

### How Influential Are Accountants in the Implementation of an Integrated System?

also coordinated and managed the testing of the centralised debtors system. This was evident during the functionality and user acceptance testing, data conversion testing and live build phases. The accountants ensured that the centralised debtors system could do what it was supposed to do and they ensured that the testing of the new system was carried out in line with timescales outlined in the project implementation time chart. The accountants' technological skills, soft skills, position within the organisation and role in change programmes all facilitated the change management of this project.

It is essential to any project's success that a suitable project champion is appointed. The potential of the accountants for this role has been identified (Adam and O'Doherty, 2000; Doran and Walsh, 2004). The project champion in this case study was the head of finance. His status as a well-respected high-ranking in-house official, along with his excellent communication skills and solid accounting, budgeting and technology skills, made him an ideal project champion. It was important that the champion had this status. The SEO (Finance) confirmed this, stating that:

It was necessary to have the head of finance as project champion as he is the only person within Finance to achieve the resources for the project and influence top management support.

The project champion, as the advocate for change, must have status and strong business, communication and technology skills. It is evident from this case study that the head of finance within the council was a good fit for this role.

The existing literature highlights the requirement of an in-depth critique of the existing system (for example, Holland and Light, 1999; Nah and Delgado, 2006). In the council, the finance department played a key role in highlighting the problems with the debtors legacy systems and the need for a new integrated system. It carried out an analysis of the existing debtors legacy systems and the JDE AR module by speaking with key users, the ICT department and the other staff of the finance department. This helped highlight the problems of the legacy systems which were then documented by the SEO (Finance) and the accountants. Without this information the same problems with regards to the debtors legacy systems may have been repeated. This information helped provide the council with a clear vision of what the centralised debtors system should and should not do.

### CONCLUSION

This case study finds that the ten critical success factors identified in the literature were present in this successful implementation. More importantly, this study demonstrates the substantial impact the accountants had in each of these factors. The obvious influence of the accountants in the implementation of an integrated system is to assist by the provision of information on the accounts layout, financial accounting requirements and customer account details. If this did not exist, the new system would not meet the financial reporting requirements and would

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have to be adapted to meet these requirements later. However, this research explored the need for a much more comprehensive involvement by the accountants. The researchers thought they would have to delve to find how the accountants fit into each of these criteria. Interestingly, they did not have to dig too far; the accountants initiated, led or championed every step of the implementation process. More interestingly, their involvement was very much supported by top management and other members of the implementation team.

Top management support was present from the beginning to the end as the project was given priority by the heads of finance and ICT. It was the commitment of the head of finance that was most evident throughout the case study. He supported the project by providing his own commitment and was always willing to give it the human and financial resources required. This feeling of importance encouraged the dedication of all of the staff to give it the time and attention necessary to make it a success. The head of finance justified the investment as part of a modernisation phase within the council. He believed it was critical to improve the efficiency and customer focus of the organisation.

Armed with business knowledge and communication and presentation skills, the accountants prepared and communicated the business vision to all the stakeholders of the project. Skilled cross-functional teams were set up, comprised of top management members, members of the finance department and ICT department, key users and members of the vendor development and implementation team. It was their ability to work as part of a multi-skilled team, to bring their financial and analytical expertise to the team and to represent the team when necessary, that made the accountants crucial members of each of the teams. Also, their absence in another system's implementation in the council, two years earlier, had resulted in costly and time-consuming modifications to the system after its implementation.

It was their knowledge and appreciation of the importance of planning and control that gave accountants the strength to be an important influence in implementing well-developed work and resource plans. The accountants, in particular, had an excellent working relationship with the vendor. This relationship was made possible by the business and technological knowledge of the accounting team. They knew what was required of the new system and they had the terminology to inform the vendor of these requirements.

The council carried out business process re-engineering prior to and during the systems implementation. The SEO (Finance) and the accountants were the key figures involved in examining these processes. The accountants were in a position to highlight the value-adding activities and the non-value-adding activities due to their close working relationship with the business units and their experience in correcting the mistakes of a previous system's implementation.

The change within the council due to the implementation of the new centralised debtors system was well managed and the accountants played a valuable role in managing that change. The accountants were instrumental in providing back-up support to the trainers. They assisted in training the users and in answering any questions they had. Again, their knowledge of accounting and the business gave the accountants the capability to achieve this.

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The project was championed by the head of finance. As the council had failed on a previous system's implementation due to lack of 'finance' input, it was strongly felt that the new centralised debtors system would be best championed by a finance person with both authority and accounting skills.

A critique of the old legacy systems, carried out by the finance department, highlighted all of the problems and shortfalls of the old systems. Due to the accountants' close working relationship with the users they had a clear knowledge of what the new centralised debtors system should be able to do, leaving the problems of the debtors legacy systems behind.

This case study highlighted the considerable impact the accountants had in each of the ten critical success factors. The involvement of the accountants in each of the ten critical success factors meant that their financial, analytical, communication, team-playing, leadership and technological skills, and business acumen, could be utilised to make the implementation of the new system a success. Of course the accountants on their own could not be responsible for the implementation of an integrated system, but their involvement as champions and team players was vital to the successful implementation of this new system.

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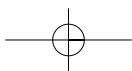
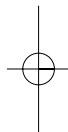
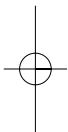
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## **'DROPS OF WATER TURN A MILL' – THE FUTURE OF IRISH ACADEMIC ACCOUNTING RESEARCH**

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*Drops of water turn a mill, singly none, singly none*

*US traditional folk song, from the preamble to the constitution of the United Mineworkers of America.*

### **ABSTRACT**

*This paper uses the journal of the Irish Accounting and Finance Association (IAFA), the Irish Accounting Review (IAR), as a lens through which to look back at the development of accounting research and accounting researchers in Ireland. The paper also, looking forward, discusses some of the challenges and opportunities facing the accounting academy in Ireland. It finds that papers published in the journal are increasingly from a mix of Irish- and non-Irish-based authors, and utilise a range of Irish and non-Irish settings. In addition, it finds progressively more eclectic fields of investigation being pursued and increasingly collaborative projects. Each of these features suggests a local and vibrant accounting academic community in Ireland that has become gradually more confident and more integrated with its international neighbours. In terms of the IAR, it finds that this has played a particular role in encouraging new Irish researchers by publishing their work, and, for these individuals, this is often the prelude to a productive engagement with a much wider range of journals. This is viewed as consistent with the IAR's objective of supporting the IAFA in advancing accounting and related disciplines in the education and research fields in the Republic of Ireland and Northern Ireland. The overall theme of the paper is that the IAR is part of a framework of support for research and researchers in Ireland and more generally that, together, such frameworks lend weight to the wheels of individual and collective progress in research and scholarship; they give momentum to the mill.*



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## INTRODUCTION

2009 marks the twentieth anniversary of the formation of the Irish Accounting and Finance Association (IAFA). At this coming of age, this paper employs the journal of the Association, the *Irish Accounting Review (IAR)*, as a lens through which to look back at the development of accounting research (including finance research as a closely related discipline) and accounting researchers in Ireland. The paper also, looking forward, discusses some of the challenges and opportunities facing the accounting academy.

The paper is structured as follows. Following this brief introduction, the next section explores some of the prior literature, which similarly reviews the development of accounting research and the community of accounting educators in Ireland and, for example, in the UK and the USA. Aspects of this (for example, Dyckman and Zeff, 1984) focus on a journal or journals as one artefact whose elements help us to explore the geography and archaeology of an academic community. Subsequent to this, the paper draws on this prior literature to gain a perspective on the development of the accounting academic community in Ireland through the *IAR*, reviewing the mission of the *IAR* and then providing some empirical evidence of its role in accounting research in Ireland. In this context, the paper then reviews some trends in publication in the *IAR* and discusses whether these may or may not be indicative of trends in accounting research both in Ireland and wider afield. The paper closes with a brief discussion of the main findings of the paper, particularly with regard to some of the challenges and opportunities facing Irish accounting research and the *IAR*. It argues that developments in accounting research and of accounting researchers in Ireland are characterised by an increased tendency towards collaboration and that it appears the development of networks resulting from such trends will be a mainstay of accounting research – and accounting researchers – in Ireland in the future. The overall theme of the paper is that the *IAR* is part of a framework of support for research and researchers in Ireland and more generally that, together, such frameworks lend weight to the wheels of individual and collective progress in research and scholarship; they give momentum to the mill.

## PRIOR RESEARCH

The history of the IAFA has been thoughtfully reviewed by Warnock and Pierce (2006) in a special issue of the *IAR* produced to coincide with the hosting of the European Accounting Association Annual Congress at University College Dublin that year. In this paper, they set out the background to the establishment of the *IAR* in 1993–1994. On the same occasion, Hyndman, Ó hÓgartaigh and Warnock (2006) mapped the contours of the changing landscape of academic accounting in the Irish university sector between 1988–1989 and 2002–2003. Using data from the British Accounting Association Research Register during that period, they find that over time there was ‘greater publication activity; an increasing proportion of accounting and finance academics involved in publishing academic papers; and more focus on



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“quality” accounting journals’ (Hyndman et al., 2006, p. 45). Similar research in the UK by Brown, Jones and Steele (2007) also used the British Accounting Association Research Register (but from an earlier period) and concluded that:

First, the overall level of publications [by UK-based accounting academics] reached a peak in 2000 and declined thereafter. Since 1982–1983 there has been a distinct downward trend in the number of journal articles published each period per head, although from year to year the changes are more uneven. Second, very few UK academics publish in the journals, which are identified (by published ranking surveys) as being top international journals, with the exception of *Accounting, Organizations and Society*. Third, very few UK academics publish in the set of journals which they themselves rate the most highly in terms of quality and which are published primarily in the US. Fourth, the contribution made by UK academics to the international literature also increased, in terms of volume, up to the year 2000 and declined thereafter. Fifth, there has been a move away from publishing in mainstream accounting journals and professional journals (Brown et al., 2007, p. 125).

Other studies in the accounting literature have assessed the impact of journals, individuals, articles, departments and other disciplines on research in accounting (for example, McRae, 1974; Cox, Hamelman and Wilcox, 1976; Dyckman and Zeff, 1984; Brown and Gardner, 1985; Brown, Gardner and Vasarhelyi, 1987; Beattie and Ryan, 1989; Heck, Jensen and Cooley, 1990; Beattie and Goodacre, 2004; Beattie and Emmanuel, 2008a, 2008b). This research has been extended in various directions and through various perspectives. For example, Beattie and Ryan (1989) analysed thirteen leading peer reviewed journals in 1987–1988 and examined the influence of books and official publications in accounting and finance research, reporting the characteristics of such non-serial materials used by authors to support research. Borokhovich, Bricker, Brunarski and Simkins (1998), Holder, Langrehr and Schroeder (2000), and Acedo, Barroso, Casanueva and Galan (2006) assessed trends in authorship, particularly in collaboration in and between disciplines.

The present paper extends this research to the *IAR* by using the journal as a lens through which to see developments in accounting research in Ireland. In doing so, it also adds a perspective to the literature by discussing the contribution of the *IAR*, as a journal of a relatively small academic community, to such developments, and delineating some of the challenges and opportunities which arise in that context. In addition, it also updates a much earlier publication by Hyndman and Warnock (1997), which ‘reviewed the *Review*’ up until that date. The paper finds its origins in the sense that it is useful from time to time to take stock, review progress and, from such a review, map out some future directions for both the journal and the community which it serves.

In that sense, the paper is similar to, and draws upon, a comparable examination of the *Journal of Accounting Research* conducted by Dyckman and Zeff (1984) and which gauged ‘the contribution of the *Journal of Accounting Research* (*JAR*) during its first 20 years, 1963–82’ (p. 225). In their review, they comment on

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the challenges of such a task as one which 'can be viewed as one of assessing the impact of a new information system on an already existing information structure' (Dyckman and Zeff, 1984, p. 226). The structure of their paper follows what they articulate as a 'mosaic against which the contributions of [the] *JAR* can be assessed' (Dyckman and Zeff, 1984, p. 226). While not necessarily suggesting a comparison between the development of the *JAR* and the *IAR*, Dyckman and Zeff's (1984) structure is useful in framing the following discussion, in characterising prior studies in this context and in clarifying the contribution of the current study.

In their paper, Dyckman and Zeff (1984) begin by discussing the 'climate prior to [the] *JAR*' (pp. 226–234). The climate in which the *IAR* was established is explored by Warnock and Pierce (2006). By the time the Irish Accounting Association (as the IAFA was known initially) was established, many academic associations published a peer reviewed journal. For example, the American Accounting Association's *The Accounting Review* was established as far back as 1926 and the *British Accounting Review* (known initially as the *AUTA Review*) in 1968. Hence, while the establishment of a peer reviewed journal was in one sense a natural agenda item for an academic association such as the IAFA, it also signals an early awareness of the research and other imperatives facing the community of academic accountants in Ireland. The *IAR* has played an important role in the life of the IAFA. Warnock and Pierce (2006) comment that 'much of the Council's time at this stage was spent on two topics: ensuring the successful continuation of the annual conference, the cornerstone of the IAFA's activities, and discussing the introduction of a journal' (pp. 32–33). Following the publication of the IAFA conference proceedings from 1989, the first issue of the *IAR* was published in 1994 (significantly only two years after the *European Accounting Review* and a mere six years after the IAFA's establishment in 1988). The *IAR* published a variable number of papers in its early years (for example fourteen papers in 1994 and twelve papers in both 1996 and 1997). From 1999 onwards four papers per issue (or eight per year) were published. One special issue of the *IAR* has been published to coincide with the hosting of the Annual Congress of the European Accounting Association in 2006. This special issue had six papers: as a consequence fourteen papers were published in 2006, eight in each of the two regular issues and six in the special issue.

Dyckman and Zeff (1984) discuss the 'early evolution' (p. 226) of the *JAR*, including the themes and origins of papers in the journal. Hyndman and Warnock (1997) provide an early survey of the work published in the *IAR* up to 1997. In doing so, they also discussed 'the role of the *Review* in fulfilling the objectives' of the IAFA (Hyndman and Warnock, 1997, p. 41), commenting inter alia on the challenges in internationalising a journal which has local roots and responsibilities. As part of their paper, Dyckman and Zeff (1984, pp. 250–270) set out to measure both quantitatively and qualitatively the contribution of the *JAR* to the accounting community. While updating the survey work in the Hyndman and Warnock (1997) paper, this current paper also attempts to assess in broad terms the contribution of the *IAR* to the achievement of its mission and to the development of academic research in accounting in and from Ireland.

## THE *IRISH ACCOUNTING REVIEW*: MEASURES OF MISSION

The mission of the *IAR* is stated in its editorial policy as follows (emphasis added):

**The *Irish Accounting Review* is published by the Irish Accounting and Finance Association as part of the process of fulfilling its objective to advance accounting and related disciplines in the education and research fields in the Republic of Ireland and Northern Ireland.** The *Review's* policy is to publish suitable papers in any of the areas of accounting, finance and their related disciplines. Papers in all categories of scholarly activity will be considered, including (but not limited to) reports on empirical research, analytical papers, review articles, papers dealing with pedagogical issues, and critical essays.

All submissions that pass an initial editorial scrutiny will be subject to double-blind refereeing. Referees will be asked to assess papers on the basis of their relevance, originality, readability and quality (including, for empirical work, research design and execution). In determining relevance, the editors will be influenced by the Association's objectives; thus, **papers reporting on empirical work will be viewed more favourably if they deal with data relevant to those working in Ireland.** Similarly, papers that have previously formed the basis of a presentation at the Association's annual conference will be particularly welcomed.

Three particular aspects of the *IAR's* policy are worth noting. First, the *IAR* is quintessentially the journal of the IAFA and serves the community of scholars which is embodied by the Association. Second, and of specific interest in this regard, it is the stated objective of the IAFA to 'advance accounting and related disciplines in the education and research fields in the Republic of Ireland and Northern Ireland' and the *Review's* role as 'part of the process' of fulfilling this objective is clear. The *IAR* is therefore part of a latticework of support for the IAFA's objectives: other strands of such support include, for example, the Association's annual conference, its research seminars and its doctoral colloquium. In this broader context, the work of the IAFA from the tone of its conference to the extent of its support for young scholars reflects the needs and demographics of the population of accounting scholars in Ireland. As such, as well as having wider responsibilities, the *IAR* has a specific role to play in the peer review and publication of high-quality work, particularly from new scholars and first-time authors. Third, the *Review* serves the objectives of the IAFA by publishing papers drawn on data relevant to those working in Ireland. This does not mean that only papers containing Irish data are considered for publication (indeed it would be a sorry state, and exclude the work of many Irish academics, if such was the case), but work based on Irish data is likely to find a more attentive audience in the *IAR* than in other peer reviewed publications (which can also sometimes have preferences, whether explicit or implicit, for data from particular jurisdictions).

Based on these three underlying considerations relating to the context of the *IAR*, the next section analyses and discusses the content of the *Review* using a variety of descriptive metrics for the period from 1994 to the present. These include acceptance and submission rates by origin (Irish and other), papers published by

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setting (Irish data and other) and first-time authors in the *IAR*. Consistent with the work of Dyckman and Zeff (1984), the paper also reviews the topics of papers published in the *Review* as one manifestation of the trends in accounting research. One further issue that is explored is the extent to which levels of collaboration have changed in the period under review; such collaboration being one indicator of internationalisation and the propensity of researchers publishing in Ireland to collaborate with colleagues in Ireland and abroad as a means of progressing their research.

### PUBLICATION TRENDS IN THE *IRISH ACCOUNTING REVIEW*

The overall acceptance rate for the *IAR* is 56 per cent. We include in the 'accepted' category all papers accepted regardless of whether a major rewrite is required (it is therefore difficult to compare acceptance rates between journals because of this, especially as some journals use very different bases of calculation, occasionally, it seems, as grounds for claims relating to 'quality'). In addition, a number of papers are eventually 'accepted' after several rounds of revision, this particularly the case with new researchers as the editors believe that it is part of the mission of the *IAR* to encourage young researchers where a paper may potentially have merit but require a fair amount of additional work to be undertaken. The acceptance rate of 56 per cent has been relatively consistent over the fifteen years being considered here.<sup>1</sup>

Notwithstanding caveats about the basis of calculation, this acceptance rate contrasts with, for example, the *British Accounting Review* (*BAR*), where acceptance rates in the period between 1997 and 2006 were 21.5 per cent (Beattie and Emmanuel, 2008a, 2008b). Interestingly in this context, Beattie and Emmanuel's analysis (2008b, p. 200) illustrates that acceptance rates for Irish authors were highest in the *BAR* at 47.4 per cent (albeit based on a relatively small number of submissions – 19), and at 57.1 per cent in the last five years of the period reviewed. With respect to the *IAR*, acceptance rates are higher for Irish and UK papers compared to those submitted from elsewhere (acceptance rates for these were only 18 per cent). In the authors' opinion (who are also the current editors of the *Review*), this reflects a smaller number of speculative, poor submissions from Irish and UK authors compared to those from other sources. However, as a percentage of total submissions, the *BAR* receives far more submissions than the *IAR* from outside the UK and Ireland (see below), which, in the *BAR* as well, have a much lower acceptance rate than UK and Irish submissions, and this impacts considerably on the overall acceptance rate for the *BAR* (British Accounting Association, 1996; Beattie and Emmanuel, 2008a, 2008b) and makes comparisons with the acceptance rate for the *IAR* problematic.

Each paper submitted to the *Review* is double-blind refereed after an initial editorial review. There can be – and there usually are – a number of rounds of revision before a paper is accepted; almost no papers are accepted as first submitted. In general, the editors see it as part of their role to work with authors – particularly young Irish authors – in developing their papers for publication and this can result in many more rounds of revision than other journals.

Table 1 sets out acceptance and submission rates for the *IAR* by origin. Between 1994 and 2009 (16 full years), 149 papers were published in the *Review*. Sixty-nine

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**TABLE 1: SUBMISSION AND ACCEPTANCE RATES BY ORIGIN, 1994 TO 2009**

Origin of Author(s)	Submitted to Journal (%)	Accepted for Publication (%)
Ireland	66%	69%
Britain	14%	16%
Other	20%	15%
Total	100%	100%

per cent (about 103) of these were by Irish-based authors, 16 per cent (24) from Great Britain and 15 per cent (23) from other countries (mainly the US, Canada, Australia and other European countries). Notwithstanding the explicit welcome for papers from Irish-based authors or based on Irish data, over 30 per cent of the papers published in the *IAR* since its establishment are by non-Irish-based authors.

This compares with the *BAR*, where Beattie and Emmanuel (2008a) report that:

[O]ver the full ten year period [from 1996 to 2007], only 53% of submissions came from the UK & Ireland, with 17% from Australia & New Zealand, 8% from continental Europe, 6% from North America and 15% from the rest of the world. This demographic has changed slightly over the period. During the later five year period, the proportions of submissions from Australia & New Zealand and from Europe increased, while the UK & Ireland and from North America decreased (p. 199).

The *IAR* experience, when set against what has happened with the *BAR*, represents a moderate degree of internationalisation compared with other journals, and it is a balance with which the editors and the IAFA are comfortable, and one which serves the mission of the *Review* well.

Table 2 shows the number of papers published in the *IAR* in an Irish setting or with data from Ireland. As can be seen, over the period since its inception 42 per cent of the papers published in the *Review* were based on an Irish setting and/or on Irish data with a consistent proportion across the period under consideration. The proportion of papers from Irish-based authors (as seen in Table 1 – 69 per cent) is greater than the proportion of papers drawing on Ireland as a research setting (see Table 2 – 42 per cent), suggesting that accounting and finance researchers in Ireland have a wider canvass than the local ‘half a rood of rock’ referred to in Patrick Kavanagh’s famous poem ‘Epic’ (Kavanagh, 1938). For the most part, much non-Irish research from Irish-based authors draws on data from the UK, reflecting both the proximity of the UK setting and the levels of collaboration and affinity between Irish- and UK-based academics.

As indicated earlier, a key theme for the *Review* and the IAFA, particularly in the early years, was to encourage young Irish researchers (although not to the exclusion of young researchers from elsewhere). Figure 1 illustrates the numbers of papers published in the *IAR* with at least one first-time author. In the early years, from 1994 to 1999, 38 per cent (24 of 63 papers) of the papers in the *Review* included authors who were first-time authors. This number declined from 2000



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**TABLE 2: PAPERS PUBLISHING WITH AN IRISH (OR OTHER) SETTING OR WITH IRISH (OR OTHER) DATA**

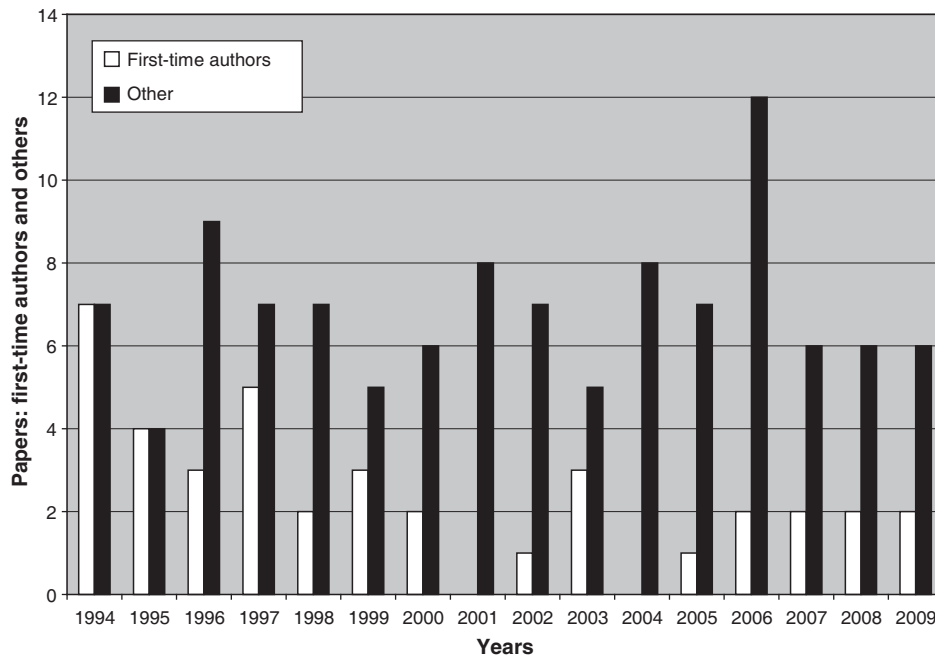
Year	Irish Context/Data	Other Context/Data
1994	5	9
1995	5	3
1996	4	8
1997	3	9
1998	4	5
1999	6	2
2000	3	5
2001	4	4
2002	1	7
2003	4	4
2004	4	4
2005	4	4
2006	7	7
2007	2	6
2008	4	4
2009	3	5
	63	86
<i>Total</i>	(42%)	(58%)

onwards, reflecting in part at least the demographics of the population of Irish accounting academics. However, the number of first-time authors remains steady with two papers (or 25 per cent) in each of the last three years, reflecting both the breakthroughs of first-time authors and, it is hoped, the support of the *Review* through the process of peer reviewed publication. Comparison of first-time authorship with the experience in other journals is difficult as such evidence is not often compiled or provided for other journals. It is provided here both as an expression of and evidence of the *IAR*'s support for first-time authors as part of its objective to 'advance accounting and related disciplines in the education and research fields in the Republic of Ireland and Northern Ireland'. In the authors' own experience, one's first peer reviewed publication is an important breakthrough in any academic career by, for example, instructing with regard to the process and initiating routines of publication. It is clear that the *IAR* has served a supportive purpose in this regard. In addition, it is also apparent that a number of well-known and influential academics, who have gone on to publish widely in a range of top-ranked international journals, have commenced their academic publishing careers with the *IAR*. It is a source of some pride, and indicative of a strongly collegial culture within the Irish academic accounting community, that many of these have continued to support the *Review* over many years, helping to improve its quality and reputation.

Table 3 tracks the broad topic area of papers published in the *IAR* during the period under review. Reflecting the 'F' in IAFA, by far the greatest number of papers published in the *IAR* are in Finance (viewed in this paper as a closely related



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**FIGURE 1: PAPERS PUBLISHED WITH AT LEAST ONE FIRST-TIME AUTHOR**

discipline to Accounting), broadly defined (35 papers or 23 per cent of all papers published). Finance papers have been a healthily persistent part of the portfolio of papers published in the *Review* since its establishment, reflecting the continuing interests of Irish academics in this area and the continued openness of the *Review* to papers in this area. Many of these papers are based on UK data, with a small number exploring other European or US data.

As one would expect, papers in Management Accounting (23 papers or 15 per cent of all papers published) and Financial Reporting (21 papers or 14 per cent of all papers published) also comprise a substantive element. However, it is interesting to note that, over time, the trend on such areas as a focus for research is different. Whereas interest in Management Accounting as a research area has been fairly consistent, papers in Financial Reporting have been in decline, with many more being included in the *Review* in the period up to 2000. Conversely, there is a particular and increasing interest in Not-for-Profit and Government Accounting, reflected in the publication of eighteen papers (12 per cent of all papers published), although of late this proportion has increased considerably (being over 25 per cent of the papers published in the last five years). This probably reflects the fact that in a relatively small academic community particular clusters concentrating on specific areas of accounting research can emerge quickly.

The number of papers in Accounting Education (fourteen or 9 per cent) reflects a steady interest in this area since the establishment of the *IAR* and recent

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TABLE 3: IAR PAPERS PUBLISHED – BY TOPIC

Year	Accounting		Financial		Management		Finance		NFP & Govt		Social & Environmental		Accounting		Financial		Accounting		Tax		Accounting		Profession		Other	
	Education	Reporting	Auditing	Accounting	Accounting	Accounting	Accounting	Accounting	Accounting	Accounting	Accounting	Accounting	Accounting	Accounting	Accounting	Accounting	Accounting	Accounting	Accounting	Accounting	Accounting	Accounting	Accounting	Accounting	Accounting	Accounting
1994	2	4	2	3											1				1						1	
1995	2	2		1			1												1							
1996			2	2			5		1			1														
1997	1	3	1				2		1																2	
1998		2	2	1			2		1			1														
1999	2			2			3		1																	
2000		4					2								1										1	
2001	1	1		2			2		1																	
2002		1	1				4		1																1	
2003	1	1	2	2			2																			
2004				4			2																			
2005	1		1	2			2		2																	
2006		1	1	1			1		3						1								1		2	
2007		1	2	1			3		3																	
2008	2	1					2		3																	
2009	2			2			2		1																1	
Total	14	21	14	23			35		18			2			3				7				2		8	
	9%	14%	9%	15%			23%		12%			1%			2%				5%			1%		1%	5%	

\*Not-for-Profit and Government Accounting.

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submissions are indicative of the continuing popularity and strength of this field of research in Ireland. It is also consistent with the observations of Paisey and Paisey (2005) who, in a review of accounting education research submitted as part of the Research Assessment Exercise in the UK, comment that 'only one-third of papers were published in accounting education journals. That so many journals are willing to publish accounting education research shows considerable acceptance of the credibility of the research area' (Paisey and Paisey, 2005, p. 423). Auditing also constitutes an area of research interest (with fourteen papers published; 9 per cent of all papers), although submissions in this area have declined in more recent years. While Accounting History is an area of interest for a number of active researchers in Ireland, this is not necessarily reflected in the *IAR* with the publication of only seven accounting history papers (5 per cent of all papers published since 1994), two of which were published in the EAA 2006 Special Issue. Perhaps this reflects the fact that there is only a small number of active scholars in this area and there exist a number of specialised international accounting history journals available as publication outlets. Other areas of research have flickered briefly but have not taken significant hold in the corpus of literature published in the *IAR*. These include, for example, Tax (two papers published, the last in 1995) and Social and Environmental Accounting (two papers published, the last in 1998). Surprisingly, given the apparent strong interest and links with the accounting profession in Ireland, there have been very few papers either submitted or published (two) relating to the accounting profession.

Allowing for some differences in classification, the above trends are, in general, consistent with those reported by Beattie and Emmanuel (2008b) for the *BAR*. This is broadly so in the cases of Financial Reporting, Management Accounting, Not-for-Profit and Government Accounting, Accounting Education and Accounting History. However, the *BAR* publishes (and receives) fewer papers than the *IAR* in the Finance-related areas and more papers in Social and Environmental Accounting and in areas relating to the accounting profession.

A particular trend commented upon by, for example, Paisey and Paisey (2005) and Beattie and Emmanuel (2008b) is that of increasing collaboration in accounting and finance research. Table 4 outlines such trends in the *IAR*. As can be seen, over its history, 62 per cent of the papers published in the *IAR* were by more than one author and 14 per cent of these were by authors from different national settings. However, levels of co-authorship have increased dramatically in the *IAR* since its early days, in particular since 2005. Up to 2005, 48 per cent of papers were by a single author (with 52 per cent having more than one author); from 2005 onwards only 11 per cent of papers had a single author (with 89 per cent having multiple authors). This is consistent with the experience of other journals. For example, more than 60 per cent of papers submitted to the *BAR* in the period 1997–2006 were by more than one author (Beattie and Emmanuel, 2008a).

Collaboration is a hallmark of any community and these trends, in part at least, reflect the development of the community of accounting academics submitting to the *Review*. However, an additional influence promoting collaboration in some papers may have been the way in which the Research Assessment Exercise has operated in the UK. This has incentivised UK academics to engage in collaboration,

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**TABLE 4: IAR PAPERS PUBLISHED – LEVELS OF COLLABORATION**

<b>Year</b>	<b>Single Authored Papers</b>	<b>Collaborative Papers – One Country</b>	<b>Collaborative Papers – Cross-National</b>
1994	8	5	1
1995	5	2	1
1996	6	3	3
1997	6	5	1
1998	6	1	2
1999	3	5	0
2000	3	4	1
2001	5	3	0
2002	2	5	1
2003	1	5	2
2004	4	2	2
2005	0	7	1
2006	2	8	4
2007	2	6	0
2008	2	5	1
2009	2	5	1
<i>Total</i>	57 (38%)	71 (48%)	21 (14%)

particularly between academics in different institutions (where joint papers could be returned for each institution). The levels of collaboration evident here take many forms: between colleagues in the one institution or in different institutions, as well as between supervisor and postgraduate research student. It is also undoubtedly a very strong catalyst for research and publication. Beattie and Emmanuel (2008a) support this view and express it clearly:

It is noticeable, however, that the incidence of co-authorship is rising – a trend that has been well documented .... Survey evidence suggests that co-authorship is believed to increase the overall quality of a paper, by combining complementary skills .... In particular, the addition of a co-author from another country can overcome geographic barriers associated with language and/or differences in institutional settings .... Increasingly, we research in a global community (pp. 205–206).

Hence, trends in the *IAR* – in so far as they reflect trends in the Irish academic accounting community – suggest that the IAFA is developing increasing practices of community which are at one with developments elsewhere (albeit they may have started later and moved more quickly). The habit of collaboration is not only potentially more efficient in bringing research to publication, but also opens up a wider range of complementary skills with which – and settings in which – to undertake research. If anything, this has been the most powerful trend in Irish accounting research as manifest in the sixteen volumes of the *IAR*. If there is any

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lesson here for new researchers it is that collaboration is a potent enabler of publication, whether nationally or internationally.

### CONCLUDING OBSERVATIONS: MANY DROPS DO TURN THE MILL

This paper reviews trends in the papers published in the *IAR* since its establishment in 1994. As such, the paper updates Hyndman and Warnock (1997) and complements, in an Irish context, several other such reviews of other academic journals such as those carried out by, for example, Dyckman and Zeff (1984), Beattie and Goodacre (2004) and Beattie and Emmanuel (2008a, 2008b). The paper finds that the *IAR* serves its mission as the journal of the IAFA through peer reviewed publication of papers by Irish accounting and finance academics. This is evidenced, for example, in the fact that 69 per cent of papers published are by Irish authors and 42 per cent of papers are based in an Irish setting and/or on Irish data. However, the *Review* – in meeting its objectives – receives and accepts a substantive number of papers from outside Ireland: over 30 per cent of the papers published in the *Review* since its establishment are from academics based outside Ireland and 58 per cent concern settings and/or data which are non-Irish.

Topics published in the *IAR* reflect a broad church of research and, to an extent, are consistent with other journals of academic associations (such as, for example, the *BAR*). However, the level of eclecticism of papers in the *Review* could be extended if it included more papers on, for example, wider areas of interest such as social and environmental accounting and/or wider social/critical paradigms. However, the *Review* reflects the interests of its constituency it serves. The editors themselves would welcome such contributions, while realising that submissions to the *IAR* from Irish academics are likely to be less broad than for some other journals purely because the Irish accounting academic community is relatively small.

The *IAR* is particularly challenged by the increased hegemony of journal rankings, which potentially draw research away from a journal such as the *IAR* towards journals that 'count' more heavily in the research metrics of business schools. While accounting academics have good reason to be ambitious, and are rightly encouraged to be so, the presence and profile among a particular readership offered by a journal such as the *IAR* also has an important role in the development and promulgation of research. When it comes to the proliferation and impact of journal rankings, academics do well to remember the words of the poet Patrick Kavanagh in his poem 'Epic' (also referred to above):

Homer's ghost came whispering to my mind.  
He said: I made the Iliad from such  
A local row. Gods make their own importance.  
(Kavanagh, 1938, p. 238)

Two particular trends in accounting research published in the *IAR* were discussed in this paper. First, the journal has provided sustained support for first-time

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authors, many of whom went on to become prolific authors both nationally and internationally: they got their 'first break' in the *IAR*. A second and not unrelated trend is that the *IAR* has seen an increased trend toward collaboration in the papers published in the journal. Such collaboration is found between colleagues, between institutions and between national settings, and has many elements to it which provide support for and an impetus to publication both in the *IAR* and in other peer reviewed journals. The editors suggest that experienced researchers – as a measure of leadership of the discipline – have an obligation to continue to support colleagues by nurturing new researchers in this context and to strengthen the community of academics to which they belong through the journal that plays a role in developing that community. By such means is momentum maintained: drops of water turn a mill, singly none.

## NOTES

- <sup>1</sup> The acceptance rates split between papers received between 1994 and 2001 and those since 2002 rate is 57 per cent and 56 per cent respectively (excluding papers still in process at the time of writing).

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