



How have journal quality rankings impacted on accounting education and history scholarship in the UK?

Robert Hudson

To cite this article: Robert Hudson (08 Sep 2024): How have journal quality rankings impacted on accounting education and history scholarship in the UK?, Accounting Education, DOI: [10.1080/09639284.2024.2399556](https://doi.org/10.1080/09639284.2024.2399556)

To link to this article: <https://doi.org/10.1080/09639284.2024.2399556>



© 2024 The Author(s). Published by Informa UK Limited, trading as Taylor & Francis Group



Published online: 08 Sep 2024.



Submit your article to this journal [↗](#)



View related articles [↗](#)



View Crossmark data [↗](#)

How have journal quality rankings impacted on accounting education and history scholarship in the UK?

Robert Hudson

Hull University Business School, Hull, UK

ABSTRACT

This paper revisits the debate about the potential effect of poor journal quality rankings on accounting education and accounting history scholarship in the UK to see what can be learnt from approximately a decade of subsequent publishing experience. As anticipated in the debate, UK research in the specialist journals in these areas has declined with reductions in the numbers of papers in the journals with UK authors and considerable and highly significant drops in the proportion of papers by UK authors. However, there is evidence that more research in these subject areas has been published in other outlets that may be ranked more highly, perhaps indicating that some researchers are responding to the publication incentives they face. This effect seems more pronounced in accounting history than accounting education. Nonetheless, there is strong evidence that younger researchers are tending not to specialise in these areas which is likely to lead to their long-term decline.

ARTICLE HISTORY

Received 7 August 2023
Revised 2 March 2024;
1 August 2024; 27 August
2024
Accepted 28 August 2024

KEYWORDS

Academic journal guide;
Journal quality rankings;
accounting history;
accounting education

Introduction

The aim of this study is to examine the effect of low journal rankings in the main UK academic journal guide on the research outputs of UK-based academics in accounting education and accounting history. The study revisits the debate about the effect of journal quality rankings on accounting education and accounting history scholarship in the UK to see what can be learnt from approximately a decade of subsequent publishing experience. In 2011 and 2012 there were special issues of *Accounting Education: An international journal*¹ discussing how the *Association of Business Schools' Journal Quality Guide* (AJG²) might impact accounting scholars in the UK. Contributors to the debate documented very adverse effects on the careers of researchers in accounting history and accounting education due to the poor ranking of the key journals in these areas in the then ABS list (now AJG) and the difficulties of publishing this type of research in more generalist and higher rated journals. It was predicted that research in these areas would suffer due to a lack of resources if the relevant journals did not

CONTACT Robert Hudson  robert.hudson@hull.ac.uk

© 2024 The Author(s). Published by Informa UK Limited, trading as Taylor & Francis Group

This is an Open Access article distributed under the terms of the Creative Commons Attribution-NonCommercial-NoDerivatives License (<http://creativecommons.org/licenses/by-nc-nd/4.0/>), which permits non-commercial re-use, distribution, and reproduction in any medium, provided the original work is properly cited, and is not altered, transformed, or built upon in any way. The terms on which this article has been published allow the posting of the Accepted Manuscript in a repository by the author(s) or with their consent.

receive more favourable rankings. In addition, some contributors strongly questioned the methodology used to compile the ABS although its compilers were staunch in its defence. Given the passage of time it is informative to see how events have unfolded in this area.

The study is clearly very important to the UK academics in the fields concerned but it has much wider implications. Journal lists for the assessment of academic performance are widely used worldwide and often inform important decisions, such as, academic workload, salary, hiring, promotion, and tenure (Brooks et al., 2021; Mingers & Willmott, 2013; Vogel et al., 2017). There has, however, been very little empirical research investigating the effect of the ratings in journal lists on the publishing patterns of academics (Hudson, 2024). To the best knowledge of the author, no study to date has empirically investigated the long-term effects of journal rankings on the outputs of academics in particular research specialisms. Thus, the results of the study will be potentially of relevance to most members of the global academic community but particularly to those in less mainstream research areas which are in danger of marginalisation.

The study finds, in broad terms, that the fears expressed more than a decade ago about the future of these areas have been proved at least partly correct. The key journals in these areas have remained poorly rated in the AJG with clear negative career implications for potential and actual scholars in these areas. Given this, it is perhaps unsurprising that the UK share of research in these journals has dropped quite significantly. Having said that, in some ways, UK-based researchers in these areas have proved quite resilient. A considerable amount of research is still being done in the UK and published in the relevant specialist journals indicating that a substantial number of academics are not willing to have their research agendas dictated by the demands of journal lists. In addition, there has been a considerable increase in the number of papers dealing with accounting education or accounting history being published in other outlets which are more favourably rated in the AJG. This suggests that many scholars in these areas have been willing and able to adapt to the publication demands placed on them. There is some evidence that this effect has been more pronounced for accounting history than for accounting education. Finally, there is strong evidence that younger researchers are tending not to specialise in these areas which is likely to lead to their long-term decline.

Contribution

As discussed above, the study contributes empirical evidence to the debate about the effect of poor AJG ratings on the behaviour of UK academics working in accounting education and accounting history. It also provides more general evidence about how research fields may be impacted by poor rankings. Initially, it seems that low journal rankings do have a rather detrimental effect on an academic field. However, some outcomes are perhaps less predictable. To some extent, research in these areas has been displaced to higher-rated outlets. In addition, the affected journals in the fields have shown substantial resilience with many academics continuing to publish in them but often in parallel to other research agendas. One might wish to consider to what extent these results will apply in other subjects and other academic settings.

Structure of the paper

The next section discusses the relevant literature. Section 3 derives the hypotheses tested in the paper. Section 4 describes and justifies the data and methodology used in the paper. Section 5 presents the results. Finally, section 6 gives conclusions and discusses policy implications.

Literature review

Although this paper has a specific focus on accounting education and accounting history it should be put in the context of the extensive literature and debates about the general use of academic journal lists and the nature of publishing in academic accounting. Hence, this section initially covers the general literature about the use of academic journal lists, then discusses the particular features of publishing in accounting and finally moves on to the specific issues raised in the debate in the UK about the treatment of accounting education and accounting history.

Academic journal lists

The validity of using journal lists to assess research quality has been much debated over many years (Heckman & Moktan, 2020; Hussain, 2015; Tourish & Willmott, 2015; Willmott, 2011). As a matter of principle, many authors have stressed that it is simply inappropriate to assess the quality of work without reading it (see, for example, Tourish & Willmott, 2015). There is now substantial worldwide opposition to the crude use of lists to assess research. At the time of writing over 20,000 individuals had signed the San Francisco Declaration on Research Assessment (DORA) which stresses ‘the need to assess research on its own merits rather than on the basis of the journal in which the research is published’ DORA (2024a). A wide range of potentially adverse consequences of the use of journal lists have been highlighted. These include, inter alia, the likelihood of disadvantaging emergent journals and particular areas of academic interest (De Jong & Veld, 2022; Sangster, 2015; Tourish & Willmott, 2015), encouraging an academic culture focusing on league tables at the expense of wider societal issues, innovative research or indeed intrinsic research quality (Humphrey & Gendron, 2015; Hussain, 2015; O’Connell et al., 2020; Tourish & Willmott, 2015), crowding out detailed engagement with ideas and arguments (Parker & Guthrie, 2012) and potentially adverse effects on junior academics (Malsch & Tessier, 2015) and academics in less favoured research areas (Sangster, 2015).

In the UK context, there has been particularly strong controversy in the accounting field about the use of the AJG. As well as the general issues raised above doubts have also been expressed over the appropriateness of some of the ratings in the AJG (Hoepner & Unerman, 2012; Hussain, 2010, 2011). The compilers of the AJG list have published papers defending the use of the list and the way it is compiled (Kelly et al., 2013; Morris et al., 2011; Rowlinson et al., 2015). Some of the critics of the guide were far from impressed by the arguments of its defenders. For example, the conclusion of a paper by Tourish and Willmott responding to the 2015 defence of the guide by Rowlinson et al. (2015) was quite uncompromising: ‘If its architects are not prepared to disown and withdraw their Guide, then it is high time that our academic community, perhaps

with some leadership from Deans willing to acknowledge the folly of the monstrous creation, abandon its use.’ (Tourish & Willmott, 2015, p. 9).

For better or worse, however, a variety of evidence shows that the AJG remains very influential and there seems little serious prospect of it being discontinued. The guide has continued to be periodically updated and a large recent survey of academics working in UK business schools indicates that over 89% of them use the AJG (Walker et al., 2019). Other recent research also indicates the influence of the guide over researchers and their careers (Argento & van Helden, 2022; Brooks et al., 2021; Chatterjee et al., 2020; Gebreiter, 2022).

To date, despite the clear theoretical dangers of academics focusing on league tables/ranking, there has been little research investigating directly and empirically how the AJG ratings have influenced and perhaps distorted UK research. An exception is a recent paper by Śpiewanowski and Talavera (2021) which finds that authors in economics take a rather short-term, tactical, approach and were less likely to target their research at journals that were downgraded in the 2015 revision of the AJG. This paper takes a longer view and assesses how research in accounting education and accounting history has fared over the last two decades given the less than generous ratings of these subjects in the AJG.

Publishing in academic accounting

There has been considerable effort over many years devoted to determining a hierarchy of academic accounting journals in respect of their influence and/or quality. For example, Bonner et al. (2006) summarised the findings of 16 prior studies that have ranked academic accounting journals using a variety of different approaches. Many of the early studies in this area draw on surveys of the opinions of accounting academics (see, for example, Lowe & Locke, 2005, 2006). Recently, with the advent of improved data sets, empirical data, such as various citation measures are increasingly being used to evaluate research quality (Guthrie et al., 2019). Naturally, given so many different studies involving a variety of approaches, there is no definitive consensus about a hierarchy of journals. Thus, the AJG, like any other list, is open to criticism from many quarters. Some stylised facts about accounting research do, however, seem to be broadly accepted.

Accounting as a field incorporates both research drawing on a critical, interpretive paradigm and research drawing on positivist, financial and capital markets-based research paradigm (Brooks et al., 2021; Hussain et al., 2020; Lowe & Locke, 2005). These different paradigms are associated with both particular countries and particular journals. The positivist paradigm is very dominant in North America whereas there is a strong tradition of work based on the interpretivist paradigm in much of the rest of the world, and particularly the UK. In crude terms, we see a split between journals which almost exclusively publish quantitative work and those which are open to qualitative work.

There are several specialist areas of study within accounting. For example, Bonner et al. (2006) specifically examine Auditing, Financial, Management, Systems, and Tax, which they consider to be the main specialisms. They incorporate all other specialisms into a single ‘catch-all’ category. They show that the most prestigious journals are generalist in that they publish work from different specialism but that the proportion from each

specialism does vary considerably between journals with only *Accounting Organizations and Society* publishing more than a very small amount of work outside the main specialisms.

UK accounting education and accounting history research has generally been conducted within the qualitative and interpretive paradigm. In addition, education and history are not amongst the main accounting specialisms. Thus, it is likely to be difficult to publish research in these areas in generalist, quantitatively orientated journals. A modest amount of research has discussed the publishing environments facing academics working in accounting education and accounting history.

A paper by Marriott et al. (2014) looks at international publishing characteristics in accounting education research. It investigated the characteristics of papers in the main journals in the field and what distinguished North American work from that in the rest of the world. Perhaps surprisingly, in this area they did not find a particular emphasis on quantitative work in the North American journals. Nonetheless, they found strong geographical divisions with the North American journals tending to have boards dominated by academics from North America and to favour North American work. Given there was only one specialist UK journal in the area that left UK researchers in a rather invidious position regarding publishing outlets particularly as they also found that general interest accounting journals tended to publish little work on accounting education.

A paper by Matthews (2019) reviews the past, present and future of accounting history research. The author deals with the whole profession rather than just UK researchers and concludes that after rapid growth in the 1980s and 1990s, the output of articles has gone into a slow decline because of the lack of growth in accountancy teaching in universities. He also noted the aging of accounting historians in both America and the UK and the lack of 'new blood' in the area. A commentary by Carnegie (2020) did take issue with some of the conclusions of Mathews and, inter-alia, pointed out that it was important to consider the quality as well as the quantity of research published, and that accounting history papers were well-represented in several general interest accounting journals.

The UK debate about accounting education and accounting history

In the UK academic accounting community, there has been particular concern about the treatment of the specialist research areas of accounting education and accounting history in the AJG. In recognition of this, the December 2011 special issue of *Accounting Education: An international journal* hosted a discussion about the low rating of journals in accounting education in the AJG and this discussion was continued in the Feb 2012 issue of the journal.

The discussion covered both the implications of the low ratings and whether such ratings were justifiable. In respect of the first issue, in an editorial introducing the special issue the editor Richard Wilson predicted that the low ratings would likely affect funding and disadvantage scholars in the discipline in career development terms and in their ability to pursue their favoured research themes (Wilson, 2011). Alan Sangster contributed to the debate from a personal perspective, although clearly many of the issues he raised would have been much more generally applicable (Sangster, 2011). He outlined that despite a very successful research career and an international reputation, he was excluded by his university from a list of possible and probable entrants to the UK's 2014 Research Excellence Framework (REF) on the grounds that his accounting history and accounting education papers were

all published in journals none of which was rated as above a 2 in the ABS Guide.³ He also described how he had been building a research team jointly focused on accounting history and accounting education which collapsed because of a lack of support by the university for research that would not be entered in the REF and how his workload allowance for research would be reduced. In addition, he pointed out the considerable difficulty of publishing specialist research in generalist journals which might be more highly rated in the *ABS Guide*. In another paper, Simon Hussain expanded on the general problems related to the use of journal guides and the particular issues that were impacting accounting as a subject. He emphasised the dangers of a single guide dominating all others so that its ratings become, *de facto*, the determinant of the ratings of a paper rather than its quality (Hussain, 2011). Further, he explained how the situation might become self-perpetuating with the best researchers avoiding lower-rated journals which previously they might have been happy to consider as publishing outlets. In this regard, in his conclusion, Hussain made the point that ‘This shift from quality estimation to quality determination hands enormous power to the ABS guide in relation to influencing the direction of accounting research within the UK’ (Hussain, 2011, p. 557). After making criticisms of the general treatment of accounting in the AJG, Hussain paid particular attention to the accounting specialisms of Education and History. He pointed out that there were three well-established, specialist journals for accounting education: *Accounting Education: an international journal*, *Issues in Accounting Education* and *Journal of Accounting Education*, all of which were given a rating of 2 in the then ABS guide. Similarly, there were three well-established, specialist accounting history journals: *Accounting History*, the *Accounting Historians Journal* and *Accounting, Business and Financial History*, all of which were given a rating of 2 in the ABS guide. Thus, researchers in these areas would find it impossible to obtain 3 or 4 rated publications unless they could persuade the editors of non-specialist journals to publish their work. The compilers of the AJG responded to the paper of Hussain (Morris et al., 2011). In their response they explicitly depicted the guide as simply estimating rather than determining journal quality, stating that:

The ABS Guide reflects subject and field norms and associated predilections and prejudices as a consequence of the methods employed in its construction. However, the ABS Guide does not create these predilections and prejudices. Nor does it necessarily reinforce them: it merely makes them more visible and easier to comment upon and challenge where necessary. (Morris et al., 2011, p. 563)

However, they also gave a list of the purposes of the guide:

- (a) To provide an indication of where best to publish and what to read or search through. This is particularly important for early career researchers during or immediately following their doctoral studies, or for researchers transferring between fields or embarking on cross or inter-disciplinary research.
- (b) To inform staffing decisions. In the USA, journal quality lists often inform the decision making processes of tenure, promotion and reward committees. In the UK they are also increasingly used by appointment and promotion committees and in pay decisions.
- (c) To guide library purchasing decisions. A growing number of higher education institutions and their purchasing consortia use journal quality lists to determine which journals and journal aggregation services to buy.

- (d) To aid research reviews and audits. Lists are frequently used in the UK and other countries to help with reviews of research activity and the evaluation of research outputs (Morris et al., 2011, p. 563).

Thus, the guide was expressly designed to alter the behaviour of academics and the academic institutions partly through staffing decisions and the allocation of resources.⁴ Consequently, it cannot credibly be regarded simply as an instrument to passively assess journal quality. It plays an important role in determining the course of academic careers. Thus, there are likely to be detrimental career consequences for academics researching in areas which receive poor ratings in the guide.

In respect of whether the low ratings given to accounting education and accounting history journals were justified, Hussain (2011) examined how the six key accounting education and accounting history journals on which he had focused had been rated in journal rating lists from individual business schools (Warwick, Imperial, Aston, Cranfield, Kent and Durham) and the 'Bristol list' from 2004 which was a predecessor to the ABS list.⁵ Whilst the results were inevitably somewhat mixed, Hussein interpreted them as showing that a blanket rating of 2 for these journals is unjustified. He also pointed out that publications in *Accounting Education: an international journal* were frequently associated with promotions to chairs in the period 1992–2007 indicating its status. In response, the compilers of the ABS list gave an impression of scientific objectivity by stating that the ratings were based on the 'consistent application of published heuristics' (Morris et al., 2011, p. 572). In a further contribution to the debate Hoepner and Unerman (2012) took issue with this impression of objectivity and described the process of adjusting the anomalous scores resulting from objective metrics as being highly political and subjective. They also claimed the process of compiling the ABS list was neither transparent nor open to democratic interrogation or challenge. They further presented evidence based on a number of metrics that accounting history journals were being unfairly discriminated against by comparison with general history journals.

Hypotheses

This paper does not seek to add to the debate about whether the accounting education and accounting history journals have been ranking appropriately in the AJG.⁶ They have, however, remained at 2 since the debate in 2011 and 2012 so presumably the compilers of the AJG were not convinced by the arguments that they were undervalued put forward at that time. Their unchanging status does, however, give the opportunity to empirically test the predicted consequences put forward in that debate. Consequently, several testable hypotheses have been developed from the existing literature.

Hypothesis 1. The number of papers by UK authors in the key accounting education and accounting history journals will have decreased over time.

Hypothesis 1 can be checked by comparing the actual number of papers published in the key journals with the number that would be expected allowing for the general trends exhibited in other accounting journals.

Hypothesis 2: The proportion of papers by UK authors in the key accounting education and accounting history journals will have decreased over time.

Hypothesis 2 can be checked by comparing the actual proportion of papers published in the key journals with the proportion that would be expected allowing for the general trends exhibited in other accounting journals.

Hypothesis 3: The number of papers by UK authors dealing with accounting education or accounting history in general accounting, education and history journals will have increased over time.

Hypothesis 4: The length of the publishing experience of academics publishing in the key specialist journals will have increased on average over time.

Hypotheses 1 and 2 test whether the lack of prestige of these subject areas due to their poor AJG ratings has resulted in an aggregate move away from research in these subject areas in the UK academic system. Hypothesis 1 examines the absolute aggregate output whereas hypothesis 2 examines the UK output as a proportion of worldwide output.

Hypothesis 3 tests whether there has been any successful move to publish accounting education or accounting history papers in higher rated (3 or above in the AJG or the rough equivalent for journals not in the AJG) generalist accounting education or accounting history journals. The academic system in the UK gives strong incentives to do this but as Sangster (2011) notes this may be very difficult in practice.

Hypothesis 4 tests whether we can see 'generational' effects in the publishing patterns of scholars in these areas. Scholars at different points in their career will face different incentives.⁷ More established scholars, who have already obtained senior positions, may be less concerned about the career benefits of publishing in high ranked journals and may even be reducing their research outputs as they approach retirement. On the other hand, senior scholars may be subject to considerable institutional pressure to be high performers as illustrated by the story told by Alan Sangster, which is mentioned above (Sangster, 2011). Senior scholars will, in addition, have developed considerable specialised subject knowledge and skills which may not be easily transferable to other domains. Scholars in the middle of their careers, with aspirations to career progression, will be aware that journal rankings have an impact on promotion and on changing jobs, and are likely to plan and conduct their research accordingly. They may be less likely to undertake accounting education or accounting history research as either their main or secondary research activities. Finally, younger scholars may avoid accounting education or accounting history research if they are concerned about initial appointments and passing probation, not to mention their long-term career progression.⁸ It is now quite common that new lecturers in UK business schools need to achieve at least one publication rated as 3 or 4 in the AJG in a fairly short probationary period after their appointment. This makes submissions to specialist accounting education and history journals highly risky in the short term for their careers.⁹

Data and methodology

I examine the publication patterns of papers in the six key journals cited in Hussain (2011) as being prominent in accounting education and accounting history over a 20-year period from the start of 2003 to the end of 2022. This represents approximately a ten-year period before and after the publication of the 2011 special issue of the *Accounting Education: An international journal*. Thus, the study includes data from substantial

periods before and after the time when concerns about the effects of the AJG on accounting education and accounting history scholarship became quite acute. The AJG and its predecessors were revised several times during the period of the study. The BBS was published in 2004 and subsequently morphed into the ABS list which had different editions published in 2007, 2008 2009, 2010 and 2015 before being renamed the AJG for the edition published in 2021. All the journals were rated 2 throughout except *Accounting Education: an international journal* and the *Journal of Accounting Education* were rated as 3 in the BBS list, *Issues in Accounting Education* and *The Accounting Historians Journal* were not listed in the BBS list and *Accounting History* was rated as 1 in the 2007 edition of the ABS list (Hussain, 2011, Table 2; ABS and AGJ editions, 2007–2021¹⁰). The data has been collected from the Web of Science database where possible although a substantial proportion has been hand-collected as the database does not contain all the relevant data for several of the journals over the full investigation period.

Empirical tests

In this section I set out the empirical tests I undertake on the data and how the results can be interpreted. The main objective is to see whether, and to what extent, publishing patterns altered between the first and second halves of the investigation period. To test hypotheses 1 and 2, I document the number of papers by UK academics published in each journal and the proportion of articles with at least one of the authors based in the UK. This allows both the absolute level of activity by UK academics and the UK share of research to be assessed in each research area.

To test hypothesis 3, I search through the relevant education and history generalist accounting journals that may be outlets for papers dealing with accounting education or accounting history. I discuss how the relevant journals are defined below:

(i) Relevant generalist education/history journals

Some generalist education/history journals have a business focus and are featured in the AJG. I checked the journals amongst this group which are rated 3 or over in the AJG for words in the title, keywords, abstract or text that indicate that the subject of the paper may be related to accounting education/history and confirmed that at least one of the authors is from the UK.¹¹ I then read these papers to confirm that they are indeed related to accounting education/history.

To identify relevant journals not featured in the AJG, I looked at the SCImago Journal Rank (SJR) indicators to find journals of an appropriate status as these indicators cover generalist journals which are not covered in the AJG. I examined the Scimago Journal and Country rank for Education Journals and the Scimago Journal and Country rank for History Journals within Arts and Humanities.¹²

I considered all the generalist education journals with a SJR higher than all but one of the journals ranked 3 or over in the Management Learning and Development section of the AJG. I did not use the lowest SJR figure to avoid the effect of outliers. The journal with the next to lowest SJR in the AJG is *Management Learning* with an SJR of 1.57 this equates to the 66th rated journal in the Scimago list for Education. Some of the preceding 65 journals are inappropriate for the investigation in this paper as they are concerned

with specialisms which clearly do not include accounting. In addition, some of the journals are included in the AGJ so these are considered separately. The resulting list of general education journals I considered is shown in Appendix 1.

I considered all the generalist history journals with a SJR higher than the journal ranked 3 or over in the AJG section for Business History and Economic History with the next to lowest SJR figure. I did not use the lowest SJR figure to avoid the effect of outliers. The journal with the next to lowest SJR in the AJG is Business History with an SJR of 0.423 this equates to the 86th rated journal in the Scimago list for History. Many of the preceding 85 journals are inappropriate for the investigation in this paper as they are concerned with specialisms which are clearly very unlikely to include accounting. In addition, some of the journals are included in the AGJ, so these are considered elsewhere. Two journals, *Social Forces* and *Economy and Society* are classified as history by Scimago but as social studies in the AJG, and I investigated these journals separately for relevant papers and the results are presented in Table 5. The resulting list of general history journals I considered is shown in Appendix 2.

I checked the journals in Appendices 1 and 2 for words in the title, keywords, abstract or text that indicate that the subject of the paper may be related to accounting education/history and confirmed that at least one of the authors is from the UK. I then read these papers to confirm that they are indeed related to accounting education/history.

(ii) Relevant generalist accounting journals

I have looked at three major generalist academic journals which favour qualitative research: *Accounting, Organizations and Society*, *Accounting, Auditing & Accountability Journal* and *Critical Perspectives on Accounting*. These journals are the main outlets for historical research among general interest accounting journals (Matthews, 2019, Table 1). I have also considered every journal that is rated equal or higher than these three qualitative journals in the SJR ratings for accounting. This identified six journals which are generally more quantitatively orientated: *Review of Accounting Studies*, *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting Economics*, *Contemporary Accounting Research*, and *Auditing: A Journal of Practice and Theory*. All these journals are highly rated in the AGJ. I examined all the papers in these journals in the investigation period to determine whether they dealt with accounting education or accounting history.

Results

Descriptive statistics and initial results

The initial results of the investigation to test hypotheses 1 and 2 are shown in Table 1 which gives descriptive statistics for the number of UK authors in the selected specialist accounting education and accounting history journals. The statistics for each journal will, no doubt, be influenced by factors specific to that journal and these have been mentioned as far as possible, but the pooled data will give an indication of the general trends affecting these journals. If the accounting education journals are considered, *Issues in Accounting Education* and the *Journal of Accounting Education* are US-based and US-

Table 1. Descriptive statistics for UK authors in accounting education and accounting history by journal.

Journal	2003–2012			2013–2022		
	Total papers published	Papers with a UK author	%age of papers with a UK author	Total papers published	Papers with a UK author	%age of papers with a UK author
Accounting Education Journals						
Accounting Education ⁱ	272	81	29.8%	345	59	17.1%
Issues in Accounting Education	362	5	1.4%	293	5	1.7%
Journal of Accounting Education	221	4	1.8%	284	3	1.1%
Totals	855	90	10.5%	922	67	7.3%
Accounting History Journals						
Accounting History	165	28	17.0%	325	67	20.6%
The Accounting Historians Journal	120	40	33.3%	165	18	10.9%
Accounting History Review ⁱⁱ	158	60	38.0%	130	34	26.2%
Totals	443	128	28.9%	620	119	19.2%

ⁱPreviously known as Accounting Education: an international journal.ⁱⁱPreviously known as Accounting, Business and Financial History.

** sig at 1% level compared to no change.

*sig at 5% level compared to no change.

The significance tests are based on the z-score test for comparing population proportions.

Table 2. Descriptive statistics for UK authors in general accounting journals by journal.

General accounting journals	2003–2012			2013–2022		
	Total papers published	Papers with a UK author	%age of papers with a UK author	Total papers published	Papers with a UK author	%age of papers with a UK author
Quantitatively Orientated Journals						
Auditing: A Journal of Practice and Theory	244	3	1.2%	346	6	1.7%
Contemporary Accounting Research	348	11	3.2%	750	40	5.3%
Journal of Accounting Economics	342	10	2.9%	407	28	6.9%
Journal of Accounting Research	325	21	6.5%	352	24	6.8%
Review of Accounting Studies	210	14	6.7%	505	43	8.5%
The Accounting Review	651	16	2.5%	902	53	5.9%
Totals	2120	75	3.5%	3262	194	5.9%
Qualitatively Oriented Journals						
Accounting, Auditing and Accountability Journal	379	196	51.7%	763	314	41.2%
Accounting Organizations and Society	360	112	31.1%	366	83	22.7%
Critical Perspectives on Accounting	486	191	39.3%	427	206	48.2%
Totals	1225	499	40.7%	1556	603	38.8%
Totals all Journals	3345	574	17.2%	4818	797	16.5%

** sig at 1% level compared to no change.

*sig at 5% level compared to no change.

The significance tests are based on the z-score test for comparing population proportions.

Table 3. Accounting related papers by UK authors in general interest education and history journals covered in the AJG.

General interest education and history journals covered in the AJG		
Journal	No. of accounting related papers 2003–2012	No. of accounting related papers 2013–2022
Education Journals		
Academy of Management Learning and Education	0	0
British Educational Research Journal	0	0
Management Learning	1	1
Studies in Higher Education	2	12
Totals	3	13
History Journals		
Business History	3	12
Business History Review	0	1
Economic History Review	1	1
Enterprise and Society	0	0
European Review of Economic History	0	0
Explorations in Economic History	0	0
Journal of Economic History	0	1
Totals	4	15

orientated journals (Marriott et al., 2014). They have had little participation by UK authors throughout the investigation period so little can be concluded from their statistics about any effects of the AJG. *Accounting Education* has always had substantial participation by UK authors and provides some important results. In absolute numbers, there has been a modest decline in papers with UK authors from 81 in the first half of the period to 59 in the second half. However, the total number of papers published by the journal has increased so there has been a marked drop in the percentage of papers with a UK author from 29.78% to 17.10% which is highly statistically significant. If we combine the statistics for all the accounting education journals, we also see a significant drop in the percentage of papers with a UK author.

All the accounting history journals have had substantial participation by UK authors throughout the investigation period. For *Accounting History* there has been an increase in the number of papers with UK authors from 28 in the first half of the period to 67 in the second half which is quite impressive but should be put in the context of a near doubling in the number of papers published by the journal so overall there has not been a significant increase in the proportion of papers with a UK author. For the *Accounting Historians Journal* the number of papers with a UK author has decreased from 40 to 18 and there has been a statistically significant drop in the proportion of papers with a UK author. For *Accounting History Review* the number of papers with a UK author has decreased from 60 to 34 and there has been a statistically significant drop in the

Table 4. Accounting related papers by UK Authors in general interest education and history journals not covered by the AJG.

General interest education and history journals covered in the AJG		
No. of accounting related papers 2003–2012	No. of accounting related papers 2013–2022	
	Education Journals	
2		3
	History Journals	
1		4

Table 5. Accounting history related papers by UK authors in journals classified as social studies in the AJG.

Accounting history related papers in journals classified as social studies in the AJG	
No. of accounting related papers 2003–2012	No. of accounting related papers 2013–2022
1	5

proportion of papers with a UK author. The editorship of this journal was moved from an academic based in the UK to one based in Canada in 2014 which potentially could be a factor contributing to the fall in the number of papers with a UK author. If we combine the statistics for all the accounting history journals, there is a very significant drop in the percentage of papers with a UK author. In summary these results give strong support for hypotheses 1 and 2.

It is possible that the results shown in Table 1 are driven by general publishing trends in accounting journals, so these are presented in Table 2. This table shows that over our investigation period, when all journals and all papers by UK authors are considered, there has been no significant change in the proportion of papers by UK authors. It is possible that different trends are exhibited for journals that are quantitatively and qualitatively oriented and there is some evidence of this. There has been a slight but statistically insignificant drop in the proportion of papers by UK researchers in the qualitatively oriented journals. In contrast, there has been a significant increase in the proportion

Table 6. Education and history related papers by UK authors in general interest accounting journals.

General interest education and history journals covered in the AJG		
Journal	No. of education related papers 2003–2012	No. of education related papers 2013–2022
Accounting, Auditing and Accountability Journal	3	3
Accounting Organizations and Society	0	0
Auditing: A Journal of Practice and Theory	0	0
Contemporary Accounting Research	0	0
Critical Perspectives on Accounting	8	2
Journal of Accounting Economics	0	0
Journal of Accounting Research	0	1
Review of Accounting Studies	0	0
The Accounting Review	0	1
Totals	11	7
Journal	No. of history related papers 2003–2012	No. of history related papers 2013–2022
Accounting, Auditing and Accountability Journal	27	38
Accounting Organizations and Society	22	8
Auditing: A Journal of Practice and Theory	0	0
Contemporary Accounting Research	0	5
Critical Perspectives on Accounting	20	29
Journal of Accounting Economics	0	0
Journal of Accounting Research	0	0
Review of Accounting Studies	0	0
The Accounting Review	0	2
Totals	69	82

Note: One of the papers published in The Accounting Review deals with both Education and History and appears in both sections of the table.

Table 7. Summary of accounting education and accounting history related papers by UK authors in all outlets.

Education outlets		
Journal	No. of education related papers 2003–2012	No. of education related papers 2013–2022
Specialist Accounting Education journals	90	67
Generalist Education journals in the AJG	3	13
Generalist Education journals not in the AJG	2	3
General Accounting Journals	11	7
Totals	106	90
Journal	No. of history related papers 2003–2012	No. of history related papers 2013–2022
Specialist Accounting History journals	128	119
Generalist History journals in the AJG	4	15
Generalist History journals not in the AJG	1	4
Accounting History Related Papers in journals classified as social studies in the AJG	1	5
General Accounting Journals	69	82
Totals	203	225

of papers with a UK author in the quantitatively orientated journals albeit from a very low level. Overall, the results in Table 2 do not support the hypothesis that the fall in the number or proportion of papers by UK authors in the key specialist accounting education and accounting history journals can be explained by a general fall in UK authorship in accounting journals. The findings in Table 2 do indicate a move towards quantitative research by UK accounting academics. This could be due to new entrants to the profession being more likely to specialise in quantitative areas and/or existing researchers changing their research orientation.

The results of the investigations to test hypothesis 3 are shown in Tables 3–6 and summarised in Table 7.

Table 3 shows the number of accounting related papers with a UK author in the general interest education and history journals that are covered in the AJG with a rating of 3 or over. In the period from 2003 to 2012 there were only a small number of accounting related papers in these journals. In the education area, in the period from 2013 to 2022, there was a substantial increase in the number of relevant studies published in *Studies in Higher Education* although there was still little relevant work in the other journals. In the history area, there was a similar substantial increase in the number of relevant papers published in *Business History*.

Table 4 shows the figures for accounting related papers in general interest education and history journals which are not covered by the AJG. In 2003–2012 there was only a modest number of papers published in these journals. The number of papers published in 2013–2022 was somewhat higher but is still not very large.

Table 5 shows the figures for accounting related papers in journals that are classified as social studies in AJG but as history journals in Scimago. Reading these papers does indicate that they do deal with accounting history. There was a substantial increase from only one paper published in 2003–2012 to five papers in 2013–2022.

Table 6 shows the figures for accounting related papers in general interest accounting journals. If we initially consider education related papers there were 11 papers published in 2003–2012 with 8 in *Critical Perspectives on Accounting* and 3 in *Accounting, Auditing and*

Table 8. Length of publishing experience of UK academics contributing to published papers in all outlets.

Length of publishing experience of accounting education authors (years)		
	2003	2022
Average Length of Experience	6.6	14.6*
Publishing Experience of Accounting History Authors (years)		
Average Length of Experience	10.5	29.6**

**significantly different from 2003 experience at the 1% level.

*significantly different from 2003 experience at the 5% level.

The significance tests are based on the t-test for comparing population means assuming different variances.

The publishing experience was calculated as at the end of 2003 or 2022 respectively.

Accountability Journal. There were no papers published in this area in the more quantitatively oriented journals. In 2013–2022, the number of education papers reduced to 7 with a large reduction in papers published in *Critical Perspectives on Accounting* only slightly offset by a paper in the *Journal of Accounting Research* and another in *The Accounting Review*. When the history papers are considered, it can be seen that a substantial number of relevant papers are published in these journals. In 2003–2013 there were 69 history related papers published in general interest accounting journals. There were over 20 papers published in each of the qualitatively orientated journals although none in the quantitatively orientated journals. In the period 2013–2022 there was an increase in the number of history related papers published to a total of 82. There were some changes in the composition of the journals publishing these papers. There was quite a considerable drop in the number of papers published in *Accounting, Organizations and Society* but this was more than offset by increases in the other two qualitative journals. There were also some papers published in quantitative journals, notably five in *Contemporary Accounting Research* and two in *The Accounting Review*.

Table 7 gives a summary of the papers published in accounting education and accounting history over the investigation period. The total number of education papers has dropped from 106 to 90. As shown in Table 1 there has been quite a large reduction in papers in specialist accounting education journals and this has not been offset by publications in other outlets although there has been a healthy increase in papers in generalist education journals. General accounting journals seem somewhat less prone to publish papers on accounting education. The total number of history papers has increased from 203 to 224, which more than offsets the decrease in the number of papers in the specialist accounting history journals. There have been increases in all the other types of outlet considered.

Table 9. Length of publishing experience of UK academics publishing 2 or more papers in either the accounting education or accounting history journals in the 5 years to the end of 2022.

Accounting education authors				
Years Experience	0–10	11–20	21–30	Over 30
No. of authors	1	1	2	–
Accounting history authors				
Years Experience	0–10	11–20	21–30	Over 30
No. of authors	–	2	5	7

In this table the publishing experience was calculated as the period from the authors first publication in any academic journal to the end of 2022.

Table 10. Length of publishing experience of UK academics publishing 1 or more papers in either the accounting education or accounting history journals in the 5 years to the end of 2022.

Accounting education authors					
Years Experience	No Previous papers	0–10	11–20	21–30	Over 30
No. of authors	33	10	2	6	1
%age of authors	62%	19%	6%	11%	2%
Accounting history authors					
Years Experience	No Previous papers	0–10	11–20	21–30	Over 30
No. of authors	16	11	3	7	6
%age of authors	37%	26%	7%	16%	14%

In this table the publishing experience was calculated as the period from the first to last publication in the relevant journals.

Table 8 shows the average length of the publishing experience of UK academics who have contributed to published papers in all of the outlets in 2003 and 2022 which represent the first and last years in the investigation period.¹³ For both accounting education and accounting history there have been substantial and statistically significant increases in the average length of the publishing experience of the UK authors of the relevant papers. This is in accordance with these fields becoming less attractive for less experienced academics over the investigation period of this study. The situation in accounting history is quite extreme with authors in this field having an average length of publishing experience of almost 30 years in 2022, indicating that most were very senior in publishing terms and approaching the latter part of their careers. It seems a reasonable deduction that early and mid-career academic are avoiding researching or publishing in accounting history. In contrast, a substantial number of very experienced researchers have continued to publish in the area throughout the investigation period. The situation regarding the change in the length of the publishing experience of authors seems less acute for accounting education. There has been a substantial and significant increase in the average length of the publishing experience of authors but an average length of publishing experience of 14.6 years in 2022 does not seem to indicate a subject mainly researched by scholars specialising in accounting education research nearing the end of their career. One possible explanation for the results is that accounting education is more easily combined with another research interest than accounting history.

Some further insights into the changing nature of the population of authors publishing in these areas can be gained from Tables 9 and 10.

Table 9 shows the length of the academic publishing experience of authors who had published 2 or more papers in the specialist accounting education journals or 2 or more in the specialist accounting history journals in the last 5 years of the investigation period, i.e. 2018–2022.¹⁴ The requirement to have published at least two papers should identify a sample of academics with a reasonably serious recent commitment to the research area.¹⁵ For both subjects, we see very little indication of an influx of new UK academics and for accounting history a heavy preponderance of late career researchers. Given the small numbers of people involved, it has been practical to study the research profiles of the researchers featured in the table. Neither of the 2 least experienced academics in the accounting education category specialise in that area. One of them publishes primarily on non-accounting related topics in higher education, often in 3 rated journals, and the other publishes mainly in other areas of accounting again often in 3 rated journals.

These observations probably reflect the difficulties in focusing on accounting education in the UK academic environment given it is difficult to publish on this topic in either general accounting or education journals. Viable alternatives are to focus on more general educational topics or to have another separate research agenda. The 2 more experienced academics are specialists in accounting education research but do not publish prolifically in journals rated as 3 in the AJG. The 2 least experienced academics in the accounting history category both specialise in accounting history and publish quite extensively in general accounting journals that are rated as 3 in the AJG. The more experienced academics in this area are generally specialists in accounting history with variable publication records in 3 rated journals. It is notable that all the newer researchers in both accounting education and accounting history are publishing in 3 rated journals which is now almost an obligation for comfortable survival in UK academia.

For robustness, [Table 10](#) shows data for authors who had published at least one paper in either the specialist accounting education journals or the specialist accounting history journals in the 2018–2022 period. In this case, where applicable, the length of the publishing experience of an author is calculated as the period from the earliest to the latest of their publications in the relevant education/history journals. Where authors have only published a single relevant paper, they are counted in the column marked as having no previous papers. In accounting education, 62% of the authors publishing a paper in one of these specialist journals were doing so for the first time. Inspection of the publishing records of these authors shows that in nearly all cases they had published papers in journals in other fields of accounting, often in higher-rated journals. Perhaps the statistics can best be interpreted as evidence that many academics are willing and able to combine some research in accounting education with a more mainstream research agenda where higher-ranked publications are more easily obtained. In accounting education, there is a reasonable spread of experience length amongst academics who have published more than one paper in the specialist journals. Thus, there does not seem to be an acute issue with the aging of authors publishing in this specialist area. The statistics in [Table 10](#) are consistent with the inference drawn from [Table 9](#) that authors in accounting education tend not to fully commit to this area but have other streams of research that can be more easily published in 3 rated journals.

In accounting history, a larger proportion of authors had published previously in one of these specialist journals perhaps indicating a more focused commitment to the area. In this case, perhaps the best interpretation of the findings is that accounting history research is not as easily combined with other accounting research agendas but there are better opportunities to publish accounting history papers in higher rated generalist accounting or history journals. As previously noted in [Table 9](#), there is a heavy preponderance of late career researchers publishing in the specialist accounting history journals which indicates that UK participation in them is likely to decline substantially in the future.

Conclusions

The aim of this study was to examine the effect of the AJG on publications in accounting education and accounting history. It considers the effects of the poor ratings of the key journals in these areas as discussed in special issues of the *Accounting Education: An international journal* in 2011 and 2012. As anticipated in the discussions, UK research in these

journals has not thrived, with drops in the numbers of papers with UK authors and considerable and highly significant drops in the proportion of papers by UK authors. These drops are both in absolute terms and relative to the comparable figures for accounting journals in general. Perhaps less predictably, there is still a substantial body of research being undertaken in the UK and published in these journals despite the lack of incentives provided by the poor AJG ratings.

There is evidence that research in these subject areas has appeared to an increasing extent in other outlets such as general education or history journals and general accounting journals which are rated as 3 or more in the AJG or at least broadly of similar status to such highly rated journals. This seems to indicate that some academics in these areas have been willing and able to respond to the publication incentives with which they are faced. There is some evidence that this effect has been more pronounced for accounting history than accounting education which might reflect differences in the publishing opportunities available in these subjects. There is also strong evidence of generational effects in these areas with experienced researchers often continuing to publish quite successfully in their established fields of research but younger researchers tending not to specialise in these fields.

Overall, the findings of the research in this paper are consistent with the AJG substantially influencing the research strategies of UK business school staff. Whether such influence is positive or malign will inevitably be a matter for debate. An objective of the AJG is to guide and motivate researchers to publish in the best possible outlets. If one accepts the journal ratings in the AJG, it could be argued that some academics working in education and accounting history are now publishing their work in 'better' journals which would imply their research has improved or is it least being placed more appropriately for its quality. Based on similar assumptions, it might also be argued that other academics are using their time more efficiently by avoiding areas associated with low-quality research. These arguments, however, involves accepting the very contested assertions that initially one can judge research by where it is published and secondly that the ratings given to the accounting education and accounting history journals in the AJG are appropriate.

Academics in many UK academic institutions, *de facto*, do have to live with the considerable influence of the AJG over their career progression. The findings of the research in the paper illustrate how they have reacted to key specialist journals being given a low value. The academics affected by these ratings appear to have adapted to the situation facing them in a nuanced way depending on their own circumstances. Many late career academics seem to have continued with their original research agendas but have often successfully targeted some of their outputs at higher-rated generalist journals. Less experienced academics have tended to avoid specialising in what are perhaps less attractive research areas unless they have a definite ability to publish a proportion of their research in high-rated journals. Many less experienced academics are publishing modest amounts of research in these area in parallel with their main research agendas in other fields. To date there has not been a collapse in accounting education and accounting history research in the UK. To a large extent this has depended on very experienced academics finding ways to continue to pursue research in these areas. Clearly this cannot continue indefinitely as these academics age and start to cease publishing.

In addition to the results specifically relating to UK academics working in accounting education and accounting history This paper contributes to the literature about academic

journal quality lists by adding to the very limited literature investigating how such lists have affected academic publishing patterns. The work is potentially generalisable to a variety of subjects and geographic areas. It is clear that the journal rating lists can have a very major influence over the progress of the research areas they affect. In the course of time, they can potentially considerably reduce the number of researchers working primarily in areas where the specialist journals are not highly rated. This is particularly unfortunate if the ratings concerned are not well justified. In any event, in that case, many excellent potential pieces of research and research agendas would never be undertaken.

One solution to this issue would be to eliminate the use of journal lists or very much reduce their influence. In the UK the AJG is extremely influential in the research environment, so it is a very ambitious aim to significantly reduce this influence. The major body representing accounting academics in the UK, the British Accounting and Finance Association, has taken a step in this direction by becoming a signatory to the DORA initiative (BAFA, 2024). Similarly, around 100 UK universities have also signed the initiative (DORA, 2024b).

Another important implication for the UK accounting academy is the need to lobby to ensure that the guide is compiled in a transparent way and journals are assessed fairly and objectively and perhaps that there should be an effective method of appealing against potentially unfair decisions. It is also important to emphasise the long-term importance of ranking decisions on the development of particular subject areas. It would be very informative to gain a more detailed understanding of how the ratings in the AJG are derived as doing so might help to ensure that accounting journals are rated in a favourable way given their circumstances.

There are some limitations of the research in this paper. Inevitably, many decisions have had to be made to operationalise the study. For example, the selection of outlets to study, the location of relevant research and even whether papers can be classified as dealing with history or education. Although, many of the decisions could be contested in detail, I have tried to be clear about the methodology and take a balanced approach. Hopefully, the final conclusions are broadly reasonable and more useful than not investigating the subject at all. Another fundamental limitation of the approach is that the quantitative nature of the work means it cannot capture the details of the diverse motivations of the academics involved.

There are various potential avenues for future research in this area. It would clearly be informative to undertake qualitative research to find the attitudes of academics about how their publication strategies are influenced by the AJG and other journal lists. It would also be useful to conduct additional studies into how the ratings in journal lists have affected academic behaviour, perhaps looking at diverse research fields and research environments.

Notes

1. This journal has subsequently had a title change to *Accounting Education*.
2. The guide has gone through several iterations over time and been referred to by different titles and abbreviations. The guide was often called the Association of Business Schools (ABS) list but given the granting of chartered status to the ABS is now often known as

the Chartered Association of Business Schools (CABS) list. In this paper I refer to it as the Academic Journal Guide (AJG) except when referring to old literature where I use the title or abbreviation in use at the time.

3. In the UK, government research money is allocated based on outcomes in the periodic REF assessments which are determined by panels reading research submissions and outputs. Only research outputs ranked as 3 or 4 attract any research funding. These outcomes for research outputs are not known in advance but are frequently proxied by the rating in the AJG of the journal in which they are published.
4. Recent editions of the AJG are less explicit about how the guide can be used to allocate resources perhaps in recognition of the substantial criticism they have attracted. The introduction to the 2021 edition of the AJG has quite a long discussion about the purposes of the guide. After a brief sentence welcoming the reader, the second sentence of this states 'The purpose of the AJG is to assist researchers to make informed judgements about the outlets they may wish to publish in.' (CABS, 2021, p. 6). There is, however, a great deal of text broadly discussing limitations of the guide and giving caveats about how it should be used.
5. The 'Bristol' list is also known as the BBS list as it was associated with Bristol Business School at the University of the West of England.
6. There are quite a number of international journal ranking lists and citation-based statistics that could be used as evidence in such a debate (see, for example, the discussion in Hudson, 2024). Some undoubtedly show certain of the accounting education and accounting history journals in a much more favourable light than the AJG. For example, the CiteScore 2023 metric for accounting, a citation-based metric based on Scopus data, shows *Accounting Education* to be the 8th most highly rated journal out of those in the AJG accounting section and above some journals ranked as 4 in the AJG (Scopus, 2023).
7. Salandra et al. (2022) present evidence that shows the experience and rank of UK Business and Management Academics influences their publishing preferences. In addition, Walker et al. (2019) show that the extent to which academics use the AGJ depends on their rank.
8. See Smith (2020) for a discussion of the demands facing early career academics in the UK.
9. Bristow et al. (2017) discuss the pressures on early career academics to do mainstream work.
10. The various ABS and AGJ guides were downloaded from the website of the Chartered Association of Business School <https://charteredabs.org/academic-journal-guide>.
11. In this and subsequent similar searches, the words searched for are Accounting, Accounts, Accountant, Accountants, Auditor, Auditors, Auditing.
12. Journal Rankings on Education (scimagojr.com) accessed on 1 Feb 2024; Journal Rankings on History (scimagojr.com) accessed on 1 Feb 2024.
13. I have calculated the length of the publishing experience for an author publishing in a particular year by finding the calendar year of their first publication and then calculating the length of time between that first publication and the end of the investigation year. I calculated the length of the publishing experience using data from google scholar and the web sites of the academics involved.
14. The length of the publishing experience was calculated in the same way as for Table 8.
15. Unfortunately, this approach will not identify all academics with a serious commitment to research in these areas, for example, it may not identify academics publishing related work in other outlets such as generalist accounting journals or specialist journals not in our list of interest. It also will not identify academics who are winding down their work in the field.

Acknowledgements

I would like to thank the editor and reviewers of the paper for their excellent suggestions that have improved the paper considerably.

Disclosure statement

No potential conflict of interest was reported by the author(s).

References

- Argento, D., & van Helden, J. (2022). Are public sector accounting researchers going through an identity shift due to the increasing importance of journal rankings? *Critical Perspectives on Accounting*, 96, 102537.
- BAFA. (2024). Retrieved February 24, 2024, from <https://bafa.ac.uk/news/bafa-becomes-signatory-to-dora.html>
- Bonner, S. E., Hesford, J. W., Van der Stede, W. A., & Young, S. M. (2006). The most influential journals in academic accounting. *Accounting, Organizations and Society*, 31(7), 663–685. <https://doi.org/10.1016/j.aos.2005.06.003>
- Bristow, A., Robinson, S., & Ratle, O. (2017). Being an early-career CMS academic in the context of insecurity and ‘excellence’: The dialectics of resistance and compliance. *Organization Studies*, 38(9), 1185–1207. <https://doi.org/10.1177/0170840616685361>
- Brooks, C., Schopohl, L., & Walker, J. T. (2021). Comparing perceptions of the impact of journal rankings between fields. *Critical Perspectives on Accounting*, 90, 102381.
- Carnegie, G. D. (2020). The past, present, and future of accounting history: A comment on the state of accounting history. *Accounting Historians Journal*, 47(1), 89–95. <https://doi.org/10.2308/aahj-2020-002>
- Chatterjee, B., Cordery, C. J., De Loo, I., & Letiche, H. (2020). The spectacle of research assessment systems: Insights from New Zealand and the United Kingdom. *Accounting, Auditing & Accountability Journal*, 33(6), 1219–1246. <https://doi.org/10.1108/AAAJ-01-2019-3865>
- De Jong, A., & Veld, C. (2022). Does the ABDC journal classification create unequal opportunities?. Available at SSRN 3565550.
- DORA. (2024a). San Francisco declaration on research assessment. Retrieved July 23, 2024, from <https://sfdora.org/read/>
- DORA. (2024b). Signers to San Francisco declaration on research assessment. Retrieved July 23, 2024, from https://sfdora.org/signers/?_signers_keyword=university&_organization_country=united-kingdom&_signer_type=organisation&_paged=11
- Gebreiter, F. (2022). A profession in peril? University corporatization, performance measurement and the sustainability of accounting academia. *Critical Perspectives on Accounting*, 87, 102292. <https://doi.org/10.1016/j.cpa.2021.102292>
- Guthrie, J., Parker, L. D., Dumay, J., & Milne, M. J. (2019). What counts for quality in interdisciplinary accounting research in the next decade: A critical review and reflection. *Accounting, Auditing & Accountability Journal*, 32(1), 2–25. <https://doi.org/10.1108/AAAJ-01-2019-036>
- Heckman, J. J., & Moktan, S. (2020). Publishing and promotion in economics: The tyranny of the top five. *Journal of Economic Literature*, 58(2), 419–470. <https://doi.org/10.1257/jel.20191574>
- Hoepfner, A. G., & Unerman, J. (2012). Explicit and implicit subject bias in the ABS journal quality guide. *Accounting Education*, 21(1), 3–15. <https://doi.org/10.1080/09639284.2011.651291>
- Hudson, R. (2024). Responding to incentives or gaming the system? How UK business academics respond to the academic journal guide. *Research Policy*, 53(9), 105082. <https://doi.org/10.1016/j.respol.2024.105082>
- Humphrey, C., & Gendron, Y. (2015). What is going on? The sustainability of accounting academia. *Critical Perspectives on Accounting*, 26, 47–66. <https://doi.org/10.1016/j.cpa.2014.09.008>
- Hussain, S. (2010). Accounting journals and the ABS quality ratings. *The British Accounting Review*, 42(1), 1–16. <https://doi.org/10.1016/j.bar.2009.12.001>
- Hussain, S. (2011). Food for thought on the ABS academic journal quality guide. *Accounting Education*, 20(6), 545–559. <https://doi.org/10.1080/09639284.2011.596659>
- Hussain, S. (2015). Journal list fetishism and the ‘sign of 4’ in the ABS guide: A question of trust? *Organization*, 22(1), 119–138. <https://doi.org/10.1177/1350508413506763>

- Hussain, S., Liu, L. Y. J., & Miller, A. D. (2020). Accounting as a dichotomised discipline: An analysis of the source materials used in the construction of accounting articles. *Critical Perspectives on Accounting*, 66, 102086. <https://doi.org/10.1016/j.cpa.2019.04.007>
- Kelly, A., Harvey, C., Morris, H., & Rowlinson, M. (2013). Accounting journals and the ABS Guide: A review of evidence and inference. *Management & Organizational History*, 8(4), 415–431. <https://doi.org/10.1080/17449359.2013.837829>
- Lowe, A., & Locke, J. (2005). Perceptions of journal quality and research paradigm: Results of a web-based survey of British accounting academics. *Accounting, Organizations and Society*, 30(1), 81–98. <https://doi.org/10.1016/j.aos.2004.05.002>
- Lowe, A., & Locke, J. (2006). Constructing an ‘efficient frontier’ of accounting journal quality. *The British Accounting Review*, 38(3), 321–341. <https://doi.org/10.1016/j.bar.2006.02.003>
- Malsch, B., & Tessier, S. (2015). Journal ranking effects on junior academics: Identity fragmentation and politicization. *Critical Perspectives on Accounting*, 26, 84–98. <https://doi.org/10.1016/j.cpa.2014.02.006>
- Marriott, N., Stoner, G., Fogarty, T., & Sangster, A. (2014). Publishing characteristics, geographic dispersion and research traditions of recent international accounting education research. *The British Accounting Review*, 46(3), 264–280. <https://doi.org/10.1016/j.bar.2013.11.003>
- Matthews, D. (2019). The past, present, and future of accounting history. *Accounting Historians Journal*, 46(2), 25–40. <https://doi.org/10.2308/ahj-52535>
- Mingers, J., & Willmott, H. (2013). Taylorizing business school research: On the ‘one best way’ performative effects of journal ranking lists. *Human Relations*, 66(8), 1051–1073. <https://doi.org/10.1177/0018726712467048>
- Morris, H., Harvey, C., Kelly, A., & Rowlinson, M. (2011). Food for thought? A rejoinder on peer-review and RAE2008 evidence. *Accounting Education*, 20(6), 561–573. <https://doi.org/10.1080/09639284.2011.634215>
- O’Connell, B. T., De Lange, P., Stoner, G., & Sangster, A. (2020). Impact of research assessment exercises on research approaches and foci of accounting disciplines in Australia. *Accounting, Auditing & Accountability Journal*, 33(6), 1277–1302. <https://doi.org/10.1108/AAAJ-12-2019-4293>
- Parker, L. D., & Guthrie, J. (2012). Accounting scholars and journals rating and benchmarking: risking academic research quality. *Accounting, Auditing & Accountability Journal*, 26(1), 4–15. <https://doi.org/10.1108/09513571311293028>
- Rowlinson, M., Harvey, C., Kelly, A., Morris, H., & Todeva, E. (2015). Accounting for research quality: Research audits and the journal rankings debate. *Critical Perspectives on Accounting*, 26, 2–22. <https://doi.org/10.1016/j.cpa.2013.05.012>
- Salandra, R., Salter, A., & Walker, J. T. (2022). Are academics willing to forgo citations to publish in high-status journals? Examining preferences for 4* and 4-rated journal publication among UK business and management academics. *British Journal of Management*, 33(3), 1254–1270. <https://doi.org/10.1111/1467-8551.12510>
- Sangster, A. (2011). The ABS journal quality guide: A personal view. *Accounting Education*, 20(6), 575–580. <https://doi.org/10.1080/09639284.2011.621660>
- Sangster, A. (2015). You cannot judge a book by its cover: The problems with journal rankings. *Accounting Education*, 24(3), 175–186. <https://doi.org/10.1080/09639284.2015.1055929>
- Scopus. (2023). Retrieved August 21, 2024, from <https://www.scopus.com/sources.uri>
- Smith, J. (2020). Target-setting, early-career academic identities and the measurement culture of UK higher education. In T. Peseta, S. Barrie, & J. McLean (Eds.), *Academic life in the measured university* (pp. 145–159). Routledge.
- Śpiewanowski, P., & Talavera, O. (2021). Journal rankings and publication strategy. *Scientometrics*, 126(4), 3227–3242. <https://doi.org/10.1007/s11192-021-03891-5>
- Tourish, D., & Willmott, H. (2015). In defiance of folly: Journal rankings, mindless measures and the ABS guide. *Critical Perspectives on Accounting*, 26, 37–46. <https://doi.org/10.1016/j.cpa.2014.02.004>
- Vogel, R., Hattke, F., & Petersen, J. (2017). Journal rankings in management and business studies: What rules do we play by? *Research Policy*, 46(10), 1707–1722. <https://doi.org/10.1016/j.respol.2017.07.001>

- Walker, J. T., Fenton, E., Salter, A., & Salandra, R. (2019). What influences business academics' use of the association of business schools (ABS) list? Evidence from a survey of UK academics. *British Journal of Management*, 30(3), 730–747. <https://doi.org/10.1111/1467-8551.12294>
- Willmott, H. (2011). Journal list fetishism and the perversion of scholarship: Reactivity and the ABS list. *Organization*, 18(4), 429–442. <https://doi.org/10.1177/1350508411403532>
- Wilson, R. M. (2011). Introduction: A discussion on journal quality rankings and their likely impact on accounting education scholarship in the UK. *Accounting Education*, 20(6), 543–544. <https://doi.org/10.1080/09639284.2011.634260>

Appendices

Appendix 1 – General Education Journals not in AJG

American Educational Research Journal.
 Assessment and Evaluation in Higher Education.
 British Journal of Educational Technology.
 Cognition and Instruction.
 Computers and Education.
 Distance Education.
 Educational Research Review.
 Educational Researcher.
 Higher Education for the Future.
 International Journal of Computer-Supported Collaborative Learning.
 International Journal of Educational Technology in Higher Education.
 Internet and Higher Education.
 Journal of Computer Assisted Learning.
 Journal of Educational Computing Research.
 Journal of the Learning Sciences.
 Journal of Vocational Behavior.
 Learning and Instruction.
 Postdigital Science and Education.
 Review of Educational Research.

Appendix 2 – general history journals not in AJG

American Historical Review.
 Anatolian Studies.
 Archival Science.
 Asian Studies Review.
 Bulletin of ASOR.
 Contemporary Social Science.
 Economic History of Developing Regions.
 Historical Methods.
 International and Multidisciplinary Journal of Social Science.
 Internet Histories.
 Journal of Asian Studies.
 Journal of Global History.
 Latin American Research Review.
 Modern Asian Studies.
 New Perspectives on Turkey.
 Past and Present.
 Revista de Historia Economica – Journal of Iberian and Latin American Economic History.
 Theory and Society.
 TRanS: Trans-Regional and National Studies of Southeast Asia.