

EDITORIAL

Academic performance, publishing and peer review: peering into the twilight zone

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Abstract

Purpose – The purpose of this paper is to present a critique of published research access and peer review, considering their impacts on accounting scholarship.

Design/methodology/approach – The paper is based on literature and publishing document review, experiential reflections and argument.

Findings – The authors reveal changes in publishing formats and accessibility, the challenges of managing research quality and significance and the challenges of avoiding constraint and foreclosure of significant new knowledge and its effective dissemination.

Research limitations/implications – This paper discusses the research and publishing community's opening to new, flexible opportunities for knowledge creation and dissemination.

Originality/value – The discussion challenges the status quo of traditional academic journal publication and points to an innovative future.

Keywords Ethics, Publishing, Rankings, Access, Peer review, Writing style

Paper type General review

1. Introduction

Here we set out to reflect on the future of academic performance measurement, publishing and peer review in a global accounting academic context, particularly in light of the transformational technologies of the digital age. To do this we offer reflective arguments about the changing world faced by interdisciplinary accounting academics, based on observations and evidence from the accounting and wider scholarly landscape. We are entering a period of rapid change in academic publishing

As always, the editors thank the authors, editorial board, ad hoc reviewers and readers for their engagement in continuing to support AAAJ's interdisciplinary accounting research mission and in contributing in so many different ways to its building of a scholarly community. The editors look forward to continuing that ongoing and pleasurable task of participating in the building of the interdisciplinary accounting research community.



and research measurement change, yet we academics are notorious for lagging behind practice, rather than driving policy and practice change. Accordingly we consider several of the challenges that confront us now to understand better the changing nature and future of academic performance measurement, publishing and the peer review of academic work. From this we provide imaginative insights into the “middle ground between light and shadow, between science and superstition[1]”, and the future of academic performance measurement, publishing and peer review.

The paper first addresses our research and publishing environment, which is conditioned by global trends towards research measurement and instrumental proxies for research quality. It then considers the emergence of open access publishing and its potential impacts on author writing style and journal choice. Finally, the ongoing phenomenon of peer review and related ethical issues are addressed.

It's no secret that times are tough for scholars in the social sciences. Jobs are scarce, resources stretched and tertiary education institutions face untold challenges (Parker and Guthrie, 2005; Parker, 2011, 2013). Those of us fortunate enough to hold tenured positions at financially stable universities may be the last faculty to enjoy such comparative privilege. The future shape of the academy is hard to predict, except to acknowledge that change is inevitable (Parker and Guthrie, 2010). In the realm of the digital age, entrenched traditional standards of assessment, support and recognition may constrain the pursuit of innovative, ground-breaking research that keeps our disciplines vibrant (Parker and Guthrie, 2014). In fact, much published research develops incremental changes in knowledge offering little by way of significant new insights (Dumay, 2014).

Altback (2014) states that universities are in a global arms race of publications; academics are the shock troops. However, little more than 1,000 of the world's 18,000 universities appear in the various international rankings. In fact, more universities are teaching-focused, rather than research-focused institutions. Therefore, the publishing and ranking games are limited to a small group of universities in any country and, more likely, an even smaller group in non-Anglo American countries. However, amongst those universities, publications in high status refereed journals have become a major criterion for measuring academic success (Parker *et al.*, 1998). The university ranking game affects the allocation of government funds, national prestige and the ability to attract the best students and faculty.

Research-focused universities mainly define research success in terms of “quality” research papers, quantum of large research grants and commercialisation of research outputs. Research performance can be measured in terms of number of publications, “rank” of publication medium, amount of research funding or number of copyright/IP agreements. However, measuring research performance is problematic (Gray *et al.*, 2002; Guthrie *et al.*, 2004a). Status of publishing medium is often substituted for significance of research findings and contribution. Global rankings count journals indexed in the main indices (e.g. Science Citation Index; Web of Science, Scopus), which privilege a small number of journals from the management and accounting disciplines and tend to favour publications in English. Accounting research evaluations tend to privilege only one form of academic output – peer-reviewed journal articles that other scholars cite in their published works. However, in management and accounting, other forms of scholarship, such as books, book chapters and conference papers are arguably important for disseminating knowledge (see, Guthrie *et al.*, 2004b).

There is no doubt the digital age is upon us and is impacting higher education! As Evans *et al.* (2013) highlight, mass higher education and information technology

contributes to, and is changing, the way in which we academics communicate knowledge. Less than 50 years ago, a relatively small number of printed refereed journals, run by a handful of commercial publishing houses, communicated about 50 per cent of the global research findings and academic knowledge. Most academic knowledge produced and consumed was located in Anglo-American countries and parts of Europe.

However, this century we have seen a significant rise in scholarly output from a range of emerging countries (e.g. China, Brazil, Russia, South Korea) and there is now a global knowledge network of producers and consumers of research. Similarly, how research is being produced and consumed is changing through open access publishing and e-journals. The following explores open access publishing, peer reviewed electronic journals and possible impacts of open access.

2. The open access profile

In general, open access uses digital technology to make research findings widely available. Access is free, rather than research being hidden behind a subscription pay wall. While the majority of academic journals are now published online (some exclusively), they are only available to subscribers, including institutional subscribers. Open access is challenging this entrenched practice of locking up academic articles behind the subscription pay wall. For example, in the UK, Research Councils UK (RCUK) now has an open access policy whereby they advocate:

Free and open access to publicly-funded research offers significant social and economic benefits. The Government, in line with its overarching commitment to transparency and open data, is committed to ensuring that such research should be freely accessible. As major bodies charged with investing public money in research, the Research Councils take very seriously their responsibilities in making the outputs from this research publicly available – not just to other researchers, but also to potential users in business, charitable and public sectors, and to the general public.

As a result, in April 2013 RCUK implemented a new “funding mechanism – a block grant to universities and eligible research organisations to cover the cost of article processing charges (APC)[2]”. Similar moves are underway in the European Union with the Horizon 2020 open access policy starting in 2014[3]. Under similar funding initiatives, some form of open access is required and/or encouraged in Argentina, Austria, Australia, Belgium, Canada, China, Denmark, France, Hungary, Iceland, Ireland, India, Italy, Norway, Spain, Sweden, Switzerland, Ukraine and the USA[4].

There are two open access types known as “Gold” or “Green”. Gold open access is when a researcher pays the APC charge to a traditional journal or has an article published in a fully open access journal with or without charge. Depending on the publisher’s policy, this could mean that the journal gives a creative commons licence, but still holds copyright, or the author, not the journal, holds copyright. Therefore, most reputable journals publish gold open access for a fee. For many researchers the first tangible interaction they have with open access is an acceptance e-mail for an article they have written where the publisher states the author can “comply with funder mandates” by taking up the option of paying the APC. For example, gold open access can vary in fees from £1000 to nil, depending on publishing house and pricing policy.

Green open access is where the pre-publication version of the article and/or a data set is available from an internet based research repository such as Research Gate[5]. Many journal publishers, such as Emerald, have a policy that allows the exact version of the published article to be available on the repository, but only in the raw version, as

submitted to the publisher before it is formatted for publication[6]. In this case authors can include metadata about the article such as citation details and even the document identifier (DOI), which links to the final published version. This allows a researcher to create and promote a collection of their work and provide access to other researchers to read the work before deciding to obtain the published version, which arguably leads to more researchers citing their work.

A few words of caution are needed here. First, researchers need to be aware of “predatory journals” offering quick publication turnarounds, which often prey on unsuspecting research students and early career researchers eager to secure their first publication. These journals often do not adhere to ethical publication guidelines, such as those issued by the Committee on Publication Ethics (COPE) (see, Truth, 2012). Second, before researchers make their work available online in article repositories they should check the journal policy for green open access, as some journals allow it immediately, some after a time embargo (e.g. six months), or alternatively even ban it. Finally, researchers should be aware that making the actual PDF version of the published article available will most likely be a breach of the copyright they have assigned to the publisher. Thus, open access has potential drawbacks.

3. Open access impacts

The burgeoning impact of peer-reviewed electronic journals (e-journals), which have now been in existence for about 15 years, is another potential area of change in academic publishing. There are several innovations, mainly in the sciences, but also now in the social sciences (Cavanagh, 2012). For example, PLoS ONE, launched December 2006, is now a “mega” journal. It publishes “original research articles from all scientific disciplines – from ecology to medicine to physics”. Little qualitative research is included and PLoS ONE does not have an “Accounting” category. PLoS ONE articles are gold open access and indexed by Google, PubMed, Scopus, Web of Science and many more – making them easy to find, read and cite. Every article published by PLoS ONE is assessed by an academic editor and an average of two reviewers drawn from an expert global network. In addition, PLoS ONE states that it upholds the highest international standards for research ethics, publication ethics and scientific reporting serving over 100,000 authors since its inception and over one million article downloads every month in 2013. Over 20,000 articles have received ten or more citations. “PLoS ONE clones” being launched include BMJ Open, Sage Open, Scientific Reports, Biology Open, AIP Advances and SpringerPlus. Thus, the existence of open access publishing and e-journals potentially challenges the currently dominant positioning of the more traditional journal formats, with which we are familiar (Lozano *et al.*, 2012; Larivière *et al.*, 2014).

We need to think about the potential future impact open access might have. Thus, we consider the future from two perspectives: writing style and journal choice.

3.1 Writing style

As scholars, many of us have been conditioned to believe in an academic writing style based on “impersonal, impenetrable prose” (Sword, 2009, p. 319) that is abstract and distanced from our feelings and emotions. Unfortunately, some commentators regard academic writing to be less than exciting. As Wolff[7] laments, “[...] academic style, then, is formed early on and reinforced thereafter. It is rather hard to escape the conclusion that academic writing is boring because academics wouldn’t have it any

other way". Many academics remain captive to a dense, formalistic writing style, while editors seek prose written "in an accessible, but rigorous, style that is likely to engage those without a specialist interest in the topic being discussed" (Sword, 2009, p. 319). The advent of open access publishing has the potential to encourage academics' and editors' thinking about a perceived academic writing style to embrace a wider audience for academic writing.

The good news is that it is possible for academics to reduce the wordiness of their prose and write more lucid and engaging articles. A favoured web site for academic authors is Helen Sword's (2007) "The Writer's Diet" offering an online test that diagnoses one's writing and determines the relative "fitness" of academic writing based on five categories "commonly associated with stodgy sentences[8]". Sword developed this test to provide measures relating to the content of academic prose as a diagnostic rather than a prescriptive tool. Sword advocates that by analysing academic writing from the five categories of "weak verbs, abstract nouns, prepositions, adjectives/adverbs and waste words (it, this, that, there)", an overall "fitness ranking" can be determined (see, de Villiers and Dumay, 2014). This offers one way in which authors can work on developing the "craft" of academic writing (de Villiers and Dumay, 2013, p. 901).

3.2 Journal choice

There is no doubt that the proliferation of open source publishing and journals opens up many more choices for authors when deciding where to submit their work. The increased competition for journal space in high ranked journals also means that some important articles will not achieve publication because of intense competition for its limited capacity. This means that authors may then target their submissions to other so called "lesser ranked" journals. The latter are becoming increasingly in evidence and relevant in the digital age as Lozano *et al.* (2012, p. 2140) explain:

[...] since 1990 the overall proportion of highly cited papers coming from highly cited journals has been decreasing and, of these highly cited papers, the proportion not coming from highly cited journals has been increasing. Should this pattern continue, it might bring an end to the use of the impact factor as a way to evaluate the quality of journals, papers, and researchers.

Further research by Larivière *et al.* (2014, p. 649) supports these findings and "indicates that during the past 20 years, the highest-quality work has been published in an increasingly diverse and larger group of journals". Therefore, established journals, such as *AAAJ*, must review the way they engage with accounting researchers and ensure that they publish the best research possible to remain relevant to the wider community of accounting scholars.

4. In def(er)ence of peer review

Although double blind peer review has been central to publishing in science and the social sciences, the process itself has not been widely discussed, especially in terms of standards for peer review. Unlike the formal training we receive as accounting scholars, few of us train to be a reviewer.

In peer review, experts evaluate a submitted manuscript in an effort to assist editors in deciding if the manuscript is worthy of publication. Through the process, manuscript shortcomings should be identified, critically flawed research rejected, and papers with publication potential considered for further revision based upon reviewers' advice.

At *AAAJ*, we follow a double blind peer review process, including three stages:

- (1) a preliminary review by the editors to see if the manuscript falls within scope and is suitable for the journal (screening);
- (2) a formal peer review, including reviews of original submission and subsequent revisions; and
- (3) the continuing “review” by readers and scholars in the field who read, evaluate, cite and critique the published work.

The 2010 Center for Studies in Higher Education Report comments astutely on the conventional role of peer review in the academy (Harley *et al.*, 2010, p. 10):

Among the reasons peer review persists to such a degree in the academy is that, when tied to the venue of a publication, it is an efficient indicator of the quality, relevance, and likely impact of a piece of scholarship. Peer review strongly influences reputation and opportunities.

Arguably, the issue is about improving peer review, not about its replacement. Bornmann and Mungra (2011) contend that the peer review system faces several challenges, including its reliability and fairness; its standards, idiosyncratic and biased reviewer comments; its openness to innovation; timeliness of feedback and decisions; labour time and cost; reviewer workload; and detection of fraud and misconduct.

A significant risk inherent in the peer review system is that reviewers may restrict their evaluation of papers based on whether the paper conforms with their own world view. This may ultimately inhibit the publication of some ground-breaking research. We suggest several reviewer archetypes that illuminate the sources of these reviewer orientation risks:

- the atheist: this reviewer is atheoretical and is not positively disposed towards theory development in a paper, regardless of the potential insights;
- the evangelist: this reviewer is solely faithful to his or her interpretation of a specific theory and rejects all other theories or use of the favoured theory not in keeping with his or her own interpretation;
- the scientist: this reviewer insists on positivist studies backed up by statistical evidence and is unfamiliar with and antagonistic towards qualitative research;
- the ultra-post-modernist: this reviewer, in direct contrast to the scientist, is antagonistic to quantitative research;
- the literary critic: this reviewer favours academic writing that is convoluted, dense and difficult to read and is not open to alternative, audience – accessible writing styles (de Villiers and Dumay, 2013, 2014);
- the copy editor: this reviewer has a strong focus on copy editing the paper to fit his or her personal style and standards; and
- the latecomer: this reviewer agrees to review papers, exceeds requested timelines and delivers reports after repeated editor reminders and even then, months overdue.

5. Towards ethical review and authorship

Emerald has an extensive “For Authors: Support and Services” webpage where authors can find information on all aspects of academic writing[9]. All Emerald journal

editors are members of, and subscribe to the principles of, the COPE, a forum for editors and publishers of peer reviewed journals addressing all aspects of publication ethics. It also advises editors on how to handle cases of research and publication misconduct. It has an extensive array of materials dealing with a variety of matters including peer review. The “COPE Ethical Guidelines for Peer Reviewers” (Committee on Publication Ethics (COPE), 2012) state that:

[...] peer review in all its forms plays an important role in ensuring the integrity of the scholarly record. The process depends to a large extent on trust, and requires that everyone involved behaves responsibly and ethically. Peer reviewers play a central and critical part in the peer-review process, but too often come to the role without any guidance and unaware of their ethical obligations.

COPE has produced guidelines that set out the basic principles and standards to which all peer reviewers should adhere during the peer-review process in research publication. For instance, several basic principles concerning peer reviewers are:

- only agree to review manuscripts for which they have the subject expertise required to carry out a proper assessment and which they can assess in a timely manner;
- respect the confidentiality of peer review and not reveal any details of a manuscript or its review, during or after the peer-review process, beyond those that are released by the journal;
- not use information obtained during the peer-review process for their own or any other person’s or organisation’s advantage, or to disadvantage or discredit others;
- declare all potential conflicting interests, seeking advice from the journal if they are unsure whether something constitutes a relevant interest;
- not allow their reviews to be influenced by the origins of a manuscript, by the nationality, religious or political beliefs, gender or other characteristics of the authors, or by commercial considerations;
- be objective and constructive in their reviews, refraining from being hostile or inflammatory and from making libellous or derogatory personal comments;
- acknowledge that peer review is largely a reciprocal endeavour and undertake to carry out their fair share of reviewing and in a timely manner;
- provide journals with personal and professional information that is accurate and a true representation of their expertise; and
- recognise that impersonation of another individual during the review process is considered serious misconduct.

There are several forms of academic dishonesty, such as fabricating the data underlying experiments or falsification, plagiarism using somebody else’s work and duplication of already published papers. Recently, *The Guardian*[10] newspaper ran an editorial on “the end of the peer review”, citing fraud trends in papers published in *Nature* and *BMJ*. These science journals, like those in the social sciences, use peer review to establish the authority of the papers they publish. The pressure to publish can mean that researchers take short cuts, as evidenced by an apparent increase in plagiarism and manipulation of the traditional peer reviewed journals. There appears

to be an increase in articles being publicly retracted by journal editors, for example, *The Guardian*[11] reported that the *Journal of Vibration and Control* retracted over 60 articles because of a “peer review ring” with bogus scholars. A recent survey research into leading journals of economics and management disciplines found that few journals retracted papers and published explicit policies regarding academic honesty (Karabag and Berggren, 2012). Turning to accounting journals, website “Retraction Watch”[12] recently reports a case involving Dr James Hunton, Bentley University, USA, who was found guilty of “engaging in research misconduct by fabricating the data underlying” used in research for a number of publications in *The Accounting Review*, and *Contemporary Accounting Research*.

6. AAAJ is more than just a publishing score

As is usual, since our first commentary published in 1992, we like to celebrate and recognise the contribution of all those who interacted with AAAJ to make 2014 an outstanding year for the interdisciplinary accounting scholarship. The following briefly outlines some of the activities in which the AAAJ community participated during 2014 and also a brief mention of several future activities.

6.1 AAAJ awards 2013-2014

Outstanding AAAJ reviewer awards for 2013 went to Professor Jeffrey Unerman, Royal Holloway, University of London, UK and Professor Lisa Evans, Stirling University, UK for their excellent work.

The Mary Parker Follett Award 2013 (named in memory of a pioneering woman in the field of management and accountability literature who was international and interdisciplinary in her approach) was voted by the AAAJ editorial board. The outstanding paper was authored by Hoque *et al.* (2013).

Several “highly commended” were also awarded: Olivier Boiral (2013), James Hazelton (2013) and Helen Tregidga (2013).

6.2 AAAJ special theme issues programme

It is encouraging to see AAAJ papers at the forefront of interdisciplinary accounting research that can make a difference to the world we are in. In 2014 there were three important AAAJ special issues. In 2015 we will publish another three AAAJ special issues:

- public sector accounting and accountability in an era of austerity;
- accounting, accountants and accountability regimes in pluralistic societies; and
- the accounting profession in a globalised world.

Going beyond this we have planned the next three years with the following special issues:

- ecological accounts;
- accounting, accountability, social media and big data: revolution or hype?;
- contemporary professional work: accounting and beyond;
- accounting, auditing and accountability research in Africa;
- operationalising ethnicity in accounting research; and
- strong structuration theory in accounting research.

6.3 Current and future directions in the interdisciplinary research community

In 2014, in Volume 27 Issue 8, AAAJ published several important papers. Parker and Guthrie (2014) stated that the interdisciplinary accounting research community is already engaged in many areas that remain relatively unfamiliar or excluded by the financial economics-based accounting research tradition. They include non-profit and public sector accounting, auditing and accountability issues, accounting for the service sector including the hospitality and tourism sector (a major societal and economic sector in many countries today), corporate governance processes (especially within higher level organisation management), professional and organisational ethics, social and environmental responsibility, knowledge management and intellectual capital, organisational and visual communication, accounting professionalisation, accounting and popular culture and accounting intersections between past, present and future. Interdisciplinary reflections on the current and future directions in some of these areas are provided by Carnegie (2014), Dumay (2014), Fogarty (2014), Jacobs and Cuganesan (2014), Jeacle and Carter (2014) and O'Dwyer and Unerman (2014). We commend these authors and their papers as significant critical reflections on a wide range of issues relating to the trajectory of interdisciplinary accounting research.

6.4 Profiling authors and readers

In 2013, AAAJ received 281,707 full-text article downloads. The most downloaded article in 2013 was "Corporate social and environmental reporting: A review of the literature and a longitudinal study of UK disclosure", by Rob Gray, Reza Kouhy and Simon Lavers (Volume 8, Issue 2, 1995). The article received a total of 2,997 downloads. The 2013 impact factor was 1.101. In Google Scholar™, AAAJ is currently ranked as sixth globally in the Accounting and Taxation sub-category.

In 2013, 42 per cent of authors were from Australasia, 43 per cent from Europe, 6 per cent from North America, 5 per cent from Asia, 2 per cent from the Middle East and 1 per cent from South Africa. Through Emerald's agreement with INASP, AAAJ is now available in a number of new countries including Bolivia, Ethiopia, Lesotho, Nepal, Pakistan, Rwanda, Zambia and Zimbabwe.

The ten AAAJ published articles most downloaded in the last 12 months highlight the diversity in research theme, style and methods at AAAJ. Themes covered include, strategic management accounting, corporate governance, corporate social and environmental reporting, accounting history, balanced scorecard, risk management, environmental performance accountability and so on. An analysis of the AAAJ papers published in 2014 shows eight issues, which equates to over 50 articles from a group of over 100 authors, representing many different countries as indicated above. As at 2014, AAAJ published volume 27, with eight issues published each year. We published nearly 1500 pages for the 50 papers as well as commentary, poetry and prose. This places the AAAJ pagination close to the highest of the accounting research journals.

Another innovation for AAAJ is EarlyCite, which is Emerald's online, pre-publication service that enables users to access journal articles prior to official publication. Papers for several impending issues are made available before they appear in the final, proofed and edited publication form. Through EarlyCite, authors' research can be accessed in advance of formal publication.

6.5 The triennial APIRA conference

The 7th APIRA 2016 conference will be hosted by the School of Accounting, RMIT University, Melbourne, Australia on 13-15 July 2016. The APIRA conference is held in association with AAAJ and has been held 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. www.rmit.edu.au/accounting/apira2016 The Emerging Scholars' Colloquium will be held on Tuesday, 12 July 2016.

7. Conclusion

It is clear that the publishing landscape is changing. Electronic publishing, open access and journal proliferation presents challenges and opportunities to all researchers. Risks, rewards and ethical issues all bubble below the surface of these developments. The implications of these changes are far reaching in their scope and potentially significant in their future impact. For scholars they suggest the need for careful reflection on choice of presentation and communication styles as well as dissemination venues. For reviewers they call for the need to be prepared to accept the breaking of the mould and to support innovation in research design and communication. For publishers they reinforce the importance of vigilant monitoring of ethical processes and responsibility for fostering significant new contributions to knowledge and society.

Notes

1. As the narrator in the television series *The Twilight Zone* tells us.
2. RCUK web site www.rcuk.ac.uk/research/Pages/outputs.aspx (accessed 22 August 2013).
3. EU Open Access webpage <http://ec.europa.eu/research/science-society/index.cfm?fuseaction=public.topic&id=1294&lang=1> (accessed 22 August 2013).
4. See the Scholarly Publishing and Academic Resources Coalition (SPARC) Europe web site for full details: <http://sparceurope.org/analysis-of-funder-open-access-policies-around-the-world/> (accessed 4 November 2014).
5. See www.researchgate.net/ (accessed 4 November 2014).
6. See www.emeraldgrouppublishing.com/openaccess.htm (accessed 4 November 2014).
7. www.theguardian.com/education/2007/sep/04/highereducation.news
8. See www.writersdiet.com/WT.php accessed 4 November 2014, and the book Sword's (2007).
9. See <http://emeraldgrouppublishing.com/authors/index.htm> (accessed 4 November 2014).
10. *The Guardian*, www.theguardian.com/commentisfree/2014/jul/06/guardian-view-end-peer-review-scientific-journals (accessed 7 July 2014).
11. *The Guardian*, www.theguardian.com/media/2014/jul/10/academic-journal-retracts-articles-peer-review-ring (accessed 21 July 2014).
12. <http://retractionwatch.com/> (accessed 12 October 2014).

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