes of research that cater to a different set of needs and define quality and wider robustness – particularly on their validation and acceptance in the perceptions of policy makers and practitioners. Thus, at times, accounting research may be carried out pragmatically, without explicitly recognising and analysing the theory behind data collection and analysis. This is not to say that the project lacks a foundation or research design. The authors may have chosen not to engage in an extended discourse on their underlying ontological and epistemological standpoints, being instead focussed upon the policy or practice issue, searching for greater understanding, explanations and change management of, and solutions to, that particular problem.

Against this, some researchers would argue that the role of accounting research is to contribute to theory. As a blanket supposition, we disagree. Doubtless, many studies do make some contribution to the expansion, amendment, elaboration or additions to pre-existing theory. However, we do not see all accounting research as actually or necessarily doing that. Such an overarching objective would provide yet another risk of goal displacement and potentially aggravate the research – practice gap as researchers focus solely on theoretical improvement while ignoring the impact and value of their work for the profession, business, government, non-profit and local communities, as well as society in general.

Furthermore, the “You’ve got to have a theory” focus exhibited by many accounting researchers today, ignores the value of interpretive research that inductively generates theory, such as field-based case study, ethnography, grounded theory, historical archival research in the business and accounting history traditions, and more. These methodologies often focus on micro-level field data and strategic, process and practice issues at the coalface. They have high methodological traditions across other disciplines, and yet we increasingly observe doctoral supervisors, journal referees and professors who insist that an explicit macro-theory drive every such project. Such attitudes also fly in the face of Professor Sue Llewellyn’s seminal paper that articulates a broad spectrum of what counts as theory and was presented as a keynote address at APIRA Adelaide 2001, and subsequently published in AAAJ (Llewellyn, 2003). She has articulated five levels of theorising from which researchers can choose to inform their studies: metaphor, differentiation, conceptualisation, context bound theorising of settings, and finally context free “grand” theorising. Journal reviewers increasingly declare in their reports to submitting authors that a macro-informing theory or explicit theorisation throughout a paper is the hallmark of what they declare to be the sine non qua for top-rated journals such as AAAJ. We see this as a worrying trend.

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. Such an outcome again potentially aggravates the problem observed by Tucker and Lowe’s (2014) study that finds the accounting profession both unable to comprehend accounting research papers and considering accounting research irrelevant to their professional concerns. Again we emphasise that we are not advocating atheoretical research, but rather a return to balance between, and diversity of, focus upon theory, methodology, findings, issues and argument.

Where does this lead us? We call for the AAAJ tradition of inclusiveness, breadth and diversity in focus of studies and papers. We embrace the full spectrum of research, from entirely theoretical, to inductively empirical. We wish to support work operating at all five levels of Llewellyn’s (2003) theorisation. We embrace research that explicitly and implicitly theorises. We welcome research that focusses on policy and practice issues, adopting a strategic and processual approach. We urge researchers to rediscover contemporary relevance and, where possible, to enter into dialogue with potential audiences beyond themselves. To this end, we encourage researchers to reconfigure their writing and arguments so that stakeholders beyond their theoretical club can read, understand and act upon them.

6. Conclusion
In the final section, we return to the two purposes of this commentary – an interdisciplinary reflection on the past 30 years and the years that lie ahead. As joint founding editors of AAAJ, we would like to consider what this initiative and the long journey have taught us about the dynamics of scholarly enterprise in interdisciplinary accounting research. We will draw upon our everyday editorial experience and our academic work over the past decades to reflect upon the current predicament in accounting research and the consequences for scholars going forward (Guthrie and Parker, 2016). The dynamics of accounting research are characterised by boundaries and the impact of scholars who wish to establish and subsequently defend those boundaries regarding what is deemed to be valid research. We have observed that these dynamics relate to the behaviours of individual members and how these behaviours influence the nature, content and style of research that is deemed to be legitimate and therefore published and acclaimed (Gray et al., 2002). As expressed previously, we have noted that governments and educational and research institutions have exerted more and more influence on what should be submitted to journals. This has been done through university funding rules, reactive managerial practice, university performance measurement and national research assessment exercises (see Cuganesan et al., 2014; Guthrie and Neumann, 2007; Guthrie et al., 2008; Neumann and Guthrie, 2002; Ryan and Guthrie, 2014).

Our experience at AAAJ is that we are wary of simplistic replication studies that add little to scholarship and represent just a publication “hit” for the individual and institution. The current power relations now embedded in the global accounting academic career must be exposed (Guthrie et al., 2014), particularly since emerging scholars need to be counselled and offered support to tackle challenging ideas and subjects that have an impact on the search for a fairer society. We totally support those scholars in the social sciences who have called for “passionate scholarship” that encompasses a commitment to personal, meaningful and “socially relevant” topics that lie close to the heart (Heinrich, 2010; Courpasson, 2013).

As can be judged from the papers and special issues themes within AAAJ, many authors are tackling important, socially relevant research conducted in the field. The question we pose going forward, is “How can we be a socially relevant discipline (journal) aspiring to
answer big questions and solve wicked problems?” In our previous editorials and commentaries, we have outlined several ideas and practices about this question. Some of our accounting research colleagues continue to question the nature of interdisciplinary research and dismiss it as unscientific and lacking their preferred economics- and market-focussed view. This predisposition has been revealed and perceptively critiqued by Deegan’s (2016) AAAJ paper on this very issue. In this context, we ask why accounting scholars are not at the forefront of pressing debates involving the futures of people in our societies and in different regions of the world where life is experienced as even more challenging than the Western world? Why do we still pay so little attention to issues of social responsibility and accountability and the sustainability of the planet? Are these not the topics that accounting researchers should grasp? Should not accounting researchers assist their wider communities in building better awareness and understandings of these problems and how to solve them?

Any inspection of subjects and issues addressed in the pages of AAAJ over many years will find a huge range of keywords that appear to extend right across the accounting, auditing and accountability spectrum, and go beyond even those disciplinary areas. It is not uncommon for us to hear observers, and sometimes even reviewers, question whether a submitted paper or a published paper falls within AAAJ’s scope as an “accounting” research journal. This often springs from a narrow technicist view of what accounting is and what it covers. We see the future of our discipline as one that is fully integrated with social practice, and in an ever more complex world, must extend way beyond its initial technical limits. As part of our quest for innovation, path-breaking, risk taking and societal contribution, we choose to embrace the ever-expanding horizons of our accounting discipline.

Beyond the traditional generalist accounting research conferences, we also see a need to further develop multiple venues and forms of engagement among accounting researchers and between them and a wider spectrum of potential stakeholders. For example, we have seen in recent years, the rise of an increasing number of smaller specialist focussed conferences, workshops and colloquia. These bring together both experienced and emerging scholars, focussing on key issues and developing research that leads to important papers and significant impacts, while at the same time building new communities. Working on a socially relevant topic is an opportunity to build a broader community and challenge conventional thinking while attracting scholarship from outside accounting research. If we develop general engagement with social issues, we may also find alternative means to enable emerging scholars to engage with complex topics through scholarly activity.

There are serious structural deficiencies in our contemporary publishing mechanisms that affect individual researchers’ behaviours. Publishing less, but better and more relevant material could be a way to sow some seeds of a future truly respected discipline, the research outcomes of which bear the fruit of impact and engagement. In reflecting on contemporary times, we are afraid that a culture of productivity and competition now prevalent among accounting researchers may lead to opportunities for engagement and impact to be lost (Parker et al., 1998; Ryan and Guthrie, 2014). In this respect, we have observed several contributing concerns. First, the publishing process is now more adversarial than cooperative. Research journal reviewers often appear intent on imposing their views of the world and presenting highly interventionist review reports on papers. They increasingly exhibit a predisposition towards recommending paper rejection, a tendency reinforced by their perceptions of the “ranking” of the journal, often specifically citing the perceived high status of a journal as the reason for rejection! Second, the dramatically increasing volumes of submissions and papers in evidence at conferences and in journal editorial offices points to a growing number of scholars under pressure from their institutions to publish or perish (Parker et al., 1998; Parker, 2013). Third, the volume of papers evaluated by journal editors and reviewers risks influencing their assessments of the
most unusual and innovative papers (e.g. regarding subject matter, methodology or theoretical perspective) with unenthusiastic suspicion. Why? Arguably because a greater investment of time may be required to read and understand them, and because they need reviewers to go outside their comfort zone and challenge the research status quo. Underneath this lies a potentially self-interested preservation of reviewers’ own time, agendas, and views of where the discipline should head in the era of stylised behaviour imposed by performance management systems. Already we are witnessing behaviours where accounting academics increasingly focus on their research agendas and are becoming more reluctant to assist conference convenors and journal editors in reviewing or commenting on the research papers.

Again the above behavioural patterns reflect the impact of university performance measurement and management. These include business school Deans prioritising published lists of journal rankings as the measure of publication “success”, business school KPIs offering no recognition of scholarly contributions such as journal editing and reviewing, institutional conference funding rules prioritising selected large scale conferences that largely focus on traditional technicist accounting research and more. These are insidious threats to the development of an accounting research culture that has any real capacity to make significant contributions to our wider society or towards creating a fairer society.

In the accounting research community, we have therefore entered the era of competition and individualism characteristic of many of our global communities. In her book *A Bigger Prize*, Margaret Heffernan (2014) warns against the dysfunctional outcomes of such a trajectory. She suggests that if we wish to avoid a race to the bottom, we enlist the support of, in our case, scholars working cooperatively together, rather than being pitted against each other in an assumed zero sum game. In the interdisciplinary accounting research community, we may do rather better if we work cooperatively and creatively with one another rather than against one another.

Furthermore, if we are to reset our trajectory towards research that makes a difference in society, we need to regenerate the culture of ideas, innovation and solutions in research, to support the accounting search for a fairer society. We cannot put it better than Courpasson (2013, p. 1247), who said there is an “urgency to redevelop passionate scholarship, that is to say, a discipline in which scholars of all ages and background share not only knowledge but also certain values and emotions based on their passion to talk about and work on critical issues for the future of real people”.

Acknowledgement
This milestone commentary benefited from constructive comments of several colleagues. Thanks to Gloria Parker, Julz Stevens and Fiona Crawford for their editorial assistance. The Editors also thank Rainbow Shum for her tireless efforts over the past 15 years as *AAAJ* administrator in the Adelaide editorial office. We are also grateful for the ongoing support provided to *AAAJ* by Macquarie University. Finally, we remain indebted to the highly supportive professional staff and quality processes provided by Emerald Publishing Limited.

Note
1. This quotation is included with the permission of the referee.

References


Further reading

Appendix 1. Editorials and commentary’s published in AAAJ, 1988-2016


Appendix 2. Mary Parker Follett Award winners for “Best Paper” in AAAJ voted by the editorial board

Named in memory of a pioneering woman in the field of management and accountability literature who was international and interdisciplinary in her approach.

Previous Winners
2015 Ioana Lupu and Laura Empson
2014 Claire-France Picard, Sylvain Durocher and Yves Gendron
2013 Zahirul Hoque, Mark A. Covaleski and Tharusha N. Gooneratne
2012 Christine Cooper and Joanne Johnston
2011 Doris M. Merkl-Davies, Niamh M. Brennan and Stuart J. Mcleay
2010 Barbara D. Merino, Alan G. Mayper, Thomas D. Tolleson
2009 Markus Milne, Helen Tregidga and Sara Walton
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