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Writing an article for a refereed accounting journal

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Abstract

Purpose – This article aims to focus on areas that can potentially improve a manuscript's chances of success, i.e. acceptance for publication. In particular, we deal with topic selection, as well as aspects that can improve the manuscript during the writing phase, including the style of prose and citations.

Design/methodology/approach – Recommendations are based on a review of the literature and our own experience. To demonstrate the practical application of the issues that need to be dealt with, examples have been provided from research articles published during 2010 in *Accounting, Organizations and Society (AOS)* and *Accounting, Auditing & Accountability Journal (AAAJ)*.

Findings – There are some common reasons for rejection that can be avoided, but one of the most important issues is to ensure that the research question is novel and that this novelty is made explicit in the introduction to the manuscript. The novelty–rigour curve (or NR curve) is introduced and the relationship between novelty and rigour, as it relates to a manuscript's likelihood of acceptance for publication, is explained. The assessment of the prose used in published articles reveals that there are no set rules.

Research limitations/implications – This article does not reveal guaranteed recipes for success, except that careful consideration and motivation of the novelty and rigour of the research undertaken are important. The authors suggest research into reviewer behavioural aspects as a possible avenue for future research.

Originality/value – The novelty-rigour curve that depicts and explains the requirements of, and relationship between, these two research attributes is introduced. This article is novel because the prose of research articles published in *AOS* and *AAAJ* is critically examined in an attempt to assist both early career researchers to break into the top tier of accounting journals and established academics to enhance their chances of success. As such, the article has practical value for accounting academics and may also stimulate discussion among reviewers, editorial board members and editors, thereby playing a role in developing the field of accounting academic publishing.

Keywords Academic publishing, Novelty, Academic article framework, Rigour, Writing style

Paper type Research paper



Introduction

Academics are increasingly under pressure to produce research output, with a particular focus on refereed journal articles (Guthrie *et al.*, 2004; Moosa, 2011). Universities, government funding agencies and others increasingly use journal quality ratings to assess academic departments, research units and individuals. In this way,

individuals with diverse research foci can be compared and ranked by administrators. This type of comparison is seen as dehumanising by some academics and can negatively affect academics' work experience. Other academics simply see these trends as the rules of the game and accept the challenges and opportunities presented. Journal rankings are known to all and widely used to benchmark academic research performance, whether this is acknowledged explicitly or used implicitly and/or informally. Rankings allow academics to target journals they know will *count*. In this article, we do not wish to engage in the debate around the merits of this evolving system of ratings, rankings and rewards. We accept this background as a motivation for academics to produce more research output in high ranking journals. Our purpose is to consider aspects of this environment that may facilitate increased and better quality research output.

We base our discussion and recommendations on the prior literature (Bradbury, 2012); our experience as authors, reviewers and editors; as well as on an analysis of articles published in two leading accounting journals. We synthesise these elements of the research design into a single thematic discussion. We analysed articles published during 2010 in two leading generalist accounting journals, *Accounting, Organizations and Society (AOS)* and *Accounting, Auditing & Accountability Journal (AAA)*. Note that we did not have access to rejected manuscripts, and therefore, were not able to compare published articles and rejected manuscripts. Our article's contribution is novel because we discuss attributes of published refereed articles to inform our discussion about improving the chances of being successful in the review and publishing process. In this article, we specifically deal with three important issues identified by Clarkson (2012), namely, topic selection to ensure novelty, method selection to ensure rigour, and the general presentation of the manuscript during the writing phase. This article introduces the novelty–rigour curve (or NR curve) to graphically show and explain the relationship between these attributes.

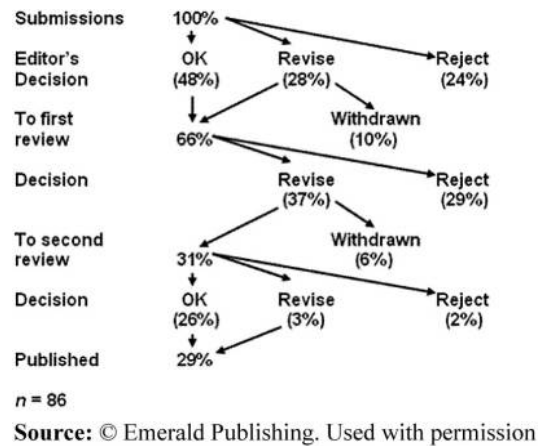
The second contribution is our framework outlining major and individual attributes of academic accounting articles. The third contribution is the discussion of how to deal with some contentious attributes of research articles, offering insights and critique while referring to specific examples from our analysis. Among other aspects, we specifically deal with writing style, prose and referencing. This has practical value for accounting academics seeking to improve their craft of writing academic articles. We also intend, through this paper, to contribute to a discussion among reviewers, editorial board members and editors, and thereby play a role in developing the field of academic accounting publishing.

The article begins by outlining some common reasons for rejection and ways to avoid them. We proceed with a discussion around the choice of the research question and method. We next present our research framework and present our academic article framework, followed by a discussion of the individual attributes of research articles. Finally, we conclude by offering some insights into the ways authors may adapt to enhance their chances of publication success.

Avoiding rejection

In this section, we discuss some common reasons for rejection by editors and reviewers and how to avoid it. As many as 50 per cent of submitted manuscripts are desk rejected

Figure 1.
Sample journal review
process



because of obvious defects (Primack, 2009, p. 1,559). Figure 1 is an example of the workflow of a journal for one year with 86 submissions for four issues with 24 articles published in the calendar year (Bradbury, 2012).

Some reasons why editors desk reject manuscripts are that:

- the subject of the manuscript is outside the scope of the journal;
- the manuscript represents only a minor advance in the topic under investigation;
- the research methodology is inappropriate;
- manuscript length;
- poor use of the English language;
- incorrect referencing content and style; and/or
- writing style and presentation are of poor quality (Primack, 2009, p. 1,559; Guthrie et al., 2004, p. 417).

The first reason given is easily avoided by targeting an appropriate journal. A discussion with an experienced colleague or a discussion with the journal's editor should clarify matters. The next two reasons for rejection (minor advance and method) speak to the lack of novelty/rigour, and these can be avoided by careful consideration of the question and methods at the outset of the project, as well as by carefully explaining these aspects in convincing fashion in the introduction to the manuscript. Reasons for desk rejection, such as length, referencing and style, emphasise the fact that authors should follow journal style guides carefully or risk early rejection.

Journals have specific guides on issues such as the scope of the journal and style of articles expected. For example, an excerpt of the aims and scope of the journal *Accounting, Organizations and Society* (AOS) on their website[1] states:

Accounting, Organizations & Society is a major international journal concerned with all aspects of the relationship between accounting and human behaviour, organizational structures and processes, and the changing social and political environment of the enterprise.

Thus, *AOS* is amenable to receiving articles on a wide variety of accounting topics related to the interaction of accounting with society. We classify *AOS* as a generalist accounting journal (Guthrie *et al.*, 2012). On the other hand, specialist journals (Guthrie *et al.*, 2012) deal with a specific topic area in accounting, such as the *Journal of Intellectual Capital* (JIC) as outlined on their website:

The Journal of Intellectual Capital is a peer-reviewed international publication dedicated to the exchange of the latest research and best practice information on all aspects of creating, identifying, managing and measuring intellectual capital in organisations.

Submissions should adhere to the style guidelines as published on journal websites or risk annoying editors before they have had a chance to read the manuscript. As an example, the journal *Critical Perspectives on Accounting* (CPA) not only publishes an extensive webpage for prospective authors[2], it also has a PDF publication called the *Author Information Pack* as a resource available from a link on the same webpage. Notably, the CPA guidelines even contain specifications for the article structure, offering a standardised recipe for publishable articles. *AOS* has a similar guideline, offering advice on other things such as “Abstracts”, “Footnotes” and “Referencing”.

Once a manuscript passes the desk review, the next hurdle is the peer review. These reviewers have the ultimate say in whether an article is published. Rarely will an editor not take the advice of reviewers and override their recommendations. Reviewers have similar complaints about manuscripts to editors and the process is imperfect, so editors occasionally send a manuscript out for review that should have been desk rejected. With increasing submissions, it becomes more difficult for editors to spend a substantial period of time desk reviewing each manuscript. In a study, based on accounting education article submissions, Stout *et al.* (2006, p. 81) outline clearly why articles are rejected by reviewers:

The reasons for rejection are generally manifested early in the life of the project. Primary reasons for rejection are a poorly motivated study, a poorly designed study, and/or an insignificant contribution to the accounting education literature. Poor writing is a common secondary reason for rejecting accounting education research manuscripts. The most common reason a manuscript was rejected after resubmission was the failure of the author to adequately address concerns expressed by reviewers and the editor during previous review rounds.

However, avoiding the reasons for rejection is necessary, but not sufficient for acceptance due to what Nørreklit (2003, p. 592) explains as logical fallacy:

[...] although we know that, if it is raining, then the streets will be wet, we cannot conversely conclude that, if the streets are wet, then it is raining.

Thus, we consider the aspects of published material as well, being the impetus of our study: to examine the characteristics of published articles to add further understanding about what constitutes an article that will have a good chance of being published. For example, as we identified above and further describe next, the choice of research question and method is an important consideration before beginning the research that will form the basis of the article. We advocate planning the research to ensure that a novel research question is addressed with rigorous research methods because this will improve the article's chance of being published.

Novelty in research questions and rigorous methods

The choice of the research question is critically important because it needs to address an issue editors and reviewers deem interesting and novel to the journals' readers. We define novelty as the qualities of the article which make it new, original and different. In the case of a generalist accounting research journal, this usually means an emphasis on accounting choice (Kinney, 2003), its impact on society (Burchell *et al.*, 1980; Tuttle and Dillard, 2007) and challenging the status quo (Kachelmeier, 2006). Accountants, managers and regulators exercise accounting choice on a regular basis, which sometimes entails the choice not to follow regulations. The societal impact of accounting choice is widespread and impacts investors, lenders, workers, customers, local communities, nature and society as a whole. With such broad parameters, many topics can be relevant. However, many issues have already been examined; therefore, the research question needs some form of novelty.

Once an interesting, novel question or theme has been identified, it needs to be examined rigorously to ensure that there is a strong scientific basis for the conclusions reached. We define rigour as the way research stands up to scientific scrutiny. Thus, novelty and rigour are interrelated. For example, researching a new idea can sometimes be accompanied by a lesser standard of rigour in methods and measures. A useful analogy may be, if you found a talking pig, this is sufficiently novel and unexpected to warrant the publication of preliminary research findings around this phenomenon in a highly rated journal (Siggelkow, 2007). An initial article might simply describe how it was determined that the pig could talk. As more becomes known about the talking pig phenomenon, follow-up articles need to delve deeper and perhaps focus on the types of sounds made, by applying incrementally rigorous methods and measures to increase the reader's understanding of the phenomenon and its causes and effects. This interrelatedness of novelty and rigour is depicted in Figure 2.

The area above the curves in Figure 2 represents research projects with a greater likelihood of publication success. A new research agenda often develops when a seminal article is published that can be represented at the top left extreme of the curve. This is normally followed by a stream of follow-up projects refining the methods and measures used in the first article (Chua, 2011; Ohlson, 2011). Each of the follow-up projects tends to represent less novelty and the research agenda progresses along the curve towards the bottom right. A researcher may be left behind by projects initiated simultaneously with their own, and thus, find their project classified below the curve. When a research agenda reaches the bottom right end of the curve, it becomes increasingly difficult to publish as editors and reviewers argue that they already know the outcome of the research before they even read the manuscript. They do not need another setting or a slightly better measure to improve their understanding of the cause and effect relationships at work. Under these conditions, it may still be possible to publish the research in a lower ranked journal where the novelty and rigour requirements are usually slightly lower as depicted in Table II, Panel B.

As a final word, reviewers do not have perfect information or perfect insight into the curve we describe here. Therefore, articles classified either above or below the curve are sometimes published or rejected. Thus, the chances of being published can be enhanced by explaining novelty and rigour in the "Introduction" and/or "Conclusion".

Turning now to our analysis of published AOS and AAAJ articles, our research questions are: "How are the attributes of published articles utilised in our sample?" and

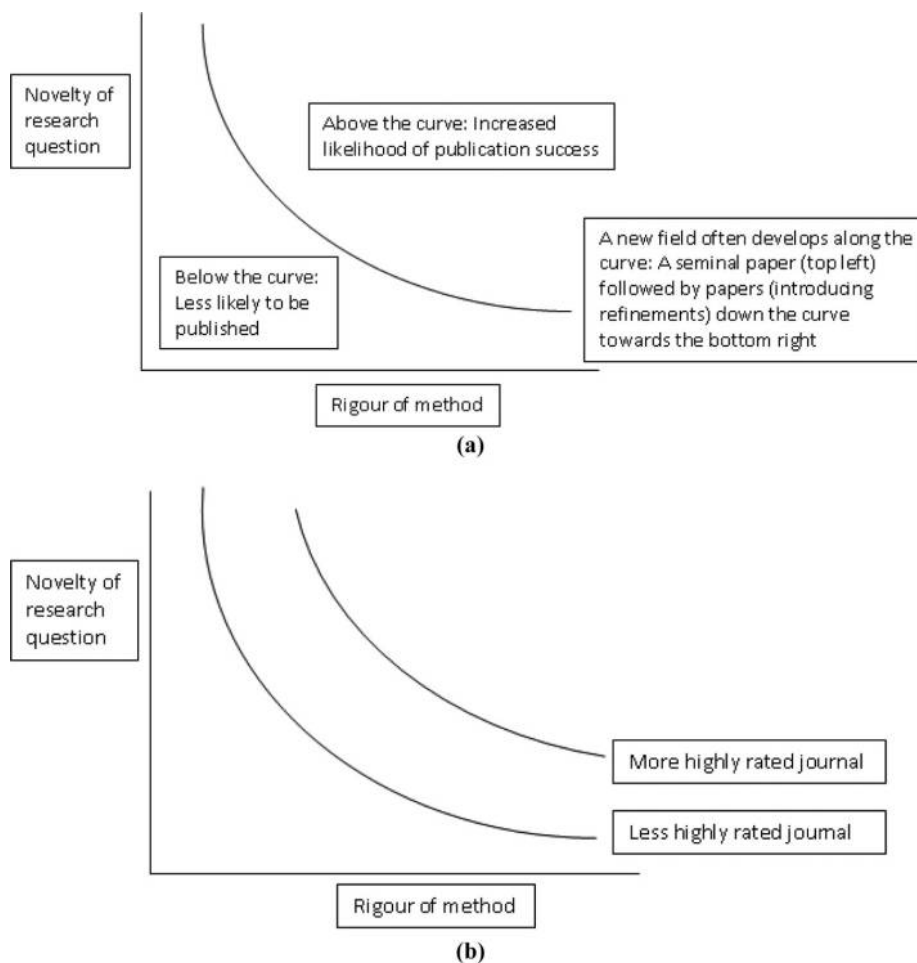


Figure 2.
The relationship between novelty and rigour – introducing the NR curve

Notes: (a) Novelty and Rigour in general; (b) novelty and Rigour in relation to journal quality

“How can these attributes inform our approach to writing articles destined for a refereed accounting journal?” The evidence we present to answer these questions is based on an eclectic mix of our analysis of articles published in *AOS* and *AAAJ* in 2010 and our personal experiences as authors, reviewers and editors of a diverse range of academic accounting journals. The article analysis framework used to answer these questions is described next.

Research method and framework

Our article concentrates on analysing articles from two top-tier accounting journals, *AAAJ* and *AOS* – both are ranked as world-class accounting journals. Increasingly, academics are subject to quality of research assessments. For example, Australia used

the Excellence in Research Assessment (ERA) journal ranking guidelines until 2011. Now, some disciplines use the SCOPUS[3] citation index (González-Pereira *et al.*, 2009)[4], but accounting academics are likely to rely on the journal ranking lists provided by the Australian Business Dean's Council (ABDC)[5]. Accounting academics elsewhere may use other ranking systems, but *AOS* and *AAAJ* are highly regarded world-class accounting journals, regardless of the method used to rank them as shown in Table I. Therefore, many accounting academics aspire to publish in these two journals.

To perform our analysis, we selected all of the articles published in 2010 in *AOS* and *AAAJ* as this represented the most recent set of publicly available articles published at the commencement of our study. When examining articles we were careful not to include non-research articles. For example, several *AAAJ* articles were excluded from the analysis because they were a poem (Baker, 2010a), editorial (Parker and Guthrie, 2010) or a short commentary (Laughlin, 2010). Thus, these articles were not in the scope of our analysis. The final sample consisted of 43 *AOS* and 39 *AAAJ* research articles. Most of the articles can be classified as qualitative in nature, although a number of quantitative articles were published, with 19 in *AOS* and three in *AAAJ*.

Our analysis focussed on the characteristics of the selected articles. As a result, the research framework was developed in several iterative stages as we first took a surface look at the articles and then delved deeper into their characteristics. As a result, we developed the analytical framework to analyse the articles as outlined in Table II.

The first four attributes are determined directly from the information provided by the articles as published in the journals; these are "Journal", "Page numbers", "Authors" and "Article name". The next area of analysis is article structure. Here we broke the articles into different sections based on their purpose, but it was a difficult task as many sections had overlapping boundaries. For example, some articles had a section called "Discussion and conclusions" (van Veen-Dirks, 2010; Agyemang, 2010) or "Conclusions and discussion" (Mäkelä and Näsi, 2010) or "Results and discussion" (Gibbins *et al.*, 2010). Authors who combined the different sections made classifying difficult at times, and thus we needed to examine each part and decide how to classify it. As a result, we came up with the different categories as shown in Table II. For each of the categories, we recorded the name, position (order) and the word count of each, excluding references. In *AAAJ*, we identified a specific "Notes" category for endnotes while, as *AOS* placed footnotes at the bottom of each page, we counted the total words contained in each *AOS* article's footnotes.

We refer to the next attributes examined as the attributes of style. We collected these attributes because of our curiosity about the stylistic attributes of academic writing present in published articles. First, we examined the use of the first- or third-person perspective. The perspective issue is interesting because many of us have been taught that academic writing is impersonal and scientific and thus we should "distance" ourselves from the reader (Brick, 2005, p. 1). Brick (2005, p. 2) also advocates that academic writing should be "objective [...] so it is impersonal" with limited use of the pronoun "I" (or its derivatives "we" and "our"). However, when there is a need to be authoritative, the personal voice might be used with good effect, for example, "In this article I describe [...]". However, some journal editors have a

Source title	Scopus SNIP 2010	Scopus SJR 2010	Rank (SJR 2010)	Rank (SNIP 2010)	Rank <i>g</i> Index	ABS (2010)	ERA (2010)	Moosa (2011) <i>h</i> index
<i>Abacus</i>	0.08	0.071	22	19	20	3	A	23
<i>Accounting and Business Research</i>	0.16	0.071	19	10	13	3	A	15
<i>Accounting and Finance</i>	0.04	0.071	23	23	24		B	27
<i>Accounting Forum</i>	0.15	0.084	9	12		2	B	36
<i>Accounting Horizons</i>	0.12	0.071	20	17	7	3	A	13
<i>Accounting Review</i>	0.45	0.117	3	4	3	4	A*	3
<i>Accounting, Auditing & Accountability Journal</i>	0.29	0.09	5	6	10	3	A*	8
<i>Accounting, Organizations and Society</i>	0.45	0.09	6	2	4	4	A*	4
<i>Auditing</i>	0.16	0.072	17	9	12	2	A	26
<i>British Accounting Review</i>	0.133	0.08	13	14	18	3	A	18
<i>Contemporary Accounting Research</i>	0.23	0.071	18	8	5	3	A*	7
<i>Critical Perspectives on Accounting</i>	0.08	0.082	11	20	16	3	A	17
<i>European Accounting Review</i>	0.1	0.071	21	18	18	3	A	10
<i>International Journal of Accounting</i>	0.14	0.077	15	13	21	3	B	16
<i>Information Systems</i>	0.35	0.09	7	5		1	B	29
<i>International Journal of Accounting, Auditing and Performance Evaluation</i>	0.04	0.071	24	24		1	B	
<i>Journal of Accounting and Economics</i>	0.79	0.144	1	1	1	4	A*	2
<i>Journal of Accounting and Public Policy</i>	0.12	0.08	14	16	14		A	12
<i>Journal of Accounting Research</i>	0.49	0.121	2	3	2	4	A*	1
<i>Journal of Accounting, Auditing and Finance</i>	0.06	0.081	12	22	16	3	A	20
<i>Journal of Business Finance and Accounting</i>	0.15	0.088	8	11	9		A	5
<i>Management Accounting Research</i>	0.12	0.084	10	15	8	3	A	14
<i>Managerial Auditing Journal</i>	0.07	0.077	16	21	29	1	B	31
<i>Review of Accounting Studies</i>	0.27	0.099	4	7		4	A	9

Note: Bold data highlights the two journals used on the study

Source: Adapted with permission from Emerald Journals and Moosa (2011, pp. 828-32)

Table I.
Different rankings of
accounting journals

Attribute	Description and/or options
Journal	AAAJ or AOS
Page numbers	Actual page numbers of the article in the journal
Authors	Names and count of authors
Paper name	Title as published
Sections	For each section, the following attributes were collected, Word count (WC), position in paper (P) and actual name of the section
Abstract	
Introduction	
Lit Review/hypothesis	
Context	
Theory	
Method	
Results	
Analysis	
Discussion	
Conclusion	
Notes	
Appendix	
Total word count (TWC)	Excludes references at the end of each paper
Perspective	First or third person
Road map paragraph	Yes/No
The Writer's Diet	Use of the Writer's Diet website to assess quality of written material based on the Introduction section of the paper.
Be verbs	
Abstract Nouns	Papers were scored with Heart attack (4), Flabby (3), Needs toning (2), Fit and trim (1) and Lean (0)
Prepositions	
Adjectives and adverbs	
It, this, that, there	
Total Writer's Diet score	
Our analytical framework	
References	References as self-referencing

Table II.

Our analytical framework

distinct policy of ensuring articles are written in the third person as one author recently experienced. In this case, the article had already been approved by the reviewers and the editor only required some small changes before accepting the article. However, the final email from the editor to the author stated:

Articles published in [*journal name*] are in the formal, third person. In the revised article, you used *our* a couple of times. Please change any references to *our* or *we* to *the authors*. Once this is done, the article should be ready for publication.

So, against the author's wishes, he changed the article to suit the editor's requirements, although the reviewers made no mention of the same issue.

Issues of style also permeate through to the abstract nature of academic writing. Most academic writers are taught to use abstract nouns such as "organisation" rather than using concrete nouns such as "company" because our teachers espoused that academic writing should be "analytical [...]" so it is abstract and focussed" rather than interactive and spontaneous (Brick, 2005, pp. 1-2). Thus, we now come to a common

complaint about academic writing from our readers: it is boring and abstract, as [Sword \(2009, p. 319\)](#) elaborates:

My student-colleagues are hungry to learn, but they display an extremely low tolerance for the kind of impersonal, impenetrable prose that has become the dominant written discourse of the social sciences. They want stories, examples, ideas, solutions – not long parenthetical references, convoluted flowcharts and truckloads of [...] jargon.

Finding a structural measure of academic writing to objectively compare articles is problematic. Our quest was solved using [Sword's \(2007, pp. 3-5\)](#) *The Writer's Diet* website where she developed the “WritersDiet Test”, which determines the relative “fitness” of academic writing based on five categories “commonly associated with stodgy sentences”[6]. Sword developed this test to provide measures relating to the content of academic prose as a diagnostic rather than a prescriptive tool. Sword advocates that by analysing academic writing from the five categories of “weak verbs, abstract nouns, prepositions, adjectives/adverbs and waste words (*it, this, that, there*)”, an overall “fitness ranking” can be determined. To determine a numerical outcome we have applied a score to each of Sword’s “fitness rankings” of Lean (0), Fit and trim (1), Needs toning (2), Flabby (3) and Heart attack territory (4).

We use the ranking to highlight the current structure of academic prose found in the Introduction section of articles we analysed rather than use it as a tool to criticise writing. We use the “Introduction” section, as it is the most common section of the articles analysed, as well as being the section that sets up the article for the reader because it is the one place where the authors can explain the relevance, importance and novelty of the research question and the appropriateness (rigour) of the method used. This makes the introduction one of the most important sections in an article. It therefore makes sense to spend sufficient time on this very important section to ensure that the article is “marketed” to the best of the authors’ abilities.

Last, we examined the issue of referencing because the number and quality of citations a journal receives increases its reputation. Additionally, new citation indexes such as Google Scholar are becoming more prominent, as is Scopus, which, in many countries, including Australia, is now being used to assess academic research quality[7]. As a result, it has been argued that many scholars are increasing the number of citations, as well as referencing the journal they seek to publish in more often as they fear being rejected for not doing so.

Results and discussion

The first major contribution of our analysis answers our first research question, namely “How are the attributes of published articles utilised in our sample?”, via the development of the descriptions of academic accounting article attributes, as presented in [Table III](#). We need to emphasise here that the sections described in [Table III](#) are what we have identified as generic sections that when combined form a full article. However, not every part is essential to an article. For example, many articles did not have a section called “Context” because it is not required. Thus, our framework in [Table III](#) is a guide to what each section should achieve and the order in which it most commonly makes sense to place it. However, as we saw in many articles, the use of the different sections depended on the author and the message to be conveyed.

Major section	Individual section	Description
Introduction	Abstract	Presents an overview of the paper in 100-300 words identifying a summary of the papers purpose, methodology, findings, conclusions and limitations. Usually written last
	Introduction	Presents a more detailed overview of the paper of about 1000 words designed to spark interest to read further. At a minimum, it summarises the development of the research question and outlines the novelty of the paper. In some cases, it includes a more detailed summary of findings and a road map paragraph outlining the remaining structure of the paper. Usually the second last part to be written after the conclusion
Methodology	Lit Review/ hypothesis	Presents a critical (the good and the bad) overview of the contemporary literature related to the topic or theme of the study. As a result it identifies the gaps in the literature that in turn justifies the research questions and or hypotheses. About 2,000 words are usually sufficient. Should be the first part written so the objectives of the research are clear from the onset
	Context	Sometimes the context where the study is situated needs to be defined, for example, the details and history of a case study organisation. About 1,000 words
	Theory	If a particular theory is to be used as the basis of analysis that is unfamiliar to readers of the Journal this section should give a brief outline of the particular elements of the theory to be used. This section should explain how the theory is linked to answering the research questions and or hypotheses. About 1,000 to 2,000 words
The Back End	Method	Describes the steps involved in gathering the research data and the tolls and or processes to be used to analyse the data. Should also justify why the method is appropriate for collecting data to answer the research questions and or hypotheses. About 1,000 to 2,000 words
	Results	A dissemination of the results of the data collected directly related to the research question and hypotheses. Mainly used in quantitative papers. About 3000 to 5000 words
	Analysis and/or Discussion	Presents how the authors interpret the results, usually outlining the significance, meaning, relationship to findings in prior studies, and implications for contemporary practice or policy. The length can vary from 1,000 to 5,000+ words
	Conclusion	This section provides a final commentary on how the research question or hypotheses were answered and will also outline any limitations of the research. Many authors will also add implications for future research. About 500 to 1,000 words

Table III.
The major and individual
attributes of an academic
accounting paper

(continued)

Major section	Individual section	Description
Supporting evidence	Notes	These are represented as either footnotes or endnotes, depending on the style adopted by the journal. Should be used sparingly only for information that does not generally flow with the context of the document or argument being presented. For example, the URL of an online report or a particular web page that may be of interest to the reader later
	Appendix	Used to display large amounts of data that may have been summarised or utilised in other sections of the document. For example a long questionnaire or a mathematical proof. Again, these should be used sparingly
	Acknowledgements	Some journals require some form of acknowledgement of the contribution of significant others who may have assisted with or reviewed previous versions of the paper. In this section authors also can make note of where the funding for a particular research project was obtained. About 100 words or less
References	References	A list of the sources cited in the papers. In historical articles, there are sometimes two lists, defined as Primary sources of information (archival papers) and Secondary sources (journal articles and books, etc [. . .]). In this case, we counted only the secondary sources as references

Source: Based originally on Guthrie *et al.* (2004, p. 417) and refined using our observations from our data set

Table III.

For example, the *AOS* articles by Carmona *et al.* (2010), Frow *et al.* (2010) and Kuasirikun and Constable (2010) have ten distinct sections. Similarly, *AAAJ* articles by Merino *et al.* (2010), Lapsley and Giordano (2010) and Samkin and Schneider (2010) have nine sections each. Along with articles having many sections, some articles in *AOS* also seemed to be missing crucial sections such as a formal “Conclusion” (Cianci and Kaplan, 2010; O’Donnell and Prather-Kinsey, 2010; Schultz *et al.*, 2010), something for which we academics would chastise our students. In defence of these articles, their final sections do contain some elements of a formal “Conclusion”. For example, Cianci and Kaplan (2010) devote the two penultimate paragraphs to summarising their findings and the final paragraph outlines their research limitations. However, it is common to see one or more of the major sections of an article missing and/or not clearly identified. As we outlined earlier, the remaining focus of this article is to present evidence from our analysis and personal observations and experience, further discussing what we identify as key elements authors need to get right to have a better chance at being published in a high ranking academic accounting journal. This then answers our second research question, namely, “How can these attributes inform our approach to writing articles destined for a refereed accounting journal?”

The abstract

Although it is the first section of an article, our advice based on our experience is that the abstract should be the last section to be written. This is because the abstract needs to represent, at a minimum, a summary of the article’s purpose, results and major conclusions. Thus, it is generally not possible to write this before writing the conclusion of the first draft

of the article. This minimalist approach to writing an abstract is a requirement in *AOS*; however, *AAA* requires what is known as a structured abstract as detailed below[8]:

- Purpose (mandatory).
- Design/methodology/approach (mandatory).
- Findings (mandatory).
- Research limitations/implications (if applicable).
- Practical implications (if applicable).
- Social implications (if applicable).
- Originality/value (mandatory).

The merit of structured abstracts versus the minimalist approach is the subject of some debate among academics and within the ranks of Emerald Journal Editors. The benefits of structured abstracts are supposedly (*Mosteller et al., 2004, p. 29*):

The structured abstract is a viable and useful innovation to help practitioners and policymakers systematically access, assess, and communicate [...] studies and research findings. [...] the structured abstract provides a more robust vehicle for disseminating research through traditional routes as well as through new channels made possible by emerging technologies.

Thus, authors should be aware of the publisher's requirements before writing an abstract. If an author is unsure about writing an abstract, we suggest writing one or two sentences addressing the structured abstract's mandatory requirements, as a good place to start, regardless of whether the journal requires a structured abstract or not.

Writing the introduction

In our experience, an introduction section has to explain *what* was done, exactly *how* it was done and *why* the findings might be of interest to the readers of the journal. The *why* question needs to be answered from a few perspectives, namely, the practical implications of the findings, whose behaviour might be influenced if they had knowledge of these findings and whether any similar research has been published before. Our advice, based on experience, is to write this section after the rest of the article has been completed. This is also a useful exercise in linking the article's elements together. Often we have revised a manuscript because when writing the introduction, we realised the links were not explicit.

In our experience, the following approach to the sequence to follow in an introductory section could be useful. Start the first paragraph with the larger social issue at stake to grab the attention of the reader. In the second paragraph, summarise the literature review by covering the most important prior research on the topic very briefly to show the gap in our knowledge until the link is clearly made with the specific question(s) addressed in the article. Use paragraph three to explain the detailed what and how of the article and the gap it addresses. In paragraph four, explain why this should be of interest to the reader, including the practical and theoretical implications. Pointing to the gap in the literature is not good enough. The reason for the gap may be that it does not make much sense to investigate the issue in this way. However, if there are practical implications and interest, the current research project has a *raison d'être*. Indeed, "research should [...] make strong and deep connections with practice" (*Chua, 2011, p. 28*). When attempting to voice practical implications, think along the lines of accounting choice (by accountants, managers, regulators) and along the lines of societal

impacts on investors, lenders, workers, customers, local communities, the natural environment and/or society as a whole. Consider explaining the practical implications of the findings for several of the groups mentioned in both sets of brackets above. As with the other two paragraphs, this should be linked directly to the Conclusion.

In this paragraph, also consider addressing the issue of the novelty of the article. A number of articles published in *AAAJ* and *AOS* have taken up the challenge and addressed the issue of novelty directly. For example, in *AAAJ* Nørreklit *et al.* (2010, p. 733) describe how “The proposal of pragmatic constructivism for this purpose [to propose a framework for a new paradigm for accounting practice] is novel to the accounting literature”. Likewise, in *AOS*, Jones (2010, p. 93) maintains:

Mann’s model with its novel analytic approach [...] teases out different sources of power, therefore, contributes both in terms of historical understanding as well as providing a new methodological approach.

An optional paragraph, commonly found at the end of the introduction, is known as the *road map paragraph*, and outlines how the following sections of the article will flow, structuring the article’s argument. When we present this article at seminars, this is a contentious topic among our colleagues with one former journal editor outlining how when he was editor he ensured it was not included in published articles. So the question is, “Do we need a road map paragraph?”

The road map paragraph is a common feature of most academic accounting articles. The road map paragraph has its origins in the preparation of legal briefs. A road map paragraph is:

[...] one that sets out the points that will be discussed in more depth in the sections or sub-sections to follow. It is vital that an introduction contain such a paragraph because legal readers are busy individuals who like to see the conclusion and supporting points up-front. The roadmap paragraph is also important because it provides an overview of what will follow. The roadmap helps the reader to place the sections in context as they read. It also permits those who read no further than the introduction to get an understanding of the entirety of the argument (Levinson, 2009).

Our analysis in Figure 3 shows how most articles include a road map paragraph, with *AOS* having slightly more articles without the paragraph than *AAAJ*. However, many of

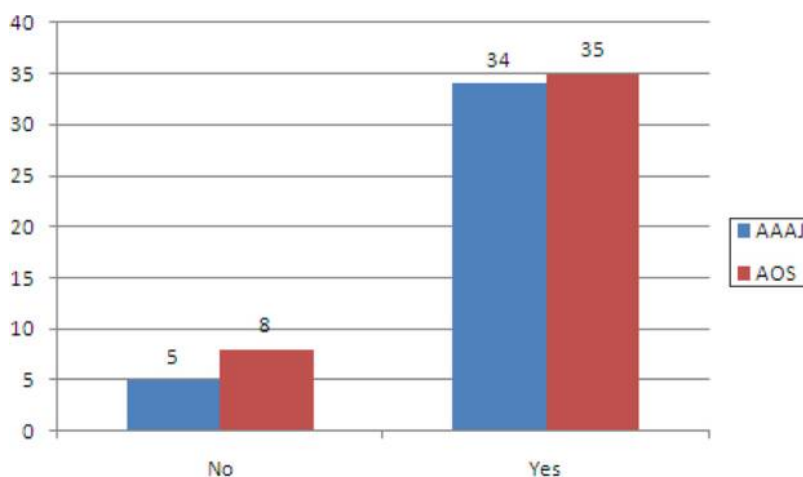


Figure 3.
Number of papers with a
Road Map Paragraph in
AAAJ and *AOS* (2010)

the road map paragraphs we examined were nothing more than a quick outline of what came next, thus negating the purpose as stated by Levinson (2009). In contrast, there were a few that, in our view, were particularly well written and achieved the purpose of explaining the article's argument. The road map paragraph by Baker (2010b, p. 849) is a good example:

The structure of this paper [article] is as follows. The first section reviews the development of managerial capture in the SEA literature. The second section compares the evidence of managerial capture with models of participative democracy as inspired by Habermas. The third section raises some generic questions as to the relevance and adequacy of the use of Habermas as an ideal model for understanding stakeholder engagement. The fourth section introduces Foucault's ideas of discipline to provide an alternative framing of managerial capture. This section suggests that capture itself can be seen as an effect of the more pervasive financial visibility, which shapes management subjectivities. The fifth section draws on empirical studies to explore and illustrate these disciplinary effects and the ways they condition management attitudes and beliefs in relation to the environmental and stakeholder engagement. The paper [article] concludes by drawing out practical insights of this analysis of capture in relation to engagement and future research.

However, particular journals such as *Abacus* specifically do not include a roadmap paragraph and actually have them removed by their copy editor before publication[9]. Thus, this is an example of how an author should get to know not only the published requirements as illustrated in guides to authors on their respective websites, but also the characteristics of published articles.

However, road map paragraphs may not be necessary when we want to tell a story. A good story keeps us in suspense, and a road map paragraph, alongside an abstract and introduction that tells us all the answers, may not keep us interested as Sword (2009, p. 328) elaborates:

An article that offers no suspense, no narrative arc, no sense of moving from A to B, will not hold the reader's attention nearly as effectively as an article plotted, even at the most subtle level, like a good thriller (What will happen next?), or a mystery novel (What clues will the intrepid researcher/detective unearth?), or a Bildungsroman (What lessons will the protagonist learn along the way, and from whom?), or yes, even a fairytale or epic poem (Will good triumph over evil? Will the bad witch of administrative incompetence poison the idealistic young teacher's apple? Will we all live happily ever after, or do new challenges lurk on the horizon?)

The AAAJ article by Czarniawska (2010) is an example of an ongoing and interesting narrative with no road map paragraph. Czarniawska tells the story of an urban renewal project in Rome, and how it evolves over time, continually making the reader wonder what comes next. Not surprisingly, Barbara Czarniawska is renowned within the accounting academic community for her ability to develop and utilize narratives.

When examining the introductions in our sample, we noticed a wide variety of styles, many not adhering to what we have outlined. For example, the AOS article by Mennicken (2010, pp. 334-337) has an introductory section entitled "Audit in transition" which is over 3,200 words and eight footnotes and can be best described as an "Introduction/Context/Literature Review" as the "Methods and materials" section follows. Our experience as reviewers also highlights many inconsistencies in what is termed an "Introduction" with many articles using the term "Introduction" when these sections are more like a preliminary literature review, even replete with

a research question (O'Donnell and Prather-Kinsey, 2010, pp. 558-559). Thus, we reiterate our previous advice to write the "Introduction" last, and thus avoid confusing its contents with material that should be placed in more appropriate sections.

The use of theory

A further reason for manuscripts to be rejected by certain journals is the theory used (Bono and McNamara, 2011). Theory is an abstraction of reality, a simplification that allows us to cut out the noise and focus on the issues that concern us (Christensen, 2011) and thus theory generally plays an important role in the accounting research articles published in generalist accounting journals. The data (and findings) may tell a story, but if that story conflicts with current understandings, reviewers are likely to question the data, the methods and so on. A more compelling sequence is to use theory to explain the causal mechanisms at work that would explain the expected findings, followed by the findings. This is more generally known as the scientific method.

Articles published in highly rated North American accounting journals, such as *Journal of Accounting and Economics*, tend to be less explicit about the theory used because there is an assumption that the article uses agency theory. Therefore, they tend to skip over a general explanation of agency theory and go straight to the identification of the agency problem in the particular setting. For example, by focussing on the often selfish, short-term and/or dysfunctional behaviour expected from the agent. Thus, their hypotheses development section tends to perform the function of theory development, testing and application.

In highly rated generalist accounting journals outside of North America, many different theories can be used. Thus, there is a need to be explicit about theory. A general discussion of the chosen theory will not suffice. The theory of choice has to be applied to the specifics of the research article, and there is an expectation that theory needs to be *developed* beyond prior applications. Therefore, it is not uncommon for a manuscript to be rejected by a highly rated generalist accounting journal on the basis of inadequate theory development.

Our advice to authors, based on our experience, is that invoking a standard theory is not always enough. Authors need to explain how they view the theory, and how they apply it to their specific situation. By precisely explaining the constructs involved and the causal relationships that the authors expect to be at work in the area they are examining the reader can better understand why and how the theory used is valuable for creating insight and critique. Additionally, editors and reviewers will be better informed about theory choice and use, hopefully eliminating questions and concerns about the theory used.

The method section

Each research method has different strengths and weaknesses. Referees tend to focus on weaknesses. Therefore, explanations about how the weaknesses associated with the method were ameliorated will enhance the likelihood of publication success (Bono and McNamara, 2011). For example:

- *Quasi-experiments (archival)* – Endogeneity (i.e. the causal effect may go the other way) and exogeneity (e.g. size explains everything).
- *Case studies* – Generalisability (or what theoretical insights can the article provide?).

- *Surveys* – Non-response bias.
- *Experiments* – Accuracy/applicability of measurement instruments, participants do not represent who they purport to represent, and participants are not subject to the long-term incentives they would face in real life.

Similarly, statistical tests and the choice of appropriate tests to analyse data are a matter for consideration. There are many statistical tests, but most are designed to show the likelihood that an observed difference in a sample is present in the population from which the sample was drawn. So significance at the 1 per cent level suggests that there is a 99 per cent chance that if the entire universe could be observed, there would be a difference (Kenkel, 1989). Different research traditions tend to use different statistical tests, for example, either an ANOVA or a *t*-test. Both these tests will provide exactly the same answer, but using an inappropriate one is likely to signal that the authors are new to the particular research tradition and therefore increase the chances of the manuscript being rejected (Bono and McNamara, 2011). Therefore, authors should strive to use statistical methods they observe in the most important prior research in their area.

Thus, based on our experience, we recommend that methods and statistical tests mirror the prior literature, unless improvements to methods and analyses are part of the innovation of the study and are explained in the article.

The use of “Notes”

As indicated before, *AAAJ* and *AOS* present their “Notes” in different ways, with *AAAJ* using endnotes and *AOS* using footnotes. “Notes” form an essential part of the message the author(s) is trying to get across. For example, the *AOS* article by Mennicken (2010) has 41 separate footnotes totalling over 2,800 words or about 11 per cent of the total text. Similarly, in *AAAJ*, Boedker (2010) used 41 endnotes totalling more than 3,800 words, comprising over 27 per cent of the article’s length. One view on “Notes” is: if “Notes” are really important, they should be included in the main body of the text. For example, Mikva (1984, pp. 647-648) states:

Let me start with the physical properties of footnotes and the difficulties they cause. By definition, a footnote is below the text to which it refers. [...] When reading a footnoted article one’s eyes are constantly moving from text to footnotes and back again. The distraction and time waste are substantial. If footnotes were a rational form of communication, Darwinian selection would have resulted in the eyes being set vertically rather than on an inefficient horizontal plane.

Despite the view that “Notes” should be used sparingly, they have at times been used extensively in published articles in *AAAJ* and *AOS* (Mikva, 1984, p. 648).

Referencing

While referencing is essential, academics are often accused of over-referencing and excessively self-referencing journals. When we examined references cited in each journal, we found on average that *AOS* articles have more (89.1) than *AAAJ* (67.6). The standard deviation was *AOS* 44.4 and *AAAJ* 29.1 *AAAJ*, indicating some *AOS* articles with higher counts, for example, Davison (2010) with 188 and Kuasirikun and Constable (2010) with 257. Alternately, Bol and Moers (2010) has only 31. In *AAAJ*, Samkin and Schneider (2010) had the most (139) and Czarniawska (2010) the least (15). We propose that a wide variety of articles are published in interdisciplinary accounting journals and

that this is the reason for the range. For example, Czarniawska's (2010, p. 420) narrative illustrating "the complexity of accounting for the city, on a specific example of an urban project in Rome" is based on pictures rather than scholarly articles". By contrast, Kuasirikun and Constable's (2010) accounting history article, situated in mid-nineteenth century Thailand, relies on previously published evidence.

Academics tend to believe it necessary to reference the journal in which they submit their article otherwise the reviewers and editor(s) will take a dim view of the article and possibly reject it. There is some merit to this argument because differing research traditions and prior journal content inform the debate. Therefore, an article relying on prior research published in a particular journal may be most suitable for publication in that journal. Thus, if a new article does not cite prior research published in that journal, its suitability has to be questioned. For example, a new accounting article destined for *AAAJ* should cite the relevant prior research published in *AAAJ*.

Bearing in mind this line of reasoning, authors may scan articles published in the journal they are targeting for publication and cite as many as possible. Therefore, we examined the issue of journal self-referencing and found that *AOS* self-references on average 2.7 times more than *AAAJ*, *AOS* (11.8) versus *AAAJ* (4.2). *AOS* authors also tend to refer to *AOS* on a more frequent basis, at least during 2010. Proportionally, self-referencing was *AOS* (13.4 per cent) and *AAAJ* (6.4 per cent). Thus, although self-referencing in *AOS* is substantially higher than in *AAAJ*, articles in both draw on a wide variety of sources.

An open question is whether journal self-referencing is an important issue. As a guideline, the Scopus citation ranking system allows a maximum of 33 per cent before it stops counting (González-Pereira *et al.*, 2009, p. 5). Both *AOS* and *AAAJ* comfortably fit under the limit. Another often cited guideline (Rosenstreich and Wooliscroft, 2009, p. 229) is Tahai and Meyer's (1999) study in which they found an average 5 per cent journal self-referencing rate with a range of 0-9 per cent among top ranking North American management journals. *AAAJ* falls inside the guideline while *AOS* is above the guideline.

As with referencing, we discovered a wide range of self-references used. The most in *AOS* belonged to the articles by Hall (2010) and Mundy (2010) with 37 each (33 and 44 per cent respectively) while in *AAAJ* the articles by Samkin and Schneider (2010) and Brown (2010) each contained 14 (10 and 11 per cent respectively). Alternatively, some articles contained no self-referencing. *AOS* had four (Koch and Schmidt, 2010; Norman *et al.*, 2010; Gibbins *et al.*, 2010; Bol and Moers, 2010) and *AAAJ* had seven (Mc Watters and Lemarchand, 2010; Kornberger and Carter, 2010; Cristofoli *et al.*, 2010; Czarniawska, 2010; Boedker, 2010; Orij, 2010; Peng and Bewley, 2010), showing that self-referencing is not required for getting published.

Upon reflection, based on our own experience, we advise authors to be judicious about referencing; only citing articles contributing to the argument, rather than citing to appear impressive. Authors should ensure that they submit their manuscript to a journal that fits the manuscript's references.

The style of prose to use

Considering the "Introduction" is, in our view, the most important part of an article, we will now discuss findings based on some novel analyses we performed on the style of prose used in the "Introduction". Because the "Introduction" needs to be well written to

convey its message, we have targeted the “Introduction” as the basis for our analysis of writing structure. As outlined in the research framework, we utilised Sword’s (2007, pp. 3-5) “WritersDiet Test” to examine the writing style of the “Introduction” of the 2010 AAAJ and AOS articles. Our hypothesis is that, despite the importance of the “Introduction” to spark readers’ interest, it is written in an abstract style (Sword, 2009, p. 319).

As outlined earlier, the “WritersDiet test” assesses academic prose as a diagnostic rather than a prescriptive tool. By analysing academic writing using the five categories of “weak verbs, abstract nouns, prepositions, adjectives/adverbs and waste words (*it, this, that, there*)”, an overall “fitness ranking” can be determined. While Sword (2007) does not provide a numerical rating, we have adapted her ranking system to include a score as outlined in the research framework. Thus, each of the five categories of the test is scored on a scale from 4 “Heart attack” to 0 “Lean”, giving a total score out of 20. Additionally, we chose to use the online test version rather than a manual analysis due to time constraints and to reduce bias or skill issues with a person doing the coding. Also to ensure we only analysed the authors’ own words, we excluded words and or phrases identified as belonging to another author and references. The software analyses a maximum of 1,000 words at a time; therefore, we obtained a score by copying up to the first 1,000 words of the “Introduction” into the online test text box and using the test settings to exclude references and quotations, thereby testing only the authors’ words.

We did not uncover any significant difference between AAAJ and AOS writing styles, but when analysing each style component, we observed how most authors get high scores under the “Abstract nouns” category as shown in Figure 4. For example, in academic accounting articles, many authors appear to use nominalisations – abstract nouns formed from verbs and adjectives that end with the suffixes *ion, ism, ty, ment, ness, ance, ence*, such as *organisation* instead of referring directly to the type of organisation they are writing about such as a *company* or *firm*. Thus, it is not surprising to find a high percentage of abstract noun use considering most authors who write at this level need highly developed writing skills and their academic training will most likely have focussed on writing in an abstract manner (Brick, 2005).

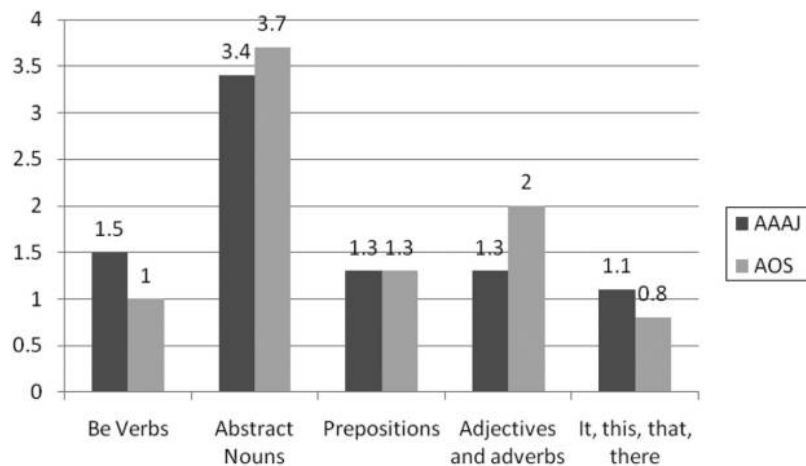


Figure 4. WritersDiet test results of AAAJ and AOS (2010) papers showing means

A high percentage of “Abstract nouns” can also contribute to longer sentences and longer articles. In our sample, articles in *AOS* were considerably longer than *AAAJ*, averaging 14,363 and 10,485 words, respectively. While *AOS* does not have a specific word length guideline, *AAAJ* asks for articles between 6,000 and 12,000 words. However, 32 *AOS* and 13 *AAAJ* articles in excess of 12,000 words were published, and three articles in *AOS* were in excess of 20,000 words (Graham, 2010; Gendron and Spira, 2010; Mennicken, 2010). However, eliminating abstract nouns does not guarantee smaller word counts. “WritersDiet” scores can also be improved while maintaining or increasing word counts by providing concrete examples rather than abstract arguments or by converting the offending nouns back into verbs or adjectives. The lowest overall scores with an “Abstract nouns” rating of 1 (“Fit and trim”) or less were the Kornberger *et al.* (2010) *AOS* article and the Toms (2010) *AAAJ* article. These articles demonstrate how to write in a non-abstract style and still be published.

Based on one author’s writing experience the words in most academic writing samples can be reduced by 10-20 per cent by editing the sample until each category attains a 0 or 1 score. Thus, utilising the “WritersDiet test” could save *AAAJ* and *AOS* authors 1,000-5,000 words an article. The following list describes the other “WritersDiet Test” categories followed by an example of how to reduce word counts using the test:

- the ad-word test counts adjectives and adverbs that end with common suffixes such as *able, ac, al, ant, ary, ent, ful, ible, ic, ive, less, ly, ous*;
- the preposition test counts common prepositions such as *in, by, for* and *of*. The test also counts *to* when used in an infinitive verb construction;
- the verb test counts be-verbs: *am, is, are, was, were, be* and *been*; and
- the waste word test counts the words *it, this, that* and *there*.

The following quote is the opening paragraph from the Tilling and Tilt (2010, pp. 55-56) *AAAJ* article. We tested the paragraph in the “WritersDiet Test” and it achieved a “Flabby” ranking, with the prepositions (*italics*) and abstract nouns (**bold**) categories being major contributors to the overall ranking. Adverbs (*underlined*) verbs (**bold italics**) and waste words (*underlined italics*) are also highlighted:

In the effort to understand the motivation of corporations in providing voluntary social and environmental disclosure a number of theories have been employed. This paper continues this theme of research through a longitudinal case study conceived as a test of legitimacy theory as it has been described in accounting research. Instead of focusing on a range of organisations and industries, the examination of a single company complements previous broader-based studies. Despite the potential for legitimacy theory to explain a broad range of corporate behaviour, there has been relatively little research to date into legitimacy theory except in the context of environmental disclosures.

Applying Sword’s (2007) advice, we were able to reduce the word count from 102 to 64 words:

In accounting research, many theories are used for understanding what motivates companies to provide social and environmental disclosures. This article continues the accounting theory research theme, presenting a longitudinal case-study, testing legitimacy theory. Case-studies, examining single companies, complement broader based studies involving multiple companies and industries. Excepting environmental disclosure, little research about legitimacy theory is found, despite its potential for broadly explaining company behaviour.

First, we converted the abstract nouns into concrete nouns (e.g. corporations to companies) and verbs (e.g. examination to examining), restructuring the sentences around these changes. The restructuring also helped remove prepositions, as evidenced in the fourth sentence, where we have reduced seven prepositions to one. When we relate the findings back to criticism of academic writing as being too long and boring (Wolff, 2007), our findings here might offer academics a way forward in dispensing with this criticism (Sword, 2009).

By reducing the word count, we can potentially highlight other academic writing flaws. The paragraph has four statements, lacking a constructive argument; missing are words such as “consequently, then, it follows, as, because, therefore, since” (Nørreklit, 2003, p. 605). Thus, we advocate reconstructing the paragraph to include a claim, data and a warrant as Nørreklit (2003, p. 605) explains:

The claim is the point of view which the sender wishes the recipient to accept (Paul is ill). The data forms the basis which supports the claim (Paul is pallid). The warrant combines the claim and the data and is often implicit (When Paul is pallid, he is ill)

Reconstructing the paragraph and making the argument clearer may not reduce the word count, but certainly contributes to making the article less abstract and understandable. We have rewritten the sample paragraph, attempting to bring forward how we interpret the reason Tilling and Tilt (2010) wrote their article[10]. In our revised paragraph, we have only three sentences, representing the claim, data and warrant. Without references, we have kept the paragraph to 64 words. We indicate another potential flaw, highlighting where we would expect some references, supporting the overall argument as academic writing uses appeals to the authority of other academics’ published articles (Nørreklit, 2003).

In accounting research, many theories are used for understanding what motivates companies to provide social and environmental disclosures (Reference?). Excepting environmental disclosure, little research about legitimacy theory is found, despite its potential for broadly explaining company behavior (Reference?) thus, identifying an opportunity for future research. This article addresses the opportunity, presenting a longitudinal case-study testing legitimacy theory, complementing broader based studies involving multiple companies (Reference?) and industries (Reference?).

Our advice to authors is to concentrate on honing their craft, and there are a variety of books (Sword, 2007; 2009) and tools available[11]. Note that our advice here is based on the premise that clarity and an engaging style will improve the chances of a manuscript to be published, but, of course, we cannot be sure of this proposition, given that we were not able to compare published articles with rejected manuscripts. Note further that the paragraph we “improve” above, was part of a published article, showing that “perfect” writing is not a prerequisite for the acceptance of a manuscript.

Should one use the third person or can we write in the first person?

Academics are often taught to write impersonally, from a third-person perspective, distancing them from their research to enhance apparent scientific objectivity. However, writing in the first person can be more direct and very effective in highlighting one’s own point of view. The use of the first person can actually strengthen arguments and make them more persuasive (Brick, 2005, pp. 8-11). The first person perspective is also conducive to a more engaging writing style. Writing in the first person is a personal

choice of style and is widely accepted in accounting journals. Our analysis shows both first and third person writing in *AAAJ* and *AOS*. While *AAAJ* does publish some articles in the first person, the majority are still written in the third person. *AOS* published proportionately more articles in the first person than *AAAJ*, although the third person dominates.

We were also curious to discover whether writing in the first person could enhance the abstract style of academic writing we have previously identified. However, this is not the case in our sample. In fact, our sample shows articles written in the first person can be more abstract than those written in the third person. We would advise authors to follow their own preference when choosing whether to write in the first or third person.

Further advice

Acceptance rates at the highly rated accounting journals are low – at around 10 per cent. For example, at Contemporary Accounting Research (CAR), the acceptance rate for 2009 was 12 per cent with a three-year average from 2007-2009 of 8 per cent[12]. An article with obvious shortcomings is even more likely to be rejected than this 90 per cent plus average. Therefore, it makes sense to ensure that obvious flaws are removed before an article is submitted to a journal[13]. A first step is for each co-author to read the article again in full and to make corrections and improvements. Additional feedback is usually available from colleagues at authors' own universities, from participants at research seminars at other universities, or through the review and presentation process at conferences. In addition, consider engaging the services of a professional copy editor, especially if English is not your first language. By removing or addressing these issues, the article's chance of publication success increases. Issues that elicit comment and feedback at this stage are likely the same ones attracting editor's and/or reviewers' attention. Thus, there are benefits to exposing an article to individuals who are known to provide appropriate feedback in the article's research tradition and incorporating solutions to their concerns, before submitting an article for review.

Concluding remarks

In this article, we have introduced the novelty/rigour curve, explaining the relationship between the novelty of the research question and the rigour of the research design and execution as it relates to the probability of being accepted for publication at different levels of journal. In general, a novel question, rigorously examined is essential. Figure 2 shows the curve and brings these relationships to light in more detail. Another contribution of our article is the framework for building an accounting academic article as presented in Table I. It is important to remember that the framework is not prescriptive. Rather, the framework identifies typical sections that can be included, and the order they are generally found in *AOS* and *AAAJ* articles.

A further contribution is the presentation from our literature review and the analysis of *AAAJ* and *AOS* articles on a number of topics that can add to the quality of an article and improve the chances of publication success. Again, we do not advocate rigid adherence to predetermined patterns because we find sufficient evidence of different approaches leading to publication success among *AAAJ* and *AOS* articles.

Academic writing can be seen as a craft that needs to be honed over time (Sword, 2009). Adopting a style that fits with the traditions of a particular journal appears to be significant, rendering issues such as choice of theory and references important

considerations. Much the same as chefs hone their skills in the kitchen so too do academic writers at their keyboard. Publishing in *AAAJ* or *AOS* can help set up and progress an academic career. Academics who regularly published in the top journals can be argued to have already honed their writing skills through practice. However, *AAAJ* and *AOS* publish articles by authors who had not published in the journal before, mainly because the manuscripts were deemed to provide novel insights while using rigorous methods as explained by our NR curve. After all, the prominent academics of today also had to publish before they were well known. We agree with [Sword \(2009\)](#) that academics should continue to develop their writing skills to produce more engaging and interesting articles that have the potential to appeal to a wider audience.

In this article, we do not reveal guaranteed recipes for success. Therefore, future research is called for to extend our study and to make additional suggestions to enhance the likelihood of article acceptance. We suggest research into reviewer behavioural aspects as one possible avenue for future research.

Notes

1. www.elsevier.com/wps/find/journaldescription.cws_home/486/description accessed 25 June 2011.
2. www.elsevier.com/wps/find/journaldescription.cws_home/622813/authorinstructions accessed 25 June 2011.
3. See: www.info.sciverse.com/scopus
4. For more and up to date details see: www.arc.gov.au/era/era_2012/era_2012.htm
5. See: www.abdc.edu.au/3.43.0.0.1.0.htm
6. See: www.writersdiet.com/WT.php and the book (Sword, 2007).
7. See: www.arc.gov.au/media/releases/media_09september11.htm
8. See abstract guidelines at: www.emeraldinsight.com/authors/guides/write/abstracts.htm
9. Author's personal communication with Graeme Dean, former *Abacus* editor.
10. Apologies if we have not got it exactly right as it is our interpretation of the paragraph and is used for demonstration purposes only.
11. For example, see: www.grammarly.com for checking grammar
12. 2010 Contemporary Accounting Research Editors Report found at: www.caaa.ca/_files/file.php?fileid=filesjXqTbBOy&filename=file_CAR_Editor_s_Report_2010___final.pdf
13. See also [Bradbury \(2012\)](#) for a pre-submission checklist.

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