Opinion Piece

The Complex Context of Academic Endeavour: A Rejoinder to 'Restoring Trust and Relevance in Accounting Research'

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Introduction

On 11 December 2023 the article *'Restoring Trust and Relevance in Accounting Research'* appeared in *On Target* and in the online CEO Blog of CMA Australia-New Zealand (Ratnatunga, 2023). It raised some important issues that authors and editors need to keep in mind as generative artificial intelligence (AI) tools become more prevalent. However, the article uses the recent case of AI generated errors in a submission to a Parliamentary enquiry into the ethics and accountability of the consultancy Industry[1], to raise broader questions about the integrity of academic research in the accounting discipline.

As I read the article, I found myself (as a retired professor of accounting and a journal editor) feeling a little under attack, so after some informal discussions with the author of the paper I was invited to write this rejoinder to flesh out some of the points which I feel are worthy of considering from an alternative viewpoint, and require a broader look at the context in which they occur. Specifically, the integrity of the peer-review process, the potential conflict of being both author and editor, and the notion of what relevance means in research in today's higher education environment.

Integrity

First, to the issue of integrity, while the details of the AI case in question were somewhat surprising given the experience of the authors of the submission, it should be noted that the false information was not generated deceitfully. There was no attempt to hide the fact that AI was used in the submission – in the references the submission clearly states "Google Bard" as the source of the cases, so while that is akin to putting "the internet" as a source, it was not an attempt to be fraudulent. As noted in the apology letter, the AI tool "had only been released that week" (Guthrie, 2023). Had this submission been an academic research paper, I have no doubt that the peer review process would have picked up the source as requiring verification. Of much more concern for those of us who are editors and reviewers, is how we deal with the pervasiveness of the is new technology and detect when it has been used inappropriately, so perhaps this case has helped to bring this to the top of our agendas. Certainly, publishers are considering it, for example, Taylor & Francis incorporated it into their authorship and peer review policies early in 2023, noting AI should not be listed as the author of a source.[2]

Critique of the Peer Review Process

Hence, where I have most difficulty with the Ratnatunga (2023) article is how it jumps from the AI case – which was about a submission to an enquiry not a peer-reviewed academic paper – to a critique of the peer review process more broadly. For me, that's a big leap, especially the inference of widespread existence of the "club effect". The peer-review system is far from perfect, and there is no doubt 'politics' involved in the process in some instances, but on the whole my experience is that the system has more integrity than implied in the article. As an Editor I have, on the whole, observed strong commitment to ensuring a fair process – working with co-editors, associate editors, guest editors, reviewers and authors has shown me a collective desire to develop and support high quality research.

Yes, there will always be some idiosyncratic editors and reviewers (that's part of what makes academic life so interesting!) and no doubt there are some instances where the behaviour is not as we would expect, but I would like to see more evidence of a so called 'club effect' before I was convinced it is a major problem, or even more prevalent in the accounting field than any other academic discipline. Ratnatunga (2023) uses Dada et al.'s (2022) paper on "boys clubs" in science and health to support his argument. Dada et al. (2022, p.15) reveal a lack of diversity among editorial boards leading to bias in the type of research accepted and choice of editorial team members, as it is a well-known social phenomenon that "people are more likely to work with and share networked information with peers who share similar characteristics to them". So, should we be so surprised that accounting is any different? Of course, ensuring diversity on editorial boards is important, and there is evidence that accounting editorial boards do reflect the diversity in society with a "narrowing of gender differences across the accounting discipline as female representation on the boards of positivist journals (traditionally male oriented) and generalist journals has improved over time", although there is room for some improvement in higher ranked journals and in more senior roles (Dhanani & Jones, 2017, p.1033).

'Club Effect'

Ratnatunga (2023) goes on to use the 'club effect' argument to insinuate a particular lack of integrity in journal editors who publish in their own journals, suggesting this practice should not be allowed. On face value, this seems quite reasonable and a policy that could be easily implemented, and in fact some publishers already include this as a general policy especially for special issues where guest editors are often not permitted to submit their own papers. However, while easy to justify for larger disciplines, in smaller fields of research, such my own area of Social and Environmental Accounting (SEA) a couple of things make such a policy problematic:

First, there are still a relatively small number of journals that publish SEA work; leaders in the field are generally editors or associate editors of one or more journals, so that would limit potential outlets for their work further. If the suggestion was extended to Editorial Board (EB) members, as advocated by Helgesson et al. (2022), it would have a significant impact on the SEA field as some journals have EB members in the hundreds.

Second, and more importantly, if we ban editors from publishing in their own journals, emerging scholars either miss out on working with leading academics or miss out on being able to submit to top journals if they do so. Are we to advise junior scholars not to work with editors of leading journals? Do we suggest PhD students should not choose journal editors as supervisors? In today's higher education environment where young scholars are expected to pump out high ranked papers in order to be recognised, promoted, etc., there is potential for such a policy to make their lives even harder.

Finally, being an editor is unpaid and largely unrecognized by universities (which in my view is a key problem), and is generally done in the name of collegiality, so limiting options available to publish will mean academics may not put their hands up to be Editors or AEs for fear of these limits. If our best and brightest choose not to do the job, that would be more detrimental to the integrity of journals than any possible 'club effect'.

Restoration of 'Relevance'

The final point made by Ratnatunga (2023) is about the need for the restoration of 'relevance' in accounting academic work, pointing out that the submission to parliamentary enquiry into consultancy firms included important messages for the accounting profession. In doing so, he argues the need to place more value on non-academic publications, such as handbooks and professional journals. I do think that the recognition of the importance of impact is growing, with real-world impact now being a part of national research assessments such as ERA (Excellence in Research Australia)[3] in Australia and the UK REF (Research Excellence Framework)[4], where case studies on how research has had an effect on society comprise part of the submission requirements. I also agree with Ratnatunga (2023) that academic submissions to enquiries, discussion papers, etc. are important and need to be valued as part of the portfolio of things academics do.

Citing some earlier literature (Ratnatunga, 2012; Wilhite, 2012), the article disparages the use of 'citations' to represent the impact of research – on this point I agree; the move towards a metrics-based assessment of academics to determine the quality or impact of their work is flawed, and something that has been observed and written about extensively, and shown to lead to poor resource allocation decisions and hindering knowledge production (Guthrie et al., 2019; Guarini, et al., 2020). Further, citations bear little relationship to real-world impact; in the UK it has been observed that "existing citation-based metrics for impact measurement do not correlate well with REF impact results" (Ravenscroft et al. 2017, p.1). That is not to say that citations are bad *per se*. They are an important means of "accurately pointing to a historical document; identifying the source of a fact or idea; supplying additional authority; pointing to another conversation; and giving credit" (Imhoff, 2024, p.3). It is the collective use of aggregated citation metrics (and associated rankings) in assessing individuals, journals, departments and institutions, to the exclusion of other measures, that creates homogenized research practices and stifles innovation (Parker, 2011; Narayan et al. 2017).

Impact on Accounting Practice

However, when talking about academic research having "impact on accounting practice" and being "relevant", this is where I can't help but feel somewhat uncomfortable. It is not the role of academics to 'help' business/practice by doing work ***they*** find relevant, but to produce research relevant to society at large, and to provide critique and often dissent, of the status quo. Why should we choose to do research that is the equivalent on an unpaid consultancy? Businesses and accounting firms are profit-making enterprises, so they can afford to pay for their own research; even if they commission academics to do research for or with them, which has become a key performance indicator for academics in most universities now, universities are public entities and it goes against the public interest to spend tax-payer money on many of the things that business wants, unless it aligns with what's best for society. The concerns about private industry funding of scientific research, particularly in medicine, are well documented (Elwell, 2020). A good accounting example is in SEA where firms often talk to academics about helping them to be more sustainable, but what they mean is to be more sustainable ***and*** make profit (or even use sustainability to make higher profit), even though the research shows that business needs to reduce profits (and society needs to reduce its emphasis on profit/growth) if we have any hope of sustainability (Milne & Gray, 2013).

I am not suggesting there should not be researcher-practice engagement, quite the contrary, and this is not a new topic of debate in academia. Baxter (1998), Guthrie et al. (2010), Laughlin (2010), Tilt (2010), and Unerman and O'Dwyer (2010), have all written commentaries about this in publications commissioned by accounting professional bodies, suggesting there is willingness on both sides to engage more. There are also good exemplars of doing so, some of which were outlined by Ratnatunga (2023). But many of the dilemmas raised in earlier publications about how to bridge the gap are yet to be addressed. Importantly, I would not like to see academic accounting research move completely away from 'blue-sky' and theoretical work, as those are often the things that lead to real breakthroughs years down the track, even though they may seem to have little relevance now. We need to do both.

The finding (Ratnatunga, 2012) that accounting firms have not read or heard of academic journals does not surprise me, but while it would be nice to increase this, it is not the major problem – the bigger problem is the socio-political context in which we must operate. Imhoff (2024, p.4) describes "an academic ecosystem built on unethical systems, structures, and cultures" based on inequalities and exclusions. The corporatized university sector and neo-liberal ideology mean that university management is attracted to the use of calculative practices and commodification of research outputs in the name of efficiency and comparability (Martin-Sardesai, et al., 2021), not with the aim of increasing knowledge or driving quality. In Australia in particular, universities and higher education are not valued by governments, so research is not given prominence in society - if it was, then perhaps more professionals would know about academic journals!

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ENDNOTES

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