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Commentary on Endenich and Trapp's article: Openness and signaling in accounting research

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ABSTRACT

This commentary develops some perspectives about openness and signaling in accounting research and offers thoughts about Endenich and Trapp's analysis and findings. I discuss the typical thought process that my coauthors and I often use when considering target journals for our work. I also comment on Endenich and Trapp's scope, key insights, conceptual model, and analysis. I believe that Endenich and Trapp's analysis provides important insights about the accounting research domain, and I hope that my comments will encourage additional discussion.

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1. Introduction

I greatly appreciate the opportunity to provide a commentary on [Endenich and Trapp's \(2017\)](#) article, as well as to develop some broader perspectives on the issues that the authors examine. The authors have performed an extremely ambitious and thorough study of *The Accounting Review* (TAR) and *Contemporary Accounting Research* (CAR). I commend the authors for their creativity and diligence in conducting this thought-provoking study, and I believe that they have made an important contribution to our understanding of the top-tier accounting journal landscape.

In this commentary, I first develop some broad perspectives about openness and signaling based on my experiences. Second, I offer some thoughts about Endenich and Trapp's analysis and findings.

I should note that my experiences as an author with these two journals might create some potential for bias in my views. Specifically, during my academic career, I have had six papers published in CAR and none in TAR. The methods and topics for my papers in CAR are: three interview-based corporate governance studies, two archival studies that included audit fee survey data (one had other survey data as well), and one purely archival study on audit committee compensation and accounting restatements. Two of my six CAR publications were rejected at TAR, and three CAR publications were submitted only to CAR. With this experience over many years, I naturally would be positive about the environment of openness at CAR, especially with respect to qualitative and survey methods, as well as the corporate governance topical area.

2. Broad perspectives about openness and signaling

As I thought about Endenich and Trapp's study and findings, I reflected on the types of conversations I have with coauthors about where to send particular papers. In a broad sense, it often boils down to issues of (a) impact, (b) career needs

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(if untenured people are on the coauthor team), (c) fit, and (d) odds of a fair shot. By impact, I mean, “Where would this paper allow us to be most visible and make the greatest contribution?” Career needs are a reality when some authors are untenured. Fit has to do with the paper’s style and how it meshes with the journal’s style. Finally, we think about whether we believe that we would have a fair shot in the review process.

These four issues often frame our thinking at two keys stages of a project. First, once we have a working paper, we often consider two broad questions related to impact and career needs as we narrow down the possible submission targets:

2.1. Where can this paper have the most impact (i.e., what’s best for the paper)?

Beyond the obvious career benefits of top-tier publications, I often see a lot of advantage to publishing in *Accounting Horizons* or *Issues in Accounting Education* because these journals have a relatively large readership. A large readership can translate into citations, influence on future research, etc. Further, in some cases, we conclude that a practitioner journal would provide the most impact. For example, we recently published papers in the *Journal of Accountancy* and *Strategic Finance* about non-traditional accounting doctoral programs. The American Institute of Certified Public Accountants (AICPA) and Institute of Management Accountants (IMA) have thousands of members; therefore, their journals can be an excellent way to reach people and have an impact on attracting practitioners into academic careers.

2.2. What are the needs of the coauthor team, specifically those who are untenured (i.e., what’s best for the people)?

We often ask untenured members of the coauthor team about their needs. What tenure standard are you facing, and how does this paper fit into your portfolio? Is the level of journal the top priority for you now, or is time to acceptance a bigger issue? I know that this sounds somewhat careerist, but it is a reality of the academic labor market and the “up or out” promotion model that we face. Ultimately, we operate under output-focused standards, often with some ranking of journals. I should note that the vast majority of the people I work with are not in a “top-tier journals only” environment, so this consideration of coauthors’ needs should not be viewed as following the Model 1 approach (Hermanson, 2015), where selecting the target journal is the first step of the project. Rather, once we have a paper that addresses a practice question (a Model 2 approach), we consider the needs of the untenured team members as we select from a menu of possible target journals.

Then, when we get to the point of considering a specific target journal, we consider two additional issues that we hope will keep us from wasting our time:

2.3. Does our paper fit the target journal?

Among the issues we think about are: Have they published anything like this paper before? That is, is this paper reflective of their style? Does our paper fit with a stream of papers in the target journal? Does it fit with references to papers in that journal? Does it fit with what we see as the level of contribution of our paper? There are many qualitative assessments of fit and style as we think about specific journals.

2.4. Would we get a fair shot?

In other words, would we be entering a game that we view as reasonably fair, or might our work be easily dismissed? We may consider: Do we have ties to the journal or knowledge of the players (i.e., are we members of the group, or might we be dismissed as outsiders)? Do we have any history with the journal, such as prior publications, reviews, editorial board service, etc., that might get us the benefit of the doubt in a close editorial call? Which Editor/Associate Editor might handle the paper? Is there anyone there who we believe would be sympathetic to the method and topic?¹

Finally, in some cases, we end up considering journals that are relatively unfamiliar to us. This has come up most often when doing corporate governance studies that may be appealing to management or governance journals. In such cases, we consider one additional issue:

2.5. If we are unfamiliar with the journal, does the editorial policy sound encouraging?

This is a very weak signal, in my opinion, because editorial policies may not be updated frequently and may not reflect the reality of what the journal publishes. As a journal outsider, it is very difficult to understand the landscape based on an editorial policy. I typically have only had success going to such an unknown (to me) journal if a coauthor has some direct knowledge of, and experience with, the journal.

While our discussions often reflect the considerations above, you still can end up with a “bad fit” between your paper and the editorial team that is handling the submission. For example, on one top-tier submission of ours, one reviewer appeared to understand the topic area quite well, but did not appear to believe that the method was rigorous enough for the journal. The

¹ Also see Hermanson (2017) for discussion of the need to be open regarding diverse research methods in accounting.

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