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The *Accounting, Auditing & Accountability Journal* Community in its Thirtieth Year

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# Abstract

**Purpose** – The paper examines the origins and development of the “*Accounting, Auditing & Accountability Journal* (*AAAJ*) Community”, a flourishing international interdisciplinary accounting research community. This scholarly community has emerged over some 30 years from the publication in 1988 of the inaugural issue of *AAAJ* under the joint editorship of James Guthrie and Lee Parker. This historical account discusses the motivation for establishing the journal and the key publishing initiatives, developments and trends across this period. The study positions the journal as a key thought leader, the catalyst for other Community activities such as the Asia-Pacific Interdisciplinary Research in Accounting (APIRA) conference.

**Design/methodology/approach** – The investigation involved a selective review of the contents of *AAAJ*, particularly the annual editorials published since inception, and other relevant literature, analysis of the main research themes and the most cited papers, and oral history interviews with the joint editors. The future prospects for the *AAAJ* Community are addressed.

**Findings** – The *AAAJ* Community has shaped and led developments in interdisciplinary accounting research. Recognised for innovation and with a reputation for nurturing scholars*,* *AAAJ* continues to grow in stature as one of the world’s leading accounting journals, challenging the status quo and fostering inclusive scholarship.

**Research limitations/implications** – The study does not examine the journal’s publication patterns nor assess in detail the research studies that have been published in the journal.

**Originality/value** – The study recognises *AAAJ* as central to the development of an interdisciplinary accounting research community, firmly located in the sociological, critical and interpretative tradition also associated with some other leading accounting journals.

**Keywords** – Accountability, Accounting, Auditing, Innovation, Interdisciplinary, Critical, Interpretative.

**Paper type** – Research paper.

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# Introduction

The year 2017 marks the thirtieth year of publication of *Accounting, Auditing & Accountability Journal* (*AAAJ*) under the foundation joint editorship of James Guthrie and Lee Parker. It is indeed a publishing milestone to be recognised and celebrated. The first issue of *AAAJ*, Volume 1, Number 1, was published in 1988 by MCB University Press (later Emerald). On initial publication, the journal was known as *Accounting, Auditing and Accountability* (*AAA*) and two issues were published under this name.[[1]](#endnote-2) Before the publication of Volume 2, Number 1, the journal’s name was amended to *Accounting, Auditing and Accountability Journal* (*AAAJ*) “to avoid any possible confusion with the American Accounting Association (AAA)” (Guthrie and Parker, 1989b, p. 4).

In the first editorial, Guthrie and Parker (1988, p. 3) pointed out that *AAAJ* would be “an international research journal” and would “publish studies of accounting and auditing in terms of concepts, practice and policy”. Guthrie and Parker (1988, p. 3) stated their ambition for the journal as follows:

We plan to encourage research which focuses upon the interaction between the accounting and auditing disciplines and their regulatory, institutional, economic, political and social environments. Our journal is intended to deepen our understanding of the development, current and potential state of our discipline, both as a product of its environment and as a powerful influence which shapes its environment as well.

In the twenty-fifth anniversary issue, the editors reflected that “these sentiments still hold true today” while acknowledging that, on launching the journal, they had concerns about “servicing a relatively small interdisciplinary accounting research community” (Guthrie and Parker, 2012, p. 7).

At the time of writing, the “aims and scope” still remain firm and are stated in similar terms on the journal web site as follows:

Dedicated to the advancement of accounting knowledge, the *Accounting, Auditing & Accountability Journal* publishes high quality manuscripts concerning the interaction between accounting/auditing and their socio-economic and political environments, encouraging critical analysis of policy and practice in these areas. The journal also seeks to encourage debate about the philosophies and traditions which underpin the accounting profession, the implications of new policy alternatives and the impact of accountancy on the socio-economic and political environment.[[2]](#endnote-3)

Today, the interdisciplinary accounting research community is no longer small. The community supports what is also termed “the interdisciplinary accounting research movement” (Guthrie and Parker, 2012, p. 6) and constitutes the “interdisciplinary world” in accounting (Guthrie and Parker, 2016, p. 2).[[3]](#endnote-4) The editors acknowledge that *AAAJ*, as a leading journal in the sociological, critical and interpretative tradition, is “dedicated to the advancement of accounting knowledge through interdisciplinary, critical and historical perspectives” (Guthrie and Parker, 2012, p. 20). These perspectives are captured under the banner of the interdisciplinary accounting research journal as the centrepiece of the “*AAAJ* Community”.

The *AAAJ* Community is more than the journal. Guthrie and Parker (2017, p. 3) identify what they call the “*AAAJ* institutions”. There are now six of these:

1. The triennial Asia-Pacific Interdisciplinary Research in Accounting (APIRA) conferences;
2. The special guest-edited thematic issues that are a significant and highly esteemed feature of the journal;
3. A portfolio of prizes and awards recognising excellence not only in the form of publications but also contributions to the *AAAJ* Community;
4. The Interdisciplinary Accounting ResearchHall of Fame, acknowledging seminal lifetime contributions to interdisciplinary accounting research;
5. The central focus on methodology and methods, as exemplified by the Methodological Themes/Insights/Issues section of the journal; and
6. The unique Literature and Insights section.

These six *AAAJ* institutions provide different ways in which the interdisciplinary research in accounting, auditing and accountability for which the journal is renowned can be supported and encouraged. Not only do they help to raise the visibility of interdisciplinary research in the field, but they provide various channels through which flow the interactions, indeed the synergies, that will be generated within a vibrant research community.

What we refer to as the *AAAJ* Community has not always been identified in this way. Guthrie and Parker (2001, p. 7, emphasis added) first referred to a “community” when they acknowledged the “commitment and support of a *community of scholars* stretching around the globe”. However, the first specific name that they gave to this wider community was the “IPAAA [interdisciplinary perspectives on accounting, auditing and accountability] academic community” (Guthrie and Parker, 2004, p. 8), which they also referred to as the “IPAAA movement” (p. 7) and the “IPAAA project” (p. 9). Both of these alternative descriptions reappear in a subsequent editorial (Milne, Guthrie and Parker, 2008, p. 118, 121), but a new description – the “APIRA community” – also appears (Milne, Guthrie and Parker, 2008, p. 121). In the following year’s editorial, Parker and Guthrie (2009, p. 5), observe that: “Ours is a ‘mainstream’ home for the community of interdisciplinary, qualitative and critical accounting scholars”. They note that a range of accounting journals, often supported by “*AAAJ* and its community”, have been emerging over recent years (Parker and Guthrie, 2009, p.9). Finally, the “*AAAJ* community” is explicitly named as such in 2011 (Parker, Guthrie and Linacre, 2011, p. 12).

This historical study examines the development of the *AAAJ* Community from the mid-1980s, when the journal was conceived, until the beginning of 2017, marking the commencement of the thirtieth year of publication. The study draws upon the 30 annual editorials of *AAAJ*, which have been published from 1988 to 2017, and oral history interviews with Guthrie and Parker (the foundation joint editors)[[4]](#endnote-5) as well as analyses of Google Scholar citations, and information available from examining past issues of the journal and other sources, including files held at the *AAAJ* office in Adelaide. The authors’ longstanding personal experience of *AAAJ* and its editors, along with our participation in the Asia-Pacific Interdisciplinary Research in Accounting (APIRA) conferences and colloquiums across many years, has also been drawn upon in the preparation of this historical account.[[5]](#endnote-6)

The remainder of this paper is structured as follows. First, the context of founding the journal is explored. Second, early years of the journal are addressed. Third, the development of the journal and the expansion of the *AAAJ* Community are examined. Fourth, attention moves to examining the main intellectual themes that have been embraced and led by *AAAJ*, including an examination of the top 30 cited papers according to Google Scholar, and the identification of key attainments and other forms of recognition of the journal. In the penultimate section, the present position of and future prospects for the *AAAJ* Community are contemplated, which is a necessarily speculative part of this historical account. Concluding remarks are provided in the final section.

# Context of founding the journal

The founding of *AAAJ* was a consequence of the coming together of James Guthrie and Lee Parker to commence a longstanding co-authoring and joint publishing collaboration. Following the publication in *Accounting, Organizations and Society* in 1984 of an article co-authored by Parker on financial reporting to employees (Lewis, Parker and Sutcliffe, 1984), Guthrie telephoned Parker towards the end of 1984 or at the beginning of 1985 to discuss the possibility of undertaking a similar longitudinal study of corporate social reporting at Broken Hill Proprietary Company Ltd (BHP). A few days later they met for the first time at Monash University, Clayton (where Parker was then a Senior Lecturer), for a coffee (Parker, 2016b). The first conference or seminar presentation from this collaboration was in 1986 when Parker presented their co-authored working paper entitled “International Comparisons of Corporate Social Disclosures” at Griffith University, Brisbane, where Parker had commenced employment during 1985 as the Foundation Chair of Accounting. This paper was further developed and retitled and was later published in *Advances in Public Interest Accounting* (Guthrie and Parker, 1990a). Their first joint refereed journal article, drawn from their study of social disclosures in BHP annual reports, was entitled “Corporate Social Reporting: A Rebuttal of Legitimacy Theory”, and published in *Accounting and Business Research* (Guthrie and Parker, 1989a).[[6]](#endnote-7) Guthrie and Parker, therefore, were collaborating as co-authors in the field of social disclosures and reporting for some time before the first issue of *AAAJ* in 1988. The idea of establishing and jointly editing a refereed accounting journal was put by Guthrie to Parker in a telephone conversation in 1985 when the latter was working at Griffith University. This resulted in Guthrie travelling to Brisbane shortly after to discuss the new publishing initiative (Guthrie and Parker, 2012; Guthrie, 2016; Parker, 2016a). This was the start of joint work on the journal proposal and other ideas relating to establishing the new journal.

The germ of an idea to establish *AAAJ* was an early publishing venture, the *Social Accounting Monitor* (*SAM*), which was published from July 1982. This was, as stated in the sub-title, “a newsletter for people interested in issues associated with social accounting, corporate social disclosures and public interest accounting”.[[7]](#endnote-8) *SAM* was jointly edited by James Guthrie and Reg Mathews. According to Guthrie and Parker (2012, p. 8), “the main purpose of the *Newsletter* was to inform the group [of interested researchers] of research, grants, conferences and other relevant matters”. The printed newsletter was mailed to members of the group and “by the time we got to *AAAJ*, we had about 100 academics on our mailing list” (Guthrie, 2016) from around the globe. By 1985, MCB University Press (rebadged Emerald in 2001)[[8]](#endnote-9) was aware of *SAM* and the “research community that we were reaching” (Guthrie, 2016). MCB University Press had emerged from the University of Bradford and had in the past specialised in more practice-oriented management journals, but was endeavouring to raise its profile. The publisher expressed to Guthrie an interest in launching a high-quality accounting journal, particularly one that addressed fields that were relatively under-represented at that time in academic accounting journals. This led to the initial meeting held in Brisbane between Guthrie and Parker. As stated by Parker (2016a):

Both of us had a view that there was a major gap in the accounting literature for the sort of interdisciplinary research that we thought there should be more of, and because we thought there were a whole lot of topics in accounting research that were being ignored or insufficiently treated. And examples were social and environmental accounting, public sector accounting, accounting history, and one could name more.

The main journal in the discipline publishing qualitative work was *Accounting, Organizations and Society* (*AOS*), which had been in existence since 1976 under the editorship of Anthony Hopwood. However, interest in interdisciplinary research in accounting was growing in the 1980s, evidenced particularly by the first Interdisciplinary Perspectives on Accounting (IPA) conference held in Manchester in July 1985 (Cooper and Hopper, 1990). Guthrie and Parker jointly prepared a formal proposal for a new journal, and submitted this to MCB University Press. According to Guthrie (2016) “we didn’t want to be a journal that received submissions of only *AOS* rejects, so we selected wider fields, for instance, in social and environmental accounting”.

In proposing to develop a new journal, Guthrie and Parker thought that it would be helpful to enlist the support of a colleague in the United Kingdom, and approached Richard Laughlin, then a Lecturer at the University of Sheffield. In a letter dated 17 November 1986 written by Guthrie on University of New South Wales letterhead, Laughlin was asked to become an Associate Editor of the new journal. In his reply dated 8 December 1986, Laughlin indicated how flattered he was to receive the letter and the vote of confidence it provided, especially “given that I neither know you nor Lee Parker” (Laughlin, 1986). Laughlin raised a number of concerns about the prospects for the new journal, especially given the competition in the market and the limited number of good quality manuscripts available. He was also unclear about the role of an Associate Editor. These concerns were addressed in a letter written by Guthrie dated 21 January 1987, resulting in a reply from Laughlin of 16 February 1987 accepting the role and stating his belief “that the journal does have a very real future and that I could add something to this” (Laughlin, 1987). *AAAJ* was established with two Associate Editors, the other being Barbara Merino of North Texas State University (from 1988 known as the University of North Texas) in the USA, who served in the role until the end of 1989. On the other hand, Peter Miller, then also at the University of Sheffield, and one of the organisers (with Trevor Hopper and Richard Laughlin) of the second IPA conference in 1988, declined an invitation from Guthrie to join the *AAAJ* Editorial Advisory Board (EAB), owing to pressure of work relating to the IPA conference (Miller, 1987).

The first eight articles published in *AAAJ* in 1988 provided a taste of the interdisciplinary research fields in which the editors were interested. As Guthrie (2016) observed, “most of those papers were commissioned or were targeted”. The first and second IPAs provided the source of many of the early EAB members and some of the early articles published in the journal (Guthrie and Parker, 2012). The editors were aware that many new academic journals faced challenges in securing submissions after the initial round of early commissioned and targeted articles, and were “very proactive to avoid the third year slump” – as Parker (2016a) observed, “you’ve got to get out there and work a bit harder”. Guthrie (2016) stated that, in comparison with *AOS*, *AAAJ* “was a broader church”. Parker (2016a) put it in the following terms “we felt that there was a whole lot of research subjects that needed to be addressed, a whole lot of theories and methodologies that were yet to be explored and that one journal couldn’t cope with it and so we were going to help”. With this attitude and orientation, the editors of *AAAJ* sought to build an international journal community. In a note to Parker written after the American Accounting Association’s Annual Meeting in 1988, Guthrie commented: “The journal has had a good reception. . . . Important that we are seen as an outlet for American and Canadian material” (Guthrie, 1988). Given the journal’s link to the research community around *SAM*, and taking into consideration the early joint research of Guthrie and Parker, *AAAJ* was almost destined to demonstrate leadership in publishing in the field of social and environmental accounting.[[9]](#endnote-10)

# Early years of the journal

This section focuses on the formative years of the journal from 1988 to 1993. At the time of publication of the inaugural issue of *AAAJ* in 1988 there were 30 members of the EAB (see Appendix 1), in addition to the editors and associate editors.[[10]](#endnote-11) These members were drawn from the following countries or regions: Australia (8), Canada (1), Europe (4),[[11]](#endnote-12) New Zealand (1), United Kingdom (8) and the United States of America (8). The inaugural “editorial team”, therefore, including the editors and associate editors, numbered 34. Australia was the most strongly represented country with 10 members, followed by the UK and the USA with nine members from both countries. In all, 28 of the 34 members (80 per cent) were from these three jurisdictions. In 1989, a Book Review Editor, Trevor Hopper, was appointed[[12]](#endnote-13) and Susanne Parker (Lee Parker’s spouse) officially became the Editorial Assistant in 1990.[[13]](#endnote-14) Jere Francis (University of Iowa) took over as the North American associate editor in 1990, and was succeeded by Shahid Ansari (California State University, Northridge) in 1992. Parker had moved to Flinders University in Adelaide soon after the launch of *AAAJ*. Susanne Parker sadly passed away in 1991, and from 1992, Nicholas M. Bluhm of Flinders University was listed as the Editorial Assistant. Gloria Parker (Lee Parker’s second spouse) provided an increasing amount of administrative support, and she was formally recognised as Editorial Assistant from 1997, following Parker’s move to the University of Adelaide.

The number of issues published per annum increased from two in 1988, moving to three issues in 1989 and to four issues from 1991. By the start of 1993, the EAB had expanded to 42 members (see Appendix 2 which shows the composition and membership of the journal’s editorial team). Countries with representation on the EAB at this time had been extended to Hong Kong, Japan and Singapore with one member per country, thereby signifying a move towards wider representation in the Asia-Pacific region, while Denmark and the Netherlands were no longer represented on the EAB.

The first special issue of the journal, published in 1989 (Volume 2, Number 2), was not a thematic special issue of the type for which *AAAJ* has subsequently earned acclaim for research innovation (Carnegie, 2012). In their editorial marking the thirtieth year of publication, Guthrie and Parker (2017) have identified the emergence of special issues as one of the six “*AAAJ* institutions”. This issue comprised papers which derived from the second IPA conference held at the University of Manchester in 1988. This conference-related special issue – the only conference special issue to be published to date by *AAAJ* – was guest edited by Richard Laughlin, Trevor Hopper and Peter Miller (the conference organisers), who provided an editorial entitled “Contextual Studies of Accounting and Auditing: An Introduction” (Laughlin, Hopper and Miller, 1989). This special issue was not signposted as such by the publisher on either the cover of the issue nor, subsequently, on the journal web site. The first thematic special issue of *AAAJ* was on the topic of “Japanese accounting”. This was published in 1990 (Volume 3, Number 2) with Yoshiaki Jinnai and Jill McKinnon as the guest editors (Carnegie, 2012). The guest editors described this issue, referred to on the cover as a “dedicated issue”, as “experimental” (Jinnai and McKinnon, 1990, p. 7). Other thematic special issues published during the first five years of publication were “Green accounting” (1991) with Rob Gray and Richard Laughlin as guest editors, “Fe[Men]ists’ Account” (1992) guest edited by Cheryl Lehman, and “Accounting, accountability and the ‘new’ UK public sector” (1993) guest edited by Christopher Humphrey, Peter Miller and Robert W. Scapens.[[14]](#endnote-15)

An unusual feature of *AAAJ* is that the editors write a substantial editorial each year that carries key messages or pronouncements for readers. In the early years, some key advice and guidance was provided. In 1989 (Volume 2, Number 1), the editors highlighted recent discussion in the media and in professional journals about significant issues that addressed “failings in public accountability, insider trading, creative accounting, the audit expectations gap, regulation of securities trading and financial disclosure, corporate bribery and fraud, public utility performance and privatisation, and corporate-political alliances” (Guthrie and Parker, 1989b, p. 5). The editors were focusing attention on such issues as key topics for investigation (also see Guthrie and Parker, 1990b), noting that “our own research must reflect the serious issues associated with allocative, distributive, behavioural, social and ecological problems of the world” (1989b, p. 5). They observed the “ample opportunities for multidisciplinary research projects”, pointing out how “accounting is seen by other disciplinary researchers as having an impact upon individual, organisational and social relationships” (1989b, p. 5). Readers of the annual *AAAJ* editorial included the foundation editor of *AOS*, Anthony Hopwood, who indicated to Parker in November 1990 (at a conference held at the University of North Texas on the theme “History of the Accounting Present”) that “I always read yours and James’s editorial every year” because, in the recollection of Parker, “I want to know what you two are up to” (Parker, 2016a).[[15]](#endnote-16)

In their editorial in 1991 (Volume 4, Number 1), the editors indicated their personal preference to remain optimistic and positive about the future. They provided sage advice in the context of accounting in stating “our understanding of the darker side of change must not prevent us from providing realistic and positive proposals for future change in accounting, auditing and accountability” (Guthrie and Parker, 1991, p. 5). The editors also pointed out their belief “that accounting researchers and aware professionals should participate in debates about our past, present and future” (Guthrie and Parker, 1991, p. 5).

The editorial of 1992 (Volume 5, Number 1) was entitled “Accounting researchers’ participation in policy matters”.[[16]](#endnote-17) The editors called for contributions that not only “reflect excellence and innovation in research methodology, but also … are participating in public policy debates” (Guthrie and Parker, 1992, pp. 3-4). The editors emphasised the need to understand accounting in its social context and for “real world” problems to be addressed and at least potentially solved. The editors were looking for what they called “ambidextrous accounting researchers”, who would be both skilled at research and skilled in public policy debate participation (1992, p. 3). According to the editors, such researchers would “embrace an interest in policy issues that go beyond simple models and quantification, to grappling with power, policies, influence and a fluid social, economic and political environment with all its complexity” (1992, p. 4).

During the early years of *AAAJ*, *Critical Perspectives on Accounting* (*CPA*) was established, and the first issue of that journal was published in 1990 under the joint editorship of David Cooper and Tony Tinker.[[17]](#endnote-18) Guthrie and Parker supported the development of a journal in the accounting discipline with a focus on critical perspectives. Guthrie mentioned that he accompanied Cooper and Tinker to Academic Press (subsequently acquired by Elsevier) “and [they] presented a *CPA* journal proposal” to that publisher (Guthrie, 2016). He added “*CPA* wanted to be different from *AOS* and they wanted to be different from *AAAJ*” (Guthrie, 2016). According to Parker (2016a) “*CPA* coming on the scene was okay because we quickly decided to develop a sort of co-optation policy, so we got their editors on our board [EAB], they got us on their board and we cooperated with Tony and David enormously”.[[18]](#endnote-19) Parker elaborated the developing collective view of Guthrie and himself around the time in stating that they “started to come to a realisation that if you’ve got several interdisciplinary journals in this sea of functionalist quantitative journals that can really help everybody, you build bigger communities, cross fertilisation, momentum, there’s more of you, it makes it happen and it did” (Parker, 2016a).

Elaborating further, Parker recalled a discussion at an editorial board meeting held in around the third year of the journal (c.1990) when Cyril Tomkins commented on the differences between *AAAJ*, *AOS* and *CPA*. In the view of Parker, “Cyril Tomkins absolutely nailed it, it was one of those moments where you hear the words and you go that’s it, that’s it, you’ve got it” (Parker, 2016a). In the recollection of Parker, Tomkins made the point about *AAAJ* as being a journal that “encourages and publishes research into accounting in its context, it must be contextualised, multi-directional, institutional, social, political, economic, regulatory context, that’s where our defining point is” (Parker, 2016a). Guthrie and Parker liked what they heard because, as stated by Parker (2016a), “it kept our scope broad. So we embraced the critical and it’s all in there but we never wanted to badge ourselves as limited to the critical project”.

Following five years of publication, the editors announced in the 1993 editorial (Volume 6, Number 1) the establishment of the Mary Parker Follett Manuscript Award as an initiative “to mark *AAAJ’s* first five years” (Guthrie and Parker, 1993, p. 3). This aligned *AAAJ* with other MCB journals, where, according to MCB’s publisher Chris Wiles, Awards of Excellence were standard practice (Wiles, 1993). Other prizes and awards have subsequently accompanied this, including the *AAAJ* doctoral award, and the Broadbent and Laughlin Emerging Scholar Award. In their latest editorial, Guthrie and Parker (2017) identified such awards and prizes, commencing with the advent of the Mary Parker Follett Manuscript Award, as another of the six *AAAJ* institutions. Within the first few years from the inception of the journal, the structure for the *AAAJ* Community was already firmly in place.

# Development of the journal and expansion of the *AAAJ* Community

This section deals with the period from 1994 (Volume 7, Number 1) to the beginning of 2017 and comprises three sub-sections. The first sub-section addresses the period from 1994 to 2000, that is, to the end of the second millennium. By the end of this period, five of the six *AAAJ* institutions, as identified by Guthrie and Parker (2017), had emerged and provided a solid foundation for future developments. The second sub-section is concerned with the period 2001 to 2016, which is characterised by the publication of themed annual editorials as community thought leadership contributions for reflection, discussion and debate within the *AAAJ* Community. The third sub-section presents an overview of the composition and membership of the *AAAJ* editorial team from inception to 2017.

## The years 1994 to 2000

The 1994 editorial referred to the expanding reach of *AAAJ* and of the journal being read and referenced by “growing numbers across Europe, North America, Asia, Australasia and many other parts of the globe” (Guthrie and Parker, 1994, p. 3). The editors also commented favourably on the warm community reception to the journal’s special issues. They articulated what they saw as “the distinguishing characteristic of *AAAJ* as being innovative, involved and non-doctrinaire” (1994, p. 3). In essence, the interdisciplinary journal was inclusive and not dominated by what the editors saw as “particular schools of thought about what constitutes an appropriate research topic for investigation or what is an acceptable area of research methodology” (1994, p. 3).

Priority for building an inclusive community was also apparent in the 1995 editorial. This editorial announced the journal’s first APIRA conference, to be held at the University of New South Wales, Sydney in July 1995. The editors emphasised “this is the inaugural interdisciplinary research in accounting conference to be held in the Asia Pacific and is planned to become a major event in this region” (Guthrie and Parker, 1995, p. 3). They pointed out that APIRA would be held every three years in rotation with the triennial Interdisciplinary Perspectives in Accounting conference held (at that time) in Manchester and the Critical Perspectives on Accounting conference held in North America under the auspices of *CPA*. Planning for the APIRA conference had in fact begun as early as 1993 (Wiles, 1993), with an initial planning meeting held at the 1994 IPA conference in Manchester focusing on the need to attract attendees from Asia to the first conference in Sydney while already anticipating the second APIRA conference to be held in Japan in 1998 (Parker, 1994).

APIRA has been a significant community development enterprise with the conference being held every three years since 1995: in Osaka, Japan (1998), Adelaide, Australia (2001), Singapore (2004), Auckland, New Zealand (2007), Sydney, Australia (2010), Kobe, Japan (2013) and Melbourne, Australia (2016).[[19]](#endnote-20) The conferences have alternated between Australia and another country in the Asia-Pacific region. The first conference was a relatively low-key event, but set the pattern for future conferences. The overall aim of the conferences has been to provide a forum for friendly and constructive interaction. Hence, the conferences cover a very wide range of research topics and approaches, with the aim being inclusivity. Younger scholars are particularly encouraged, and all participants are supported through the use of discussants (usually more established scholars). The conferences are organised locally by specific institutions in the host cities, which bid for the opportunity to mount the conferences. This leads to a refreshing degree of variety, particularly as regards the social activities that provide a vital opportunity for the *AAAJ* Community to interact. From the beginning, a central feature of the conferences has been the use of plenary speakers to provide keynote addresses. Many of these have subsequently formed the basis of papers published in *AAAJ*. The plenary addresses have allowed both senior and rising scholars to summarise their research areas and set the agenda for future research. The APIRA conference in Auckland in 2007 was a significant opportunity for leading researchers to reflect on the first 20 years of *AAAJ* and their contributions resulted in the special issue “Into the light and engagement: 20 years of the *AAAJ* (published as Volume 21, Number 2, in 2008). The most recent conference held at RMIT University attracted a record participation of 335 registered delegates drawn from a total of 28 countries, reflecting the strong international appeal and significance of the event in the community.[[20]](#endnote-21) The inaugural APIRA emerging scholars’ colloquium was held in 2001.[[21]](#endnote-22) The APIRA conference, including the preceding colloquium, is recognised by the editors as another one of the six *AAAJ* institutions (Guthrie and Parker, 2017).

Another feature of the more recent APIRA conferences has been the announcement of new members of the *AAAJ* Interdisciplinary Accounting Hall of Fame. As noted on the publisher’s website:[[22]](#endnote-23) “The people chosen are recognized for distinguished service contributions to the progress of interdisciplinary accounting research. A member must have reached a position of eminence from which the nature of his or her contributions may be judged.” The first inductee into the Hall of Fame was Richard Laughlin in 2010, followed by Jane Broadbent in 2013. At the 2016 APIRA Conference in Melbourne, a further five members were inducted: Rob Gray, Trevor Hopper, Irvine Lapsley, Cheryl Lehman and Kenneth Merchant. These five, together with Laughlin, had been members of *AAAJ*’s inaugural editorial team (Laughlin as an Associate Editor, the others serving on the Editorial Advisory Board).

The 1995 editorial also announced the establishment of a special section of *AAAJ* on “Methodological Themes”, which has also been subsequently described as “Methodological Issues” and “Methodological Insights”. This variously-named section has appeared periodically over the years of publication of the journal and has featured contributions which have augmented “the research armoury in the interdisciplinary accounting literature” (Guthrie and Parker, 2017). The section commenced in 1995 with the seminal paper on the topic of “middle-range thinking” by Laughlin (1995). As summed-up by Guthrie and Parker (2017, p. 5), “subsequent methodological papers have been produced by interdisciplinary scholars drawing our attention to methodologies ‘new’ to our accounting discipline, or under-explored or under-utilised”. The Methodological Themes/Issues/Insights section was also identified by Guthrie and Parker (2017) as another *AAAJ* institution, which has served to provide guidance and advice to senior, developing and emerging scholars and research students within the community for conducting innovative interdisciplinary accounting, auditing and accountability research, thereby nurturing and supporting the *AAAJ* Community. The editorial for 1995 also announced the move to publishing five issues per annum from the start of that year.

Another initiative was the invitation in 1995 to Steven Filling (California State University) to become Electronic Conferencing Editor (Parker, 1995). Filling held this position for several years, but perhaps the time was not yet right for such initiatives. Around this time, members of the EAB, and indeed *ad hoc* referees, were encouraged by the editors to tell their contacts about the journal as part of their remit (“Terms of reference”, c. 1995) that was set out in the following manner:

1. Review

2. Publicise *AAAJ* informally to colleagues and students – classes, research, reading lists

3. Publicise *AAAJ* formally at conferences – ask us for brochures/calls for special issue papers – let us know of conferences upcoming that you hear about – give us advance warning of any “meet the editor” sessions

4. Help us identify potential authors- colleagues, students, etc.

5. Write for *AAAJ* yourself.

Attempts to bring the attention of the journal to as wide an audience as possible show how important the editors considered “community building” to be.

The 1996 editorial indicated that “a literary section” was being introduced that year (Guthrie and Parker, 1996, p. 3). The first contribution in the “Literature and Insights” section was produced under the literary editorship of Michael Meehan, who undertook this role until 2001. Meehan (1996, p. 6) launched the section by encouraging “submissions that employ the subversive power of humour, in irony, parody and satire, as much as those that imaginatively and positively construct new and alternative personal and public worlds”. In 2002, the editorship of this section was handed over to Steve Evans (Guthrie and Parker, 2012), who continues in the role at the time of writing. Evans organised various writing workshops at APIRA conferences (Evans, 2008), and his compilation of the contributions of many delegates at the 2007 APIRA conference in Auckland, under the title “A True Account”, stands as a fascinating example of how poetry can elucidate and offer fresh perspectives on accounting and the academic environment. This section has also been identified by the joint editors as one of the six *AAAJ* institutions. They have pointed out that *AAAJ* is the only accounting research journal globally that publishes such material, with a focus “on providing an alternative voice and media, using poetry and prose to critically examine accounting, auditing and accountability issues in the world of work and organisations” (Guthrie and Parker, 2017, p. 6). Contributions in this section stimulate interdisciplinary accounting, auditing and accountability researchers to broaden their perspectives and talents, thus further augmenting the *AAAJ* Community. To date, some 170 literary contributions have been published, from nearly 100 different authors.

The editorial of 1997, entitled “Celebration, reflection and a future: a decade of *AAAJ*”, marked the beginning of the tenth year of publication of the journal. The editors indicated that apart from finding a commercial publisher prepared to publish the journal, “the challenge was then to establish a group of scholars who were willing to be associated with the *AAAJ* project” (Guthrie and Parker, 1997, p. 5). They reported that the scholars approached to support the journal in different ways, and thereby to join the *AAAJ* Community,were nearly always happy to be involved. Having already mounted the first APIRA conference in 1995 in Sydney, the editors also reaffirmed their commitment to community development by means of “the promotion of national and international meetings of scholars and the creative establishment of informal networks for the mutual support of like-minded scholars around the world (1997, p. 9). The first ten years of *AAAJ* were marked by a dinner at the 1997 IPA conference in Manchester, where Parker spoke on “The agony and the ecstasy” of journal editing. Mock awards were given to various members of the editorial team and other contributors, such as “friend of the legal profession” to Prem Sikka, whose articles criticising the British accountancy profession and the big accountancy firms (for example, Mitchell, Sikka, and Willmott, 1998) had generated considerable threats of litigation (“Awards”, 1997).

By the end of the first decade of *AAAJ* spanning the period 1988 to 1997, thematic special issues had become a key publishing strategy, with five other thematic special issues appearing in addition to the four that had been published in the first five years of the journal. These were “Worrying about accounting in health care” (1994), guest edited by Wai Fong Chua and Alistair Preston, “Ethics, politics and academic accounting” (1995), guest edited by Tony Puxty, Prem Sikka and Hugh Willmott, “Accounting history into the twenty-first century” (1996), guest edited by Christopher Napier and Garry Carnegie, “Enabling accounting: The way forward?” (1997), guest edited by Sonja Gallhofer and Jane Broadbent, and “Environmental performance accountability” (1997), guest edited by Roger Burritt. In 2012, a special issue of *AAAJ* was published on the theme “The special issue: *AAAJ* and research innovation” under the guest editorship of Carnegie. The issue featured five retrospective/prospective essays by selected guest editors of thematic special issues that had been published during the journal’s first decade, but particularly during the period 1991 to 1997. These essays were authored by Gray and Laughlin (2012), Lehman (2012), Humphrey and Miller (2012), Carnegie and Napier (2012) and Burritt (2012). As pointed out by Carnegie (2012, p. 216), these authors, as former *AAAJ* guest editors, “endeavoured to identify and assess the impacts of the issues they edited in shaping future developments in the literature and to consider issues for future research developments in those fields”. “The special issue” has served to both define and reflect the track record of *AAAJ* in developing a reputation for innovation in accounting, auditing and accountability research. Appendix 3 contains an outline of all the 46 thematic special issues that have been published during the period of 27 years from 1990 to 2016.[[23]](#endnote-24) According to Carnegie (2012, p. 217), the foundation joint editors “have demonstrated inspirational leadership and foresight in commissioning special issues and, in so doing, have positioned *AAAJ* as a leader in research innovation in its domain”.

In the 1998 editorial, entitled “‘Accountability’ for social and environmental activities: a challenge for accounting research”, the editors referred to widely-held societal concerns “about the condition of our planet, institutional arrangements, organisations’ social, ethical and environmental performance and the rights and responsibilities of citizens and individuals” (Guthrie and Parker, 1998, p. 6). In specifically referring to organisational accountability concerned with “how organisations measure and report both social and environmental behaviour and impact”, the editors referred to a number of focal contributions that had appeared in *AAAJ* on “social and environmental accounting, reporting and auditing” (1998, p. 6), thereby demonstrating thought leadership in this field. The editors also commented upon *AAAJ* entering the next decade, and specifically flagged a commitment to critical accounting as well as continued innovation and diversity. They stated “we as editors can promise a commitment to critical accounting and to the philosophy of experimentation and innovation in subject matter, theoretical perspectives, research methodology, debate, dialogues, and format” (Guthrie and Parker, 1998, p. 11). The 1999 editorial summarised key publication data relating to Volume 11 – the first year of the journal’s second decade of contribution to the interdisciplinary accounting, auditing and accountability research literature. This Volume featured “over 25 articles, several commentaries and a range of short prose and poetry” (Guthrie and Parker, 1999, p. 7). This editorial announced that from 1999 onwards, book reviews would no longer be published in the journal.

Thematic titling of editorials became the norm from the time *AAAJ* entered the new millennium. These editorials ultimately became recognised as commentaries and typically included journal and conference news and updates.[[24]](#endnote-25) In the 2000 editorial, entitled “*AAAJ* and the new millennium: challenges and new horizons”, the editors identified and reflected on two key challenges that they saw as of specific relevance to accounting researchers. The first challenge was the significant transformation in the provision of public services and public sector asset sales (such sales were particularly apparent in higher education following wider public sector changes in the 1980s and 1990s). The second challenge was the need for a more intensive focus on both the conceptual discourse around and the practical measurement and tracking of intellectual capital, which was seen as the “area that holds the greatest potential to impact and change accounting practice significantly” (Guthrie and Parker, 2000, p. 7). The editors called for the engagement of readers in the development of the journal, welcoming feedback, “both positive and critical, as we renew our commitment to offering *AAAJ* as a forum for scholarship, critique, investigation and debate” (2000, p. 9). From this point, Guthrie and Parker focused more attention in the annual editorial on thought leadership contributions on specific issues of concern or interest to the interdisciplinary accounting community. Community development continued unabated, premised solidly on the six *AAAJ* institutions.

## The years 2001 to 2017

In reviewing the editorials published from 2001 to 2017, four different categories of thought leadership contribution have been identified: 1) *AAAJ* and interdisciplinary perspectives in accounting, auditing and accountability; 2) interdisciplinary research in accounting and political, economic and business change; 3) *AAAJ* and milestone marking, and 4) accounting and accountants into the future. Of these 16 editorials, three involved Guthrie and Parker being joined by another contributing author, specifically Markus Milne, Simon Linacre, and John Dumay (Milne, Guthrie and Parker, 2008; Parker, Guthrie and Linacre, 2011; Guthrie, Parker and Dumay, 2015). Milne et al. (2008) relates to a celebratory special issue of *AAAJ* “Into the light and engagement: 20 years of the *AAAJ*” (Volume 21, Number 2) marking the publication of 20 volumes of the journal. From Volume 18 (2005) to Volume 20 (2007), six issues of the journal were published each year, while from Volume 21 (2008) until the time of writing this account, eight issues of the journal have been published annually.

### *AAAJ* and interdisciplinary perspectives in accounting, auditing and accountability

The 2001, 2002, 2004, 2006, 2009 and 2013 editorials have been classified in this category. In their 2001 editorial, entitled “A bright future without fear or favour”, the editors emphasised their community orientation, stating that *AAAJ* “stands as a testament of the commitment and support of a community of scholars stretching around the globe” (Guthrie and Parker, 2001, p. 7). They reiterated the personal commitment they made at the inception of the journal as the “*AAAJ* philosophy” in stating that “we shall publish high quality research that fits the journal’s mission and meets the high standards set by our referees, without fear or favour”, adding that “we have repeatedly demonstrated our determination to publish research that meets these tests regardless of author identity or reputation, and theoretical or ideological perspective” (2001, p. 7). The 2002 editorial, entitled “Mobilise change by means of academic scholarship and publication”, addressed the notion of scholarship, which was identified to be a broader aspiration than teaching, encompassing “the individual’s pursuit of learning and understanding through formal research, reading, reflection, discussion and writing” (Guthrie and Parker, 2002, p. 10; also see Gray, Guthrie and Parker, 2002). The editors cautioned against judging the quality of research using a “crude measure of ‘quality’”, such as citation rates, which, they argue “do not measure what is important, that is the intrinsic general sense of satisfaction that one has contributed to one’s discipline, that ultimately guides and rewards one’s endeavours in academic scholarship and publication” (Guthrie and Parker, 2002, p. 11).

In their 2004 editorial entitled “Diversity and *AAAJ*: interdisciplinary perspectives on accounting, auditing and accountability”, the acronym “IPAAA” was introduced to signify “Interdisciplinary perspectives on accounting, auditing and accountability”. The editors argued “that the IPAAA movement has clearly arrived in the accounting discipline and has firmly established its place in the international scholarly community” (Guthrie and Parker, 2004, p. 15). The key roles of *AAAJ* and APIRA in the community’s journal and conference network and in advancing the research agenda in the field were addressed. In more controversial style, the 2006 editorial addressed issues relating to what the editors perceived as a trend towards specialisation by interdisciplinary accounting scholars. In contrast to the emergence of the interdisciplinary accounting research agenda in the 1980s, Guthrie and Parker (2006, p. 13) were concerned about “a trend towards at least a proportion of specialist research groupings, such as accounting historians, opting to retreat behind closed doors”. Indeed, they focused attention on accounting historians as a case study of such a specialist research group.[[25]](#endnote-26)

In their 2009 editorial entitled “Championing intellectual pluralism”, Parker and Guthrie (2009, p. 5) argued the case of “intellectual pluralism and adventurous enquiry” in accounting research and cautioned against pressures to conform to the pervasive US-style quantitative capital markets research. The editors argued that there was “plentiful evidence of a counter-offensive” (2009, p. 6) by expanding international research communities, particularly those associated with leading journals in the sociological, critical and interpretative tradition. Developing and extending upon the sentiments contained in the 2002 editorial, with citation rates under critical review, the 2013 editorial, entitled “Accounting scholars and journals rating and benchmarking: Risking academic research quality”. This editorial took a firm stand against the growing use by governments, universities, funding agencies and others of journal rankings and citation scores, which the editors saw as “the antithesis of scholarship and the pursuit of knowledge, of research creativity, risk taking, disciplinary breakthroughs, and engagement with communities, professions, government and business” (Parker and Guthrie, 2013, p. 7).

### Interdisciplinary research in accounting and political, economic and business change

The editorials included in this category are those published in 2003, 2005, 2010, 2011 and 2014. Following the Enron collapse among others in 2002 and the demise of Arthur Andersen, the editors focused on the effects of the crisis in financial reporting on the legitimacy of accounting in the 2003 editorial entitled “*AAAJ* and accounting legitimacy in a post-Enron world” (Guthrie and Parker, 2003).[[26]](#endnote-27) The 2005 editorial, entitled “Welcome to ‘the rough and tumble’: Managing accounting research in a corporatised university world”, explored the rapidly changing environment in which universities and their research communities were operating (Parker and Guthrie, 2005). Scholars were advised to take a more disciplined approach to their research in the context of the fast-changing university environment. In the 2010 editorial, Parker and Guthrie reflected on the topic “Business schools in an age of globalization”, in which they addressed the “impact of globalization and ‘marketization’ on business schools” and offered suggestions on how accounting academics can “engage with the university and protect against business school corporatization and privatization” (Parker and Guthrie, 2010, p. 5).

Parker et al. (2011) focused on “The relationship between academic accounting research and professional practice” and how accounting research can itself have ramifications for political, economic and business change as a change agent. This editorial offered advice to accounting academics on how to create or augment the impact of their research on “teaching, professional practice, and the professions and society” (2011, p. 5). The 2014 editorial, entitled “The global accounting academic: what counts!”, acknowledged the scope for accounting academics to expand and extend the impact of their research, critically examined the roles played by, and consequences of, performance measurement systems and the underpinning indicators in universities, and also pondered the question “How do we move forward?” (Guthrie and Parker, 2014, p. 7).

### *AAAJ* and milestone marking

Apart from the 1997 editorial marking the tenth year of publication of *AAAJ*, later celebratory editorials appeared in 2007, 2008, 2012 and 2017, marking subsequent special milestones. In their 2007 editorial, which was published without an accompanying theme, the editors indicated that the journal had remained true to its original mission as set out in the first editorial. They stated that “the research we publish remains based upon, and informed by, a wide range of scholarly traditions, including sociology, philosophy, political science, history, psychology, anthropology, and economics”, thereby remaining “committed to explore accounting in its context” (Guthrie and Parker, 2007, p. 5). Milne et al. (2008) in their editorial entitled “Into the light and engagement. Two decades of interdisciplinary perspectives on accounting, auditing and accountability research” uniquely combined the 2008 annual and guest editorial. The articles published in this commemorative issue were based on invited contributions to the APIRA 2007 conference held in Auckland.

In the 2012 editorial, entitled “Reflections and projections, 25 years of interdisciplinary perspectives on accounting, auditing and accountability research”, the editors reviewed the development of the journal and the interdisciplinary accounting movement and speculated on the future. Their reflections included “the wider community, which includes the APIRA conference attendees, special issue editors and the many individuals who have all played an important part in *AAAJ’s* 25 years” (Guthrie and Parker, 2012, p. 6). The thirtieth annual editorial appearing in Volume 30, Number 1, entitled “Reflections and projections, 30 years of the interdisciplinary accounting, auditing and accountability research for a fairer society”, marks yet another celebratory occasion for *AAAJ*. This editorial throws light upon the success and durability of the foundation joint editors and of the wide acceptance and importance of the journal around the globe in the sociological, critical and interpretative research tradition in accounting (Guthrie and Parker, 2017).

### Accounting and accountants into the future

The 2015 and 2016 editorials were both predominantly concerned with looking ahead. The 2015 editorial on the theme “Academic performance, publishing and peer review: peering into the twilight zone” addressed the changing publishing landscape in the digital age involving, among other things, “electronic publishing, open access and journal proliferation” (Guthrie et al, 2015, p.11). The evidence of a significant increase in scholarly output from emerging countries, such as China, Brazil, Russia and South Korea, has also contributed to the changing landscape, including e-journals. In their editorial for 2016, entitled “Whither the accounting profession, accountants and accounting researchers? Commentary and projections”,[[27]](#endnote-28) Guthrie and Parker (2016, p. 2) addressed “possible disruptions for the accounting profession and academics in the next 25 years”. The editors urged fellow scholars in accounting “to be optimistic in their approach to research but also to not take a narrow view of the world – being truly interdisciplinary means that we can make a difference” (2016, p. 8). Guthrie and Parker, throughout the period 1988 to 2016 have constantly remained optimistic for the prospects of interdisciplinary research in accounting, auditing and accountability.

## Composition and membership of the AAAJ editorial team

As introduced earlier, Appendix 2 shows the roles of the *AAAJ* editorial team since 1988 and the growth in membership to the beginning of 2017. It illuminates the diversity in categories of membership. The editorial team has rapidly expanded since 2008, when a new category of membership, the Executive Editorial Board (EEB), was added with 15 scholars included on the initial list of EEB members. Members of the EEB are senior academics, with long experience as referees, especially in serving and supporting *AAAJ*. As a by-product of introducing this category of membership, the number of EAB members remained relatively static from 2003 to 2008. By 2013, however, the EAB had grown to 90 members.[[28]](#endnote-29) Since that time, the EAB has been further expanded and, at the time of writing, the EAB had reached 134 members, thus reflecting considerable growth and developing refereeing competence and capacity in the *AAAJ* Community. Although the EAB includes many experienced academics, growth in its membership has come from the identification of rising scholars in the field. Across the same period, the EEB membership, which had fallen to 12 members in 2013, has been augmented to 14 members at the time of writing. A further key development has been the expansion of Associate Editors from three in 2003 to ten in 2013, falling slightly to nine in 2017. Since 2011, Gloria Parker has been joined by Julz Stevens (now Julz Guthrie) as Editorial Assistant, while Rainbow Shum has been providing administrative support to *AAAJ* since 2003.

# Main intellectual themes and top-cited articles

In their twenty-fifth anniversary editorial (Guthrie and Parker, 2012), the editors provided an analysis of the topics addressed by papers published between 2006 and 2011 (Table 1 on page 15). We have extended this analysis by taking all items listed by Google Scholar in August 2016 as appearing in *AAAJ*, and updating this list for the remaining issues of Volume 29. The analysis is shown in Appendix 4, split into five-year periods (the final period consists of only four years). In addition to the research-oriented articles analysed in Appendix 4, there were over 170 literary compositions published in *AAAJ* and identified by Google Scholar. Unfortunately, Google Scholar depends on the journal publisher’s contents pages for identifying published items, and as a result it has not included some early literary items nor a few editorials (both those by the journal’s editors and brief editorial introductions to some early special issues). The total of 917 substantive research-based contributions that we have identified and analysed in Appendix 4 will, therefore, slightly understate the overall number of research-based and reflective contributions published in the first 29 volumes of the journal.

Classification of the papers was undertaken according to our perception of the main “genre” of the paper. In many cases, this was evident from the paper’s title, but in practice many papers straddled the classifications, and where necessary we examined the papers’ abstracts to assign papers to specific classifications. For example, a hypothetical paper that examined gender differences among indigenous staff employed in government organisations in the 1930s in how they used environmental information to make management decisions could be allocated to at least six of our topic classifications (for example, social and environmental, public sector, management accounting, history, gender and ethnicity/development), depending on our perception of the main intellectual “location” of the paper as suggested by the abstract (in fact, the hypothetical paper would have been classified as “social and environmental”). Because this process of classification is subjective, the allocations reported in Appendix 4 should be regarded as indicative rather than as definitive.

We used the classification of Guthrie and Parker (2012), although we have split their “other” category into six distinct classifications (commentaries, gender, regulation, ethnicity/development, general theory and finance/capital markets). Commentaries include many of the editorials that have appeared over the years, but also general reflections on academe, research and accounting practice, such as articles in Volume 27, Number 8 (2014) reflecting on the nature of and prospects for different forms of interdisciplinary accounting research (including Parker and Guthrie, 2014). The general theory category differs from the commentaries category in that it includes papers that discuss quite broad theoretical ideas at a conceptual level without aiming to include any substantial empirical material – an example of a paper within this category is the study of Foucault’s work in the later part of his life by Kosmala and McKernan (2011), who specifically describe their paper as “conceptual” in their abstract. The gender and ethnicity/development categories were significantly associated with special issues,[[29]](#endnote-30) although these themes were often present in papers that have been classified according to what we considered to be their main topic (such as social and environmental). Finance/capital markets papers tended to use qualitative methods to study the behaviour of financial analysts and other market participants.

The statistics in Appendix 4 show the growth of *AAAJ* between 1988 and 2016. In the first five years of publication, an average of about 16 papers were published each year, while in the most recent four years, about 50 papers have been published each year. The number of pages devoted to research-based papers has more than quadrupled in that time. Papers are tending to get longer, with an average length of about 16 pages in the first five years increasing by nearly two-thirds to an average length of about 27 pages in the most recent four years, even though there has been no change in production matters such as typefaces or page sizes. This increase has come about partly because the accounting literature has been expanding dramatically over the last three decades, leading to longer literature reviews and reference lists, but also because readers (and referees of submissions to the journal) generally expect more detailed theorisations, more precise statements of research methods, and more profound analyses.

Appendix 5 lists the 30 most cited papers to appear in *AAAJ* (according to Google Scholar as of 17 August 2016).[[30]](#endnote-31) Although we have already quoted the joint editors’ view that citation counts are a “crude measure of ‘quality’” (Guthrie and Parker, 2002, p. 11), we would regard the papers listed in Appendix 5 as among the seminal contributions appearing in *AAAJ* that are, to use an expression of Michel Callon (1984, p. 199), “obligatory passage points” for researchers in the various sub-fields of accounting research featured in *AAAJ*. What stands out from this list is the importance of social and environmental research for *AAAJ* – 24 of the 30 most cited papers are within the social and environmental category. Of the other six papers, two are methodological contributions (McKinnon, 1988 and Laughlin, 1995), with one each for intellectual capital (Brennan, 2001), management accounting (Dillard, Rigsby, and Goodman, 2004), public sector (Broadbent and Guthrie, 1992) and history (Carnegie and Napier, 1996). Moreover, several authors have multiple papers in the “top thirty”: Rob Gray with four, Craig Deegan also with four (three co-authored with Michaela Rankin), Markus Milne with three, and Carol Adams with two. Some of the most influential papers appeared in a special issue (Volume 15, Number 3) on “Social and environmental reporting and its role in maintaining or creating organisational legitimacy”, guest edited by Craig Deegan (2002), where every paper in the special issue[[31]](#endnote-32) appears in the “top thirty”.

Social and environmental accounting research has if anything been growing in significance in recent years, with one third of the papers published in the most recent four years falling into this category, compared with around 21 per cent of papers for all 29 years analysed. *AAAJ* has played a central role in encouraging such research, and has provided a platform for studies that have responded to the growing concerns over environmental issues such as climate change and sustainability (for example, Atkins, Atkins, Thomson, and Maroun, 2015), and more social issues such as labour exploitation (Siddiqui and Uddin, 2016), migration (Lehman, Annisette, and Agyemang, 2016), and human rights (McPhail and Ferguson, 2016).

The most cited paper in *AAAJ*, however, dates back to the first decade of the journal, and presents a literature review of corporate social and environmental reporting at a moment when social and environmental research in accounting was expanding but lacked a unifying theoretical and methodological framework. In this paper, Gray, Kouhy, and Lavers (1995a) also undertook a longitudinal analysis of corporate social and environmental reporting in the UK over the period 1979-1991. A companion paper (Gray, Kouhy and Lavers, 1995b), in the Methodological Themes section, sets out in detail their method for constructing a database for such reporting. Milne, with different co-authors, provided early studies of the contents of social and environmental reporting (Milne and Adler, 1999), as well as exploring the determinants of such reporting (Hackston and Milne, 1996). Both of these papers have been widely drawn on for their exposition of methods for investigating the contents and determinants of disclosures across a range of different disclosure topics.

After “social and environmental”, the next most common topic for papers in *AAAJ* is “public sector”, although such papers have been declining proportionately from about 18 per cent of the total in the first 15 years to around 10 per cent in the latest 14 years. Many papers were motivated by the need to research the impacts of the “new public management” (NPM) movement emerging in the 1980s (Hood, 1995), with over a hundred papers in *AAAJ* referring to NPM. Important papers appeared in the special issue on “Accounting, accountability and the ‘new’ UK public sector”, edited by Humphrey, Miller, and Scapens (1993), with *AAAJ* providing an ideal forum for discussions of the increasing awareness of the demand for transparent accountability in public sector entities. As can be seen in Appendix 3, several other special issues have been devoted to studies within the public sector: “Worrying about accounting in health care” (Chua and Preston, 1994); “Transforming the public sector” (Brunsson, Lapsley, and Miller, 1998); “Public private partnerships” (Broadbent and Laughlin, 2003); and most recently “Public sector accounting and accountability in an era of austerity: New directions, challenges and deficits” (Bracci, Humphrey, Moll, and Steccolini, 2015). Papers in *AAAJ* have documented and critiqued the increasing use of private sector models of accounting, budgeting, accountability, governance and finance in public sector entities, from national and local authorities through health care establishments to schools and universities.

The third theme, “management accounting”, contains a wide variety of papers that examine the roles and uses of accounting in a range of organisations (though these organisations are generally in the private sector, as papers addressing management accounting solely in the public sector are classified under the previous theme). Papers in this category almost always use some form of qualitative research method, usually employing combinations of semi-structured interviews, observation, and analysis of documents. Recurring topics of analysis include performance measurement and management, and organisational change. Recently, for example, Giovannoni and Maraghini (2013) have studied how a medium-sized Italian family firm attempted, with mixed outcomes, to introduce an integrated performance management system. Makrygiannakis and Jack (2016) have applied a strong structuration-based framework to investigate how the 2008 financial crisis led managers in Greek hospitality organisations to criticise and, as a consequence, attempt to change the ways in which they practised budgeting. Studies in the management accounting category draw on a wide range of theoretical approaches. Except when motivated by special issues (such as the recent special issue on strong structuration theory – Coad, Jack, and Kholeif, 2016), papers within the management accounting category are diverse and tend to draw on literatures from outside *AAAJ*.

This can also be stated with respect to papers within the fourth theme, “history”. Carnegie (2014a; 2014b) has considered the contribution of *AAAJ*, among other journals, to the ongoing historiographical debate, which covers important issues relevant to more than just historical studies (such as how we can gain reliable knowledge of the past, what counts as evidence, and how we tell stories about past events). The data in Appendix 4 suggest that historical studies are less common in the most recent period (only 5 per cent of papers are assigned to this category) than in the earlier years of *AAAJ*, which may reflect increasing competition from specialist accounting history journals over the past 20 years or thereabouts (see, for example, Fowler and Keeper, 2016). During this time, one of the most significant contributors to the historical literature in *AAAJ* has been Warwick Funnell, with two important historiographical studies in the late 1990s, one that tried to reconcile the “old” and the “new” accounting history (Funnell, 1996) and the other exploring the role of narrative in accounting history (Funnell, 1998). More recently, Funnell has contributed to a range of archive-based studies, including an examination of Italian religious accounts from the 15th century (Bigoni, Gagliardo, and Funnell, 2013) and an investigation of debates over the introduction of double-entry bookkeeping for British government accounting in the 19th century (Mann, Funnell, and Jupe, 2016). These examples are typical of the wide range, both spatially and temporally, of historical studies that have appeared in *AAAJ*.

The category of “methodological issues”, representing about 7 per cent of all papers in *AAAJ*, understates the contribution of the journal to advancing the wide range of theoretical frameworks and research methods, and the methodologies that link theory and method, that continue to be used fruitfully in qualitative interdisciplinary accounting research. In addition to the early study by McKinnon (1988) of reliability and validity issues in field research, and the discussion of theoretical frameworks (coupled with a historical review of the antecedents of popular social theories of the late 20th century) offered by Laughlin (1995), important methodological contributions have been made within a wide range of papers. Some of these make their contributions almost along the way, as part of a specific empirical study. Other papers provide a specific methodological framework, for example the critical review by Unerman (2000) of how disclosures are measured in much corporate social and environmental reporting research, combined with a warning not to limit research to easily accessible annual reports, but rather to include other means of corporate communication. In some cases, important literature reviews and retrospectives have helped researchers to understand the context within which they are undertaking their investigations. As well as the seminal Gray, Kouhy, and Lavers (1995a) review of the corporate social and environment reporting literature, already referred to, mention may be made of the retrospective review by Mathews (1997) of the first 25 years of research in the social and environmental area, and Parker’s (2005) critique of popular theorisations of social and environmental reporting, with an attempt to encourage greater research engagement with policy and practice. Adams (2002) has also combined pleas for research that is more sensitive to internal contextual factors, rather than emphasising corporate characteristics and external factors that are easier to observe from the outside, with a critique of commonly used social theories as applied to the study of social reporting.

The first five categories account for just over half of all the research-based papers published in *AAAJ* in its first 29 years, but the diversity of the journal is also shown by the remaining 13 categories. In some of these, the dominant mode of research in other accounting journals is quantitative, using large publicly available or hand-collected data sets to test hypotheses that are frequently motivated by economic theories. This is certainly the case for much research in financial accounting, auditing and governance, and conventional quantitative studies in these areas will almost certainly be “desk-rejected” by the editors (Parker, 2016a) as not fitting within the journal’s mission. Hence the small number of papers from these areas that are published by *AAAJ* tend to be quite unusual. For example, Andon, Free, and O’Dwyer (2015) study the opening up of “new audit spaces” in areas such as sport and education, while several investigations examine the development and application of Integrated Reporting, including those stimulated by a special issue edited by De Villiers, Rinaldi, and Unerman (2014). As Appendix 4 makes apparent, although some topics have waxed and waned over the last 29 years, the diversity of *AAAJ* continues to be one of its strongest features.

This diversity has been underpinned through the innovative special issues, many of which have already been referred to. Special issues in *AAAJ* provide the opportunity for exploring research areas at the frontiers of our knowledge and understanding, and have often extended the scope of accounting research along interdisciplinary directions. In some cases, this leads to researching accounting in settings that had hitherto been largely overlooked, such as the home (Walker and Llewellyn, 2000), the city (Lapsley, Miller, and Panozzo, 2010), and popular culture (Jeacle, 2012). In other cases, important economic resources for which the traditional financial reporting and management accounting models appear to be poorly designed have been the focus of special issues, most notably intellectual capital (Guthrie, Petty, and Johanson, 2001; Mouritsen, 2003). One of the most productive calls for papers for a themed special issue was that for “Theological perspectives on accounting”, where Ken McPhail and Rob Gray collaborated with Tim Gorringe, a theologian and ordained Church of England priest, to guest edit what ultimately became two full special issues (Volume 17, Number 3 in 2004 and Volume 18, Number 2 in 2005). These special issues contained both reflective studies of accounting through the lens of religion and empirical research into how accounting operates in organisations whose ethos is strongly grounded in religion and spirituality. These examples demonstrate the value of special issues and vindicate the determination of the editors to see such issues as a core aspect of the *AAAJ* Community.

# The present, and future prospects for the *AAAJ* Community

So far, we have looked back to the development of the journal under the strong leadership of the foundation joint editors. Although the journal has grown in reputation, readership and influence over that period, the editors have found that some of the biggest challenges that they have had to face relate to obtaining recognition for *AAAJ* from the compilers of indexes of journal contents and the creators of journal rankings (Parker and Guthrie, 2013, p. 7):

For us, journal benchmarking is arguably corrupted by several fatal limitations, such as, first, the methodological and subject area biases of decision makers, often working inside an opaque circle of ranking producers. Second, many rankers desire to mimic and replicate some supposed North American “international” benchmark that privileges North American research journals. Third, there is the unfamiliarity of some rankers with major sub-sectors of a discipline and their resulting discrimination against them. Fourthly, the rankers’ familiarity with, and preference for, generalist research journals at the expense of specialist subject area research journals; and finally, the cross referencing, interdependence and circularity of national ranking schemes, which produce largely replicated lists.

The journal’s webpage[[32]](#endnote-33) lists 26 abstracting and indexing services that include *AAAJ*, but in practice the most significant of these is the Institute for Scientific Information (ISI), whose Web of Knowledge and Web of Science were until recently owned by Thomson Reuters. *AAAJ* has been indexed by ISI only since Volume 25 (2012), which means that the contents of earlier volumes of the journal are in effect invisible to those researchers who rely entirely on the Web of Knowledge for their literature searches. Fortunately, the full contents of *AAAJ* are indexed on other listings, including Google Scholar.

The journal’s webpage also lists 14 different journal rankings in which *AAAJ* is listed. Unfortunately, as Parker and Guthrie (2013) had noted in the passage quoted above, national journal rankings are often based on other such rankings, so they become self-reinforcing. Journal rankings become less fluid with time, as tacit or even explicit quotas for “top-ranked” journals make it increasingly difficult for other journals to “gain promotion”. To the extent that university managers take business journal rankings into account in promotion and funding decisions, the behaviour of academics will be affected, and Parker and Guthrie (2013, p. 7) bemoaned the way that “this obsession with the simplistic ranking of publication media has changed the research discourse from a language of a discipline subject, discovery, and implications to a language of journal hits, journal scores, journal ranks.”

However, the evidence of such aspects of the *AAAJ* Community as the APIRA conferences and the associated emerging scholars’ colloquiums is that the earlier generation of scholars who pioneered research in the areas in which *AAAJ* leads is being refreshed by younger scholars: over 60 researchers undertaking or having recently completed doctorates attended the emerging scholars’ colloquium associated with the eighth APIRA conference in Melbourne in 2016. Any academic community will survive only by replenishing its numbers with high-quality researchers as older members of the community take a less central role. The continuing reinvigoration of the *AAAJ* Community through the participation and nurturing of emerging scholars reflects the extent to which the *AAAJ* Community sits at the intersection of several research sub-fields within accounting, auditing and accountability, each of which has its own community structures.[[33]](#endnote-34) Hence, there is constant interchange between researchers who see their main intellectual homes as being located within particular sub-fields (such as social and environmental reporting, accounting history, public sector accounting, gender studies or accounting in emerging economies), but find it useful to keep in contact with researchers in other sub-fields. This is the essence of interdisciplinarity, as researchers come to learn about theoretical and methodological innovations not just within sub-fields of accounting but also cognate fields from within business and management studies, the social sciences more generally, and even disciplines within the humanities and natural sciences.

The *AAAJ* Community overlaps with, and is a central enabler of, the “Interdisciplinary and Critical Perspectives on Accounting (ICPA) Project” identified by Broadbent and Laughlin (2013, p. 2), but it offers some specific features that distinguish it from research that is focused around the IPA conferences, and the journals *AOS* and *CPA*. First, there is the emphasis placed on studying how accounting reports the ways in which entities (both private sector and public sector) engage with their social and environmental responsibilities. Second, there is the enabling of discourses over research theories and methods, particularly through the Methodological Issues section and a rigorous attention to theory and method in a wider range of research papers. Third, there is the geographical dimension, with *AAAJ* being an innovative journal with a British publisher and Australian editors, together with an unquestionably international and growing editorial team, and a specific mission to support and advance interdisciplinary accounting research in the Asia-Pacific region. Finally, *AAAJ* recognises that the scholarly research article is not the only valid mode of communication, by encouraging literary and poetic contributions.

The future for the *AAAJ* Community, however, is not entirely clear. The journal was established in the print era, and it is still prepared as if it is printed and produced in hard copy. Despite the dramatic increase in pagination (from about 150 pages in Volume 1 to nearly 1,400 pages in Volume 29), the journal is still able to publish only a handful of submissions, and hence publication in *AAAJ* is as much a barrier to entry as a badge of quality. This is no new phenomenon, and by no means unique to *AAAJ*. Lee (1997) raised the issue of editorial gatekeepers 20 years ago, with criticisms that were at least partly acknowledged by Parker, Guthrie, and Gray (1998), in a study based on interviews with prominent accounting academics. However, as journals are increasingly being accessed electronically rather than in print form, the relevance of annual page limits becomes less clear. Forthcoming *AAAJ* papers now appear on the publisher’s website soon after acceptance, and are only subsequently allocated to specific issues and given page numbers. For many purposes (for example, inclusion in some national research assessment processes), “publication” is considered to occur when the paper is accessible on the website, not when it forms part of a paginated issue. The journal could, in our view, increase the number of published papers from around 50 to around 80 per year simply by moving to, for example, 12 monthly “issues” from the existing eight. Even then, many papers that are potentially worthy on initial submission will not be successful in the review process.

The *AAAJ* Community relies heavily on voluntary work by many academics and support staff. One of the most important tasks is reviewing submitted manuscripts. The editors have been fortunate in developing an editorial team willing to undertake the duty of reviewing, and in identifying many *ad hoc* referees (currently over 300) to supplement the services of the editorial team. The community feeling depends to a great extent on tacit exchanges. Although many reviewers are motivated by a desire to contribute to the development of the discipline and improve the quality of papers, a few reviewers may accept requests to review in the hope, however faint, that this will increase the likelihood that their own work will be reviewed sympathetically and in order to improve their own papers by enhancing their understanding of the review process and the likely demands of reviewers. However, reviewing is largely unrecognised in universities’ “work load models”, and this may deter those just beginning to enter academe from such vital community-related activities. The same applies to planning and organising conferences, symposiums, workshops, and colloquiums.

Perhaps remarkably, *AAAJ* is the only major accounting journal still to be edited by the foundation editors, who have now been actively and successfully involved in establishing, building and managing the journal for over three decades. With nine associate editors, most of whom come from slightly younger generations than the foundation editors, there are several possibilities for succession. One model (this is followed by journals such as *AOS* and *Review of Accounting Studies*) is to have an editor-in-chief to exercise overall control and several editors, each responsible for handling specific submissions. Another model (this is followed by journals such as *CPA* and *Journal of Accounting and Economics*) is to have three to five identified editors, one of whom may take the lead for a number of years before passing leadership on to another editor. Former editors-in-chief may take on the role of consulting editor (an example of this is *Abacus*). We do not envisage a need to address issues of structure and personnel for several years into the future. Moreover, the expansion of the editorial team in recent years means a growth in the pool of scholars actively involved in *AAAJ*, some of whom may be potentially identified as incoming associate editors within the foreseeable future.

For the *AAAJ* Community to be sustainable, it should continue to strengthen the six institutions identified by Guthrie and Parker (2017), though several of these are closely associated with the journal itself. However, new institutions could be established. In the past, journals in many scholarly areas have split into thematic sections that operate in effect as stand-alone publications under the “umbrella” of a particular organisation. For *AAAJ*, this is less straightforward than for a journal published by a learned society (for example, the American Accounting Association supports a range of journals, many of them highly regarded, associated with special interest groups). Also, there may be a perception that such journals would compete unfairly with existing specialist publications in various sub-fields. Overall, however, the future of the *AAAJ* Community should not be regarded as defined entirely within existing “institutions”.

# Conclusion

The *AAAJ* community is not a formal organisation with membership requirements, but rather it is a self-identification by academics who believe that their work aligns with that of others with like interests who tend to publish in *AAAJ* and attend the APIRA conference and other related events. Many of these academics will identify with a range of “communities”, often linked to particular sub-fields within accounting, auditing and accountability research, but increasingly reaching out to other disciplines and fields within management studies and beyond. From our informal discussions with accounting scholars over the years, we concur with the foundation joint editors that the *AAAJ* Community is more than just a convenient “brand”. The *AAAJ* Community exists and is sustained through the continuing work of thousands of researchers with a preference (though not to the extent of exclusivity) for qualitative research methods and a willingness to embrace ideas and methods from a broad range of disciplines and to foster research innovation, for which *AAAJ* is widely known around the globe. Over the past 30 years, authors have frequently been prepared to take risks in developing new ideas, theories and methods, and this risk-taking has been positively encouraged by the editors. This is exemplified by, but by no means limited to, the many innovative special issues, which have often created new and exciting research fields.

The initial aspiration of the joint editors was to encourage work that not only examined the interaction between accounting and its socio/economic and political environments, but fully recognised that accounting, auditing and accountability make significant impacts on these environments. It is important not to lose sight of the extent to which research in these areas may itself have impact on the external environment, particularly on policies and practices. Accounting is still often regarded by administrators, managers and professional bodies as a neutral technology of measurement, but the research published in *AAAJ* has shown beyond contradiction that this is a simplistic view. The practical and policy implications of contributions to *AAAJ* could be communicated more forcefully, especially to practitioners (possibly through a requirement for authors to include a “policy brief” as part of each paper). Moreover, opportunities to enhance the level of involvement of practitioners, managers and administrators in the *AAAJ* Community should be sought out. A starting point was the panel at the 2016 APIRA Conference in Melbourne, “Connecting the Worlds of Accounting Academe and Practice”, which encouraged greater academic/practitioner engagement, the goal being genuine and deep impact of research undertaken by the *AAAJ* Community’s members on policy and practice.

The *AAAJ* Community’s cohesion and strength are enhanced by the community’s informality. Official events such as the APIRA conference and the emerging scholars’ colloquium create opportunities for researchers to discover common interests and agendas. Members of the *AAAJ* Community are able to use a range of media, including the internet, both to collaborate with, and to seek support from, scholars around the world. We could envisage new “*AAAJ* Community institutions” emerging around online networks (perhaps making a greater use of social media), through which research is increasingly being conducted, and around the development of academe/practice interfaces engaging directly in the development of new policies and practices that will work towards the “fairer society” that the foundation joint editors (Guthrie and Parker, 2017, p. 2) rightly see as our ultimate objective. From our conversations with various scholars over the years, we believe that, for many academics, the “*AAAJ* Community” symbolises a type of academic society in which collaboration and collegiality are core values. Some may perceive these values as increasingly under threat, but we share the optimism of the editors, expressed in many editorials over the years, that a strong and supportive community will continue to thrive around *AAAJ* and APIRA. The future of the *AAAJ* Community remains promising with strong and inspirational leadership likely to continue to foster research innovation, inclusiveness, and impact.

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# Appendix 1

***AAAJ* inaugural Editorial Advisory Board members**

|  |  |
| --- | --- |
| Peter Armstrong (Warwick University, UK)  Ahmed Belkaoui (University of Illinois at Chicago, USA)  Peter Booth (Griffith University, Australia)  Rob Chenhall (La Trobe University, Australia)  Wai Fong Chua (University of New South Wales, Australia)  Neil Cocks (Griffith University, Australia)  Meinolf Dierkes (Wissenschaftszentrum Berlin für Sozialforschung, West Germany)  Ralph Estes (Wichita State University, USA)  Ken Ferris (Southern Methodist University, USA)  Rob H. Gray (University College of North Wales, UK)  Ruth Hines (Macquarie University, Australia)  Trevor Hopper (University of Manchester, UK)  Keith Houghton (Curtin University of Technology, Australia)  Irvine Lapsley (University of Stirling, UK)  Cheryl Lehman (Hofstra University, USA) | Anne Loft (The Copenhagen School of Economics and Business Administration, Denmark)  Norman Macintosh (Queens University, Canada)  Ken Merchant (Harvard University, USA)  Ken J. Moores (University of Otago, New Zealand)  David T. Otley (University of Lancaster, UK)  Peter Pope (University of Strathclyde, UK)  Kasi Ramanathan (University of Washington, USA)  Peter Robinson (Curtin University of Technology, Australia)  Hein Schreuder (State University of Limburg, The Netherlands)  Agneta Stark (University of Stockholm, Sweden)  Mary S. Stone (Alabama, USA)  Cyril Tomkins University of Bath, UK)  Robert G. Walker (University of New South Wales, Australia)  Hugh C. Willmott (University of Aston, UK)  Steve Zeff (Rice University, USA) |
|  |  |

**Source:** *AAAJ* Volume 1, Number 1 (1988)

# Appendix 2

#### ***AAAJ* editorial team composition and membership, 1988 to 2017**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Roles** | **1988** | **1993** | **1998** | **2003** | **2008** | **2013** | **2017** |
| Editor | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Associate Editor | 2 | 2 |  | 3 | 7 | 10 | 9 |
| Editorial Advisory Board | 30 | 42 | 46 | 48 | 49 | 90 | 134 |
| Editorial Assistant (a) |  | 1 | 1 | 1 | 1 | 2 | 2 |
| Book Review Editor (b) |  | 1 | 1 |  |  |  |  |
| Regional Editor (c) |  |  | 3 |  |  |  |  |
| Conferencing Electronic Editor |  |  | 1 | 1 |  |  |  |
| Literary Editor |  |  | 1 | 1 | 1 | 1 | 1 |
| Executive Editorial Board (d) |  |  |  |  | 15 | 12 | 14 |

#### **Sources:** Printed issues of journaland Emerald website

#### **Notes:** Data are as at the start of each year shown. (a) In 1998, the Editorial Assistant role was not specifically listed. (b) The Book Review Editor role ceased at the end of 1998. Regional editors were appointed in 1997 and 1998 only and were in effect retitlings of the Associate Editor roles. (d) The Executive Editorial Board role commenced in 2008.

# Appendix 3

#### **Thematic special issues**

| **Year and issue** | **Theme** | **Guest Editors** |
| --- | --- | --- |
| 1990 (3:2) | Japanese accounting | Yoshiaki Jinnai and Jill McKinnon |
| 1991 (4:3) | Green accounting | Rob Gray and Richard Laughlin |
| 1992 (5:3) | Fe[Men]ists’ Account | Cheryl R. Lehman |
| 1993 (6:3)/ 1994 (7:1) | Accounting, accountability and the “new” UK public sector | Christopher Humphrey, Peter Miller and Robert W. Scapens |
| 1994 (7:3) | Worrying about accounting in health care | Wai Fong Chua and Alistair Preston |
| 1995 (8:3) | Ethics, politics and academic accounting | Tony Puxty, Prem Sikka and Hugh Willmott |
| 1996 (9:3) | Accounting history into the twenty-first century | Christopher J. Napier and Garry D. Carnegie |
| 1997 (10:3) | Enabling accounting: the way forward? | Sonja Gallhofer and Jane Broadbent |
| 1997 (10:4) | Environmental performance accountability | Roger L. Burritt |
| 1998 (11:3) | Transforming the public sector | Nils Brunsson, Irvine Lapsley and Peter B. Miller |
| 1999 (12:3) | Organising the accounting profession in Asia | Chris Poullaos |
| 2000 (13:3) | Accounting and indigenous peoples | Sonja Gallhofer and Andrew Chew |
| 2000 (13:4) | Accounting at home | Stephen P. Walker and Sue Llewellyn |
| 2001 (14:4) | Managing, measuring and reporting intellectual capital for the new millennium | Richard Petty, James Guthrie and Ulf Johanson |
| 2002 (15:3) | Social and environmental reporting and its role in maintaining or creating organisational legitimacy | Craig Deegan |
| 2002 (15:4) | Communication, corporate annual reports and perception engineering | John K. Courtis |
| 2003 (16:1) | Intellectual capital and the capital markets: reflections on the EAA 2002 Symposium | Jan Mouritsen |
| 2003 (16:3) | Public private partnerships | Jane Broadbent and Richard Laughlin |
| 2004 (17:3) | Theological perspectives on accounting | Ken McPhail, Tim Gorringe and Rob Gray |
| 2005 (18:2) | Critiquing the sacred secular divide | Ken McPhail, Tim Gorringe and Rob Gray |
| 2005 (18:5) | Accounting research and the public interest | Dean Neu and Cameron Graham |
| 2006 (19:3) | NGO accountability | Jeffrey Unerman and Brendan O’Dwyer |
| 2006 (19:5) | Online reporting | Sonja Gallhofer and Jim Haslam |
| 2007 (20:3) | Engagement: ethical, social and environmental accounting and accountability from the inside | Carol A. Adams and Carlos Larrinaga-Gonzales |
| 2007 (20:6) | Accounting as codified discourse | Sue Llewellyn and Markus J. Milne |
| 2008 (21:2) | Into the light and engagement: 20 years of the *AAAJ* | Lee D. Parker, James Guthrie and Markus Milne |
| 2008 (21:4) | Accounting and gender revisited | Jane Broadbent and Linda Kirkham |
| 2008 (21:7) | Corporate governance, accountability and mechanisms of accountability | Niamh M. Brennan and Jill Solomon |
| 2009 (22:3) | Accounting and subalternity | Cameron Graham |
| 2009 (22:6) | Visual perspectives on accounting and accountability | Samantha Warren and Jane Davison |
| 2010 (23:3) | Accounting for cities in the 21st century | Irvine Lapsley, Peter Miller and Fabrizio Panozzo |
| 2010 (23:5) | Power, politics and accounting | Chris Carter |
| 2010 (23:7) | Sustainability | Roger L. Burritt and Stefan Schaltegger |
| 2011 (24:2) | French philosophers and accounting research | C. Richard Baker and Eve Chiapello |
| 2011 (24:8) | Climate change, greenhouse gas accounting, auditing and accountability | Markus J. Milne and Sizana Grubnic |
| 2012 (25:2) | The special issue: *AAAJ* and research innovation | Garry D. Carnegie |
| 2012 (25:4) | Accounting and popular culture | Ingrid Jeacle |
| 2013 (26:5) | Accounting for biodiversity | Michael J. Jones and Jill F. Solomon |
| 2014 (27:6) | The transnational regulation of accounting | Paul Gillis, Richard Petty and Roy Suddaby |
| 2014 (27:7) | Integrated reporting | Charl de Villiers, Leonardo Rinaldi and Jeffrey Unerman |
| 2015 (28:5) | Accounting in pluralistic societies | Judy Brown, Jesse Dillard and Trevor Hopper |
| 2015 (28:6) | Public sector accounting and accountability in an era of austerity: new directions, challenges and deficits | Enrico Bracci, Christopher Humphrey, Jodie Moll and Ileana Steccolini |
| 2015 (28:8) | Contemporary professional work: accounting and beyond | Chris Carter, Crawford Spence and Daniel Muzio |
| 2016 (29:4) | The past, the present and the future of accounting for human rights | Ken McPhail and John Ferguson |
| 2016 (29:7) | Strong structuration theory in accounting research | Alan Coad, Lisa Jack and Ahmed Kholeif |
| 2016 (29:8) | Operationalising ethnicity in accounting research | Rachel F. Baskerville, Kerry Jacobs, Vassili Joannides de Lautour and Jeff Sissons |

# Appendix 4

#### **Topic analysis**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Five-yearly summaries** | | | | | | **Total papers** | |
|  | **1988-1992** | **1993-1997** | **1998-2002** | **2003-2007** | **2008-2012** | **2013-2016** | **Number** | **Percent** |
| Volume numbers | 1-5 | 6-10 | 11-15 | 16-20 | 21-25 | 26-29 |  |  |
| Papers | 79 | 118 | 138 | 170 | 217 | 195 | 917 |  |
| Pages | 1,276 | 2,569 | 3,048 | 4,123 | 5,660 | 5,295 | 21,971 |  |
| Average number of pages | 16.2 | 21.8 | 22.1 | 24.3 | 26.1 | 27.2 | 23.9 |  |
| Google Scholar Citations | 8,360 | 17,009 | 18,728 | 16,581 | 9,778 | 1,469 | 71,925 |  |
| Average number of citations | 106 | 144 | 136 | 98 | 45 | 8 | 78 |  |
| **Topical analysis** |  |  |  |  |  |  |  |  |
| Social and environmental | 14 | 17 | 25 | 25 | 52 | 64 | 197 | 21.5 |
| Public sector | 10 | 21 | 23 | 20 | 24 | 18 | 116 | 12.6 |
| Management accounting | 10 | 11 | 9 | 14 | 21 | 14 | 79 | 8.6 |
| History | 7 | 15 | 9 | 12 | 20 | 10 | 73 | 8.0 |
| Methodological issues | 5 | 12 | 12 | 12 | 9 | 11 | 61 | 6.7 |
| Accounting communication | 1 | 4 | 16 | 10 | 15 | 3 | 49 | 5.3 |
| Financial accounting | 3 | 5 | 6 | 13 | 4 | 13 | 44 | 4.8 |
| Commentaries\* | 0 | 6 | 5 | 12 | 8 | 12 | 43 | 4.7 |
| Auditing | 6 | 6 | 5 | 13 | 5 | 7 | 42 | 4.6 |
| Accounting profession | 7 | 7 | 4 | 4 | 6 | 7 | 35 | 3.8 |
| NGOs and not-for-profit | 1 | 2 | 3 | 15 | 7 | 6 | 34 | 3.7 |
| Intellectual capital | 0 | 0 | 9 | 10 | 3 | 3 | 25 | 2.7 |
| Gender\* | 10 | 1 | 0 | 0 | 10 | 4 | 25 | 2.7 |
| Governance/ethics | 3 | 3 | 0 | 2 | 11 | 4 | 23 | 2.5 |
| Regulation\* | 1 | 2 | 5 | 1 | 3 | 8 | 20 | 2.2 |
| Ethnicity/development\* | 0 | 1 | 6 | 0 | 6 | 7 | 20 | 2.2 |
| General theory\* | 0 | 4 | 0 | 3 | 10 | 1 | 18 | 2.0 |
| Finance/capital markets\* | 1 | 1 | 1 | 4 | 3 | 3 | 13 | 1.4 |
| Total | 79 | 118 | 138 | 170 | 217 | 195 | 917 | 100.0 |

**Source:** Contents pages from Emerald website, Google Scholar citations as at 17 August 2016, authors’ analysis.

**Note:** \* included in “other” category in Guthrie and Parker (2012)

# Appendix 5

#### **The thirty most cited papers in *AAAJ***

| **Rank** | **Authors** | **Title** | **Year** | **Cites** |
| --- | --- | --- | --- | --- |
| 1 | Gray, Kouhy, and Lavers | Corporate social and environmental reporting: a review of the literature and a longitudinal study of UK disclosure | 1995 | 2,331 |
| 2 | Deegan | Introduction: the legitimising effect of social and environmental disclosures-a theoretical foundation | 2002 | 1,783 |
| 3 | Hackston and Milne | Some determinants of social and environmental disclosures in New Zealand companies | 1996 | 1,639 |
| 4 | Deegan and Rankin | Do Australian companies report environmental news objectively? An analysis of environmental disclosures by firms prosecuted successfully by the Environmental Protection Authority | 1996 | 985 |
| 5 | Gray, Kouhy, and Lavers | Constructing a research database of social and environmental reporting by UK companies | 1995 | 981 |
| 6 | Milne and Adler | Exploring the reliability of social and environmental disclosures content analysis | 1999 | 950 |
| 7 | Deegan, Rankin, and Tobin | An examination of the corporate social and environmental disclosures of BHP from 1983-1997: A test of legitimacy theory | 2002 | 903 |
| 8 | O'Donovan | Environmental disclosures in the annual report: Extending the applicability and predictive power of legitimacy theory | 2002 | 883 |
| 9 | Adams | Internal organisational factors influencing corporate social and ethical reporting: Beyond current theorising | 2002 | 845 |
| 10 | Mathews | Twenty-five years of social and environmental accounting research: is there a silver jubilee to celebrate? | 1997 | 731 |
| 11 | Unerman | Methodological issues-Reflections on quantification in corporate social reporting content analysis | 2000 | 670 |
| 12 | Wilmshurst and Frost | Corporate environmental reporting: a test of legitimacy theory | 2000 | 659 |
| 13 | Belkaoui and Karpik | Determinants of the corporate decision to disclose social information | 1989 | 657 |
| 14 | Adams | The ethical, social and environmental reporting-performance portrayal gap | 2004 | 639 |
| 15 | Deegan and Rankin | The materiality of environmental information to users of annual reports | 1997 | 593 |
| 16 | Zeghal and Ahmed | Comparison of social responsibility information disclosure media used by Canadian firms | 1990 | 541 |
| 17 | Tilt | The influence of external pressure groups on corporate social disclosure: some empirical evidence | 1994 | 534 |
| 18 | Laughlin | Empirical research in accounting: alternative approaches and a case for “middle-range” thinking | 1995 | 497 |
| 19 | Parker | Social and environmental accountability research: A view from the commentary box | 2005 | 488 |
| 20 | Cormier and Gordon | An examination of social and environmental reporting strategies | 2001 | 484 |
| 21 | Gray, Dey, Owen, Evans, and Zadek | Struggling with the praxis of social accounting: Stakeholders, accountability, audits and procedures | 1997 | 477 |
| 22 | Brennan | Reporting intellectual capital in annual reports: evidence from Ireland | 2001 | 476 |
| 23 | Dillard, Rigsby, and Goodman | The making and remaking of organization context: duality and the institutionalization process | 2004 | 471 |
| 24 | Bebbington, Larrinaga, and Moneva | Corporate social reporting and reputation risk management | 2008 | 452 |
| 25 | Milne and Patten | Securing organizational legitimacy: An experimental decision case examining the impact of environmental disclosures | 2002 | 451 |
| 26 | O'Dwyer | Managerial perceptions of corporate social disclosure: An Irish story | 2002 | 450 |
| 27 | Broadbent and Guthrie | Changes in the public sector: A review of recent “alternative” accounting research | 1992 | 415 |
| 28 | Gray | Social, environmental and sustainability reporting and organisational value creation: Whose value? Whose creation? | 2006 | 398 |
| 29 | McKinnon | Reliability and validity in field research: some strategies and tactics | 1988 | 398 |
| 30 | Carnegie and Napier | Critical and interpretive histories: insights into accounting's present and future through its past | 1996 | 391 |

#### **Source:** Google Scholar (accessed 17 August 2016)

1. The print run of the first issue of the journalwas about 100 (Guthrie, 2016). The last issue to be published in hard copy was Volume 27, Number 7 in 2014 (Parker, 2016c). For promotional purposes since inception, the masthead was stated with “&” instead of “and”, which soon became part of the formal name of the journal and was first used in an editorial in Volume 5, Number 1 (Guthrie and Parker, 1992). Conforming to the preference of the journal’s publisher, we have used the current format of the journal’s name in references to papers in the early volumes of the journal. [↑](#endnote-ref-2)
2. See the Emerald web site: <http://www.emeraldgrouppublishing.com/products/journals/journals.htm?id=aaaj> (last accessed 10 December 2016). [↑](#endnote-ref-3)
3. Broadbent and Laughlin (2013, p. 2) coined the term “Interdisciplinary and Critical Perspectives in Accounting (ICPA)” to describe the research agenda. [↑](#endnote-ref-4)
4. The interview with Lee Parker was conducted by the authors on 18 February 2016, and the interview with James Guthrie was conducted by the first author on 5 April 2016. Both interviews took place at RMIT University. The interviews were recorded, and the transcripts were checked by the interviewees. [↑](#endnote-ref-5)
5. Carnegie and Napier have been members of the *AAAJ* editorial team from 1993 (Volume 6, Number 1) and 2001 (Volume 14, Number 3) respectively and first collaborated in guest editing a special issue of the journal, published in 1996 (Napier and Carnegie, 1996; also see Carnegie and Napier, 1996). [↑](#endnote-ref-6)
6. An earlier version appeared in 1988 as a working paper under the same title in the University of New South Wales, School of Accounting, Working Papers Series (No. 85). [↑](#endnote-ref-7)
7. See: <http://find.lib.uts.edu.au/search;jsessionid=2A0A7BD56CBD1FF170C17F352DF5C8FE?R=OPAC_b1271700> (last accessed 29 September 2016). [↑](#endnote-ref-8)
8. The new Emerald logo was reflected on the journal cover, with a different cover design, from the beginning of 2002 (Guthrie and Parker, 2002). [↑](#endnote-ref-9)
9. Elaboration of the profile and direction of social and environmental accounting research is found in Parker (2005; 2011). [↑](#endnote-ref-10)
10. As at 1 January 2017, four of these original EAB members remain members of the editorial team, namely Trevor Hopper, Irvine Lapsley, Cheryl Lehman and Ken Merchant. [↑](#endnote-ref-11)
11. The inaugural European EAB members were domiciled from the following countries: Denmark, the Netherlands, Sweden and West Germany. At inception, the Latin European countries were not represented on the EAB. [↑](#endnote-ref-12)
12. Hopper was succeeded as Book Review Editor in 1991 by Reg Mathews, who occupied this role until the end of 1992. Mathews, in turn, was succeeded by Jim Haslam (then at the University of Waikato). [↑](#endnote-ref-13)
13. Susanne Parker, however, had unofficially undertaken the role as Editorial Assistant since the inception of the journal. [↑](#endnote-ref-14)
14. The special issue published in 1993 was continued in 1994 (Volume 7, Number 1). [↑](#endnote-ref-15)
15. This conference was co-sponsored by the Academy of Accounting Historians, *AOS* and the University of North Texas (Coffman, Roberts and Previts, 1998). [↑](#endnote-ref-16)
16. The 1992 Editorial was the first to be attributed a title in the form of a themed editorial. [↑](#endnote-ref-17)
17. For an account of the historical development of *CPA*, refer to Morales and Sponem (2016). [↑](#endnote-ref-18)
18. The co-optation policy was discussed in a letter from Parker to David Cooper dated 19 October 1992, which suggested that Cooper “would be favourably disposed to our giving you a break from the editorial board of *AAAJ* and putting Tony [Tinker] on the board in your place for a period. This would provide you with some respite while you are taking the lead on *CPA*. Further down the track we could then rotate Tony off and you back on again for the *AAAJ* board” (Parker, 1992). [↑](#endnote-ref-19)
19. Announcements and other information in relation to these APIRA conferences are found in the annual editorials. [↑](#endnote-ref-20)
20. The next APIRA conference, the ninth in the series, is being held in Auckland again in 2019. [↑](#endnote-ref-21)
21. The first APIRA emerging scholars’ colloquium was held in Adelaide as part of the third APIRA conference, see: <http://www.apira2013.org/past/apira2001/colloquium.html> (last accessed 10 October 2016). The inaugural colloquium attracted over 40 emerging scholars and 11 senior scholars from around the globe as panel members (Guthrie and Parker, 2002). [↑](#endnote-ref-22)
22. <http://www.emeraldgrouppublishing.com/promo/hall_of_fame.htm> (last accessed 16 February 2017). [↑](#endnote-ref-23)
23. This appendix updates and extends the list of special issues published until the end of 2011 which appears in Carnegie (2012). [↑](#endnote-ref-24)
24. From 2005, the annual editorials were published featuring structured abstracts, except in 2007, when there was a return to traditional format and no editorial theme was specified in that year. Editorials presented with structured abstracts were more formally written than previously, thus further reflecting an incremental progression of thinking, strategy and style. [↑](#endnote-ref-25)
25. While the advice extended to accounting historians to not become isolated from the interdisciplinary accounting community was generally well received (see, for example, Gomes, Carnegie, Napier, Parker and West, 2011; Carnegie, 2014b), accounting history had itself been a specialist field of research in the accounting discipline from at least 1970, before the emergence of the interdisciplinary accounting community, with the First World Congress of Accounting Historians being held in Brussels in 1970 (Coffman, Roberts and Previts, 1989; Carnegie and Rodrigues, 2007; Richardson, 2008; also see Committee on Accounting History of the American Accounting Association, 1970). Notwithstanding the relatively early emergence of accounting history as a specialist research community, the key message was for accounting historians, in general, to undertake interdisciplinary historical accounting research or to become more interdisciplinary in perspective. [↑](#endnote-ref-26)
26. The 2003 editorial was described as an “Editorial introduction”, which is the only occasion to the time of writing that this term has been used in the context of the annual editorial contribution. [↑](#endnote-ref-27)
27. This editorial, however, was not described on the journal website as the Editorial for the issue, see: <http://www.emeraldinsight.com/toc/aaaj/29/1> (last accessed 22 October 2016) [↑](#endnote-ref-28)
28. The growth in the EAB membership commenced in 2012, when the numbers increased by 30 from 49 members in 2011. The overall EAB numbers increased again by 11 members in 2013. [↑](#endnote-ref-29)
29. In addition to the 1992 special issue “Fe[Men]ists’ Account] guest edited by Cheryl Lehman, already referred to, Jane Broadbent and Linda Kirkham were guest editors for “Accounting and gender revisited” in 2008 (Volume 21, Number 4). In 2000, Sonja Gallhofer and Andrew Chew guest edited a special issue “Accounting and indigenous peoples”, and the theme of ethnicity and development has been an important component of the special issues on “Accounting and subalternity”, guest edited by Cameron Graham in 2009 (Volume 22, Number 3), and the most recent special issue at the time of writing, “Operationalising ethnicity in accounting research”, guest edited by Rachel Baskerville, Kerry Jacobs, Vassili Joannides de Lautour and Jeff Sissons in 2016 (Volume 29, Number 8). [↑](#endnote-ref-30)
30. Only two of these papers were winners of the Mary Parker Follett Manuscript Award: Laughlin (1995) and Dillard, Rigsby, and Goodman (2004). [↑](#endnote-ref-31)
31. The other papers are Deegan, Rankin, and Tobin (2002), O’Donovan (2002), Milne and Patten (2002), and O’Dwyer (2002). [↑](#endnote-ref-32)
32. See <http://emeraldgrouppublishing.com/products/journals/journals.htm?id=aaaj> (last accessed 10 December 2016). [↑](#endnote-ref-33)
33. The authors would like to thank Jeffrey Unerman for emphasising this in conversations with the authors. [↑](#endnote-ref-34)