



Editorial

Goodbye, It Has Been Good to Know You

In this Editorial Statement the joint editor of the *Management Accounting Research* on his retirement after 24 years discusses aspects of his rewarding experience and thanks all those who have helped him.

As indicated in the Editorial for this issue I retired as joint editor of *Management Accounting Research* at the end of December 2013 after 24 years. I shall still be somewhat involved with *Management Accounting Research* in my new role as Consulting/Foundation Editor. Here I give a few random thoughts about my experience. Bob Scapens has tended to look after qualitative papers and I have dealt with more quantitative papers and I will retain that focus here.

1. Early days

In the late 1980s Bob and I were approached by the Chartered Institute of Management Accountants (CIMA) and Academic Press to be editors of a new research journal to be called *Management Accounting Research* and published by Academic Press for CIMA. This was unusual innovation for a professional body at the time but reflected a generally shared concern that management accounting researchers in the UK were fairly isolated and lacked access to journals and a wish to generate more high quality management accounting research. The first issue of the journal appeared in March 1990. I do not know why we were approached but it gave us great opportunities to observe management accounting research in the making and observe new trends over rather a long period of time. Some of these innovations are now central to research in the area and others flowered only briefly before dying or becoming moribund. In 2001 Academic Press was taken over by Elsevier which has a very strong stable of accounting journals. Over time CIMA gradually withdrew from the journal but we are grateful that they sponsor the David Solomons prize for the best article published in the journal each year.

It was a good time to start the new journal – for instance the irrelevance of management accounting was being strongly debated, the advocates of activity based costing were seeking to revolutionise management accounting,

contingency theory was flowering, the gap between research and practice was being exposed and its possible reasons explored, agency theory was providing a new way of looking at old problems. Even strategic management accounting was trying to burgeon.

We did not want to be gatekeepers thus we defined management accounting widely including research utilising lenses from other disciplines. Here we required that the authors satisfied reviewers skilled in the disciplines being utilised. At the time we thought that we might in due course constrain the areas of the journal covered and the lenses used. However we have never found it necessary to do this other than saying that descriptive work without theory is now unlikely to be published. Perhaps the time has come for more direction.

Nor have we seen it as part of our role to attempt to provide predictions of possible new research directions, except early on when we sought to encourage case studies and field work, now including longitudinal studies. We seem to have been successful here. We also made a few gentle suggestions of areas where we would like to see submissions in our Editorial Report for the first decade (Scapens and Bromwich, 2001) but our similar report on the second decade (Scapens and Bromwich, 2010) indicated that we did not perceive that we have any comparative advantage in this area.

Similarly, we have entertained all types of research methods subject to articles surviving expert review, demonstrating that the methods used are up to date and appropriate for the work being undertaken. With case studies, authors have to confirm that they have permission to publish the material from the companies concerned. We also welcome attempts to triangulate results where possible and to validate measurement scales used in survey work and to ensure their reliability. We do require that with survey work the full survey instrument is submitted (translated if necessary) even though the survey contains questions deemed by the authors to be irrelevant to the research submitted. This allows reviewers to see whether any of the non-utilised information would enhance the article and acts to discourage unwise “salami slicing”.

Bob and I have been lucky with our reviewers. Generally they are careful, detailed, zealous, and usually comprehensive, if not often exhaustive, in their comments and in their wish to help authors. They thus generally provide substantial reviews. Similarly, Bob and I have always thought that an important part of the *Management Accounting Research* brand is the provision of substantial decision letters, usually giving our own take on the article, indicating which of the reviewers' comments we think are most important and how the article can be revised to improve the likelihood of its publication.

One of the most important skills of an editor is the ability to discern reviewers' real beliefs about an article. Quite often the sense of a review differs from the reviewer's advice concerning how the article should be dealt with. Quite often the two reviewers for an article will specialise their comments on different parts of the article and the editor needs to take a comprehensive view. Generally we weigh more heavily suggestions of promise rather than weakness though we generally limit the number of resubmissions. In some areas which I edit, without this approach few articles would survive the first submission.

Of course there are often substantial disagreements between reviewers. The usual approach here is to use a senior third reviewer. The Associate Editors have been very helpful in helping me deal with difficult decisions. However, recently I have been corresponding with the differing reviewers usually showing them each other's review and asking them without any pressure whether this changes their opinion. Reviewers seem to like this approach.

2. Editing experience

This is not the place for any sort of tutorial on writing articles for *Management Accounting Research*. From my editing experience I now indicate a few problems with articles I have seen many times and that should be avoided. Most will seem obvious and are warned against in the guide to authors but they often remain in articles, sometimes even late in the resubmission process.

Make sure that the title does indicate what the article is about and is not either too baroque or lengthy. Similarly make sure that the abstract is consistent with the article. If you say that the article does something, makes specific claims or uses specific methods, ensure that the article fulfils these promises.

Just because you believe that you have good idea it does not mean others will think so. Time and again reviewers say that "this is a well-structured article written clearly and executed well but I cannot see a contribution". Expose your ideas to others as soon as possible and as often as you can. You will have thought about any good new idea for a long time and worked on it to convince yourself that it is a valid contribution. A problem here is that this background deep reasoning is often conveyed poorly, if at all, in articles which just state ideas as if they were obvious. Any new suggestion needs to be clearly related to the relevant extant literature and strongly motivated by that literature. That there seems to be a gap in the literature is not a sufficient

reason to seek to fill the gap. The question is does filling the gap yield results different to those in the literature. Seeking marginal contributions to the literature runs the danger of reviewers feeling that the contribution is trivial. Avoid wholesale criticism of established theory unless you really understand the existing theory and also the possible options to extant theory and ideally can show that your approach improves on current theory. If you claim your solution is better be clear as to what "better" means. If you are submitting articles to *Management Accounting Research* which have been reviewed elsewhere it is sensible in itself to action any useful comments from the previous reviewers but also because sometimes the same reviewers will be used by *Management Accounting Research*, especially in specialised areas.

Many articles have good ideas and are germane to management accounting research and practice but fail to carry this through. For *Management Accounting Research* a strong theoretical model is required to motivate a paper. Such modelling requires that the constructs used and the expected links between them are fully developed and reasoned-be careful in your use of terms like moderator and mediator. It is not enough to provide supporting quotes from the literature(s). This also applies to motivating hypotheses. In this sense Bob and I are gatekeepers but this is a view shared strongly by many of our reviewers. Jumping ahead, in my area of submissions it is essential that empirical work tests the theory as presented and the related hypotheses and not something else. It is wise to delay finalising any questionnaire, at least until after the theory is sorted out. Ex post theorising is not legitimate.

Whatever empirical method is used it must be shown to be appropriate and to use what is regarded in the literature as appropriate current approaches. With regard to surveys it is essential to give full details of the population sampled and of the responses. Scale measures need to have been validated in the literature. Self-constructed measures similarly need to be validated and shown to be reliable. If well-known scales are compressed this needs to be explained. Statistical methods must be shown to be appropriate to the problem-small samples need small sample methods. The choice between methods of analysis such as PLS and SEM needs to be shown to be suitable for the problem being considered.

In the conclusions section of papers, it needs to be demonstrated that what was said would be accomplished has been achieved. If not, explain why not in a concise non-speculative way. The findings need to be explained simply especially where the body of the article contains only a mass of statistical data. Not too much should be claimed in the conclusions. Any generalisations from the results need to be justified.

I am sympathetic to authors whose first language (or even their second) is not English. However, really poor English makes it very difficult to review articles. Using commercial Editors helps here. It is not just English grammar that is a problem but also English style. Reviewers and I often try to help here but getting the advice of people who are used to writing in international (accounting) journals is a good idea especially if they are fluent in English usage.

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