

The 'Real' Impact Factor: Accounting Research, Practice, and Users

Context

- The use of IF in the University Research Assessment and its excesses (publishing game, tenure game, publish or perish....)
- Pressure from various stakeholders to justify resources

Aims

- Focus on the «real impact factor» of research
- The gap between research and practice

Five basic questions

1. What kind of research and practice we are talking about?
2. Should the research be interested in its practical impact?
3. Is there a gap between them, and how is measured?
4. If a gap exists, what are the reasons?
5. How can we fill this gap ?

Real impact factor: survey ad affiliati EAA

aggio – 8 giugno

mail

risposta 22,12%

completamento 84,98%

Europe	318	71.14%
Asia	43	9.62%
North America	41	9.17%
South America	25	5.59%
Australia and other Pacific Islands	17	3.80%
Africa	3	0.67%
Total	447	100.00%

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to what extent practical implications are considered as a research objective;

participation to standard setters' surveys;

reasons for not (or rarely) participating to any standard setters' survey;

relevant factors in determining availability to participate in a research promoted by a professional association;

means to share research results with practitioners.

Practical implications of research

They are the major goal of my research	84	18.8%
They are one of the objectives of my research, even if not the most important	242	54.1%
They are not the aim of my research, but I appreciate if one of my studies has practical implications	119	26.6%
They are a negative element for my research	1	0.2%
Other	1	0.2%
Total	447	100.00%

ra gerarchia obiettivi:

a si pubblica su riviste scientifiche, poi se è utile a pratica bene.

Participation to standard setters' surveys

Always	5	2.7%
Often	33	17.8%
Rarely	75	40.5%
Never	72	38.9%
Total	185	100.00%

so interesse a
 ogo con standard setters

was not informed about them	39	54.2%
did not answer due to time constraints	20	27.8%
feel that my opinion can not influence standard setters	13	18.1%
am not interested because it is not a scientific activity	6	8.3%
am not interested since they do not regard my research area	3	4.2%
ther	5	6.9%
total	72	100.0%

Relevance of factors determining availability to participate in professional association research (1-5)

	Median	Mean	Std. dev.
The probability of getting published on a scientific journal	4.00	3.90	1.10
A research grant for conducting the study	4.00	3.47	1.21
Having a research already concluded (or in progress) on the topic	4.00	3.45	1.12
The probability of getting published (even not on a scientific journal)	3.00	3.25	1.14
The probability of developing good relations with the association members	3.00	3.23	1.13
Current good relations with the association members	3.00	3.14	1.16

Ways to share research results with practitioners

By writing on professional journals or magazines	334	74.9%
By attending practitioners' conferences	246	55.2%
By writing on financial press	201	45.1%
By writing on scientific journals	157	35.2%
By sending results to practitioners I know	132	29.6%
By sending results to practitioners' associations (e.g. via email)	132	29.6%
By publishing results on the University website	80	17.9%
By publishing results on my personal website/ blog	44	9.9%
I do not know	25	5.6%
Other	28	6.3%
Total	446	100.0%

Il documento del gruppo di lavoro ANVUR

Valutazione della “rilevanza” delle pubblicazioni ai fini VQR

ell’Area Aziendale è fondamentale valutare la rilevanza dei lavori in termini cadute nel comparto economico-produttivo. Si suggerisce in particolare:

di modificare il sistema di caricamento delle pubblicazioni da parte degli autori ai fini VQR, al fine di inserire un *flag* che consenta all’autore di richiedere una valutazione specifica del profilo della “rilevanza” da parte di esperti esterni al mondo accademico (ad esempio manager o esponenti di agenzie di regolamentazione);

di prevedere che il GEV – su richiesta dell’autore rilevata come al punto sottoponga il lavoro da valutare a un esperto esterni al mondo accademico, con consapevolezza delle difficoltà connesse al fornire a questi esperti le adeguate motivazioni.

relevance. Are the research questions addressed by the work of general, narrow or limited interest? Are they likely to spur additional work? Are the methods, the data or the results likely to be used by other researchers?

Are the research findings significant in terms of impact on the business and industry community? Can the research results enhance knowledge and methods applied by managers, regulators or other business practitioners?

Originality / innovativeness. Does the work advance knowledge in some dimension? Does it pose new questions, provide new answers, use new data or methods

International reach / Impact: Was the work able to reach an international audience, or does it have the potential to do so? Was it cited, quoted or reviewed by other researchers, or do you expect it will be in the future? Is it likely to leave a mark in the international scientific community? Did the work consider the relevant international literature or contributions on the same or related issues? Did the work involve an international team of co-authors?