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# Critical Perspectives on Accounting

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## Editorial

### Critical perspectives on accounting and journal rankings: Engaging in counter discourses and practices

As many of you are aware, throughout 2019 the Australian Business Dean's Council (ABDC) undertook a review of its journal "quality" list, presenting serious dilemmas for us as the editors of CPA. We have made the decision to write this editorial as a kind of retrospective appraisal of our engagement with the process. We remain conflicted about the way we participated in the ABDC's review, but as a result of our experience we think we have been able to make some useful observations about the rankings process, so we hope that this editorial might create space for feedback and discussion within our community – something we see as vital to the future of critical accounting research. We also want to acknowledge our appreciation that many of you rallied around CPA to appeal the ABDC's original decision not to upgrade the journal to A\* – not only was this a powerful display of our collective resistance in the face of perceived injustice, but it was also an impassioned demonstration of community. We feel the time has come to engage more significantly, individually and collectively, in a movement of resistance towards journal rankings – which are viewed by many as engendering superficial gaming (Alvesson & Spicer, 2016), perversity (Willmott, 2011), anxiety (Gabriel, 2010), and a plethora of marginalizing effects (Sangster, 2011) within academia, especially perhaps within the broader field of business research. In a way, our "ineffective" episode with the ABDC organization allowed us to develop a better understanding of the processes through which such "judgement devices" (Karpik, 2011; Picard, Durocher, & Gendron, 2019) create artificial boundaries between journals – yet the artificiality matters because it translates into very significant performativity consequences once the ranking is formalized. As a result, to constrain performativity, there is a need for stronger counter discourses, sustained with counter practices, to resist the spread of the ranking mentality.

A number of papers provide compelling accounts of the "rankings effect" in accounting academia (Gendron, 2015; Humphrey, Kiseleva, & Schleicher, 2019; Malsch & Tessier, 2015; Tourish & Willmott, 2015), and while we will not repeat them here, these informed our discussions. As critical researchers, a good proportion of us share well-founded concerns about the implications of journal rankings on the development of knowledge, careers, and the future of intellectual pursuits – and it is essential that this critique is sustained and translates into some forms of resistance.

CPA provides space for persuasive and well-founded critiques of accounting's roles within social, political and economic practices that sustain privilege and power (Dillard, 1991). We also publish work that exposes how accounting is mobilised to mute discussion of more equitable alternatives and to occlude the impact of exploitation and inequality on vulnerable people and the planet (Catchpowle, Cooper, & Wright, 2004). Alongside this, we are known for scholarship that highlights the power of resistance (Andrew & Cahill, 2017), and are committed to the publication of work that helps map out progressive possibilities for more equitable and sustainable futures (Vinnari & Laine, 2017). Given this, as editors, we struggled with our decision to engage with the ABDC's review – to participate lent the journal rankings a legitimacy that made us uncomfortable, but if we were not to participate, this ran obvious risks to the critical research community. The dilemma was not easy to resolve. We were mindful that:

[the] pressure on journal editors to move up the rankings in this way can too easily become an end in itself, distracting them from whatever innovative intentions led to the formation of the journal in the first place. When journal editors think and converse in terms of Impact Factors, journal rankings, and lobbying the authors of the Guide, rather than ideas, something profoundly important can be lost that may never be reclaimed. (Tourish & Willmott, 2015, p. 6)

With considerable unease, we originally decided to make the case for CPA to be upgraded to an A\* journal – but we agreed that we would try to approach it in a way that reflected the values of the journal. Amongst other things, in our application, we described the journal as:

[...] committed to socially purposeful explorations of accounting and its impact on public interest issues including climate change, inequality, globalisation, and the shape of governments, civil society and markets; theoretically rich, methodologically diverse and truly inter-disciplinary perspectives on accounting; with an editorial board and reviewers constituted by leading scholars and based on a community-focused mentoring model with a clear commitment regeneration.

We included metrics. But we chose to simply state them for the panel's reference in order to avoid any suggestion that these signalled that the performance of CPA was equivalent or better than other journals in the field. We wanted to avoid producing or reproducing metrics-based competition between sister journals in our application. In particular, in our original application, instead of inundating the ABDC with dozens of letters of support from members of our community, we included only one substantive letter from a prominent scholar in the positivist area of accounting research. We thought that this letter would constitute a persuasive demonstration of the inter-paradigmatic scope of our journal (Endenich & Trapp, 2018; Everett, Neu, Rahaman, & Maharaj, 2015).

By way of background, in 2018, the ABDC released its newly revised Journal Quality List Methodology claiming it offered a "more explicit and rigorous processes for the ranking of journals" (<https://abdc.edu.au/research/abdc-journal-list/2018-journal-quality-list-methodology-review/>). For those unfamiliar with this new process, for each business discipline, the council constituted "Expert Panels" to assess and then rank the quality of journals. Based on this, the ABDC published a draft list, inviting feedback, on September 23, 2019. This feedback was reviewed by the Chair of the panel, who, in accordance with the Terms of Reference, only needed to consult with fellow panel members if the Chair felt it was necessary. The final list was then reviewed by the ABDC Steering Group which then recommended its endorsement to the ABDC Executive. The final list was published on December 6, 2019.

In brief, for each journal on the list, the Expert Panel must be convinced that it: (a) meets a quality threshold; (b) is peer reviewed; (c) is clearly aligned with one of the business disciplines; and (d) is not predatory. Clearly, the first of these is the most contentious. The methodology instructs the panel to use "globally accepted, externally validated journal ranking lists, journal citation metrics and expert peer review" (<https://abdc.edu.au/research/abdc-journal-list/2018-journal-quality-list-methodology-review/>). While it seems logical to look elsewhere for reassurance and validation, in looking to other rankings the "independence" of assessment can be undermined, and prejudices elsewhere can become institutionalised. Also, citation-based journal metrics constitute problematic signals of quality (few academics are aware that "The Journal Impact Factor, as calculated by Thomson Reuters, was originally created as a tool to help librarians identify journals to purchase, not as a measure of the scientific quality of research in an article" (<https://sfidora.org/read/>)). While expert peer review may be viewed as offering the most insight, the process has to be transparent in order to be credible. Clearly, the background of the panel members (who have been socialized in a certain way within a given paradigm – see Panozzo, 1997) may impact significantly the evaluation process. Finally, while the methodology is publicly available, information about the application of the methodology during the assessment process is not. A short description of the process adopted by each panel is provided in the final report, but it is very superficial and lacks detail. For instance, when describing the Panel's deliberations, we are told simply that:

Our discussions centred around the submission materials, metrics, rankings in other ranking schemes, an examination of the journal website information on editorial process and our own readings of recent published articles. There was an allowance for differences of opinion, and we would have reverted to a vote if necessary. However, in practice, we were able to reach a consensus on every single recommendation that was made during our first two meetings. (<https://abdc.edu.au/wp-content/uploads/2019/12/abdc-2019-journal-quality-list-review-report-6-dec-2019.pdf>, emphasis added)

Once we learnt on September 23, 2019, that CPA had not been upgraded, we felt it was important we provided feedback on the draft. It was here that we changed our strategy, deciding to highlight CPA's metrics and offer a comparison to other journals that the ABDC had ranked A\*. We also recruited the help of many of you and were able to upload 28 persuasive letters in support of CPA's application. These letters had a profound effect on us during the process because they were passionate, supportive, and helped paint a picture of critical scholarship and its impact. The decision to provide this feedback produced new dilemmas for us as editors. Had we done the right thing initially by not foregrounding CPA's metrics? Were we capitulating now, and taking on a discourse we fundamentally oppose? Were we justified in engaging actively in the appeal process because we were fighting to secure the future of critical accounting research?

Once the final list was published, and it was apparent that our appeal had not been successful, we wrote to the ABDC requesting greater clarification of its final decision as it related to CPA. It seemed strange to us that the ABDC had classified our submission as a "request to add a new journal" when we had requested to be considered for an upgrade to A\*. In the column dedicated to the panel's rationale, it stated that "Critical Perspective is already on the List as an A journal" and alongside this we learned the outcome of our application: "Already on the list".

None of this made sense to us, so on December 12, 2019 we asked the ABDC for an explanation. Part of this correspondence is reproduced below:

Given this, we would like to know whether CPA was considered for an upgrade. And if it was, can you let us know why is it grouped with the "submission to add a new journal"? And further, *given the stellar performance of CPA's metrics relative to other A\* journals, we would like to know if additional information was collected in the decision-making process and the*

*nature of that information. Alternatively, if CPA was not considered for an upgrade, could we be provided with the panel's rationale? (emphasis added)*

In the response obtained on December 18, 2019, we were told:

[...] the journal was considered by the panel for an upgrade, but *it was determined that it did not meet the quality threshold for inclusion at A\**. [...] the panel was *not required under the terms of reference of the review to provide reasons in the final report.* (emphasis added)

And:

[...] *a fair process was adhered to at all times*, including external validation of panel decisions by the ABDC Steering Group and final endorsement of the outcomes by the ABDC Executive. (emphasis added)

The Expert Panel noted in the final report (ABDC 2019 Journal Quality List Review: Final Report, 6th December 2019, p. 37) that final rankings were “not [...] based solely on citation and impact metrics because of the limitations of such metrics”. Indeed, it is commendable that the panel agreed to read “a sample of recent papers from the relevant journals so as to be informed about the quality of the publications in the relevant journal,” when a journal was seeking a change in its ranking. In addition, the panel sought the “opinions of other high-quality academics who were likely to be well-informed about a particular journal where we believed additional input was required”.

There is no doubt in our minds that careful reading of the scholarship published in each journal and the inclusion of “other experts” to assist with the panels decisions offer, in principle, a powerful supplement to metrics-based appraisals (Marinetto, 2018), but we need to have a sense of how this process was enacted. At present, we have no idea of how many papers were read, which papers were chosen, how the papers were assessed, or how the panel communicated their views to each other before coming to a consensus. We have no way of knowing if the panel sought the guidance of “other high-quality academics”, the criteria for their selection, or the impact of their opinion on the panel's decision. Further, we are not privy to the weighting attributed to impact factors, whether or not these were treated in the same way for each journal, and how the various rankings of journals in other countries informed the ABDC's rankings. To what extent are the Council's reassuring words in line with the nature of the discussions and evaluations that took place behind the scenes?

As part of writing this editorial, we reviewed the guidance provided by the ABDC on panel formation and were surprised to discover that while efforts were made to “reflect expertise in terms of gender, institutional affiliation and geographic location”, there was no requirement that the panel include members with diverse methodological expertise (<https://abdc.edu.au/research/abdc-journal-list/2018-journal-quality-list-methodology-review/>). To our minds, this oversight will have to be addressed by the ABDC going forward in order to avoid forming panels that are impervious to the value of high-quality research that does not engage with the topics or methodologies that dominate the mainstream. This is particularly important for CPA because the work published in this journal deviates from the mainstream in every way - ontologically, epistemologically and methodologically. The questions we pose present a direct challenge to the market orientation of most accounting research, we recruit theories and methods from the social sciences, and we are committed to publishing work that is empirically anchored within organisations and regions that are under-researched.

In publishing its journal ranking list, the ABDC asserts that this “should be a starting point only for assessing publication quality and should not constrain researchers to a particular domain. **In the end, there is no substitute for assessing individual articles on a case-by-case basis**” (ABDC 2019 Journal Quality List Review: Final Report, 6th December 2019, p. 6, emphasis in the original). That such a statement needs even to be made is evidence that the ABDC is fully aware of the mechanistic use that is typically made of its list to judge the relative value of research, and the powerful ways in which it consequently shapes both what is studied and the trajectory of research careers. Moreover, the assessment of individual articles is inevitably both subjective and inexact; high-quality journals typically involve at least two expert reviewers and an editor to determine the quality of articles. Given the range of theoretical perspectives, at least in the field of accounting, it is unlikely that any journal ranking body will have the resources required to perform an adequate assessment of the quality of research articles – whether they are critical, interpretive, or even positivist. Despite their worthy assertion, the publication of the ABDC list itself clearly allows institutions to bypass or avoid the labour required for a direct and detailed engagement with the substance of scholarly work.

If we are serious about assessing the quality of research, it is imperative we develop practices that can help us evaluate scholarly work in ways that reduce this distance. In taking up this challenge, the San Francisco Declaration on Research Assessment (DORA) has produced a series of recommendations that strongly promote a move away from using the journal as a proxy for the quality of scholarship. They call for a more nuanced assessment of articles that draws on “a range of *article* metrics and indicators as evidence of the impact of *individual published articles*” (<https://sfedora.org/read/>). They even go so far as to say that journal-based metrics should be quarantined from funding, appointment and promotions decisions because “the scientific content of the paper is much more important than publication metrics or the identity of the journal in which it was published” (<https://sfedora.org/read/>). We agree there is significant room for scepticism regarding the use of journal metrics to make a judgment on the worth of an article. Might it be relevant for CPA to endorse the DORA-like model? However, is the Declaration's favourable position on article metrics reflective of a climate where numbers prevail over the substance of scholarly work?

We remain unsure about how we might engage in this kind of process in the future, so we are keen to encourage a wider discussion of strategy, both as a means to protect the intellectual contributions of critical scholarship going forward, but also as a way to think more collectively about effective practices of resistance. With sustained intellectual and political engagement, it may be possible to “improve the ways in which the outputs of scholarly research are evaluated” (accessed 19-01-2020, <https://sfdora.org>). Meanwhile, we would like members of the “alternative accounts” community to resist a regime predicated on artificial distinction (at the journal level) and the quest for spectacular hits (at the individual level), which may ultimately jeopardize a community’s commitment towards originality (Alvesson & Sandberg, 2013).

We recognize that overall, the revised ABDC list has a greater number of highly ranked qualitative journals in accounting than they had in the past. And while we are concerned about the influence these lists have on the future of scholarship and the shape of academic careers, we understand that within institutions obsessed with rankings, these changes will make it possible for some academics to continue to undertake qualitative work. We also acknowledge that the work undertaken by the panel members as part of the ABDC review is difficult – since evaluating research is such a challenging task (Picard et al., 2019). As a result, we do not want this editorial to be viewed as a criticism of the individuals involved. Instead, our discussion aims to raise questions about process, and to serve as a reminder that the ABDC’s list does not and will not ever embody an objective appraisal of quality. We need to be mindful of how we bring journal rankings to life through discourse and practices. If not, we run the risk that substantive conversations about the nature of our projects, the contributions we make to knowledge and the societal implications of our work will begin to feel nostalgic and self-indulgent. Furthermore, we would hate concerns about journal metrics diverting attention from the broader political economy of academic publishing.

As the work of the ABDC continues in 2020, we will be keeping a close eye on developments. Importantly, in the second half of 2020 the “ABDC will be calling for feedback from key stakeholders as part of a review into the List’s frequency, methodology, and scope” (<https://abdc.edu.au/research/abdc-journal-list/>). Given what we have learnt from this process, engaging with a curated list of “key stakeholders” seems unlikely to create the conditions for a substantive discussion about research quality. Although we are sceptical of such journal rankings, we feel we need to react to an injustice that will have real effects on our community. As a result, we will write to them and request inclusion.

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