

## 2009 School Seminar Series

Waikato Management School  
Te Raupapa



# Producing Spaces for Academic Discourse: The Impact of Research Assessment Exercises and Journal Quality Rankings

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Professor Deryl Northcott  
Auckland University of Technology

### Abstract

This paper examines the impact of national research assessment exercises (NRAEs) and associated journal quality rankings on the development, scope and sustainability of the academic journals in which accounting research is disseminated. The reported study focused on the UK, Australia and New Zealand as three countries in which NRAEs are well developed or imminent. Data was collected via a survey of authors, interviews with journal editors, and feedback from publishers responsible for producing academic accounting journals.

The findings suggest that, despite cynicism around the reliability of published journal quality rankings, the entrenchment of NRAE 'rules' and journal quality perceptions has changed authors' submission choices and left lower ranked journals struggling with a diminished quantity and quality of submissions. A clear perception is that NRAEs have done little to improve the overall quality of the accounting literature, but are impeding the diversity, originality and practical relevance of accounting research.

Although strategies are suggested for meeting these challenges, they require strategic partnerships with publishers to enhance the profile and distribution of emerging journals, and depend on the willingness of accounting researchers to form supportive communities around journals that facilitate their research interests. The alternative may be a withering of the spaces for academic discourse, a stifling of innovation and a further entrenchment of current perceptions of what counts as 'quality' research.

### Short Bio:

Dr Deryl Northcott is Professor of Management Accounting in the AUT Business School. Her research interests lie in the management accounting field, with her main expertise centred in the areas of health sector cost and performance management, and capital investment decision-making. She focuses on case study based research in order to explore uses of management accounting within real organizational contexts.

Professor Northcott is the author of more than 50 academic papers including publications in *Accounting, Organizations and Society*, *Management Accounting Research*, *Accounting, Auditing & Accountability Journal* and *British Accounting Review*. She is also the author of 8 book chapters

and a book Capital Investment Decision-Making that is published in three languages and used in universities across Europe and Australasia. Professor Northcott is co-editor of the journal Qualitative Research in Accounting & Management and serves as an editorial board member and/or reviewer for numerous academic journals and international publishing houses.

**Presenter:** Deryl Northcott

**Email:** [deryl.northcott@aut.ac.nz](mailto:deryl.northcott@aut.ac.nz)