

Editorial Notes

Journals play an increasingly important and complex roles in the academic endeavour. There is even now a considerable and growing journal literature that explores the journals themselves. For a long time in accounting and finance, there were very few journals (in the English Language at least) and one could, as a consequence, relatively easily become a master of that literature. Now the CSEAR website¹ lists 150 English Language accounting and finance journals and there are well over a thousand business and management journals². There are benefits and problems with this growth.

The first major advantage to all involved in social and environmental (and sustainability) accounting is that there are now many journals which are sympathetic to our work. More especially, there are new journals like this one as well as other journals such as *Advances in Environmental Accounting and Management* and *Social and Environmental Accountability Journal* which are dedicated to publishing work in social and environmental accounting research. If you have something to say, you can now be sure of getting it published.

But several things have been occurring simultaneously: More and more researchers are coming into social accounting. (This is magnificent: when I started there were really only 5 or 6 of us in the world). These researchers are producing more research and this produces more papers. In addition, there is a worldwide trend to demand more published (or at least tangible) evidence of what we academics do with ourselves. This produces yet more papers. More papers need more places to publish. So we now see more and more journals emerging and, to varying degrees, pursuing those papers. Here are some positive results. But there are negative ones too.

The explosion in journals means that nobody can now be sure of having seen and read everything which has been published in their field. Whilst electronic searches might overcome this to a degree, nevertheless, that sense of being aware of a coherent knowledge of one's literature is now a thing of the past. This upsurge in journals also means that many more people must be involved in the very time-consuming tasks of editing and refereeing putative papers from authors; training researchers in how to publish; and comforting those whose early attempts do not succeed in getting published³. And then more paper is used (although e-journals will reduce this somewhat) and more correspondence generated, and then there are more papers which have to be read by scholars

¹ www.st-andrews.ac.uk/management/csear

² or more detail see for example, Parker L.D., J.Guthrie and R.H.Gray (1998) "Accounting and management research: passwords from the gatekeepers" *Accounting Auditing and Accountability Journal* 11(4) (pp371-402)

³ It is not unusual for the 'top' journals to reject 90% of all the papers which are submitted to them.

trying to stay abreast of their field.

But what journals like this *ISEA* suggest to me is that the nature of publication and communication is changing. Of course, the Internet and engines such as Google Scholar are changing the nature of knowledge, its organisation and access out of all recognition. For the first time in human history, knowledge is not organised around a combination of expertise and a relatively linear, structured organisation of scholarly material. But globalisation has emphasised that scholarship occurs all over the world and scholars need to hold conversations with each other. (After all this is principally what journals do in the academic community). This means that more people need to be able to speak as academic scholars. More people need to learn how to speak as academic scholars. And more and more people who are *not*

trained in a single, exclusively western approach to scholarship need new forums which will be sensitive to their needs. This, then, becomes a major feature of the new journals like this one.

Social accounting is – or at least should be – a diverse, complex, sensitive, embracing and inclusive college. This is certainly the principle behind The Centre for Social and Environmental Accounting Research at St Andrews. As long as the new journals try to avoid simply being the poor relations of the ‘big boys’ and develop their own voice and their own literature, then we in social accounting have the exciting privilege of being able to look forward to new, different and stimulating conversations in journals like *Issues in Social and Environmental Accounting*

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