FROM IDEA TO PUBLICATION: CONSTRUCTING A QUALITY RESEARCH PAPER

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ABSTRACT

This paper provides guidance and best practices for writing a well-structured research paper for publication in peer-reviewed journals. It outlines the research publication process, from idea generation to final acceptance, and offers insights into the key factors editors and reviewers consider when evaluating submissions. More importantly, it shares effective practices to address these critical aspects. We stress the importance of strong writing, focusing on concise language, logical flow, and clear organization. The paper also details recommended approaches for essential sections of a research paper, including the cover letter, abstract, introduction, theory and hypotheses, research design, results, and conclusion. Designed to assist academic researchers at all stages, it helps them avoid common pitfalls and enhance the quality of their submissions. While the guidance draws from the authors' experiences, it serves as a practical framework for navigating the challenges of academic writing, ultimately increasing the likelihood of publication in leading journals and contributing meaningfully to their fields.

Keywords: research quality, writing quality, research design, research publishing

ABSTRAK

Artikel ini memberikan panduan dan praktik terbaik untuk menulis makalah penelitian yang terstruktur dengan baik untuk diterbitkan di jurnal bersifat peer-reviewed. Artikel ini menguraikan proses penerbitan penelitian, mulai dari pembuatan ide hingga penerimaan akhir, dan memberikan wawasan tentang faktor-faktor kunci yang editor dan para reviewer pertimbangkan saat mengevaluasi sumbangan. Lebih penting lagi, artikel ini membagikan praktik efektif untuk mengatasi aspek-aspek kritis ini. Kami menekankan pentingnya penulisan yang kuat, berfokus pada bahasa yang ringkas, alur logis, dan organisasi yang jelas. Artikel ini juga menjelaskan pendekatan yang direkomendasikan untuk bagian-bagian penting dari sebuah makalah penelitian, termasuk surat pengantar, abstrak, pendahuluan, teori dan hipotesis, desain penelitian, hasil, dan kesimpulan. Dirancang untuk membantu peneliti akademis di semua tahapan, ini membantu mereka menghindari kesalahan umum dan meningkatkan kualitas sumbangan mereka. Meskipun panduan ini bersumber dari pengalaman para penulis, ini berfungsi sebagai kerangka praktis untuk menghadapi tantangan menulis akademis, dengan harapan meningkatkan kemungkinan publikasi di jurnal terkemuka dan memberikan kontribusi berarti pada bidang mereka.

Kata kunci: *research quality, writing quality, research design, research publishing*

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INTRODUCTION

In this paper, we discuss the main elements of an effective academic research paper that can be published in a peer-reviewed journal. In doing so, we will discuss several best practices that ought to be considered as well as traps to avoid when writing various parts of the research paper: (i) cover letter, (ii) abstract, (iii) introduction, (iv) theory and hypotheses development, (v) research design, (vi) results, and the (vii) conclusion. During the authors' careers, we have published numerous articles in different academic business journals. However, we have experienced many more rejections from journals than acceptances. In the majority of articles that the authors have published, they have been first rejected by earlier journal submission attempts. Rejections by journals (especially top-tier ones) are more common than acceptances. Consider the findings by Herbert (2019), who examine the acceptance rates of thousands of journals across many disciplines. She finds that the average journal acceptance rate (i.e., accepted manuscripts for publication divided by submitted manuscripts) among the journals in her dataset is around 30%. The most common journal acceptance rate frequency is 21 – 26%, and the lowest journal acceptance rate is approximately one percent (Herbert 2019). Other noteworthy findings from Herbert (2019) are that journals in the formal sciences (e.g., computer science, mathematics, and economics) tend to have lower acceptance rates than journals in the fields of medicine and life sciences.

It is important for us to understand that journal rejections are largely unavoidable. Summers and Wood (2017) make an interesting and noteworthy observation - some leading accounting journals are more narrowly focused than their mission statements imply, and they often do not publish the most highly cited work, which raises questions about whether using only these top journals to evaluate faculty research is a fair or effective approach. If universities aim to encourage diverse research across a wide range of accounting topics, relying solely on traditional top-tier journal counts could be limiting and may not reflect the full impact of scholarly work (Summers and Wood 2017). Despite these challenges, we ought to learn from journal rejection experiences. When we receive a journal rejection, it is often accompanied by reviewer comments, criticisms, and suggestions, which can vary in terms of quantity and quality. It is advisable that we study and assess those comments from the reviewer(s) and editor so that we can improve the manuscript for submission to the next journal. Note that we do not necessarily need to address every and all comments we receive from the review team that rejected us. Rather, we ought to be selective and address those comments and points of criticism that are most significant in the effort to enhance the paper's quality for future journal submissions.

Before we go in-depth into discussing the structure of the research paper, we would like to summarize some personal reasons why we like and dislike conducting research. Hopefully, some of these reasons will resonate with you upon reflection. We like and enjoy carrying out research because:

a. *The excitement of discovery*. It can be exciting to discover knowledge that has never been uncovered before. Through our research, we can discover new information that can be relevant and enlightening to fellow academics as well as business stakeholders.

b. *Fulfilling our curiosity*. As academic scholars, we are naturally curious. We often wonder and think about how businesses function and how we can influence business processes to function even better than the current state. Through our research, we can fulfill our curiosity by finding answers to research questions that matter to business stakeholders.

c. *Freedom to pursue own interests*. As academic scholars, we are free to conduct research on topics and issues that fit our own interests. Hence, we are given an opportunity to study problems and phenomena that speak to our curiosities.

d. *Working with and learning from others*. Research is a team endeavor. Outside of dissertation and thesis work, conducting business research involves a team of individuals. According to Wood (2016), research papers in accounting, for example, typically have a median of three individual authors listed on the paper. This number is quite low compared to the median number of co-authors of papers in the natural sciences (Wood 2016). In a research team, individuals have different strengths and advantages. Hence, it can be fulfilling to be able to learn from and share knowledge with our fellow co-authors.

e. *The writing process*. For some, writing can be a satisfying endeavor. It can be fulfilling to put our thoughts, arguments, and logical reasonings on paper. Through the research publication process, we can convey our thoughts and findings through our writings to a broad readership group.

Sometimes, we dislike and be frustrated in conducting research because:

a. *The peer review process is not perfect*. When we submit our research paper to a journal, it is not reviewed by a machine. Instead, our paper is being reviewed by peer academicians, who may have different preferences and standards. Furthermore, we have little control over who is selected to review our work. The findings by Wood (2016) conclude that many academics representing various disciplines think that reviewers can have insufficient training in reviewing research papers.

b. *Fear of uncertainty*. There is a tremendous amount of uncertainty in the research publication process. When we start a research project, there are uncertainties as to which journals (if any) would be interested in publishing our work. There can be other uncertainties we face, such as data unavailability, difficulty in coordination among team members, and inability to execute analyses to completion.

c. *Publishing a research paper can take a long time*. Completing a research paper can take a while. For example, a lot of time may need to be spent on collecting the data, running different analyses, presenting the research at seminars and workshops, and revising the manuscript based on comments and suggestions. Also, we have little control over how timely our paper can be published by a journal. As mentioned, we can experience many journal rejections (which can take years) before finding a journal that provides us with a chance to revise and resubmit our work. Even after securing such an opportunity, the time to publication can be long. Wood (2016) shows that, for example, the average publication time (i.e., from initial submission to acceptance) in accounting journals can take more than 600 days. This amount of days is relatively long compared to the average publication time in natural science journals, which is approximately only four to five months.

d. *We often have targets and requirements that create heavy pressure*. Often, we have demands and expectations placed on us for research productivity. In graduate school, we need to complete and perhaps publish our research in order to obtain a degree. In the United States, for example, tenure-track assistant professors are required to demonstrate a prolific publication record in order to maintain their position with the university. Such pressures can detract from some of the joys of doing research.

STEPS IN THE PUBLISHING YOUR RESEARCH

Next, we would like to describe the evolution of a published research paper:

a) *Idea generation process*. This is perhaps the most important step. You begin with an idea for a research paper that is hopefully publishable. In our opinion, a good publishable idea would need to satisfy three factors – the idea is original, interesting, and important. In other words, the research idea ought to be unique and novel from what has already been studied before in prior literature, grab the interest and attention of a broad readership of the journal, and relate to an important issue that matters to academics as well as actual business stakeholders. Be self-critical and really think about the contribution and importance of the research idea before embarking on the project. Starting a research project requires a considerable amount of investment in time and effort. So, be selective about the idea to work on at the very beginning of the process and pursue ideas that have the best shot at being published in good journals. Where can you get good ideas? There are several sources to consider:

- **i.** Reading academic journals *both* inside and outside of your discipline.
- **ii.** News in the business press and business media (e.g., newspapers and magazines)
- **iii.** Publications by professional and industry organizations (e.g., Big N audit firms, global consulting firms, international accounting associations)
- **iv.** Attending local/national/international seminars and workshops
- **v.** Talking with business practitioners and business stakeholders (i.e., auditors, managers, komisaris, regulators)

b) *Creating Research Team.* Research is often a team effort. Outside of a dissertation or thesis paper, publishing a research paper requires a team of individuals to work together on a research project. Choose your team members wisely! You ought to team up with individuals who complement your abilities, have good work habits, get along with you, and have ample time and interest to invest in the research endeavor with you. Over the course of your career, make it an objective to expand your network of co-authors. It can be advantageous to work with researchers both inside and outside of your institution. Take opportunities to meet new people with whom you may be able to collaborate. Be proactive in seeking out potential collaborators; however, you will also need to be clear in what you bring to the table, whether it is your ability in the idea generation process, access to novel data, access to respondents, writing abilities, etc.

c) *Planning the research.* Make sure to spend enough time planning the research. This entails thinking through all the steps of the project, planning the data collection effort, assigning tasks and responsibilities to the research team members, collecting and organizing prior papers and sources that you will cite, planning the analyses, and scheduling the timeline of the project.

d) *Generating the first draft of the paper.* This is the step that requires the longest amount of time and the most effort. In this step, you and your team will produce the first version of the completed draft. Some items to consider:

- *i.* For the very first draft, do not worry too much about writing quality; it is more important to get your ideas, thoughts, and arguments written down. You can perfect the writing quality later on.
- ii. Create an outline of the paper first. You can begin the draft by building an outline for each section of the paper. When building the outline, summarize

your key thoughts and arguments. You can use bullet lists instead of full sentences and start with general or broad points. Once the outline is ready, you can then fill in the details and specifics.

iii. Each paragraph should have a clear idea and objective.

iv. Writing style can be an issue when having multiple authors since people may have different writing preferences and patterns. So, make sure that the paper flows together nicely at the end. Also, be careful not to repeat too much between sections of the paper.

v. Using complex, fancy, and advanced words does not always mean higher quality. In our experience, the easier the paper is to read, the better!

vi. Conduct the data analyses competently and comprehensively.

vii. Set a timeline for the completion of the paper draft that is agreeable to all members of the research team. You should not rush the writing process. But, at the same time, you should want to complete the first draft in a timely manner because there are still plenty of steps to complete towards publication in the future.

e) *Improving and polishing the first draft of the paper.* Once the first draft is completed, be sure to allocate enough time to improve, edit, and polish the paper. It is not uncommon for research teams to revise the draft more than ten times. In this step, each team member would read through and edit the paper by improving the writing quality, enhancing various parts of the paper, and adding in more needed details. Often, each co-author would track his or her changes in the document so that other team members could see and process the edits.

f) *Obtaining comments & feedback.* Once you have a completed draft, it is time to circulate the paper in order to get comments and feedback about your work. Options would include presenting the paper at research conferences (e.g., American Accounting Association annual meetings and midyear section meetings), presenting the paper at workshops (both internally and outside of your academic institution), and soliciting feedback from fellow academics (e.g., colleagues at your university, researchers at other universities). This step is important as it provides a mechanism to get valuable insights in order to improve the quality and contribution of your paper in preparation for journal submission. Once you have solicited enough comments and suggestions, take some time to revise and polish the paper by addressing the comments and applying the suggestions. Note that in this endeavor, you do not need to necessarily address every comment you receive nor follow every suggestion you obtain. Be selective and implement the feedback items that are most crucial and helpful for the paper. Here, you will need to discuss the approach with the other team members and use your collective judgment.

g) *First submission to an academic journal.* In this stage, you have a completed draft ready to be submitted to an academic journal. You will need to discuss which journal to submit with the team members.

   i. *Submitting to the top three or five highest-ranked journal(s) in the field*. In this case, the probability of getting rejected is very high since these journals have very high standards. Be honest with yourself and be self-critical. If you believe that the quality, importance, and contribution of your paper warrant a chance at a top-tier journal and you do not have time pressure to publish your research quickly, then take this option. It is advisable that you first scan through articles that the particular journal has published in the most recent couple of years. This exercise would give you a sense of how well your research paper compares (in terms of quality, scope, rigor, contribution, etc.) to works that the journal has published recently.

   ii. *Submitting to journals outside of the top three or five highest-ranked journals in the field*. Fortunately, there are plenty of good journals beyond the top three or five journals. You could target journals that fit your paper's particular topic or specialty. Here, you would need to review the journal's particular mission and objectives. This would give you an idea about whether your paper advances the scope and purposes of the journal. For other general-purpose journals, it is advisable for you to read through recent issues of the journal you are thinking about submitting to so that you can assess whether your paper compares well to recently published papers by the journal.

h) *Handling rejection from the journal*. Hopefully, you will receive good news from the first journal submission and get an opportunity to revise and resubmit your paper. However, in the event that your paper gets rejected by the journal, do *not* be easily discouraged. You need to take the positives from a rejection. When a journal rejects you, the reviewers' comments and criticisms often accompany it. It is advisable that you study the feedback from the reviewer(s) with a clear and open mind. Take the time to learn from those comments and see if you can improve the paper by addressing them to the best of your ability. Once you have sufficiently improved your paper, you are now ready to submit the paper to the next journal on your list.

i) *Getting a chance to revise and resubmit at a journal.* At this stage, you find a journal that allows you to revise and resubmit your work. The main objective here is to revise your paper by sufficiently addressing the comments and implementing the suggestions by the reviewer(s). Be diligent in addressing the reviewers' comments. Remember, every comment and suggestion by the reviewer(s) matters, and you ought to be comprehensive and thoughtful in how you tackle them. Even for comments you cannot address, you can still be thorough and responsive when explaining. When you are ready to resubmit the paper to the journal, you will turn in a revised version of the manuscript that already incorporates the reviewers' comments and suggestions and a reviewer response document that reproduces all of the reviewers' original comments and your point-by-point responses. When writing your responses to the reviewer, be sure to be clear and detailed in your explanations.

j) *Getting Published*. Depending on the journal and review team, you may need to go through numerous rounds of revising your paper and addressing the reviewers' comments. Be persistent, and do not be discouraged if you need to undergo many rounds of revisions. Ultimately, if you continue to put a good-faith effort into responding to the reviewers' comments and enhancing the quality of the paper, you will get to the finish line.

BEST PRACTICES AND KEY THOUGHTS

What the review team is looking for

When evaluating a research paper, editors and reviewers focus on several critical factors. First, the paper should make an important contribution to the literature, addressing gaps in the common body of knowledge or presenting novel insights. Second, it should appeal to a broad readership of the journal, ensuring that the content and takeaways are relevant and interesting to a wide audience. Third, the paper ought to be impactful for actual stakeholders in the business world, providing practical implications or information that can influence real-world applications. Accounting researchers, in particular, have an opportunity to enhance the impact of scholarly research on society. Burton et al. (2021) provide evidence that accounting research has attracted less interest from the general public than other academic fields, and it also tends to receive less recognition from policymakers compared to research in economics and finance. Accordingly, accounting researchers should be increasingly incentivized to demonstrate the broader societal relevance and public impact of their work.

Fourth, the paper should provide sufficient scope in terms of its hypotheses and analyses to produce comprehensive and robust inferences. The analyses should be extensive enough to rigorously test these hypotheses, employing appropriate methodologies and statistical techniques. Moreover, the predictions derived from the hypotheses should be well-articulated and logically connected to the theoretical framework and empirical evidence.

Fifth, the paper must make solid and logical theoretical arguments to establish a credible foundation for its hypotheses and conclusions. This involves constructing a well-reasoned theoretical framework or arguments that clearly explain the hypothesis(es) that is well-grounded in existing academic literature. The theoretical arguments should be coherent, internally consistent, and logically sound, ensuring that each argument builds upon one another to create a compelling narrative.

Sixth, the paper ought to advance the target journal's objectives. This means that the paper should align with the journal's stated mission and topics of interest. Hence, you ought to carefully review the written mission of the journal that you are targeting, as well as scan through papers that the journal has recently published. This will give you a sense of whether the journal is an appropriate fit for the paper that you are submitting.

Furthermore, the research should be executed correctly and competently to ensure validity and reliability. This involves employing rigorous methodological procedures, following best practices in data collection and analysis, and maintaining high standards of the scientific process. Finally, the paper must be written well and clearly to communicate its findings and significance effectively to readers. Clarity in writing helps to ensure that complex ideas and arguments are easily understood and avoids ambiguity. Focus on using precise language, straightforward wording, a logical structure, and a coherent flow throughout the manuscript. Additionally, pay attention to using proper grammar and journal style guidelines to improve readability. Clear writing also involves using clear and complete explanations of technical terms and complicated concepts to make the work accessible to a broad audience, including those who may not be experts in the specific field.

Selling the contribution of the research paper

Often, the number one reason for a journal rejection is the perceived issue of "insufficient contribution to prior literature." This issue can be challenging to overcome because the reviewer's assessment of a paper's contribution is a subjective opinion. What one reviewer may see as a significant contribution, another may view as unsatisfactory. At the same time, as researchers, it can be easy or natural for us to overestimate the contribution of our own research. Our close involvement with the research project can lead us to have an inflated sense of novelty and contribution. Recognizing these challenges can help us better prepare our journal submissions by clearly articulating our work's significance and addressing potential criticisms preemptively. The following are some thoughts that can hopefully help enhance a researcher’s argument for having sufficient contribution.

When presenting the contribution of your research, you can think about the variables you are studying. The dependent variable (DV) is the outcome in your model, measuring a construct associated with various determinants. Explaining why the DV is important to study can be a good strategy; it highlights the relevance and significance of your research to academics and practitioners. If your DV is a newly studied phenomenon, it should be emphasized as a major contribution. Highlight how this novel DV offers fresh insights and fills gaps in the literature. On the other hand, if the DV is not new and has been examined extensively, it's still valuable to stress its importance and the interest it can garner within the research community. It is up to you to explain how you are studying the DV in a unique setting and context. Even if the DV is not new, showcasing how your approach or methodology offers a different perspective can significantly enhance the perceived contribution of your research. Moreover, if the DV is not new but under-researched, it's important to explain why continued study of the DV is necessary. The main independent variable (IVAR) in your research measures a construct that is associated with the dependent variable (DV). It can also help to think about and explain its significance in the context of your study. If your IVAR is a new measure to the literature, highlight its importance and how it can advance future research. In cases where your IVAR is not new but under-researched, it's also important to explain how your study advances the body of knowledge and provides additional evidence and a deeper understanding of the issue.

When presenting your contribution points in a research paper, being persuasive and thorough is essential. Make sure your contributions are clearly articulated, well-supported, and detailed. It is essential that reviewers and readers can easily understand and appreciate the value of your contributions. Consider the following as possible selling points for your paper. Note that not all points below will apply to your paper. Hopefully, some of these points are relevant to your study and can be effectively highlighted in your paper.

1. ***The study adds to the body of knowledge and literature***. When discussing this point, you can address using the following steps:
    a. Summarize what is known. Clearly explain to readers what is already known about the topic in the literature.
    b. Discuss the gap(s) in the literature. In other words, discuss what is unknown or under-researched in the literature.
    c. Write about what you find in your study and the inferences that can be taken from it.
    d. Discuss how your study fills the gap(s) in the literature and adds to the body of knowledge in important and impactful ways. Here, be as detailed and specific as possible.

2. ***Findings differ from or counter to what has been found before***. Perhaps your research offers new insights that challenge established beliefs or previous findings in the field. Presenting results that differ from earlier studies may open new avenues for discussion and further investigation, thereby enriching the discussion in the academic circle.

3. ***The study answers a (recent) call for further research given by academics***. By responding to recent calls for research, your study addresses specific gaps highlighted by scholars in recent literature and aligns your research with current academic priorities and interests.

4. ***The study helps answer a debate of ideas in academic circles or industry practice.*** By engaging with ongoing debates in academic or industry contexts, your study can provide empirical evidence or theoretical insights that help clarify contentious and complex issues.

5. ***The study contributes to a stream of research that is still new and emerging***. Focusing on a new area of research, your study helps build the foundational knowledge necessary for developing this emerging field. Your contributions are essential in shaping the direction of future studies and establishing key concepts.

6. ***The study presents unique and novel data points.***
   Your research introduces new insights by exploring previously unexamined variables or associations within a field. This could include data you have hand-collected, and that is not available in commercial databases.

7. ***The study empirically tests proposition(s) that have only been discussed and argued without much empirical evidence.***
   By collecting and analyzing data, you aim to validate or challenge existing arguments that have not been empirically tested. Thus, you offer more concrete support or refutation of theoretical concepts.

8. ***The study allows future researchers to expand on our findings. For this point, you need to be specific in how future researchers can use the study.*** Researchers can build upon your results by conducting studies in different contexts or industries to explore the applicability and robustness of your conclusions. Your study may prompt new theoretical developments or refine existing theories in light of the evidence provided. Scholars could use your research to propose and test new hypotheses. Finally, researchers might focus on translating your findings into practical ways that can be implemented in real-world settings.

9. ***The study combines multiple research methods to answer a research question comprehensively.***
   Perhaps your study combines qualitative and quantitative methods to comprehensively analyze the research question. This multiple-method approach can enhance the depth and reliability of the findings, offering nuanced insights from diverse perspectives.

10. ***The study informs multiple research areas or research disciplines that intersect.***
    If your study bridges various research streams, you can provide insights into their intersections. This integration not only enriches the understanding of the specific phenomena under investigation but also opens avenues for collaborative research

efforts that can lead to more comprehensive solutions and advancements in knowledge across these diverse yet interconnected areas.

11. ***Business practitioners can learn from the study to help them make decisions. They can implement the research findings to improve their business practice.***

12. ***The study informs multiple categories of business stakeholders. In this case, the more parties the study enlightens, the better.*** In conducting business research, there are opportunities for you to inform and influence a diverse set of stakeholders, including internal stakeholders and external stakeholders – i.e., regulators, local communities, creditors, external auditors, suppliers, customers, and analysts**.**

13. ***To showcase the study's contribution, try to cite as many papers published by the journal that you are submitting. You should make the case to the editor that you are advancing the journal's mission.*** To highlight your study's relevance to the journal, which demonstrates alignment with its scholarly focus and areas of interest. This approach shows familiarity with the journal's content and positions your study as a direct contribution to its mission. By linking your research to previous publications in the journal, you emphasize its impact and relevance, making a compelling case to the editor about the value of your work in advancing the journal's objectives.

The Importance of Writing Quality

Effective writing is crucial for a successful research paper, but it's a process that requires focus and refinement. Here are some key strategies to ensure your paper is clear, concise, and well-structured:

a) *First Draft: Focus on Getting Ideas on Paper*
During the first draft, don't worry too much about writing quality. Concentrate on capturing your main ideas and building a solid foundation. Start by creating an outline for each section, which helps organize your thoughts and covers all necessary components. Once the outline is ready, expand it by filling in the details, allowing your arguments to take shape.

b) *Structured Writing: Clear Ideas and Objectives for Each Paragraph*
Each paragraph should serve a distinct purpose and convey a specific idea. Clear and focused paragraphs help guide readers through your argument logically. Ensure that every paragraph has a main point and contributes to the overall narrative of your paper.

c) *Brief and Succinct Sentences*
Concise writing is more effective than long, complex sentences. Aim for clarity by using

brief and straightforward sentences, which help readers easily understand your points. Avoid unnecessary jargon and elaborate language that can confuse meaning.

d) *Use Technology to Improve Writing*
Use tools like Grammarly or other writing assistants to catch grammatical errors, improve readability, and enhance overall writing quality. These tools can help refine your draft and polish your final version.

e) *Managing Writing Style with Multiple Authors*
Writing style consistency can be challenging when a paper has multiple authors. Set clear guidelines for style, tone, and terminology from the start. Review the final draft for consistency, ensuring the paper reads as a cohesive whole rather than a collection of different voices.

f) *Avoid Excessive Repetition Between Sections*
Be mindful of repeating the same points across different sections. While certain themes may need to be reiterated, ensure they are presented with new insights or context to avoid redundancy. Repetition can make the paper feel disjointed and tedious for readers.

g) *Simple Language Over Complex Vocabulary*
Using advanced, complex vocabulary does not necessarily improve the quality of your paper. The goal is to communicate your ideas as clearly and effectively as possible. Opt for simple, precise language that conveys your message without overwhelming the reader.

h) *Prioritize Readability*
The easier your paper is to read, the more impactful it will be. A well-structured, logically flowing, and clearly written paper helps readers understand your arguments and enhances the overall quality of your research. Prioritize readability by organizing your thoughts coherently, avoiding cluttered sentences, and maintaining a consistent tone.

DISCUSSION ABOUT ELEMENTS OF THE RESEARCH PAPER

The Cover Letter

A cover letter for a journal submission is a formal letter that accompanies a manuscript when it is submitted to a journal for review and potential publication. It provides insights into the manuscript and the authors, providing useful information to the editor about the contributions and relevance of the research to the journal and the broader academic community. While some journals may not require a cover letter, we strongly recommend always including one with your submission. A well-crafted cover letter provides an additional opportunity to communicate directly with the editor, emphasizing the importance and contribution of your study. To keep the cover letter effective, consider being concise – i.e., aim for no more than two pages. Additionally, work to ensure that it looks professional, as this seemingly small step can help make a good first impression and underline the significance of your research.

We offer guidance for each paragraph in the letter.

Paragraph I and II:

Discuss what is motivating your research; here are some examples to consider:

- Business problem affecting stakeholders: The study sheds light and addresses a specific business challenge(s) that impacts various stakeholders (e.g., companies, customers, employees).
- Regulatory development affecting businesses: The study examines how a recent or forthcoming regulation influences how businesses function and their stakeholders' decisions.
- Resolving a debate in the literature or in practice: The research aims to provide more clarity or resolution to an ongoing debate in the academic community or practical business environment.
- Addressing a gap in the literature: Highlight how the study is addressing an area of research that has not yet been fully explored or understood. More importantly, discuss how filing such gaps in the literature is important for the advancement of knowledge.

Paragraph III: Describe your research study's objective(s). When describing the objectives of your research study, you should clearly explain what your study aims to achieve. Detailing the research objectives provides a roadmap for the study and helps to focus the editor on the key findings and inferences. Your research objectives should be specific, analyzable, and clearly define the goals of your study.

Paragraph IV: Describe how you conducted your research – i.e., the methodology and analyses for how you conducted the research. When discussing this point, be succinct. Tout any proprietary, interesting, or new data collected. Mention how you measure the main variables used in the analyses. In the second part of this paragraph, describe and report your main findings. When discussing your findings, focus on the key insights and inferences that answer your hypotheses. Additionally, you can point to any unexpected results or findings that do not support your hypotheses.

Paragraph V: Describe and "sell" the contributions of your study, focusing on two areas:

- Contribution to academic literature: discuss how your study offers novel findings that significantly enhance the existing body of knowledge and open new directions for future academic research and exploration.
- Contribution to business practice: Discuss how your study directly informs business practices by providing insights to stakeholders that can help them make decisions. If applicable, discuss how your study also provides insights that could influence regulators in their work.

Paragraph VI: In this closing paragraph, you need to do your best to convince the editor why the journal (in particular) ought to publish your work. You can do so by describing, specifically, how your study advances the journal's particular missions and objectives, how your study builds upon extant research already published in the journal, and how readers of the journal will find your research interesting and useful. Finally, write closing statements that thank the editor for his or her consideration.

The Abstract

a) *Do not underestimate the importance of the abstract*: The abstract is often the first—and sometimes the only—section of your paper that readers will engage with. It serves as a window into your research, offering a concise summary of your study's purpose, methodology, key findings, and implications. A well-crafted abstract can determine whether your research garners interest or is overlooked, making it essential to invest the time and effort to ensure it accurately and compellingly reflects the content of your paper.
b) *Some journals specify the word limit for the abstract*: Many academic journals impose strict word limits on abstracts, typically ranging between 150 and 300 words. These limits are set to encourage clarity and conciseness. Knowing the word limit early in the writing process helps ensure that the abstract remains succinct and within the journal's guidelines.
c) *When readers only read the abstract, they should know what your study is all about and can cite it*: The abstract is often the only part of a paper that busy researchers or readers may have time to scan, making it crucial that the core elements of your study are captured within it. The clarity and thoroughness of the abstract are vital in communicating the essence of your work, enabling it to be a stand-alone reference for readers.
d) *After reading the abstract, readers should want to read more about the paper*: While the abstract should provide a complete overview of your study, it also serves to entice readers into exploring the rest of the paper. A compelling abstract will spark curiosity by highlighting the novelty or importance of the research, the implications of the findings, or unanswered questions that the study may pose. If written effectively, the abstract acts both as a summary and as a teaser that encourages further engagement with the paper.

Below, we provide guidance on how to structure a good abstract:

a) *Opening Sentence: Grab the Reader's Attention*
The opening sentence should be designed to immediately capture the reader's interest. This can be achieved by highlighting a relevant and pressing issue, such as a current business problem or a new regulation that has yet to reveal its full consequences. For instance, you could mention the uncertainty surrounding the impact of a specific regulatory change or the growing complexity of business environments in relation to an emerging technology.

b) *State the Objective(s) of the Study*
After grabbing attention, clearly state the primary objective(s) of your research. What is your study trying to achieve or explore? This section should succinctly outline the key goals and purpose of your research.

c) *State the Hypotheses You Are Testing*
When stating the hypotheses, avoid directly copying the formal hypotheses statements from your paper. Instead, paraphrase them in a way that reflects the key focus of your research. Make sure to express the essence of the hypotheses in a manner that is clear and easy to understand without overwhelming the reader with too much technical details.

d) *Describe the Main Results You Find and What Those Results Suggest*
The next step is to briefly describe the key results of your study. What did you discover through your research, and what do these findings imply? Your results should be summarized in a way that highlights their significance without delving too deeply into the data. Here, you want to give the reader a sense of the outcomes and what they suggest for the issue you are addressing.

e) *State the Literature Stream(s) You Are Contributing to and Which Business Stakeholders Your Study is Informing*
Conclude your abstract by clarifying the contribution of your study to existing literature. What body of research are you adding to, and how does your work advance or challenge the current body of knowledge? Additionally, mention which business stakeholders your findings are relevant to. Whether it's policymakers, business managers, or investors, identifying the target audience will show the broader impact and applicability of your research.

The Introduction Section

The introduction is arguably the most critical part of your research paper. It sets the tone, establishes the context, and invites the reader into your study. In this section, you have the opportunity to either hook your reviewers and readers with a compelling, well-crafted narrative or, conversely, risk losing their interest early on. Given the importance of the introduction, it requires careful attention and strategic use of the limited space—ideally spanning five to seven pages. Below, we outline the key elements of a strong Introduction section, presented in the order in which they should appear in the text.

a. *Discuss the motivation for the study*

Ideally, your research is addressing a critical problem or gap in knowledge that has real-world implications or contributes meaningfully to academic discourse. When presenting your study, explicitly articulate why your topic is important. Avoid vague statements—be specific about the business or academic challenges your research tackles. Consider who benefits or learns from your research and answer the question: “Why should academics and business practitioners care about the topic you are researching?” Do *NOT* just assume the editor and reviewer(s) know the importance of your study. Don’t leave it to the reviewers to figure out why your research matters. Spell out the importance clearly. While reviewers are experts in their field, they may not have an intimate understanding of the specific issues your paper addresses. It is your responsibility to connect the dots for them, ensuring they understand why your work deserves their attention. Writing an introduction is similar to pitching an idea. You need to be persuasive, making a strong case for why your study is a "big deal." Use clear, compelling language to communicate the novelty, impact, and relevance of your research. Here are examples of questions you can address to effectively motivate your research:

- Is there a costly business problem that you are tackling?
- Is there a new regulatory development driving your research?
- Is there a broken business practice? A concerning business trend that needs to be studied?
- Does your research impact many different types of business stakeholders?
- Are you motivated by an unresolved debate in the literature?
- Is there a call for research (by other scholars) on the issue you are studying?
- Are you motivated by ongoing debates and discussions by business practitioners and regulators?

Avoid relying solely on the motivation that your research is "the first" study to examine a particular issue. While it may be tempting to highlight that your research is the first to address a particular issue, simply stating this point is not enough to convince reviewers of its significance. Being the first to explore a topic doesn’t inherently make the research valuable or impactful. What truly matters is how your work contributes to advancing knowledge, solving a pressing problem, or filling a critical gap in the literature. Emphasize the relevance, the potential outcomes, and the benefits that your study provides rather than just its novelty. Remember, being the first to study a particular issue doesn’t always equate to being impactful and having sufficient contribution.

b. *Discuss the research objective(s)*

Clearly state what you are doing in the research study. Make sure the reader understands the main focus of your study from the beginning. Outline the specific area or issue your research addresses, ensuring clarity on the topic at hand. What exactly are you investigating? What is the core phenomenon, problem, or question that your research is examining? Be specific about the aspects you are exploring and why they matter. Present the research goals clearly so the reader knows what you aim to uncover or explain. Early in the introduction, provide a concise statement of what you intend to achieve through the study. This helps the reader grasp the purpose and goals of your work without ambiguity.

c. *Discuss the theoretical mechamism(s) and hypothesis(es)*

Next, provide a concise discussion of the key theoretical arguments that underpin your research, as well as the hypotheses you are testing. This section should offer a clear and high-level explanation of the reasoning behind your expectations while avoiding an overly detailed breakdown that belongs in the later hypotheses development section of the paper. Briefly outline the main theoretical perspectives that inform your research. What are the existing theories or frameworks that guide your thinking? Explain why these perspectives are relevant to the research question and how they lead to specific expectations about the study's outcomes. Provide a short but thorough explanation of the theories or literature that motivate your hypotheses – so that you demonstrate that your hypotheses are grounded in established theory and knowledge. However, ensure that this is a summary rather than an exhaustive description, as the detailed development of hypotheses will occur later in the paper. Do *not* simply copy and paste sentences from the Hypotheses Development section - while it may be tempting to reuse material from your Hypotheses Development section, the introduction requires a more concise, accessible presentation of these ideas. Summarize the key points in a way that provides an overview for the reader while saving the detailed discussion for later sections. After outlining the theoretical framework, briefly summarize the hypotheses you are testing. These should be clearly stated so that the reader knows what you expect to find.

d. *Discuss how you execute the study and its results*

When discussing how you execute your study, provide a clear explanation of the data and methodology. Readers and reviewers need to understand where your data comes from, how it is collected, and the approach you are taking to analyze it. Start by describing the type of data you are using for your study. Is it primary data that you collected yourself, or is it secondary data obtained from existing sources? Whether your data consists of survey responses, archival records, financial statements, or experimental results, clearly explain what data you are working with and why it is suitable for answering your research questions. If your study involves the use of unique or hard-to-procure data, make sure to highlight this point. Unique data can add significant value to your research by offering fresh insights or new perspectives that others may not have considered. This could include proprietary datasets, novel measures, or archival records not widely available. Pointing out the uniqueness of your data can strengthen the case for the importance of your study. Finally, describe how you are operationalizing and measuring the key variables in your study. Provide details on the metrics or scales used to capture the variables of interest.

Summarize your main findings and results. Begin by outlining the core results of your study. What were the primary outcomes, and how do they answer your research questions or test your hypotheses? Highlight the most significant findings, emphasizing any patterns, relationships, or trends that emerged. After presenting the results, delve into a discussion of what these findings mean. Explain why they are important and how they contribute to the existing body of knowledge. Are the results consistent with your theoretical expectations, or did they reveal something unexpected? Provide interpretations that connect your findings to the broader literature, helping readers understand the implications and significance of your work. To strengthen your findings, mention any additional analyses or robustness checks you conducted. Robustness checks are essential for demonstrating that your results are reliable and not influenced by specific assumptions or methodological choices. Finally, provide a clear and concise conclusion based on your findings. What overarching insights and inferences can be drawn from the results?

e. Discuss the study's contributions

Academic Contributions

Begin by identifying the specific areas of literature your study contributes. This could include theoretical frameworks, methodologies, or topical areas within the field. By clarifying the streams of research your work contributes to, you help readers understand the academic context of your study. Provide a brief overview of the key findings and theories from existing research. What have other scholars discovered or theorized about the topic you are investigating? This summary should highlight the state of knowledge up to this point, outlining what has been well-established and where there is consensus (or lack thereof) in the field. It serves as a foundation for explaining how your study fits into the bigger picture. Distinguish your study from existing research by highlighting its unique aspects. This could involve new data, a novel methodology, or an alternative perspective on a common issue. Explain how your study builds on or challenges existing theories, offering fresh insights that are not covered by prior work. Clearly articulate the specific ways your study expands current knowledge. How does your research advance existing theories, introduce new concepts, or provide empirical evidence that strengthens or refines previous findings? Finally, identify the gaps in the literature that your study addresses. These gaps could be areas where previous research is lacking, questions that remain unanswered, or conflicting results that need further investigation. Make it clear how your study fills these gaps, thereby advancing understanding and encouraging further exploration in the field.

Practical Contributions

An essential aspect of academic research is its practical relevance. The AAA Research Impact Task Force (2009) provides valuable insights by highlighting the major ways in which academic research in accounting has informed and improved real-world practices across all accounting subfields. Explaining how your study can inform and benefit different business stakeholders demonstrates the real-world impact of your findings. For example, how can your study help improve business practices and decision-making? If your study explores the benefits of a new technology, you could discuss how businesses can adopt this technology to gain a competitive edge or reduce costs. Highlighting practical applications helps bridge the gap between theory and practice, making your research more relevant to industry professionals. If your research has implications for public policy or regulation, outline these in a dedicated section. Explain how your findings can guide policymakers in creating regulations. Offering clear recommendations to policymakers can enhance the societal impact of your study and demonstrate how academic research can inform public debate. If your findings have the potential to set new benchmarks or establish guidelines, explain how industry groups, trade associations, or professional bodies could adopt these insights.

When discussing your study's contributions, it's crucial to be precise and thorough. Vague or generalized statements can have the opposite effect and weaken your argument, so aim to provide clear, specific examples that demonstrate the value of your research.

Key Thoughts about the Theory and Hypotheses Development Section

The theory and hypotheses development section is where you build the foundation of your research. This part of your paper is crucial because it lays out the logical framework that supports your study’s hypotheses and guides your empirical analysis. This section should smoothly lead readers from the theoretical background to the specific hypotheses you will test, setting the stage for your empirical analysis.

In academic research, having significant results is important, but it’s not sufficient on its own. To truly persuade your readers and reviewers, you must build a strong, well-reasoned case that leaves little room for doubt. When writing your paper, always assume that the reviewer is the most skeptical person you could encounter. They will likely scrutinize every aspect of your study, from the theoretical framework to the methodology and results. This means that you need to anticipate potential criticisms and address them proactively. By thinking like a skeptic, you can strengthen your arguments and make your study more convincing. A key part of crafting a convincing argument is anticipating potential counterarguments and addressing them directly. If there are alternative explanations for your findings, acknowledge them and explain why your interpretation is more plausible. Addressing counterarguments head-on can help preempt skeptical critiques and make your conclusions more persuasive.

Writing the background section

The background section of a research paper can be essential for setting the stage and providing context for your study. It helps readers understand the broader setting in which your research is situated. Here are several alternative approaches (depending on your study’s setting and objectives) you can take to craft an effective background section:

- *Literature Review on the Relevant Topic(s).* A comprehensive literature review is a common approach to building the background. This involves summarizing existing research on the topic, highlighting key theories, findings, and debates that have shaped the field. A well-structured literature review helps to (i) identify gaps in the existing knowledge that your study aims to address, (ii) demonstrate how your research fits within or challenges current understanding, (iii) provide a theoretical framework that supports your study's hypotheses. Ensure that your literature review is focused and selective, concentrating on the most relevant and influential works rather than overwhelming the reader with excessive citing of published works.

- *Details About Relevant Regulations.* If your research topic is influenced by regulatory frameworks, it's important to include a discussion of relevant laws, standards, or guidelines. This is particularly relevant for studies where regulations can have a significant impact. Including details about relevant regulations helps to: i) clarify the external factors that may influence your research question or variables; ii) provide context for why your study is important, especially if it addresses regulatory compliance or the impact of new legislation; and iii) explain any legal constraints or requirements that could affect the interpretation of your findings. Make sure to be precise and up-to-date with regulatory details.

- *Key Developments and Information from Industry and Practice.* Incorporating recent industry developments can add practical relevance to your background section. This is especially useful if your research is aimed at solving real-world problems or is directly related to business practices. You can include, for example: (i) trends, innovations, or technological advancements that are relevant to your study; (ii) industry statistics, case studies, or reports that provide a picture of the business landscape; (iii) examples of how companies or organizations are addressing challenges similar to those in your research.

- *Interview Results from Key Stakeholders***.** If you have conducted preliminary interviews with industry experts, stakeholders, or key players, consider including their insights in the background section. Qualitative information from interviews can i) provide unique, real-world perspectives that may not be captured in existing literature or data; ii) highlight specific challenges, opportunities, or opinions that justify the need for your research; iii) add depth to your background by showing how experts perceive the issues you are studying.

You don't have to limit yourself to just one approach. Depending on the scope and nature of your research, a combination of literature review, regulatory details, industry developments, and interview insights can create a robust and well-rounded background. The background section is particularly crucial when your study addresses a new area of research or lies at the intersection of multiple disciplines. In such cases, this section helps to familiarize readers with foundational concepts, establish the relevance of your work, and build the necessary context for your study.

Theory and Hypothesis(es) Development

Describing the theory or theories you are using in your study is an important and relatively straightforward task. However, simply citing prior work and explaining the theory is not enough. To effectively integrate theory into your research, you must go beyond description of the theory. You need to demonstrate how the theory is relevant to your specific research setting, how it is applied to shape your arguments, and how it supports the logic behind your hypotheses.

- *Describe the Theory or Theories*. Start by providing a clear, concise explanation of the theory or theories your study relies on. Cite key studies or foundational works that have developed or supported the theory. For instance, if you are using *Agency Theory*, explain its core principles, such as the relationship between principals (owners) and agents (managers) and the potential conflicts of interest that arise. Keep this section brief but informative to set the stage for deeper integration of the theory into your work.

- *Explain How the Theory is Relevant to Your Particular Setting.* Once the theory is described, the next step is to explicitly connect it to the specific context of your research. This involves tailoring the general principles of the theory to the particular setting, problem, or context you are studying. Theoretical frameworks are often developed broadly, but your task is to adapt those principles specifically to your unique research setting.

- *Demonstrate How the Theory is Applied to Form Your Arguments.* After establishing the relevance of the theory, show how it directly informs your research arguments. You must clearly articulate how theoretical principles are applied to explain the behavior or phenomena you are studying. Essentially, you use the theory as a lens through which you interpret or predict certain phenomena in your research. You should draw clear connections between the theory's assumptions or mechanisms and your specific arguments. This step requires logical reasoning to transition from theoretical generalizations to concrete arguments specific to your research context.

- *Explain How the Theory Supports the Logic for Your Hypotheses*. Connect the theory directly to your hypotheses. The theory should inform your general research questions and provide the rationale for your specific hypotheses. Explain explicitly how the theoretical framework supports the logic behind each hypothesis. Each hypothesis should be a direct extension of the theoretical arguments you've laid out, showing consistency between theory and empirical testing. This step requires you to articulate the causal links or relationships predicted by the theory and to demonstrate how they manifest in your study. By doing so, you validate the reasoning behind your hypotheses and demonstrate that they are not arbitrary but rather grounded in well-established theoretical logic.

When building your arguments without a specific theory, you can rely on findings and arguments from prior research. However, it's not enough to summarize or list previous studies; you must clearly show how these findings contribute to your arguments and hypotheses. Provide concise summaries of relevant studies, focusing on findings that are directly related to your research. Highlight key arguments that are relevant to your study's focus. Demonstrate how previous studies form the foundation for your arguments. Show how their findings or gaps in the literature lead to the need for your research. Make explicit connections between prior work and your own study's objectives. Clearly explain how the evidence from previous research justifies your predictions and supports the logic of your hypotheses. It is advisable to acknowledge any inconsistencies or limitations in prior research and explain how your study addresses them. This adds rigor to your arguments and shows a critical evaluation of the literature. In short, you can use prior research and not necessarily a particular theory as the basis for a well-reasoned argument and to substantiate your hypotheses.

When building your theory development, selecting the sources you cite carefully is crucial. Ensure that your citations are both relevant and sufficient in number. Avoid overloading your paper with citations just for the sake of quantity, but also provide enough references to support your arguments comprehensively. Prioritize citing articles from leading peer-reviewed journals. Reference studies widely cited by others in the field. Heavily-cited papers are often considered more influential. Balance your citations between older, foundational studies shaping the field and the more recent work reflecting current trends and developments. This shows your awareness of both the historical context and the latest research. Cite articles from the journal where you are submitting your paper. This effort demonstrates that your work fits the journal's scope and aligns with its research agenda. In some cases, citing non-academic sources is beneficial, especially when they provide real-world evidence or practical insights. Consider sources such as i) reports from Big 4 accounting firms or other major consulting firms; ii) publications from professional organizations; iii) reputable news media for timely or practical perspectives; and iv) statements from regulators that can provide context on industry standards or legal requirements. Anecdotal evidence, such as interviews with industry experts, can also offer valuable insights that might not be available in academic literature.

In modern research, presenting just one hypothesis may often be insufficient. Including multiple hypotheses can strategically enhance the depth, scope, and rigor of your paper. Today's academic standards favor comprehensive studies that address various aspects of a research question, exploring multiple relationships or effects. Including several hypotheses allows you to explore different dimensions of your research topic, such as examining related variables and moderating contextual factors. Multiple hypotheses can also demonstrate methodological rigor. Testing various hypotheses shows that you have considered different facets of the problem and are not focusing too narrowly on a single outcome. It allows you to explore potential moderating or mediating effects, which can lead to a more nuanced understanding of the research question. When developing multiple hypotheses, ensure they are logically connected and consistent with your theoretical framework. Each hypothesis should complement the others, contributing to a cohesive argument rather than appearing as isolated predictions. This strategic alignment helps create a more structured and well-rounded study.

While including multiple hypotheses can broaden the scope of your study, it's important to strike a balance. Including too many hypotheses just to fill space can overwhelm and confuse readers. Each hypothesis should serve a clear purpose and contribute to the core narrative of your research. Too many separate hypotheses without clear connections among each can dilute the focus and make it difficult for readers to follow your arguments. Every hypothesis needs to be accompanied by a thorough discussion that explains the rationale behind it. If a hypothesis doesn't warrant this level of explanation, consider presenting it differently. Minor or secondary predictions that do not require extensive theoretical grounding can be included as part of additional analyses rather than formal hypotheses. This approach allows you to explore these aspects without overwhelming the main structure of your study. Be strategic and selective about which hypotheses to present formally. Focus on the most critical to your research objectives and theoretical contributions.

Some Thoughts about the Research Design and Results Sections

When presenting your research design, think of it as providing a clear, detailed recipe that guides readers through every step of your study's analyses. Clearly specify your sample, including the selection criteria, size, and characteristics. Explain where the data comes from, whether it's primary data or secondary data. If your study utilizes unique or proprietary data, highlight this as a strength of your research. Unique data can set your study apart, especially if it provides insights inaccessible to other researchers. Explain how this data was obtained and why it is particularly valuable for your study. Provide clear, precise definitions of how each variable is measured. Specify the metrics, scales, or methods used to capture the variables, and explain why these measures are appropriate. Detail how independent, dependent, and control variables are defined and handled. To improve clarity, consider creating an appendix or a dedicated table that lists all the variables, their definitions, and measurement methods. By treating your research design like a detailed, clear, and methodical recipe, you can ensure that readers fully understand the steps you took, the data you used, and how you measured your variables.

The results section is a crucial part of your paper, and it should be divided into two main components: i) discussion of the main results and ii) additional analyses, including robustness tests. Present your core findings in tables, but ensure the discussion in the text is comprehensive enough that readers can understand the results without constantly referring to the tables. Each table should be clearly labeled, and the text should guide the reader through the key insights. Highlight the most important results and explain what they mean in the context of your hypotheses. Be precise and thorough when discussing the results. Clearly state what the findings indicate, how they relate to the hypotheses, and why they are important takeaways. Avoid too much technical jargon that might confuse readers; use straightforward language to explain the implications of your findings. Ensure to interpret the results, not just describe them, so readers understand their relevance and impact.

Additional analyses can expand the scope of your paper by exploring related aspects or variables that weren't directly addressed by your initial hypotheses. These analyses might reveal interesting patterns or conditions that add depth to your findings. Use additional analyses to explore themes that are relevant to the main story of your research and may spark future research ideas. For instance, consider examining different subgroups, contexts, or external factors that could influence your main results. Choose analyses that enhance the reader's understanding and provide additional insights beyond the core results. Robustness tests demonstrate that your findings are consistent and reliable under various conditions. By running these tests, you show reviewers that you have critically evaluated your results and taken steps to address potential concerns. Think of robustness checks that test the strength of your results. This could involve using alternative models, different samples, or varying measurement techniques. Address any concerns reviewers might raise by proactively showing that your results hold even when certain assumptions or conditions are varied. By carefully structuring your results section, you can provide a clear, compelling presentation of your main findings while additional analyses and robustness checks add depth and credibility to your research.

Close Strong with a Solid Conclusion Section

The conclusion is your opportunity to leave a lasting impression and ensure that readers understand the key points of your research. Even if someone skips to this section, they should be able to grasp the essence of your study. Start by briefly restating the main objective of your research. Clearly summarize what you set out to investigate or achieve. This helps to remind readers of the purpose of your study and sets the stage for your key findings. Present a concise summary of your main findings, highlighting the most significant results. Explain what readers should take away from your study and how these findings contribute to a deeper understanding of the research topic. Make sure this paragraph is clear and straightforward, as it conveys the core message of your research. Outline the contributions your research makes to the field. Whether it fills a gap in the literature, challenges existing theories, or introduces a new perspective, this is where you emphasize the contribution value your study brings. An option to discuss in the conclusion section is acknowledging the limitations of your study in a balanced manner. Address any constraints related to data, methodology, or scope, and explain how these might affect the interpretation of your results. Being transparent about limitations allows you to preemptively address potential reviewer concerns that may be difficult to resolve within the current study. Turn the limitations you've mentioned into opportunities for future research. Suggest ways that future studies could overcome these challenges, extend your findings, or explore related areas. By offering ideas for future research, you demonstrate how your study can inspire further investigation, showing editors and readers the broader significance and value of your work. Ending the paper strong ensures that your work resonates with readers, editors, and reviewers, making it more impactful and memorable.

CONCLUSION

There are other papers in the literature that you ought to read, as they provide valuable guidance for conducting research and excelling in an academic career. For example, Hermanson (2008) provides many insightful observations for managing a fruitful accounting academic career. While his commentary mainly targets doctoral students and junior professors, academicians at all ranks should benefit from his perspectives. Beyer, Herrmann, Meek, and Rapley (2010) offer a roadmap for individuals currently pursuing or considering a PhD degree, while also helping them develop a better understanding of the roles and responsibilities associated with becoming a faculty member. Geerts at el. (2013) provide commentary on integrating information technology into accounting research. The authors develop a framework and explain how it can help point future research toward both long-standing and new issues in the field. Kinney (2019) offers a three-step approach designed to help early-stage Ph.D. students recognize, assess, and clearly explain the key elements of their research – his commentary includes a practical exercise that students can use to spot, evaluate, and prepare for potential challenges for increasing their likelihood of producing successful research from the outset. Finally, Hogan, Myers, and Wilkins (2025) give commentary on crafting a strong introduction section, outlining a specific structure, giving advice on what content to include, and sharing tips for refining the introduction as the paper develops.

The objective of this paper is to provide guidance on constructing a strong academic research paper for publication in peer-reviewed journals. By detailing the key elements, including the cover letter, abstract, introduction, theory and hypotheses development, research design, results, and conclusion, we aim to offer best practices and strategies to enhance the quality of research submissions. We emphasize the importance of a structured approach to writing, where each section plays a distinct role in presenting a coherent and compelling argument. We highlight the necessity of high writing quality, effective communication, clear theoretical grounding, and thoughtful integration of others' feedback to contribute to the overall success of a research paper. This study contributes to academic practice by offering a framework and guidance for researchers at various stages of their careers. It addresses common pitfalls in the writing process and provides actionable advice to improve the quality of submissions, thereby enhancing the likelihood of acceptance in competitive journals. However, this paper has its limitations. It primarily reflects the perspectives and experiences of the authors and may not cover all nuances relevant to different disciplines. Moreover, the strategies outlined may not fully address the challenges of every research scenario. Overall, we hope our work can support researchers in navigating the complexities of academic writing and publishing.

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