Vol. 33, No. 1, April 2022
Hal. 1-8

P ISSN 2621-7031
E ISSN 2621-704X
JURNAL
AKUNTANSI DAN MANAJEMEN
Tahun 1990

SURVIVING AND THRIVING IN THE RESEARCH PUBLICATION JUNGLE: A COMMENTARY ABOUT PUBLISHING RESEARCH WORKS

Djoko Susanto
YKPN School of Business
Adi Masli
University of Kansas
E-mail:adi@ku.edu

ABSTRACT

Publishing our research can seem like being in the jungle, where we can get lost, and there are no easy roads to achieve our objectives. Rejections by academic journals, especially prestigious ones, are becoming more commonplace. Having our research rejected by journals causes tremendous frustration and often makes us want to give up on our research goals. In this article, we discuss strategies to increase the likelihood of publication success. No manual can guarantee publication success; however, we can learn from best practices, avoid the common pitfalls, and take steps to improve the quality of our research work. We provide commentary on a variety of topics, such as discussing the current state of the academic research environment, how to approach and think about the research publication process, obtaining and fostering creative and interesting research ideas, examining and addressing the common reasons for journal rejections, how best to position and write an academic article, and developing effective personal habits and a healthy mindset. In the future, the research publication hurdles will only get tougher, and the competition over journal space will get more intense. We hope readers can find our insights and observations helpful as they pursue their research agenda and ultimately achieve publication success.

***Keywords*:** publishing, academic research, best practices

JEL Classification: G32, M14

INTRODUCTION

Why do we equate the academic research and publication process to a jungle? First, there are no clear or easy roads to publication success. Additionally, authors face many uncertainties when trying to get their works published. We can spend many years planning the research, collecting data, executing the analyses, and writing the paper. However, there is no guarantee that we can get it published in an academic journal. No manual or guidebook guarantees that your paper will get published as long as you complete certain steps. We can only learn from best practices and avoid common mistakes or bad habits.

Second, the research publication process can seem like survival of the fittest. Competition in the publication arena has only become more fierce and will become even more competitive in the future. More researchers are competing for the same limited journal space. The standards for quality and expectations from editors and reviewers have also elevated recently. The increased competition rate now requires us to be faster in completing our research and being the first to market with our specific research topic.

Third, we can get lost sometimes. Like being in the jungle, we can feel lost and not have a clear direction. For example, we may be unfortunate that we cannot obtain the data we need or get rejected so many times by different journals that we do not know what to do next. On the positive side, like being in the jungle, there are a lot of areas to explore. As academic researchers, we have the freedom and flexibility to study the topics we want to explore and are interested in. Therefore, we get a chance to use our creativity in examining issues that we truly want to investigate. In this sense, our duties in research will never be boring, and we can learn new and interesting lessons while conducting research.

Imagine a picture of an artist carving a beautiful statue from a blank piece of stone or wood. This picture can remind us of what it is like to do research. First, we start with nothing except only a blank sheet of paper and a spark of a research idea. Like carving a statue, conducting and publishing our research takes a great deal of time and effort. We have to maintain patience and continuously work to improve the quality of our research output. In doing so, we are constantly trying to make our product even more perfect and attractive for potential editors and reviewers. Occasionally, we will make mistakes, but we need to improve upon those mistakes. Like an artist who feels enjoyment and fulfillment from creating a masterpiece, we should enjoy and appreciate the challenges of doing research. Rather than feel discouraged, we need to embrace the difficulties inherent in the research and publication process, learn from past mistakes, and work to improve our capabilities.

In the research and the publication process, there are many things that we cannot control. We cannot control who the reviewers of our paper will be. Reviewers have different taste functions, standards, and expectations. Also, we cannot control what other researchers are currently working on. Other researchers may be doing a similar study as ours and are perhaps doing it faster and better. Fortunately, there are many things that we can control. For example, we can control the quality of our analyses, clarity of our writing, efficiency of our work, attitude, and motivation to complete the study. It would be advisable that we do not worry too much about what we cannot control and instead focus on the priorities we can control.

In the authors' experiences, we personally have received many more journal rejections than journal acceptances. Even the papers that we have been able to publish, almost all of them were first rejected by another journal at certain points in time. However, we are not disheartened as journal rejections happen to everyone. Even the most gifted and knowledgeable researchers experience rejections in their careers. Consider the following statistics: the rejection rate at the Accounting Review (a top-three accounting journal in the world) has been 90 percent, the Journal of Accounting Research (a top-three accounting journal) has been higher at 94 percent. For the Journal of Financial Economics (JFE), the highest-ranked journal in finance, the rejection rate was less than 60% during the 1970s. But, nowadays, the rejection rate is more than 90% (Schwert 2021). We note that these rejections rates are for the highest-ranked accounting and finance journals.

Lesser ranked journals have lower rejection rates, but the rates are still higher than we may think or want. Despite the high rejection rates, our message to you is that we can never give up. Schwert (2021) illustrates the number of economics, finance, and accounting journals in operation from 1886 until now. Fortunately, the number of journals being offered to researchers keeps increasing; hence, more journals are available to us to publish our work. For example, the number of finance journals totaled less than 15 in the 1970s; now, there are more than 60 different finance journals. The number of accounting journals has also increased throughout time. Today, we have more journal choices and opportunities to publish our work when we get rejected at our initial journal targets. Moreover, we do not see this trend changing any time soon. In the years to come, more new journals will be born.

We believe that every (good) paper can find a home, but we do not always get our "*dream*" home. Ideally speaking, we would like to shoot for the highest-ranked journal for our paper, such as a journal listed as Q1 in Scopus. However, if we fail, we can try to find a home in a journal listed as a Q2 or Q3 journal in Scopus. If we continue to fail, we can search for a lower-tiered journal, such as a Q4 Scopus journal or even a journal that is not listed in Scopus. The point is that we should not be discouraged when journals initially reject us. We can learn from those rejections, incorporate as many comments as possible, improve the paper's quality, and keep trying to find a home for our paper. Just because we publish in a lower-ranked journal does not necessarily mean that our work will not get cited or will not be impactful. We just need to focus on creating value with our research. Rejection at one journal just means that there is an opportunity for us to try a different journal that may be a better home for our paper. But, we have to do the necessary work to keep improving the quality of our research.

LITERATURE REVIEW

Brief Overview of Global Research Landscape

We provide a depiction of the research landscape from a global perspective. Which country produces the most academic journals? That is, there are thousands of journals in operation from all disciplines. Who produces them? Erfanmanesh, Tahira, and Abrizah (2017) illustrate that Scopus-indexed journals are predominantly from Western Europe and North America, with the United States and the United Kingdom owning the majority of journals. They show that a country's publication success is significantly tied to the quantity and quality of journals that the country owns. In other words, countries that operate more journals, perhaps unsurprisingly, enjoy more publication success.

Consider the following statistic about the most productive countries publishing business, management, and accounting research. In 1996, the United States, United Kingdom, and Germany were the top three countries publishing the most amount of business research, and not much has significantly changed since then. In 2020, the same three countries occupied spots in the top five most productive countries conducting business research[1]. The great news is that Indonesia has improved its research productivity over time. In 1996, Indonesia was ranked #52 in terms of productivity in business, management, and accounting research. By 2020, Indonesia jumped to eighth place (#8), behind Australia and Italy[2]. Hence, this is very good and promising momentum for Indonesian researchers. We are confident that this positive trajectory will only continue in the future.

Remembering Why we do Research in the Business Disciplines

Why do we conduct business research? Is there value in doing such research? We conduct research in the business discipline, which can be different from doing research in other academic fields. For example, medical research can directly affect the well-being and lives of other human beings. Research in the pharmaceutical field has been instrumental in producing vaccines and curtailing the negative effects of the COVID pandemic. While researching business issues may not directly save human lives, we believe that business research does and will continue to matter. After all, business research can inform corporate stakeholders on how to improve business practices and make better business decisions.

There are both idealistic and realistic reasons for conducting research. However, these reasons are not mutually exclusive; one can have both reasons motivating his or her work simultaneously. The following are examples of the idealistic reasons for doing research. First, we may have a genuine curiosity about a particular issue, problem, or topic. In which case, we want to discover an answer to a question or enigma that captures our imagination and interest. This motivation is helpful to possess since we would not stop or be satisfied until we find the answer. We would wake up every day excited to resume and complete our research.

Second, we engage in research to help improve ongoing business practices, inform public policy and regulations, or change how things are done. In this case, we want to contribute to society by improving how business can be conducted. For example, as accounting researchers, we may want to inform society on how companies can improve financial reporting reliability and transparency. The overall capital market system can function more effectively when financial reporting practices improve. We should not always focus on the rewards or monetary incentives; rather, there is an inherent joy and satisfaction in doing research and discovering valuable knowledge. If we conduct research for pleasure and the inherent satisfaction it brings, then the rejections and challenges that lie ahead may be easier to handle.

There are also realistic reasons for doing research. For example, graduate students produce research in order to graduate. Additionally, academics maintain their research productivity to keep job

[1]) See https://www.scimagojr.com/countryrank.php?area=1400&year=2020
[2]) See https://www.scimagojr.com/countryrank.php?area=1400&year=2020

security, obtain promotions, and achieve monetary incentives. These reasons are indeed equally valid and important. We believe it is helpful to balance realistic reasons with the aforementioned idealistic reasons.

Best Practices to Follow and Common Mistakes to Avoid

The low-hanging fruits are largely gone! If you look at an apple tree, the apples lower to the ground are very easy to pick and obtain. There is not much effort to gather the fruits near the ground. In research (for example, in accounting research), the basic or easy research questions are mostly gone; they have already been largely answered by prior research. The first issue of The Accounting review was published in the 1920s/30s, which means accounting research has been going on for almost 90 years. There are very few basic or simple research questions left to answer for accounting researchers. So, it is now more challenging to think and come up with a novel research question that prior research has not already addressed.

To give an illustration, the following are accounting outcomes that researchers usually care about: Financial reporting quality, conservatism, voluntary disclosure, mandatory disclosure, auditor selection, auditing quality, firm performance, executive compensation, iInternal control quality, tax avoidance and reporting, and accounting complexity. Over time, studies have addressed many factors associated with each of these accounting-related outcomes. So, moving forward, it becomes more difficult to develop a new variable or setting that would affect these accounting outcomes. We say it has become more difficult, but certainly not impossible. More than ever before, we need to rely on our creative thinking. We need to think of issues that other researchers may not be thinking about. And to think about topics that may not be considered traditional topics. We encourage you to open your eyes to new possibilities that may be outside of the mainstream topics. For example, think about a research question that is at the intersection of your particular research field and another research area that may be outside of your domain.

We provide some thoughts about how to obtain novel research ideas. The first source is prior literature in your discipline. This source is obvious - you need to understand what has been studied and published in your field. Often, reading prior studies will produce interesting extension research ideas. The second source is prior literature outside of your discipline, which is a less obvious source. We are accounting researchers, but we also like to read research papers outside of the accounting discipline, such as marketing, management, finance, and information systems. Sometimes, it can be worthwhile to read research studies outside of the business field. The third source is business press magazines and newspapers. We encourage you to keep up on your reading of current events and developments. Often, research ideas can be born because of some real-life news events that capture the public interest.

The fourth source is regulatory changes. Many research papers have been generated due to new regulations or public policy. But, you need to be careful - if you take this approach, you should expect a lot of competition because many researchers will also be working on it simultaneously. For example, when the Sarbanes-Oxley Act of 2002 was passed, many accounting researchers began examining similar or related issues. The fifth source is discussions with industry practitioners and professionals. If you have contacts (e.g., friends, family, etc.) working in the industry, you should consider conversing with them about issues they experience in the workplace and problems they observe in their profession. It can be productive for your research to learn about current trends and topics currently important in the business world.

The sixth source is research conferences. You should attend research conferences to learn about ongoing studies that have not been published yet. That way, you can learn the hot topics and cutting-edge areas of focus. Attending conferences can also allow you to talk with other people and future collaborators on research projects. Finally, you can generate research ideas from your own personal or professional experiences. You may have experienced a complicated business issue or learned from problematic business practices. You should use those experiences and knowledge to develop research thoughts. It is recommended that you keep a research idea journal to write down any ideas you may have.

The competition in academic research is quite fierce and will not get any easier. In the past, having data was seen as a competitive advantage. With the advancement of technology and third-party data vendors, having data is no longer a competitive tool since almost all research universities have the same access to data. We are no longer competing on who has the data but on who has the best, most creative, and most interesting ideas. The number of journals in operation has indeed increased over time. So, there are more journal options that we can send our research for publication. But, if you examine the top-tier journals, those journal spaces have largely remained the same. For example, the top six journals in accounting have remained the same for many years. And the number of issues and spaces in those journals has remained quite steady. At the same time, today, more and more researchers compete for the same journal space. So, we need to have a high-quality research output to compete. We need to be agile. We need to be fast to market. Also, a little luck on our side would be helpful.

Wood (2016) compares the publication process in accounting, economics, finance, management, marketing, psychology, and the natural sciences. He presents some interesting findings. Comparing accounting and the natural sciences journal publications, he finds that accounting research papers are more than twice as long as natural science papers. He shows a worrisome trend in that accounting research papers take about four times longer to publish. In addition, accounting research papers are less impactful than natural science papers. Wood (2016) documents that accounting papers, on average, are cited much less than natural science papers.

There are other important takeaways from Wood (2016). First, accounting faculty believe reviewers focus ***too much*** on incremental contribution to prior research. So, you can conduct your research perfectly, but if the reviewer(s) does not think your research matters or contributes significantly to the field, then it will be rejected. Second, accounting researchers believe that reviewers' and editors' publication standards are ***too high.*** Third, all disciplines believe that reviewers do not receive sufficient training on evaluating manuscripts. This represents an unfortunate problem. Sometimes, it is challenging for editors to recruit reviewers to accept assignments to review papers. Hence, they may need to rely on a less experienced reviewer in such cases. Fourth, all disciplines—and especially accounting, economics, finance, and the natural sciences—believe well-known researchers get preferential treatment in the review process (Wood 2016). This is also an unfortunate situation as it produces the perception of unfairness.

DISCUSSION

We now discuss the main reasons for journal rejections and, more importantly, the strategies to combat them. There are four main reasons for rejection, in particular rejection at the top journals:

Not Enough Contribution

Assessing contribution is a subjective exercise. The sufficiency of the paper's contribution depends on the journal for which the paper is being submitted. Obviously, The threshold for contribution is higher for "top-tier" journals than for lower-tiered journals. It is a very subjective process. There are no statistics we can show to prove our contribution is sufficient. We need to assess what the prior literature has found. Does our paper contribute enough to the literature based on the prior studies that have been published? Here, we first need to understand what has been done in the literature thoroughly. We need to ensure we cover all bases regarding citing the relevant literature. We need to ask ourselves honestly: does the research paper provide new, compelling, and essential insights based on what we can already learn from prior literature?

In our paper, it is not enough for us to discuss what we are researching; we need to explain ***WHY*** the research is important and interesting to conduct in the first place. The following are points to consider: i) The study should appeal to the readership of the journal we target; ii) Ideally, both academics and practitioners would care about and learn from the findings; iii) The results will generate a broad and deep interest because they may be novel, counter-intuitive, not so obvious, or address a real-world problem, and iv) Can our research change or enhance how certain business practices are performed? Is the research addressing a timely and relevant issue to the current environment?

We need to think about these critical points when assessing how reviewers and editors may perceive our study's contribution. We need to clearly and comprehensively explain why the study is important to disseminate. Being "first" does not automatically mean contribution. We need to go beyond just mentioning that the study is the first one to tackle a particular research question. Remember, it is not enough for us to simply say that we are the first ones to study a particular issue. Perhaps no prior study has tackled the research question because the topic is not important or interesting to tackle in the first place. We need to adequately convince the editor and referee that the issue is worth researching in the first place. We ought to be proactive and discuss these important points in the writing of the paper. We should not assume that the editor and reviewer will know how our paper will contribute to academic research and practitioners. We have to be explicit and write our arguments for how our study can make a difference and be impactful. Can the research study make a difference in the real world? If so, we need to thoroughly convey and tout our research work's importance in the paper. This discussion should be in the contribution paragraphs in the Introduction section. It is essential to continuously evaluate such discussion of contribution in terms of effectiveness.

Not Enough Scope for the Paper

The scope is essentially the size and length of the research paper. We need to assess: how many hypotheses are enough? And how many analyses are enough? Assessing the scope and coverage of the research paper requires a subjective call and judgment. In addition, evaluating the paper's scope can depend on the journal. Higher-tiered journals demand papers be of a broader scope than lower-tiered journals. We need to assess whether we are doing enough in the research paper. Are the findings too limited to generate a sufficient appeal to a broad readership? Have we comprehensively conducted enough analyses to answer the research question(s)? Are there other hypotheses or research questions (relevant to the study) that have not been addressed in the paper? By adding scope, we can simultaneously enhance the study's contribution. If we believe that our paper's scope is quite limited, we should be strategic in our journal submission choice (i.e., targeting a lower-tiered journal).

The Theoretical Argument is Weak

We need to ensure that our theoretical arguments are solid and make sense. Remember, showing significant statistical associations (i.e., significant p-values) is insufficient. There must be sound theoretical arguments underlying the hypotheses and significant results. We need to always assume that reviewers are skeptical; hence, it is our job to convince the reviewer of the story and that our arguments have firm foundations. We need to assess continuously, "does the underlying theoretical mechanism for the findings make sense?" Are the arguments for the theoretical mechanism detailed enough? Or is it just scratching the surface? When appropriate, think critically about counterarguments that could challenge our original line of reasoning. Are the theoretical arguments complete? Have we thought about the issues from all angles? Are there alternative explanations and/or arguments that we are not discussing? We may choose to present theoretical explanations that only validate our findings. But, be aware that reviewers will view this approach as suboptimal. We need to be as comprehensive as possible when making a case for our hypotheses. Finally, it is not enough for us to simply provide a list of citations and references to the prior literature. We need to discuss how those prior studies support our arguments and help make the theoretical case. In sum, we need to do our best to convince even the most skeptical of readers.

Writing Quality is Poor

Almost all Scopus journals require the paper to be written in English, no matter which country we belong. Here are some writing issues to pay attention to i) Does the paper read as it flows well enough to readers? ii) Is the paper easy to follow and read? Remember that readability is essential to attracting readers to the article. Concise and clear sentences are preferable to long and overly complex sentences, iii) Be aware of repetitions of sentences, especially between the Introduction and the Hypotheses Development sections, iv) We need to pay attention to and reduce the number of grammar errors, and v) In co-authored work, multiple co-authors may write different sections independently and then combine the pieces together. The issue is that co-authors may have vastly different writing styles, and hence, the overall flow of the paper can suffer. Take advantage of resources, such as GRAMMARLY and professional editing services.

Structuring the Introduction Section of your Research Paper

We believe that the Introduction section of the paper is the most important section of any paper. Hence, we provide some discussion on how to organize the Introduction section. As a caveat, the discussion below is based on our viewpoints and is not the only way to structure the Introduction section.

In terms of length, five to six pages of Introduction is optimal. Often, the problem is that the Introduction section is too long and wordy. Through our experiences, we learn that editors and reviewers focus a lot on the Introduction section. The Introduction section is crucial since this part is where you can sell your research paper. At the same time, this is the section where reviewers can reject the study without reading the remainder of the research paper. Therefore, we need to invest time and care in writing this section. The following structure is what we recommend:

Paragraph 1 - Clearly explain what you are doing in the research study

In the first paragraph, the reader should know what you are doing in the research study. In other words, you need to clearly articulate the objective(s) you are trying to achieve in the study.

Paragraphs 2 and 3 - Discuss motivation for your study- why is the research important?

As we mentioned earlier, it is not enough to say that your research question has not been examined in prior studies. You need to clearly argue that your research is important to investigate. Remember, it is our job to convince the editor and referee that the issue is worth researching in the first place. We need to make a compelling case to the reader as to why they should read further beyond the first few pages.

Paragraphs 4 and 5 - Concisely discuss your theoretical argument(s) and hypotheses

We need to concisely explain the theoretical mechanism(s) that underlies the research hypotheses. You need to be careful here. In the paper, there is also the hypotheses section which already provides a detailed discussion of the hypotheses. Hence, do not just simply copy and paste from that section. In the Introduction, you need to provide a succinct discussion and overview of your theoretical justifications and hypotheses expectations.

Paragraphs 6 and 7 – Discuss your research approach and summarize your findings

In these paragraphs, you should explain such items as the data source, processes completed to obtain the data, sample description, research approach, an overview of the methodology, and a summary of your findings. You can also briefly describe the implications of your results.

Paragraphs 8 and 9 – Explain contributions to existing academic literature

You can start by discussing what prior literature has found and how your study is different. More importantly, explain how your study adds to what we already know. In other words, how does your study advance the current state of the literature? How does your study make the understanding of a certain topic more complete? Again, we cannot assume that the editor and reviewer will know how our study contributes to the literature; we need to be clear and write specifically about how our paper contributes to the academic literature. If your study contributes to more than one stream of literature, highlight that point by conveying how the study informs multiple avenues of research areas.

Paragraphs 10 and 11 – Explain contributions to business practice (real-world implications)

Here, you need to explain how your study can be informative to non-academics. It is easy to ignore this point because we are often too focused on contributing to the academic literature. But, editors can often question whether our study matters in the real world. You need to communicate exactly how your study informs various parties, like executives, board of directors, employees, auditors, regulators, business analysts, and others.

CONCLUSION

In this paper, we discuss how the publication process can seem like being in the jungle. We provide a brief overview of the global research landscape and offer thoughts about the motivations that drive our research work. We also discuss the best practices to follow and common mistakes to avoid. Keep in mind that there are four main reasons for rejections (among others): (i) the paper does not offer sufficient contribution, (ii) the paper does not offer a wide enough scope, (iii) the paper's theoretical arguments are weak, and (iv) the writing quality is poor. Finally, we provide guidance about how to structure the Introduction section, which we argue to be the most important part of the research paper.

Except for the dissertation, research is a team effort. Hence, you should be open to working with other researchers, including doctoral classmates, mentors, faculty members inside the institution, and others outside the institution. Once you have found collaborators with whom you can work well, make an effort to foster those relationships so you may work together for the long term. We each have our own unique strengths and experiences. Hence, we can learn a lot from co-authors and benefit from their ideas, expertise, and opinions.

Once you are ready to submit your research paper for publication, how do you choose the appropriate journal and prepare your submission? We all want to publish in the best journals. However, we need to be honest with ourselves and assess whether the quality of our paper is suitable for the journal that we are targeting. For example, based on internal assessments and external feedback, we may conclude that the contribution and scope of our work may have very little chance in the top journals. It may be strategic to save time and submit to a second or lower-tier journal. Also, journals may have particular stated missions and targeted readership. Hence, we need to ensure that our paper fits well with the journal's stated mission. We can do so by asking ourselves, "Does the paper fit with the theme or topics of other papers already published in that journal?" and "Do we cite enough papers that have appeared in that journal?"

Read and survey the papers that have been published in the journal you are targeting (especially those that have been published in recent years); you will get a sense of whether your paper fits with the journal's mission and topical interests. In addition, please make sure that you cite enough papers from the journal you are targeting. Editors would like to see that you are building from existing research produced by the journal and adding to the journal's body of knowledge. Finally, you need to learn from journal rejections. The positive element of rejection(s) is that we can learn from the reviewers' and editor's comments about the weaknesses of our paper. We should incorporate those comments and suggestions to improve our research continuously. Ultimately, we need to be open to criticism, learn from bad experiences, and put forth our best effort.

REFERENCES

Erfanmanesh, M., Tahira, M. and Abrizah, A., 2017. The publication success of 102 nations in Scopus and the performance of their Scopus-indexed journals. *Publishing Research Quarterly*, *33*(4), pp. 421-432.

Schwert, G.W., 2021. The remarkable growth in financial economics, 1974–2020. *Journal of Financial Economics*, *140*(3), pp. 1008-1046.

Wood, D.A., 2016. Comparing the publication process in accounting, economics, finance, management, marketing, psychology, and the natural sciences. *Accounting Horizons*, *30*(3), pp. 341-361.