

Social accounting research: An Australasian perspective

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Abstract

This paper provides an insight into the nature and the extent of social accounting research being undertaken within Australasia. It demonstrates that Australasian researchers account for a significant amount of internationally published social accounting research, but emphasises that the research effort seems to be confined to a limited number of researchers perhaps reflecting a lack of ‘take-up’ in this area in terms of the scale of participation. Information is also presented about the relative propensity of journals within the sample to publish social accounting research, and identifies that ‘top tier’ accounting journals historically have not published social accounting research. The paper also considers various factors which seem to be impeding the ‘recruitment’ of new social accounting researchers.

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1. Introduction

As background to this paper, in 2005 one of the authors of this paper (Deegan) was kindly asked by Professor Rob Gray of the University of St. Andrews (and notably also of the Centre for Social and Environmental Accounting Research which is now housed at the University of St. Andrews) whether there would be interest in contributing a chapter to a book that was being prepared in honour of the 2005 retirement of Professor Martin Reginald Mathews (Reg) (Gray, 2007). Given Reg’s contribution to the area of social and environmental accounting – particularly the generous assistance he provides to ‘up-and-coming’ researchers – there was immediate interest in contributing a chapter. This paper represents an extended analysis and discussion of the data relative to that included within this earlier chapter.¹

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¹ The second named author on this paper (Soltys) contributed to this paper by reviewing the contents of journals that were not included within the smaller sample utilised in the initial study undertaken by Deegan.

The topic initially provided by Rob Gray for the book in honour of Reg Mathews, and the topic thereafter embraced for this paper is ‘Social Accounting Research—an Australasian perspective’. There are obviously various ways a topic like this could be addressed but after some deliberation it was decided that a number of research questions could be addressed under the umbrella of the topic. Specifically, the issues addressed in the earlier chapter, and subsequently in this paper, are as follows:

1. What presence internationally have Australasian accounting academics had in social accounting research?²
2. What has been the focus of the Australasian social accounting research?
3. What is the level of concentration in Australasian social accounting research? That is, is there a broad or narrow group of individuals involved in the research activity?

To answer the above questions, a review was made of the papers being published in a number of leading international accounting journals. This review in turn allowed us to also address the following additional question:

4. Which accounting journals appear relatively more likely to publish social accounting research?

2. Research method

In answering the above research questions it was necessary to identify a number of international accounting research journals which were likely to publish social accounting research. This is an interesting task as some journals tend to emphasise particular areas of research, to the possible exclusion of others. Further, and somewhat obviously, different journals will vary in terms of the perceived quality of their published articles. If we are going to commence our analysis by considering ‘high quality’ accounting research as it relates to social accounting research then perhaps we start our search by looking at what might be considered ‘high quality’ accounting journals. Determining quality in this context is not necessarily a straight forward exercise, but one starting point is to review various published studies that have attempted to identify which journals are deemed – typically by virtue of a sample of accounting academics – to be of the highest quality across the broad discipline of accounting (rather than specifically in relation to social accounting research). Such studies include Lowe and Locke (2005), Brown (2003), Ballas and Theoharakis (2003), and Johnson, Reckers, and Solomon (2002). However, Bonner, Hesford, Van der Stede, and Young (2007) provide a summary of 16 articles that have ranked academic accounting journals – including those just listed – and whilst the 16 articles use different methods to rank journals, according to Bonner et al., five journals rank consistently within the various studies as being within the ‘top’ international accounting research journals—these ‘top 5’ journals being *Accounting Organizations and Society* (AOS), *Contemporary Accounting Research* (CAR), *Journal of Accounting and Economics* (JAE), *Journal of Accounting Research* (JAR), and *The Accounting Review* (TAR).³

² According to the Macquarie English Dictionary, Australasia comprises Australia, New Zealand, and neighbouring islands of the South Pacific.

³ Of course different respondents to interviews and questionnaires about ‘journal quality’ will have different perceptions about what represents quality research, and if a particular journal tends to devote much of its publication space to research

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