The Sustainability Accounting, Management and Policy Journal, Volume 10: the next 10 years

In a world challenged by numerous sustainable development issues, academic research in sustainability accounting, management and policy needs to be finding solutions rather than simply observing and critiquing from a distance (Adams, 2019).

When I submitted the proposal for the Sustainability Accounting, Management and Policy Journal (SAMPJ) to Emerald my vision was (Adams, 2010) that it would:

[...] publish papers of interest to all those of us who are concerned with the state of our planet and society regardless of our discipline background or chosen vocation. SAMPJ papers will challenge our narrow thinking, encourage us to see the bigger picture and work together to solve real and significant problems.

In its tenth volume, it is appropriate to reflect on the extent to which this vision has been achieved and what more needs to be done. I consider the metrics, the (potential for) real-world impact and some ideas for future research.

The metrics

SAMPJ has steadily increased its global reach. Most of SAMPJ’s submissions in the two-year period 2017-2018 came from China, the UK, Australia and Indonesia and in the previous two-year period (2015-2016) from the China, Australia, Germany and France. Submissions from China and France have been aided by special issues co-edited by academics working in those countries although many of the submissions from China have been to the general issues. Similarly, we’ve seen a broadening out of the countries from where articles are accepted. In 2017-2018, the majority of acceptances came from the UK, the USA, Australia and Germany (while in 2015-2016, the majority of acceptances came from English speaking countries – Australia, the UK, New Zealand and the USA in that order). Overall, up to and including volume 9 issue 5, most accepted articles came from authors in the USA, Australia, Germany and France, but the list also included authors based in Canada, Indonesia, Jordan, New Zealand, Nigeria, Portugal, South Africa, Spain, Taiwan and Tunisia.

Academics are judged by the metrics and rankings of the journals they publish in and so attention to this is essential for any journal that seeks to make a real-world impact. SAMPJ’s downloads and citations are steadily increasing. SAMPJ was indexed in SCOPUS after three years and in 2018 its first Impact Factor was released. At 2.200, the Impact Factor placed SAMPJ in Quartile 1 in the Business/Finance category and Quartile 2 in the Management and Environmental Studies categories. Its 2017 CiteScore of 2.52 placed it in the top 10 per cent of journals in the General Business, Management and Accounting category. It is on an upward trajectory with the CiteScore Tracker 2018 now well above this. Over the past two years, the acceptance rate has been a steady 9 per cent. Submissions have increased from 93 in 2014 to 354 in 2018 and 159 for the first quarter of 2019 alone.

Our editorial team are committed to a quick turnaround of papers. During 2018, the average period from submission to first decision is just 43 days, and the average period from submission to acceptance is 231 days. The journals which most cite SAMPJ papers include highly regarded journals – the Accounting, Auditing and Accountability Journal, Journal of Business Ethics and the Journal of Cleaner Production.
The real-world impact

Real-world impact is difficult to assess – as those involved in developing impact case studies for government and individual performance assessments will know. For these exercises, it is the authors themselves that collect evidence of their impact, and it is difficult to see how editorial teams and publishers can do this. But I’d welcome ideas and discussions on what real-world impact SAMPJ articles have had and could have and how we might track that.

There are a number of SAMPJ articles that I use in teaching Contemporary Issues in Accounting. To my mind, the accounting issues that SAMPJ covers are the contemporary issues in accounting that graduates today need to know about, but they are rarely covered in text books which lag practice and policy advancements. For example, I use Gibassier and Schaltegger’s (2015) case study on carbon accounting at Danone, as it highlights the different aims of carbon accounting systems and complexities in their implementation. The series of articles in volume 7, issue 4 on KPMG’s true value methodology (Barter, 2016; Cooper and Senkl, 2016; Coulson, 2016; Hendriksen et al., 2016) provide the basis for engaging students in a critical analysis of the implications of putting a financial value on social and environmental externalities. There are gaps in academic research that are filled by others and in my teaching, I particularly draw on the guides developed by the Princes Accounting for Sustainability project[1], which point to areas for further research.

A number of articles address key reporting frameworks and are relevant to their further development. For example, articles which discuss reporting using the Global Reporting Initiative Standards include Akisik and Gal, 2017; Arena et al., 2018; Karaman et al., 2018; Hossain et al., 2017; Mori Junior and Best, 2017). Three articles on integrated reporting practice and policy issues feature in the journal’s top ten most cited articles (Simnett and Huggins, 2015; Steyn, 2014; Setia et al., 2015).

More recent articles particularly relevant to advancing practice and policy to influence sustainable development including human rights issues include Bradley and Botchway (2018), Egan (2018), Ogilvy and Vail (2018) and Solovida and Latan (2017).

We’ve been fortunate to receive some innovative special issue calls for papers such as: “Sustainability accounting for the industrial use of biomass” (Volume 3, Issue 2) edited by Stefan Schaltegger and Roger Burritt; Effective Change Management, Governance and Policy for Sustainability Transformation in Higher Education (Volume 4, Issue 3) edited by Clemens Mader, Geoffrey Scott and Dzulkifli Abdul Razak; and, Camouflaging of corporate (un)sustainability (Volume 7, Issue 1) edited by Giovanna Michelon, Silvia Pilonato, Federica Ricceri, Robin Roberts. We will soon publish collections of papers on carbon accounting, smart cities, North America, China and Emerging and Developing Economies. Current calls for papers include Sustainable Indicators for Managing Global Green Growth and Linkages and Complementarities between Ethics, Corporate Social Responsibility and Sustainability[2]. A greater understanding of all of these topics is vital in driving the necessary change towards sustainable development embodied in the UN Sustainable Development Goals.

The breadth of issues and perspectives that authors have brought to the journal perhaps supports the multi-disciplinary approach of the journal and its lack (as some would say) of an obvious home. The journal has been promoted and talked about in a range of networks (such as CSEAR, EMAN, GRLI, GRONEN, the German CSR conference at Humboldt-Universität zu Berlin and the Japan Forum of Business and Society) rather than belonging to any one group. This reflects the holistic or integrated thinking from a range of perspectives that is needed to bring about change.

To mark this milestone, SAMPJ’s tenth volume will include some review papers and papers by well-known authors suggesting further areas of research. Notable authors of
papers in issues 1 and 2 include Gloria Agyemang, Carlos Larrinaga, Michel Magnan, Den Patten, Stefan Schaltegger and Charl de Villiers (Adhariani and de Villiers, 2019; Egan and Agymang, 2019; Luque-Vilchez et al., 2019; Patten and Shin, 2019; Sankara et al., 2019; Silva and Schaltegger, 2019; Tadros and Magnan, 2019).

The next 10 years and some ideas for future research

Over the next decade, I’d like to see some follow-up on the real-world impact SAMPJ has published to date. I encourage authors to submit research notes or case studies documenting the impact of particular SAMPJ research articles. I also encourage authors to continue to draw out the practice and policy and social, environmental and economic implications of the research they submit.

I’d like to see more papers which support the achievement of the UN Sustainable Development Goals and papers that address key contemporary practice and policy challenges such as: reporting on the sustainability context and focusing on material sustainability issues; incorporation of social and environmental issues into capital investment or infrastructure decision making; providing better information on sustainable development risks and opportunities for investors; the role of multiple capitals in value creation; changing behaviour, developing integrated thinking and integrated management; governance practices which support sustainable development; accounting for externalities; produce reporting on social and environmental costs, impacts and contributions; assurance of reporting on process and strategy; use of data analytics in sustainable development performance monitoring; and, enhancing supply chain reporting. This is not an exhaustive list – the journal has welcomed and thrived on innovative ideas across the accounting, management and policy disciplines from authors and special issue guest editors.

Some of the best research innovations come from authors who are engaged with policymakers and those working in practice and/or those who partner with organisations for a research project (Adams and Larrinaga (2019), forthcoming for a discussion and review of this type of research).

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Notes


References


