Requirements and Understandings for Publishing Academic Research: An Insider View

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1 This paper draws extensively from a prior project undertaken by the authors and, in particular, owes a great deal to two papers: Parker et al (1998) and Gray et al (2002). Although this working paper goes beyond the scope of those papers, many of the arguments and assertions presented here are developed further in those articles.
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Abstract

Beginning with the premise that the publishing of scholarship is an important academic endeavour, distinguishing the scholar from the teacher, manager, business person or consultant, this chapter seeks to provide some personal insight (drawn from the authors’ combined 70 years of experience as reviewers, authors, journal editors, editorial board members and PhD supervisors) into the art of publishing in accounting and management. As scholars, the authors have learnt research and publication skills through a process of trial and error, that is, by actually writing, rather than by merely discussing research and publication in the abstract.

Discussion in section 1 centres on the authors’ personal experiences and a brief engagement with several research pieces. In section 2, various alternative forms of publication are discussed. In section 3, some insights into the art of writing scholarly works are discussed and several processes associated with this are outlined. In section 4, how to (and how not to) deal with editors and reviewers is discussed, including the packaging of research into acceptable forms and dealing with referee advice or rejection in a constructive way. In section 5, we outline some points on how to manage a research strategy and in section 6, issues of “quality” in research publication are dealt with and a reasonably comprehensive sample of academic and professional journals is used to illustrate a unique way of viewing these publication outlets. Overall, the paper seeks to illustrate that a finished publication can represent the accumulation of much trial and error, including prior rejections, revisions, debates with reviewers and co-authors, and a host of other complexities that comprise the journey of an idea from its conception to its actual appearance in print and, as the final section suggests, what keeps the scholar working through this difficult (and often treacherous) process is the excitement and deep motivation of new discovery and continuous self-improvement.

Keywords: refereed journal articles, academic publishing, journal editors
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Introduction

While Academe’s primary distinguishing feature might very well be thought of as the pursuit of scholarship, the relationship between scholarship and research, publication and teaching is not always made that explicit. Thus, many teachers appear to see their principal role as one of inculcating and training students in received (usually professionally determined) ‘knowledge’ while making few, if any, attempts to challenge, develop or expand upon that ‘knowledge’ (Sterling, 1973; Sikka, 1987; Lehman, 1988; Gray et al., 1987). However, the notion of scholarship, although by no means incompatible with the aspirations of the inspirational teacher, must be considered to be far broader than teaching, encompassing also the individual’s pursuit of learning and understanding through formal research, reading, reflection, discussion, and writing (Gray et al., 2002). The value of such scholarship is then tested and confirmed as it is disseminated by means such as teaching, workshops, conversation, conferences and, of course, publication (Parker et al., 1998).

It can be argued that scholarly research findings and insights that are never disseminated do not constitute true scholarship, on the grounds that they never add to humanity’s accessible stock of knowledge. However, it must equally be recognised that equating scholarship dissemination solely with publication, risks ignoring the contribution to knowledge made by outstanding teachers, research advisers, informed critics, journal articles or book referees, and the unpublished research degree theses (Gray et al, 2002). Notwithstanding this, however, scholarship ultimately tends to be judged (e.g., as useful, good or significant) through processes of peer and reader reactions to the content of published research itself. Despite the various attempts to measure elusive notions of ‘quality’ - in academe as anywhere else – it is the intrinsic notion of contribution to ones’ discipline that ultimately guides and rewards one’s endeavours. Such relatively crude measures as citation rates, despite their severe limitations, are just one of the increasingly popular attempts to capture an indicator of this elusive scholarship quality.

Publication can therefore be seen to be central to the scholarly process, and this chapter is concerned with the publication of research. Accordingly, the authors address issues including alternative forms of publication, the process of research writing, the task of dealing with editors and referees, issues relating to quality of published work, the management of research and the classification of target journals. A processual and strategic view of the publication process is offered, targeted specifically towards the intending author.

Alternate forms of Publication

First, it is necessary to briefly consider the forms of publication available to a scholar. The list provided here (see, Figure 1: Forms of Academic Publication) is a familiar one. The order of forms of publication is intentionally alphabetical, so as not to suggest priority of one form over others. This list highlights the range of vehicles through which scholarship can be disseminated.

2 For ease of expression, the singular is used throughout this article to denote both the singular and the plural.
Despite this variety, in the accounting and management disciplines generally, the refereed research journal and refereed research book are regarded as the pinnacle of research output publication. In research-oriented departments, discussion papers and conference papers are invariably considered to be minor, ‘work-in-progress’ forms of research dissemination. An example of this can be seen in Australia, where, under DEETYA (1997) requirements, such papers must be published at significant national conferences that meet a strictly defined set of DEETYA criteria, or else they are not recognised for purposes of determining research funding (Parker, et al, 1998; Neumann and Guthrie, 2001).

An exclusive focus on refereed academic journals, however, neglects other important channels of knowledge dissemination. For example, the textbook and its obvious contribution to knowledge dissemination may be seriously devalued within this framework. While textbooks may not be formally recognised as ‘research’, they nevertheless have a profound influence upon the ways in which academics and students construct concepts and practices. It is therefore appropriate to comment a little further on some of the other forms of publication, as listed in Figure 1 (above) and discuss their relevance to the academic embarking on a publishing career.

### Figure 1

**FORMS OF ACADEMIC PUBLICATION**

- Academic Journals in the Discipline
- Academic Journals outside the Discipline
- Book Reviews
- Chapters in Texts
- Conference Papers and Conference Proceedings
- Consultants’ Reports
- Discussion Papers
- Edited Texts
- InterNet
- Newspapers/Television/radio/videos
- Other (non-new-research) Monographs
- Other non-academic/popular journals
- Poetry
- Professional Journals in the discipline
- Professional Journals outside the discipline
- Research Degrees
- Research Monographs
- Submissions to government/regulators
- Textbooks (basic/conventional teaching)
- Textbooks (new approaches/research synthesis)

(adopted from Gray et al, 2002)
Books

Books can be conveniently divided into three principal categories: textbooks, research books and edited books.

- Textbooks represent a major commitment of time and effort by authors who, in the process, also become committed to subsequent revisions, new editions, associated teacher guides, manuals for students, case studies, short answer questions, multiple choice test banks and so on. While these represent important contributions to academia (above), they are generally not weighted as highly as research books and journal articles by university appointment, tenure and promotion committees when attributing research significance. Often very attractive to relatively junior faculty who (very properly) wish to collate and communicate their emerging understanding of their subject, textbooks are not something to be embarked upon lightly – not least because of the opportunity costs involved.

- Research books are more focussed than textbooks, being typically oriented towards leading edge thinking and research in a highly specific subject area. Such books are less likely to require authors to engage in subsequent revised versions or new editions. They generally elicit high levels of recognition for scholarly achievement in the university community, contingent upon the quality of work done, the significance of their contribution to knowledge, and peer reviews.

- Edited books come in a very wide range of forms. What is common to all is that, typically, putative editors imagine that they involve the editors in less effort than personally writing an entire book. This is frequently not the case as the effort in pursuing errant contributors and editing pieces into a coherent whole may take as much effort as writing the whole thing oneself. The contribution to knowledge that such books make depends to a considerable degree on the specific case but, in terms of personal kudos, it may be wiser to consider them as not dissimilar to the textbook.

For the junior academic, commitment to a book early in one’s research and publishing career is not typically considered advisable. Regardless of type, all books involve a considerable personal commitment of time and energy. Other forms of research and publishing offer the opportunity to engage in more limited scope, shorter time frame projects. More especially, the more focused form of publication allows the newer academic to build up a variety of experiences in researching, writing and publishing whilst assisting the junior academic in developing a publishing ‘track record’. From both an academic career perspective and from the standpoint of producing a high quality product, a book is better embarked upon after some publishing experience and credentials have been accumulated.

Book Chapters

Contributing a chapter to a book, particularly an edited book of readings, represents a medium of research and writing that is attractive and suitable both to new and established scholars. It can comprise a critical review, a theoretical treatise or a report of an empirical study. The

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1 Do note that the categories are not precise or entirely discrete. For example, the dividing line between a high level textbook and a research book may be far from clear in practice.

2 This level of recognition does vary somewhat between areas of management and accounting and, as a rule, would attract more accolades in management than they would in (say) finance.

3 One of the current ironies in the present research assessment environment as it applies to accounting and finance academics in the UK is that fewer and fewer senior academics in leading departments are finding the motivation or time to undertake book projects and publishers are looking elsewhere for their new products.
chapter represents a credible venue for both teaching and research related publication, although peer refereeing is the norm for the research book chapter. It can also allow a greater degree of discretion in treatment of subject, format, and length than a journal article. Thus, whilst (typically) not attracting the same reputational value as journal article, a request to contribute a chapter to a book with a good editor is something to be welcomed by most academics.

Commissioned Reports
Reports on studies commissioned by governments and other parties also represent an avenue for research and its dissemination. University committees and government research weighting systems take varying approaches to the standing they confer upon such reports. Generally they do not rate as highly as refereed research journal articles, research books and book chapters, but they still demonstrate a commitment and contribution to applied research with potential policy and community importance. Inevitably, there is also a down-side to such reports and the principal ones can be having to operate under fairly strict guidelines and the potential loss of academic independence – especially at the editing stage if the report is to be a public document. The research monograph can offer a good compromise in this regard.

Research Monograph
A research monograph is normally a shorter, privately published (see below) book or booklet which reviews and reports upon a commissioned and/or funded piece of research. They are most commonly associated, especially in the UK, with the professional accountancy bodies who fund and publish them. There is much to recommend them: they typically involve the acquisition of a research grant; they may be commissioned or the academic may make a bid for a subject area of their own choosing, they permit a wider exploration of the research topic than would typically be the case in a journal article and, frequently being refereed by independent experts, can carry a reasonable scholarly quality. Many newer academics find the whole process of undertaking and publishing with a professional body a formative experience.

Professional Journal Articles
These represent an often-neglected opportunity for academics. The professional journal article represents an excellent training ground in both the process of writing clearly and succinctly for a practitioner audience and in adhering to editorial and publishing requirements. It also represents an important medium through which scholars can communicate research findings and perspectives to the business and professional community. As such, it serves both as a technology transfer medium and as a bridge between academia and the profession. While individually often rated much lower in significance by academic gatekeepers (see, Parker, et al., 1998), professional journal articles nonetheless do demonstrate a commitment to publishing and business/professional linkages that universities are finding increasingly attractive. Such articles are very much more limited in terms of the level of effort required by the author than refereed research journal articles\(^6\) and book chapters, and involve shorter lead times from acceptance to publication.

\(^6\) It is impossible to give a precise statement of the levels of effort each require but if one thought of a professional article as taking you a maximum of three weeks (alongside other normal academic duties) and a refereed journal article as taking up to two years, you would have some sense of the relative effort involved.
Refereed Journal Articles
Traditionally, the accounting and management disciplines have tended to treat refereed research journal articles as the most valued channel of scholarly dissemination. While we ourselves, have strong reservations about this privileging, it would be ridiculous if we did not emphasise the status of refereed research journal articles, particularly for the aspiring researcher. Such articles require a high standard of research rigour; data analysis, communication, argument, critique and theorisation must all be of a high standard, regardless of the methodological tradition involved. Some positivist traditions require papers to be presented in particular formats, and the required length of a paper varies according to methodology employed and the editorial requirements of the target journal. The ubiquity and importance of the refereed journal article means that much of what follows will relate especially (though not exclusively) to this medium.

Conference Papers
The conference paper is rarely an end in itself, but may find itself incorporated into a collection of published conference proceedings. Generally, the conference paper represents a partly, though substantially, finished piece of work, fit for public display, but still requiring critical comment and improvement to render it acceptable for publication in a refereed journal (the role of the conference paper in the publication process will be considered more fully in section 4). However, the inclusion of a complete conference paper in proceedings may preclude its publication at a later date in some journals. Different editors have different attitudes to this issue, making it necessary to check the policies of target journals before submitting.

The Art of Writing a Research Paper
Regardless of the nature of the research, the targeted publishing medium or the intended audience, the writing of material for publication is an art form. The execution of the writing process will have a major influence over the ultimate publication of the work. What follows are reflections on some crucial facets of effective research paper writing? It should be noted that these insights also apply to writing for other publishing media.

Identifying and Justifying Topics
Aspiring scholars often ask how one may identify fruitful areas of research work and writing. The avenues are multiple, and often point to the potential significance of the research as well. Fruitful and significant research topics can arise from discussions with colleagues, debates at conferences, observations made by presenters and commentators at seminars, contemporary discourses in the professional and business communities and so on.

However, the most common source of ideas lies in the literature. Our advice is to read the professional and research literatures around one’s area of intended specialisation searching for:

a) questions already tackled but not yet satisfactorily resolved;
b) questions not yet tackled;
c) questions apparently or tentatively resolved but worth further investigation/challenge;
d) questions raised in “further research” sections at the end of some research articles;
e) issues being debated in the business and professional media;
f) theories that require testing or offer new perspectives in the accounting and finance domain;
g) practices about which we know little in terms of foundation, rationale or real effect;
h) phenomena or practices which, as yet, remain largely unexplained or inadequately theorised.

In addition, recognising that scholarship is both a deeply personal and collegiate activity, consider marrying this reading with two other strategies. First, have a good look at colleagues’ current work and consider cooperative development of that. And, second, give careful attention to your own personal passions and concerns and, whilst it can be a more risky approach to early forays into research, bear in mind that research which draws on a deep and abiding personal motivation can often be more original and will certainly be more potentially satisfying.

**Writing Up One's Work**

It is a rare author who can produce a first draft that turns out to be the final version of a paper. High quality papers are usually the product of several rounds of revision, building on the first draft. Indeed, on occasion, an author may find that critical review of earlier drafts prompts them to rewrite a paper almost from scratch.

In writing up one’s work, it is important for a prospective author to be clear as to why a particular writing task is being undertaken – whether it is for a research degree, for students, for practitioners, for fellow researchers and postgraduate students, or for some other audience. Clarification of this point will determine the content, its length and structure, the language employed, the extent of referencing, and so on. If the intention is to write for publication, it will be necessary to decide at the outset for which conference and/or journal (or other medium) the writing is intended as each individual journal will have a unique set of editorial board members, a previous literature and a certain academic style.

When writing, an abstract can provide an excellent indicator of adequate project focus and communicative clarity. That is, it should be possible for an author to summarise in a brief abstract what was done, why it was done, what was found, and why it matters. (Alternatively, it these questions could be stated: How? What? Where? When? Why? and, importantly, So What?).

Regarding structure and planning, the most effective and efficient writers plan and structure their paper in advance of the detailed write-up. To assist in developing structure, a series of sections and section headings are often devised, being supplemented with brief notes outlining possible substantive content and the key points to be included in each section. Charts and flow diagrams are also often employed to this end. In general, it is considered unwise for an author to attempt to write a complete paper without at least some idea of the overall argument having been developed, even though aspects of the argument may change in the course of writing the detailed paper.

In general, academic papers tend to be constructed as follows:

- An introduction, including a review of the relevant background literature, summarising and critiquing prior research in the subject area. This section should also include an outline of the focal questions of the research project, demonstrating the significance of the
chosen subject to the field of research. A brief outline of the paper is also generally supplied.

- A rationale for and description of the research method, outlining the theoretical and methodological perspective(s) being employed and the specific steps involved in data collection and analysis (including any relevant details on population and sample).
- The research findings clearly and succinctly summarised, focusing on material specifically related to the central objective(s)/research questions outlined previously; this tends to vary in structure and length according to the nature of the project (e.g. questionnaire survey, field research, historical study).
- An analysis and interpretation of the findings, as regards their significance, latent meaning, relationship to findings in prior studies, and implications for contemporary practice or policy.
- A summary, providing conclusions and directions for further research.

The intention in outlining this model is not to suggest that all papers should follow a single structural model. There are many possible variants. Rather, the above structure can be considered a guide, outlining the components that might be relevant and require inclusion in a paper’s uniquely designed structure. The structure must also conform to that required by the paper’s intended destination. In the case of a journal article, structural requirements could be ascertained by thoroughly checking a number of previous issues, therefore avoiding the need to restructure the paper at a later date.

Upon finishing the draft of a paper, it is necessary to juxtapose the introduction and the summary and conclusion, in an attempt to discern whether the paper has been successful in achieving the objectives set out for it in the introduction. A number of questions can be used to guide an author in this process, including: Are the research objectives/questions posed in the introduction addressed and answered in the summary and conclusion? Are any limitations to the study spelled out in the summary and conclusions or earlier in the introduction/research method (ology) sections? Has the significance of the subject, indicated in the introduction, been reinforced with an explanation of the significance of the findings later in the paper?

Once this process has been completed, it is appropriate to write the abstract. The abstract should summarise in one or two paragraphs the primary objective of the study, the research method (ology) employed and the major finding(s). It cannot be simply a replication of the introduction.

Having successfully reached this point in the writing enterprise, the author has expended a major amount of effort and time constructing the paper. A natural pride and satisfaction flow from this concrete achievement. It is beneficial at this point to set the paper aside in favour of other activities, returning to it at least a week later. This allows a certain ‘distance’ to develop.

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7 Indeed, one piece of advice is not to consider writing for or submitting to a journal with which one is not fully familiar. Levels of familiarity vary but a useful (if not immutable) rule of thumb is that one should really consider having personal subscriptions to key journals and thus be reading those journals on a very regular basis. Horror stories abound of authors submitting to journals with which they clearly have no familiarity at all. The outcomes are usually predictable.

8 Methods are the means whereby one collects and analyses data. Methodology refers to the philosophical issues which underlie those methods. The terms, thus, mean very different things – but journals vary in the extent to which they are exercised by that difference.
from the work, allowing the author to make a more dispassionate and critical review of the work. Flaws often become apparent at this stage. To help in this review process, a series of critical questions, such as follows, must be asked regarding the work:

- Does the writing communicate clearly and with an economy of words?
- Does the language fit the target audience?
- Are the conclusions supported in full by the evidence, or do they go beyond its scope?
- Does the paper meet the ‘so what?’ test? Why is the paper important?
- Does the paper tell a complete and plausible story?
- Does the paper develop its theme(s) in a logical manner?
- Are there further implications and theorisations that can still be developed in the paper’s concluding analysis?

The process of ensuring that the paper adequately addresses these questions may involve the author in several redrafts of the paper.

Individual and Team Writing

As a general rule it is desirable to build a personal research and publishing record that includes both solo and jointly authored work. There are various reasons for this strategy. For example, appointment, tenure and promotion panels will at times consider the balance between these two authorship arrangements as an indicator of an applicant’s ability both to conduct independent research and to co-operate with or lead a team of researchers.

Individual research and writing is important as it allows the author to build research and writing skills, to learn how to manage a project in its entirety from beginning to end, and because it provides a full experience of all facets of a research project. Some scholars find they prefer total control over project scope, focus, methodology, execution and write-up that accompanies solo authorship. However, solo authorship also requires (as well as helps to build) high levels of self-motivation and discipline in order to produce a successful outcome. As such it is an essential learning tool and a staple contributor to any scholar’s track record.

For scholars who are by nature more highly motivated, disciplined and organised, the solo approach can be more effective and efficient than the team based approach, assuming the size and scope of project allows this. As a scholar’s publishing record develops, many begin to show a preference for either individual or team based research and writing. It is still advisable, however, to maintain both approaches in a scholarly repertoire.

Joint authored research papers are frequently more appropriate for large scale projects, or may be required in order to bring multiple research skills and disciplinary backgrounds to bear on a particular subject. They may serve to provide less experienced researchers with the leadership of more senior scholars. Finally, it is often found that the peer pressure exerted by

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9 One is seeking to bring the same level of critical appraisal to one’s own work that one brings to the reading and assessment of student work and, especially, student dissertations. It is worth noting that many academics – even experienced ones – can provide superb critiques of the work of others, but seem quite incapable of applying that critique to their own work.

10 To someone other than yourself that is. It is a hard lesson to learn that others may frequently not be as intrigued and excited by your work as you are.
team members helps ensure that work is done at a higher level of quality and in a more timely manner than an individual might sometimes manage.

Be it comprised of two, three, four or even five people, to be effective, the research team must contain people with an appropriate mix of expertise and experience. A certain degree of ‘chemistry’ (in the sense of mutual understanding, commitment and communication) is also essential. Co-authors must be able to easily relate and must have confidence in one another’s abilities (both in terms of their potential contribution and in their ability to deliver quality work to agreed timelines!). Such research partnerships arise for a myriad of reasons but amongst the most apparent, especially in ones early work, a shared passion for the subject and/or simply a burgeoning friendship is as good a place as any to start.

**Sundry Considerations**

It is important to ensure that a paper’s subject matter, length, structure, and bibliographic style are appropriate to the journal to which one intends to submit. If not, the editor(s) may assume that the paper has been rejected by another journal, or that the author is unfamiliar with their journal. A careful examination of, and compliance with, the journal’s style guide, as well as an examination of prior work published in the target journal that may be directly relevant to the paper (including it in one’s literature review as necessary) can circumvent these problems. It is also generally advisable to include a cross section of relevant prior publications in the literature review so as to demonstrate an acquaintance with seminal work, leading authors, latest developments and international sources transcending the author’s own national location.

Less experienced authors have been known to submit first draft work to journal editors in the hope of avoiding the redrafting process, as discussed above. This strategy is highly inadvisable - referees cannot be expected to do the work of the author. As highly experienced scholars themselves, the referees will detect a first draft submission without delay and recommend against the paper’s reconsideration by the target journal. Similarly, the submission of incompletely proofed paper (e.g., incomplete bibliography, poor grammar and paragraph cohesion, etc.) serves only to antagonise referees and editors, quickly earning the author a bad reputation.

The chances of a paper achieving publication in a refereed research journal will be enhanced by submitting drafts to various colleagues for critique, as well as by presenting the paper at research seminars in the academic’s own and/or other universities and presenting the work widely at conferences. Publishing the work in a widely circulated Discussion Paper series or on specialist websites can also be warmly recommended as helpful intermediate steps towards submission to a journal. This exposure will benefit the author, pointing out errors, alternative perspectives, ideas for further improvement, methodological issues, findings requiring further address, areas requiring improved explanation and so on. The more work that an author puts into the paper and its dissemination before submission, the greater is the chance of a favourable reception by a journal and its referees.

Consequently, the names of persons, seminars and conferences to which the paper has been exposed should also be listed in the ‘Acknowledgements’ section of your paper, on the cover page, where paper title and authorship are also shown. Inclusion of this information also signals to the journal editor that the paper has indeed been thoroughly prepared and developed. Inclusion of this information also signals to the journal editor that the paper has
indeed been thoroughly prepared and may impress the referees. Editors are generally alert to this tactic and will remove the footnote so as to secure an uninfluenced opinion from the referee(s).

**Dealing with Editors and Referees**

**Target Journals**
The most appropriate target journals for a paper can be identified from a variety of sources, including the institutional library, bibliographic indexes, journals in which relevant papers in the literature review have been published, and internet searches, among others. It is important for the author to develop from discussions with colleagues (in one’s own institution and at seminars and conferences) an understanding of the scope, style, quality and significance of work published in potential target journals. On this basis an assessment can then be made of the potential match between the paper and the target journals and the likelihood of gaining eventual acceptance for publication. It is important that an author be realistic in selecting a target journal - there is no point in aiming at a journal that does not publish in the paper’s subject area or methodological tradition. A candid self-assessment of the quality of the paper and hence its probability of success in any particular target journal is also useful at this point.

It is important to note that a paper must **never** be submitted to more than one journal at a time. This is considered to be a highly unethical practice. Similarly, attempting to publish slightly varied versions of the same paper in more than one journal is inadvisable, unless it has been clearly disclosed to the editor that this is the case, and the editor’s agreement to consider your paper on that basis has been given. Editors and referees are often able to identify such strategies, particularly as a paper can sometimes find its way to a referee who is evaluating papers for multiple journals. Attempting to use these strategies can seriously damage one’s reputation as a scholar, having a long-term effect on the credibility of the author’s work and future research and publishing career.

**What Referees Expect**
While it is not possible to generalise about how journal referees evaluate papers, a number of considerations are commonly taken into account, as follows.

1. Is the paper well written and error free?
2. Is the research question interesting?
3. Does it fit the journal’s scope?
4. Does it make an original contribution to knowledge?
5. Does it address an issue of significance?
6. Does it reference and extend the relevant previous literature?
7. Does it exhibit rigour in methodological execution and argument? Are the paper’s findings and arguments credible and justified?
8. Does it present its conclusions and implications clearly and convincingly?

Considerations such as these are frequently referred to in reports to authors and also in the confidential remarks made to editors.
Editor Decision Types
Depending upon an editor’s appraisal of a paper, a number of different responses can be anticipated by the author, as follows.

- **Editorial rejection without refereeing**: The paper is returned without having been forwarded to referees. Three premier causes exist for this type of rejection. First, (due to a lack of ‘homework’ on the part of the author) the subject matter lies beyond the journal’s scope or the paper’s style suits a different journal. Second, the paper is rejected on the grounds that it is not of a standard for consideration for publishing in a refereed research journal. Advice is also given that the paper be sent to a professional journal (in this case the author has clearly misread the paper’s suitability for research versus professional or business journal). Third, the editor may consider the paper to be so badly written, poorly conceived, or so replete with errors that it is unfit for refereeing or submission to a professional journal.

- **Outright rejection with referee reports**: The paper is returned on the grounds that the editor considers the referee reports to be so unfavourable as to preclude any hope of revision for successful publication in the journal. The author is left with no alternative but to undertake a major reworking of the research and/or the paper before contemplating resubmission to another journal.

- **Rejection with major revisions required**: This response indicates that the referees require major revision work for the paper to have any hope of success, however, the reports will be both constructive and detailed, outlining what needs to be done. The revisions may be so far reaching that they almost constitute a new paper, but, if the author is prepared to make the effort, success is possible – either in this, or another, journal.

- **Offer of revision**: This response indicates that the referees are favorably disposed towards the paper, but nonetheless consider it to need further work before they will recommend it be accepted for publication. Assuming an author is willing to take these comments seriously, a significant probability of eventual publication exists.

- **accept with minor revisions**: The referees are basically recommending acceptance, with some minor editorial amendments before final acceptance by the editor. These are usually easily addressed and reviewed only by the editor without being returned to referees. The paper can be considered to be very close to acceptance.

- **acceptance without revision**: This almost never happens. Papers are almost always capable of improvement and referees will invariably suggest revisions to improve the paper’s credibility, significance and impact in the published literature. Such an outcome, however, can be considered to represent high praise by the editor and referees for the quality of one’s work.

In high quality refereed research journals, papers will commonly be put through one, two or even three rounds of revision by the editor and referees before final acceptance\(^1\).

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\(^1\) It is impossible to accurately generalise about what proportion of submitted papers fall into each category of decision although some journals do publish this data from time to time. As a very rough guide new authors might assume that the first four categories of decisions will be applied to about 20-30% of papers submitted, whilst “minor revisions” will be applied to less than 5% and “without revision” will be applied to less than 1%. It can be a tough process – but see section 6 below.
Dealing with Delay and Rejection

The refereeing process for research journals is invariably time consuming. Editors make their best efforts, but referees can often be overwhelmed with refereeing tasks from multiple journals, under pressure from their own workloads, or (regrettably) rather casual in their approach to refereeing timelines. Patience on the part of the author is required. It is not advisable for an author to phone or email editors to check on the paper’s progress, as editors are usually besieged with communications and exacerbating this may alienate them. If, however, the delay has been considerable and no word has been received for five or six months after the submission date, a (carefully worded) enquiry may be justifiable.

As noted above, an editor’s response will most likely entail some form of revision request or rejection and it must be noted that this can present personal difficulties for the author. Initial reactions to rejection or any hint of negativity in referee reports can include disappointment, denial and even anger. This is not uncommon, even amongst experienced writers. Upon asking any well-published academic, one will discover similar experiences.

Upon receiving a rejection, it is highly inadvisable to dispatch the paper to the next-choice journal by return of post. It is possible that the next journal editor might unwittingly send the paper to a referee who was one of the referees for your paper at the previous journal. If they find that you have responded to none of their comments and taken up none of their advice, they are likely to both reject the paper and inform the editor of the second journal of your attempt, with serious damage to your long-term reputation as a researcher.

A more appropriate response to rejection is to consign the rejected article to a desk drawer and return to other tasks, until emotions have receded and a more rational response is possible. Only when one is able to read the referee reports in a calm and appropriately critical manner, recognising that at least some of the referee comments and suggestions are justified and can add value to the paper, is one ready to begin revising the paper. It must be noted that referees’ comments are rarely without merit, making justifiable and valuable recommendations that significantly enhance the paper.

When Referees Ask for Revisions

Some suggestions may help in addressing requests for revision:
(a) Identify the major and minor revisions required.
(b) It is not necessary to agree with the referees on every point they make. Where an author does not agree or is unable to follow their advice (eg. data access limitations, ethical constraints etc), it is necessary to explain the reasons for this in a response sheet to each referee.
(c) It is necessary to move beyond ‘window-dressing’ revisions in response to significant issues. Substantive revisions are required to address major criticisms.
(d) Referee comments need to be addressed in a full, in depth manner. Superficial revisions sent back in quick turnaround time tend to meet with equally speedy rejection.

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12 This is not uncommon – our personal record is one of us received the same paper from four different journals and in each case the paper was identical – the author had put through none of the revision suggested.
13 In addition to it suggesting laziness, a lack of professionalism and a willingness to freeload on the work of others.
14 Indeed, failure to respond seriously to substantive comments can kill the chance of the paper being admitted to that journal.
A response sheet for each referee needs to accompany a resubmitted paper. This sheet must detail exactly what revisions have been undertaken and where in the paper they occur, in response to each point made. Inaction on any point must also be defended.

In the event that two original referees submitted opposing recommendations, the editor will most likely have sent the paper and the referees’ reports to a third arbitrating referee. As a result, the author is now in the position of addressing the comments of three referees. It is important for the author to discern (from the editor’s comments) which, if any, of the three reviewer’s opinions are dominant, and to pay special attention to meeting the criticisms of that particular referee.

Where a referee identifies an irrecoverable methodological flaw it must be presented as a recognised weakness and must be carefully addressed and, where possible, mitigated in the revised paper.

If there are grounds for considering a particular referee to be hostile or unreasonable, or if a referee appears to be contradicting prior advice (eg. on a second round revision), it may prove necessary for the author to ask the editor concerned for a new reviewer or for an arbitrating decision/guidance from the editor himself or herself.

If and when all/most of the major criticisms have been addressed, the revised article is ready to be resubmitted to the same journal. If, however, an author finds that there are major areas of disagreement with one or more referees, it may be better to withdraw the paper from consideration for that journal and to resubmit it, after revising as far as possible, to another journal.

Returning to the original journal, the resubmission needs to be accompanied by a letter to the editor of the journal, acknowledging points at which previous referee reports have been particularly helpful and summarising for the editor the major changes made to improve the paper. Reports for each referee, addressing each of their individual points and explaining how each has been addressed, should be enclosed. The editor will normally return the revised paper to the original referees along with the comments provided by the author on the points raised. They may be satisfied and recommend publication, they may ask for more (on the same points), or they may identify further points to be addressed.

To summarise, the author is left with two fundamental choices in dealing with referee criticism:

1. The recommended changes are so fundamental to the paper’s message or argument that the author is not prepared to make them. If this is the case, the author must withdraw and submit to another journal.

2. The changes, while possibly not being absolutely convincing to the author, nonetheless do not really detract from (or may in fact augment) your primary message or argument and can therefore be incorporated.

The author must judge whether the referees and/or the editor appear sufficiently unsympathetic, such that the prospects of successful revision are too low to warrant the effort of resubmitting to this particular journal. If this is judged to be the case, it is most likely prudent to withdraw the paper, revise it to the extent possible and then resubmit it to another journal.

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15 This should be done formally with a letter of explanation to the editor.
Preparation, preparation, preparation.

Successful publication in refereed research journals is a time consuming business and an author must be prepared to accept and manage research and publisher timelines. As an example, a paper submitted to a research journal can incur the following time lags:

To prepare and submit: 1–3 years
1st referee reports: 3–6 months
Revision time: 3–6 months
2nd referee reports: 3–6 months
If accepted, lag to publication: 6–9 months

Total time elapsed from inception to publication: 2-5 years

The preparation time should include time for exposure of the paper to critique and comment, including workshops, seminars and conference presentations. In addition to the benefits noted above, such exposure helps improve the author’s presentation research defence/explanation skills, broadens the author’s scholarly networks and enhances the author’s profile and reputation in the scholarly community.

Managing A Research Strategy

Experienced authors rarely put all their eggs in one basket. That is to say, whilst a new researcher may well spend three years or so on a single research project in the form of a doctorate, once the PhD is completed it is inadvisable to spend similar amounts of time exclusively on single papers. Particularly for a younger researcher working on one of his or her first major (post doctorate) research projects an exclusive focus on targeting a journal known to have an extremely high rejection rate (e.g., 90%) is very high risk indeed. If the paper is unsuccessful in its pursuit of that journal, resubmission to another journal with further consequent revisions may delay eventual publication even further. In the early stages of one’s publishing career, it is therefore advisable to have multiple targets and to include journals in which there is a reasonable chance of (ultimate) acceptance.

Continuing with the ‘eggs in more than one basket’ strategy, working on a sequential project-by-project basis can be boring, and involve long fallow periods between resulting publications. Experienced researchers and authors typically run 4 to 5 (or even more) projects concurrently. This is not as difficult as it first sounds. All are at various stages in the process of publication. For example, one project may be at the conceptual design stage, another may be at the literature review stage and another at the revision stage. (A strategy that is also made easier by working with others). This allows the author to maintain a variety of research that is both enlivening and permits cross fertilisation of ideas. It also ensures a steady stream of published research over time.

Conference papers are not a substitute for published articles in refereed research journals. As such, a published conference paper should not be treated as the end point publication of a research project. It is important for an author to refine and revise such a paper and pursue publication in a refereed journal. This inevitably involves the hurdle of even higher quality.
standards, but, positively, will result in a final paper that has even greater potential to make a significant contribution to the literature of the discipline. Too many authors lack the determination and persistence that is required in this process of finding a journal publisher.

In managing a research strategy, another set of choices must be faced. Some academics write only research articles; others only write books. Still others only write professional articles. There are even some academics who only write research articles for one or two selected journals. What type of projects a particular academic elects to pursue and what publication venues and target audiences he or she favours are a matter of personal preference. Scholars build a whole variety of different publishing profiles. However, over time, a conscious decision based upon personal abilities and preferences, available opportunities and resources, and the marketability of one’s long term profile as an academic, needs to be made.

As experienced editors and authors, we wish to express a personal predisposition towards developing a personal publishing profile over time that includes theoretical and applied research, empirical and critical review studies, professional and research publications, and the journal and book media - an ‘all rounder’ profile. This, it seems to us, provides the author with variety as well as with the chance to develop a range of empirical and theoretical matters as well as the chance to engage with practical and policy issues. It should be said, that whilst it is not uncommon to find serious academics who have concentrated most, if not all, of their output in refereed journals, it is much less common to encounter an academic of standing who has created a publishing profile entirely out of professional journal publications or entirely out of books The choice is clearly up to the individual academic but it is an important choice and one which should be made explicitly rather than by default.

**Categorising Journals For Managing Your Research Strategy**

It is necessary to return to the question of targeting journals appropriate to research output. Academics often discuss journals in terms of perceived ‘quality’ – often a code for the perceived status of the journal rather than the quality or significance of the work it publishes. Part of the problem is that the notion of “quality” is ill defined and interpreted in a variety of ways, often being inadequately articulated (Tinker and Puxty, 1995). Yet a number of published surveys of academics’ rankings of journals appear to presume that ‘quality’ is a unidimensional construct (Gray *et al.*, 2002). Some studies (e.g., Brinn *et al.*, 1996) appear to suggest that academics themselves are allowing, even encouraging, this singular interpretation of journal quality.

In contrast to this unidimensional construct, Figure 2 offers a list of possible factors that might influence one’s judgement of the value of a particular journal. Unfortunately, only a few of these factors have been addressed in studies seeking to rank journals. It is therefore important that the individual academic beware of excessive reliance upon journal rankings, which in any case vary quite dramatically between different published survey studies (Gray *et al.*, 2002). Indeed, the present authors’ own prior study of senior academics’ views on what constitutes “quality” in research and publishing (Parker *et al.*, 1998) suggests that academic appointment, tenure and promotion committee decisions are impacted far more by those senior academic ‘gatekeeper’s’ individual evaluations (as referees and committee members) than by published journal ranking studies alone.
Figure 2
QUESTIONS AND POTENTIAL FACTORS INVOLVED IN INDIVIDUAL ASSESSMENTS OF JOURNAL QUALITY

- How often do you read an article in the journal?
- How often do you browse the journal?
- How often do you consult the journal?
- Do you subscribe to the journal?
- Does your departmental library subscribe to it?
- How often do you submit to it?
- How often do you publish in it?
- What is its actual rejection rate?
- What is its perceived rejection rate?
- What are your views of how others perceive the journal?
- How have previous ranking/reputation studies rated it?
- What is its subject/method/ideological orientation?
- What is the purpose of the journal (e.g., to influence practice, teaching etc.)?
- What is the purpose of your publication?
- What has been your experience as a referee/editor for it?
- Does your library subscribe to it? Multiple copies?
- How often do you cite it?
- How often it is recommended reading for students?

(adopted from Gray et al, 2002)

Accepting that Figure 2 is not exhaustive, it still seems reasonable to suggest that any assessment of journal quality might reflect the personal influence of the journal, one's admiration for the journal, and/or one's perception of its reputation. These characteristics may be unrelated to factors that might in reality determine a journal’s intrinsic quality (e.g. the rigour of its refereeing system, its citation in the discipline, or its readership).

Recognising our above reservations regarding the ranking of journals, we offer an alternative categorisation of a sample list of accounting and management journals. Such categorisations are inevitably value-laden and subjective but may be useful to newer academics, postgraduates and other intending researchers who are looking to guide their reading or their publication targeting.

Our critique of journal quality (Gray et al., 2002), however, does not deny the primary contribution to knowledge development of the scholarly journal. The demands of writing for journals require academics to learn their craft through the exercise of logical and disciplined activities.

In engaging the generally recognised pre-eminent role accorded to journals in our disciplines, we offer an approach to journal categorisation with the intention of:
1. Assisting scholars to identify appropriate avenues for the publication of their research.
2. Facilitating the recognition of both generalist and specialist journals in our disciplines.
3. Illustrating journal groupings (including research and professional journals) for postgraduate students and new scholars.
4. Helping newer academic commence the process of establishing the field of journals that deserve recognition within their domains by the relevant disciplines.

Using a database of over 150 English language journals, compiled from a variety of sources we compiled an initial list of accounting and management journals. The list comprised academic accounting journals of which we were aware (including specialist journals such as the *Journal of Petroleum Accounting* and *Government Accountants Journal*) plus the prominent finance journals (but see Zivney and Bertin (1992) for a list 128 finance and related journals) and a selection of the (apparently) more popular management journals. To this list were added high-profile, non-academic journals (such as *Harvard Business Review* and *Journal of Accountancy*) and, for illustration only, some of the British and Australian professional journals. These journals are included in a larger listing (expanded for purposes to be discussed shortly) contained in Appendix A. Such a list could most certainly be even further expanded. The list is not, therefore, a complete listing of influential journals but, rather, an illustration of the range of journals available in the accounting and management disciplines.

Appendix A offers a tentative and highly conditional categorisation of our selection of journals. The sample is constructed from a journal-ranking study, listing the authors’ own sources of information about currently available journals. It must be emphasised that the categorisations presented in Appendix A represent the authors’ subjective assessment, reflecting a combination of our own and reported experience, and public knowledge about the rigour and reliability of the refereeing process. The included journals and some of the categorisations of those journals will, inevitably, reflect our own experience. We certainly cannot claim familiarity with all the journals listed, and we know that there are many other worthy journals that we have not included. In addition, we have attempted to distinguish purely professional from academic and ‘near-academic’ journals.

Our categorisation has several characteristics that deserve note:
1. We offer a broadband categorisation that reflects groups of informing traditions/methodologies and levels of refereeing (rather than a serially ranked set of survey-derived reputation perceptions).
2. We have spelled out the basic criteria (admittedly capable of improvement and development) that we have employed – thereby offering transparency, as opposed to the unstated criteria of survey respondents.
3. We state at the very outset that our categorisation of journals is not fixed or static. It is inevitably dynamic and shifting as journals develop, change editors, experience changes in editorial board membership and change profiles with a changing population of authors.

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16 A moderately systematic attempt was also made to explore the extent to which: (a) further categorisation could be undertaken and (b) our broad categorisation accorded with prior ranking studies. In broad terms we were very conscious of the tendentious nature of further categorisation although the lists in Appendix A offer no major violation of previous studies. (More detail on this process can be found on the CSEAR website at www.gla.ac.uk/departments/accounting/csear)
We are only too aware that any categorisation represents but one input to the ongoing social construction of journal groupings. Such groupings must inevitably be subject to continual redefinition by the community of scholars. Of course, where there are strong and compelling sectoral, institutional, departmental or individual perceptions of preferences for particular journals, nothing in our preferred categorisation will override that. Nevertheless, we offer a broader, more multidimensional approach to journal categorisation than we have seen made available in our literature to date.

We have categorised as ‘Academic Category A’ those journals which use experienced and relatively senior referees in a double-blind format as a consistent policy. We are well aware that the group is diverse - Brinn et al. (1996) would in fact split this group into a further two or three ranks. The diversity of this category ranges from those journals that appear to be nurturing and supportive to authors, through to many which apparently prize scientific rigour and objectivity above speculation, innovation and clarity. However, these journals, as far as we can assess, represent the intellectual journal backbone of the disciplines and belong together as the core. Indeed, we contend that the vast majority of senior academic positions in our disciplines in UK and Australian universities require appointees to have records that include publications in at least some ‘Academic Category A’ journals.

‘Academic Category B’, it seems to us (and this is, again, broadly reflected in the survey studies), places a higher emphasis on editorial discretion and encourages access for authors. Consequently, these journals are more accessible to newer scholars learning their craft and generally more tolerant of kite-flying, speculation and interesting, if as yet not fully developed, ideas. Additionally, the Category B journals are more typically, as far as we can assess, easier to read and less complex, and explicitly attempt, with varying degrees of success, to reach out to practitioners.

The ‘professional and newsletters’ category is self-selecting and relatively uncontentious. It seemed convenient to separate out that group of ‘academic/practitioner journals’ which, whilst they may rank highly in the ranking surveys (as with, for example, HBR and FAJ), would not necessarily be thought of as essentially ‘academic’ journals.

Appendix A will doubtless prompt debate and a variety of different views amongst academics. We accept that. Our primary intention is to offer the aspiring author one interpretation of potential target journals that is classified from the points of view of research, ‘bridge’ (between research and practice), and practice journals, and in terms of an admittedly crude differentiation between refereeing processes and the flexibility of research journals. With respect to the latter differentiation, it is important to remember that journals will be moving between these ‘A’ and ‘B’ classifications both as journals and even with respect to different articles and their treatment within a journal.

A Concluding Reflection

No matter how successful and experienced an author may be as a researcher and publisher, referees and editors will still challenge one’s self-esteem. Battle scars will be an inevitable badge of honour. It remains to ask whether, in this difficult process, the gains for the individual outweigh the costs. As researchers and publishers, we find ourselves driven by a passion to make a lasting if incremental contribution to the discipline; to continue to build a
network of collegial scholars around the globe; to discover new knowledge; and to contribute to theoretical understandings, strategic policy and practical processes to the accounting and management fields. To develop a successful research and publishing career and to maintain one’s momentum, it is vital that the emerging scholar develop his or her own rationale as to why he or she is engaged in research. That manifesto will inevitably change over time, but will remain an essential driver for the most productive and influential scholars.

In our experience, the most committed researchers and publishers continue to engage in pursuit of research regardless of instrumental rewards and despite the personal costs in time, effort, energy, and sacrifice. Why? It is because such researchers are energised by the pursuit of the new and unfamiliar, enjoy the cut and thrust of academic and professional debate, and gain immense satisfaction from their contribution to society through the power of the printed word. To this end the authors extend an ongoing invitation to postgraduate students and academics to join in this work, and also offer the foregoing observations on the research and publishing process.

**BIBLIOGRAPHY**


# Appendix A: Categorisation of Accounting and Management Journals

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