Share Your Classroom Experiences: Publish in Accounting Education Journals

Anthony H. Catanach Jr.
Editor
&
Bill N. Schwartz
Retired Founding Editor
Advances in Accounting Education
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Why Am I Here Today?

• Wonderful things are happening in the classroom prompted by changes in the profession, technology, and global economy, yet few of us are sharing our ideas and efforts with the academic community via journal outlets.

• Some of the other education journals recently have severely reduced article acceptances, prompting many potential authors to give up on sharing their work through the journal medium.

• I would like to help potential authors navigate the publication process, so that their work can ultimately improve accounting education.
Editorial Mentalities

Keepers of the “Keys to the Kingdom”

vs.

Promotion of Scholarship

Workshop Objectives

• Provides practical insights into properly motivating a manuscript and managing it through the review process.

• Presents tips for organizing and presenting a paper, with an emphasis on critical content.

• Discussion of the effect of writing quality on the review process and ultimate publication acceptance.
Session I:
Publishing in Accounting Education Journals

General Considerations
Research Strategies
Motivation

How Many Articles Get Published?

• Journal of Accounting Education
  • Averaged approximately 10 articles per year over the ten years ending in 2009.

• Issues in Accounting Education
  • Averaged approximately 12 articles per year over the ten years ending in 2009.

• Advances in Accounting Education
  • Averaged approximately 13 articles per year over its entire history.
Selecting a Journal for Your Manuscript

• Who is your audience?
  • Academic (IIAE, JAE, etc.) vs. Practitioner (CPA Journal, Strategic Finance).
  • Who will be impacted by the piece?

• Who is the editor?
  • Watch out for editorial changes and review current articles published.
  • What was the quality of the review you received?
  • How long did it take to get your paper reviewed?

• What does your institution require?
  • Must you publish from a specific list of journals?
  • Cabell Directory provides publishing guidelines.

What is the Journal’s Mission?

The *Accounting Educators’ Journal* (AEJ) is a refereed academic journal intended to promote excellence in accounting education. The primary purpose of the journal is to provide a means for accounting educators to communicate about matters relevant to the design, delivery and assessment of the educational process. The journal seeks to publish work that enhances the capabilities of accounting educators to impart efficiently and effectively the knowledge, skills and attitudes to individuals preparing for the complex challenges of accounting practice.

The mission of *Issues in Accounting Education* is to publish research, commentaries, instructional resources, and book reviews that assist accounting faculty in teaching and that address important issues in accounting education. The journal will consist of two major sections, *Research and Commentary* and *Instructional Resources.*
What is the Journal’s Mission?

The *Journal of Accounting Education* (JAE) is a refereed journal dedicated to promoting and publishing research on accounting education issues and to improving the quality of accounting education worldwide. The *Journal* provides a vehicle for making results of empirical studies available to educators and for exchanging ideas and instructional resources that help improve accounting education. The *Journal* includes three sections: A Main Articles Section, a Teaching and Educational Notes Section, and a Case Section. Manuscripts published in the Main Articles Section generally present results of empirical studies, although non-empirical papers are sometimes published in this section. Short papers on topics of interest to JAE readers are published in the Teaching and Educational Notes Section. The Teaching and Educational Notes Section also includes instructional resources that are not properly categorized as cases, which are published in a separate Case Section. Instructional resources published in the JAE should meet relevant educational objectives and be available for general use. The JAE publishes manuscripts on all topics that are relevant to accounting education, including uses of technology, learning styles, assessment, curriculum, and faculty issues.

What is the Journal’s Mission?

*Advances in Accounting Education* is a refereed academic journal whose purpose is to meet the needs of individuals interested in the educational process. We publish thoughtful, well-developed articles that are readable, relevant, and reliable.

Articles may be non-empirical or empirical. Our emphasis is pedagogy, and articles MUST explain how teaching methods or curricula/programs can be improved.

Non-empirical manuscripts should be academically rigorous. They can be theoretical syntheses, conceptual models, position papers, discussions of methodology, comprehensive literature reviews grounded in theory, or historical discussions with implications for current and future efforts. Reasonable assumptions and logical development are essential. Most manuscripts should discuss implications for research.

For empirical reports, sound research design and execution are critical. Articles should have well-articulated and strong theoretical foundations. In this regard, establishing a link to the non-accounting literature is desirable.
More on Selecting a Journal…

• Contact the editor by email or telephone prior to submission to make sure that there is NOT already a similar paper in the journal’s pipeline.

• Read the journal to get a feel for the type of articles published and the writing style.

Do NOT Do This!

• I have written an article on teaching with metaphor, regarding a research paper I assign to both undergraduate and graduate accounting students. It requires them to choose a current topic in accounting and frame their paper using one of nine metaphors I have written. The assignment’s objective is to teach critical thinking skills by requiring them to think “outside the box.”

• I’m wondering if you have any interest in the article. I haven't sent it out and I'm contacting three journals to see if there’s an interest. Turn around time is important because the college is going through AACSB re-accreditation review. The dean requires blind review and reviewer comments to be excited by the research.

• Do you have a submission fee?
Research Strategies

Is the paper’s research approach consistent with your target journal?

A Framework for Research Methodology

Source: Buckley, Buckley, and Chang on Research Methods
A Framework for Research Methodology

Source: Buckley, Buckley, and Chang on Research Methods
Motivation: The Critical Variable

• Must present a compelling case for why the paper was written.
  • Gerald Solomon’s “belief revision.”

• Selection of the research question must precede the research strategy.

• The lack of meaningful and tractable implications for the classroom and future research suggests poor motivation.

#214 – Reviewer A

MOTIVATION

The authors motivate the paper through links to well known, “boiler plate” sources that call for change in accounting education (it would be nice to see a pedagogical piece that referenced something unique). I just think that a motivation should be a little more than falling back on boiler plate issues, and a little more specific. Maybe I missed the point, but if I did then there may be a problem.

215 – Reviewer B

MOTIVATION

The “Purpose” section of the manuscript cites several studies on the need for integration of accounting tax topics. Adding cites from professional groups/associations would strengthen this argument. For example, the AICPA identifies a skill set to be tested on the Uniform CPA Examination to include analysis, judgment, and understanding. Though we academics generally try to distance our educational objectives from professional exams, the CPA exam nonetheless provides evidence of entry level skills necessary for entrance into the profession. The AICPA also produced a model tax curriculum a number of years ago that specified the need for training on tax/book differences and reconciliation.
More on Motivation...

- Not simply enough any longer to:
  - Update an older study.
  - Add a variable to a published model.

- Be very specific as to what the paper's contributions are.

- Why did you take the time to engage in this project?

A Clear Contribution

Teaching tax research challenges instructors to provide students with ample opportunities for hands-on practice and detailed feedback in resolving tax situations. We provide a researcher-reviewer pedagogy for tax research assignments that goes beyond the traditional approach to teaching tax research. We believe this pedagogy provides additional benefits: students critically review researchers' work and provide written constructive criticism to researchers in a professional manner. In addition, we implemented our researcher-reviewer pedagogy using technology. Student perceptions of the benefits derived from the researcher-reviewer pedagogy were generally positive. It provided students with hands-on review experience, improved their ability to communicate electronically, and increased their overall computer competency and comfort.
Another Clear Contribution

This paper describes a course that provides students with an opportunity to develop an understanding and appreciation of the academic, theoretical, and practical issues related to a for-profit organization’s responsibility to society. In addition, the course’s secondary learning objectives explicitly include improving students’ understanding of the personal skills needed to be successful as a professional. In so doing, the course answers the call to integrate the recommendations of the CPA Vision Project into the undergraduate accounting curriculum.

The course combines various pedagogies to accomplish its goals. Specifically, it comprises (1) a one-week externship experience in a firm including a skills training session facilitated primarily by accounting professionals; (2) an academic component with required readings and classroom discussions led by faculty experts in the corporate social responsibility field; and (3) a service-learning project. The course combines an active field-based learning environment with the traditional academic setting to create a rich educational experience for students. This

The Abstract:
The First Clue of Motivation Issues

• This “executive summary” must put the reader in a POSITIVE frame of mind.

• Consider the abstract a marketing tool.

• Emphasize the paper’s motivation (e.g. belief revision), major findings, and classroom implications.

• Do not simply “cut and paste” the introduction and/or conclusion into the abstract.
Weak Sample Abstract

Recently, NASBA has focused its attention towards mandating specific ethics coursework within the previous 150-hour requirement for eligibility to sit for the uniform CPA examination.

This push for ethics heightened attention about ethics and is the basis for this study. The primary objective of this research study is to test the hypothesis that ethical coverage in accounting programs is an important factor in recruiting decisions for entry-level accounting positions… the results suggest that ethical coverage in accounting programs is not an important factor in recruiting decisions for entry-level accounting positions.

Referee Concerns

• I am not clear about its incremental contribution to the recruiting literature.

• At present, the entire motivation for the study stems from the so-called push for ethics education by the NASBA. I do not believe that this is an adequate motivation for the study to be accepted at Advances in Accounting Education.

• For example, the fact that this study concludes that "recruiters do not value ethics coursework” is quite bold.
Session II:
Key Manuscript Attributes

The Literature Review
Implications for the Classroom
Conclusions

The Literature Review

- A “thorough” literature review IS:
  - A one to two page, concise discussion of specific current studies that affect the paper’s motivation, research question, and method directly.
  - Springboards the reader into the hypothesis or theoretical development section.

- A “thorough” literature review IS NOT:
  - A list of all possible publications related to the subject of interest.
  - A detailed discussion of a prior study’s research methods and findings.
So What Are Some Common Sins in Literature Reviews?

Literature Review Issues

• Fails to show how the manuscript fits into and extends the literature.

• Not updated to reflect recently published articles or working papers in the field.
  • Fails to consider all accounting education journals.

• When citing articles from 1962, 1986, 1995, etc., cite only the most recent ones since they cite the originals.

• Discussions are “lifted” from other author’s interpretations.
  • Need to cite, e.g. Barsky and Catanach (2005, p. 27-63)
More on Literature Reviews

• Authors should include pertinent citations from the journal to which the paper is being submitted.
  • Citing published work in the journal to which you are submitting the paper indicates that you have done a full literature review.

• This is particularly important with *Advances in Accounting Education*.

A Reviewer’s Concerns

*The “Literature Review” section of the paper is very long and unfocused. It goes on for 15 pages covering a wide variety of topics such as Maslow’s hierarchy, Bloom’s Taxonomy, Anderson & Krathwohl’s revision to Bloom’s Taxonomy, Gagne’s Taxonomy, distance education, teaching technology, and the effect of the Internet.*

*The discussion provides a very shallow description of a large number of subjects and fails to adequately relate the information to the research questions. The long discussion does not assimilate the information to make a convincing case that student preferences relating to the issues addressed in the research questions are relevant and important.*
Pedagogical Implications

• The paper must provide specific, tractable implications and recommendations for one or more of the following parties:
  • Administrators: How can they use the study to better manage the curriculum?
  • Instructors: How can they use the study to improve learning in the classroom?
  • Researchers: How can they use the study to extend future research?

• Must be more than a sentence or two buried in the abstract, introduction, and conclusion.

More on Implications…

• Implications warrant their own section and detailed discussion (after findings and before the conclusion).

• Avoid generalities…
  • “The study is important because…”
  • “Educators will appreciate the insights provided…”

• Absence may signal poor motivation.
A Reviewer on Implications

The findings on work experience and SAT are ones that we generally already know or intuitively guess and are not surprising. Again, the manuscript does not help in suggesting educational implications of the findings.

The Conclusion

• Summarize the paper’s motivation, findings, and implications.

• Focus on the main points that you want the reader to take away from the paper.

• Limit it to no more than one page in length.
Conclusion Issues

• Do not overstate the importance of the study’s findings and implications.

• Make it original.
  • Should not mirror the abstract or introduction.
  • Do not “cut and paste” from other sections.

• Avoid the “ran out of gas” syndrome.

Session III:
Writing the Manuscript

The Importance of Organization and Formatting
Attention to “Good” Writing
Organizing the Paper

- Abstract (200 words)
- Introduction (1 - 2 pages)
- Literature Review (1 - 3 pages)
- Theoretical and Hypothesis Development (3 - 4 pages)
- Methodological Approach (3 - 4 pages)
- Findings and Results (3 – 4 pages)
- Implications (1 - 2 pages)
- Conclusion (1 page)

Some authors may need more pages, but they should still be concise!

Formatting the Paper

- Prepare the manuscript in accordance with ALL of the journal’s style guidelines.
  - Failing to do so signals lack of attention to detail.
  - May also suggest that the journal was the author’s second choice.

- Avoid sloppiness:
  - Typing, spelling, and grammatical errors.
Writing the Manuscript

  • Do not want a “meandering stream.”
  • Do not want a “great mystery story.”

• Parsimony is highly desirable: LESS IS BETTER!
  • Do not describe every aspect of the research.
  • Limit the discussion to what is pertinent.

• Minimize the use of non-bibliographic footnotes by incorporating them into the text where appropriate.

Check Your Writing

• Have your colleagues review the manuscript before submission. Consider "brown-bag" or "working paper sessions" to get more feedback.

• Try imitating the review process by sending the manuscript to friends who do reviews for journals.

• If English is not your native language, or if writing is not your strong point, then enlist the aid of a professional copy-editor.
  • The English department at your institution may be able to recommend a graduate student, or instructor as a resource.

• Present your work initially at professional meetings.
Other Publishing Considerations

Revising a Paper for Resubmission

- Address every issue raised by the referees.
  - Avoid the “dumb referee assumption.”
  - Explain your position on each comment openly and clearly. Consider using a comment sheet.
  - For comments that you choose not to address, explain why.
  - Ask the editor for clarification if you do not understand a review comment.

- Avoid sarcasm and stubbornness.

- You may have to make concessions to get your work published.
What Not To Do

I have read the comments and was dismayed to learn that they were based on both distortions of what I actually wrote and mistaken assumptions about the purpose of my study. I have responded to the reviewers’ comments in the attached Word file. I am willing to revise the manuscript somewhat and resubmit it, but only if the revision is examined by people other than the original reviewers, whom I'm not sure would be able to objectively review the revision.

The editor was not willing to consider a revision.

Editorial Response to a Resubmission

• Although you did address some of our points, we both felt that the revision was quite sloppy, with numerous typos, inaccurate references within the paper to things that were “previously” discussed or would be discussed “later,” and a continued inability to clearly articulate the importance of the results. In fact, the writing quality and organization continue to be very poor. While we both continue to find the topic very interesting, we do not feel that this paper is yet ready for publication, and still requires a bit of work.

• The authors subsequently decided NOT to revise the paper even though they were provided with a roadmap to eventual publication.
Another Editorial Response

This is the second time this paper has been submitted to Advances and while I applaud the improvements the authors have made to the paper in response to earlier reviewer comments, I am baffled as to why the authors would not give the reviewers the courtesy of telling them why they did not consider all the suggestions of the reviewers (my assumption is that the other reviewer did not get responses either). Authors can disagree with comments made by reviewers, but it is up to the authors to justify why suggestions were not entertained and/or acted on.

A Better Approach

1. The paper now clearly states that this concept should be used in an intermediate accounting course. This is made clear in the abstract, near the beginning of the paper, and again in the conclusion. The paper also states when this topic should be taught in the intermediate course, the reason for that placement, and the approximate amount of class time that will be required. I have also added a section entitled “Exams” near the end of the paper.

2. I don’t know what to do with your question about the role of the auditor in relation to earnings quality. Directly, there is no role. The auditor, of course, is there to insure that the financials are presented fairly according to GAAP. This would include making sure that certain disclosures that help analysts assess earnings quality are present in the financials. So there is an indirect role. I tried putting something like this brief discussion in the paper but it just did not seem to fit anywhere.

3. This point is related. I believe to point 2. That is, you would think that if a company nets something that then makes it more difficult for an analyst to assess earnings quality, the auditor should step in and require disaggregation. Perhaps I could add a paragraph that addresses both of these points. Not sure where though. My preference is to not address either of these two points in the paper.

4. I tried to clarify in a number of place that the audience is definitely the faculty.
Resubmitting a Rejected Paper

• Don’t just “blindly” pick another journal.

• Carefully and critically evaluate why you received a rejection.
  • Avoid the “dumb referee” assumption.
  • Share comments with a colleague if you do not understand the feedback.
  • Consider calling the editor for feedback.

• Rewrite the paper for the new journal and make a “good faith” effort to address prior reviewers’ comments.
  • You may get the same referees again.

• Format the paper for the new journal.

Signals to Consider Revising and Resubmitting

• The editor tells you that he/she finds it an interesting topic.

• The editor has personally invested time in reading and revising your paper for you.

• The editor tells you what the publication cutoff date is.
One Final Point

All journals are not created equal…find those whose editors are who are willing to work with you to get your contribution or innovation published…not those that simply rubber stamp referee reports.

Thank You for Your Time and Questions!

Anthony.Catanach@villanova.edu
Bill.Schwartz@stevens.edu