Publishing: How Faculty Can Improve Their Performance

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Abstract

This manuscript initially reviews the accounting literature which illustrates the extent to which many faculty members do not publish. The authors offer a number of suggestions for how doctoral programs can help their students be more productive after they take faculty positions. The authors also make suggestions for ways faculty members can increase the likelihood their manuscript submissions will be published.

“Publish or perish” is a phrase accounting professors have heard for years. Academic institutions, regardless of their type, size or mission, expect their doctorally-qualified accounting faculty members to publish. AACSB accreditation standards define and expect intellectual contributions (AACSB, 1994, 29-30). A number of scholars discuss promotion and tenure expectations, and all recognize the need to publish (e.g., Hagerman and Hagerman, 1989; Street, Baril and Benke, 1993; Omundsen, Mann, and Schroeder, 1991.) Others examine publication records prior to a promotion decision assuming that publishing is part of that decision (Campbell and Morgan, 1987; Hagerman and Hagerman, 1989; Milne and Vent, 1987, 1988 and 1989; Stewart and Stewart, 1997).

Still, the literature documents that some accounting faculty members do not publish or publish very little. Koch et al., (1984), Posey and Parker (1989), Tang and Kreuze (1991), Omundsen et al., (1991), Manakyan and Tanner (1994), Hasselback and Reinstein (1995), Stevens and Stevens (1994) and Stewart and Stewart (1997) all found a noteworthy portion of their targeted group did not publish at all during the study period. Zivney et al., (1995) found that over 50% of almost 4,000 individuals granted a Ph.D in accounting from 1960-1990 published an average of one article every three years. Struely and Maranto (1994) studied over 600 faculty at four-year schools in the United States seven years after receiving their doctorates and found they published an average of between two and three articles in the seven-year time period. Jacobs et al.(1986) and Hagerman and Hagerman (1989) studied top Ph.D. programs. Campbell and Morgan (1987), Milne and Vent (1987, 1988, and 1989), Omundsen et al., (1991) and Stewart and Stewart (1997) looked at publication records for promoted faculty. While they found that faculty members at Ph.D.-granting schools tend to publish more than those at AACSB
non-Ph.D.-granting or non accredited institutions (particularly in top tier journals), the level of publications does not appear high. The results from all of these studies pertinent to the current discussion appear in Table 1.

Over the past few decades the number of potential outlets for research has continued to increase (Schwartz, 1984; Ettredge and Wong-on-Wing, 1991), yet some faculty members still do not publish. As Zivney et al., (1995, p. 24) state:

Many believe that the increase in the number of journals has had a positive impact on the ability of accounting graduates to publish. This has not seemed to be the case. There is little difference in the productivity of doctorally qualified accounting faculty over their careers when graduates of earlier decades are compared to those of later decades.

Informal discussions among colleagues frequently project possible explanations, but no one has provided a definitive statement. In the past very few publications appear on the subject. Zimmerman (1989) discusses how to improve a manuscript’s readability from an editor’s perspective. Recently, accounting authors have expressed more interest in the subject. Hermanson and Hermanson (1996) discuss how to maximize research productivity from a doctoral student’s viewpoint. Ashton (1998) makes suggestions to help researchers improve their chances to publish in the context of experimental research in audit judgment. Chow and Harrison (1998) surveyed accounting researchers to identify and rate the most important factors contributing to their success in research and publications.

Business school and accounting program tenure and promotion rules and annual salary review documents give faculty members guidance on scholarship expectations. Those written statements do not tend to be too specific but do provide guidance as to type and level of productivity (i.e. quantity vs. quality of output). Faculty members also evolve over the course of a career, possibly from a mentee in their early years to a mentor and source of advice in the later years. Thus, the direction of their intellectual contributions may change over time. However, scholarship is a component for virtually every faculty members’ responsibilities, and thus they can be expected to make contributions throughout their careers.

Most faculty members do not conduct research and/or publish though they have earned doctorates. Thus, they are qualified to do research having learned the tools to do so. Then why are more faculty members not publishing?

We have not found any research that tries to answer that question directly. It seems fair to conjecture that the answer to the question is complex and multi-faceted. For purposes of discussion then, we will assume that most faculty members can conduct research at least to some extent, and, if they do, they would attempt to publish the results. For some faculty members, according to Chow and Harrison (1998, 468) their doctoral experience may be a factor. Some doctoral programs provide a narrow focus about what constitutes research. Some faculty members may have conducted research but have not had a high degree of success in publishing the results. Personal attributes, such as being persistent, dedicated and willing to work hard, may be critical factors (Chow and Harrison, 1998, 468). Tenure for some faculty members may represent a perceived plateau. Thus, after being granted tenure, they choose not to pursue an active and
productive research agenda despite the fact that research is a component of most every faculty evaluation system. In the long-run post-tenure reviews may impact these individuals. Providing suggestions relating to these individuals is beyond the scope of this manuscript.

Others may believe there is a subjective element to publishing, i.e. that the process is largely “political” and that they may not be members of the “correct political party.” No extant research exists that describes a political process, though Chow and Harrison (1998, 469) allude to its importance. Certainly faculty members have experienced situations they believe are political. However, publication success results from a myriad of factors, and no one has isolated a political component. Therefore, suggestions relating to this concern are beyond the scope of this manuscript.

We will offer some suggestions for those who want to conduct research and try to publish the results. The suggestions do not relate to the research efforts themselves but to what the faculty members do after they complete their research work efforts; how they prepare the resulting manuscripts for submission. We hope we can stimulate more creativity and more research efforts by encouraging faculty members to believe that once they conduct research they can get the results published. We anticipate that faculty members may see themselves in some of the suggestions we make and might say, “maybe that is why I’m not getting published.”

Our discussion will look first at what might be done in doctoral programs to help prepare students to be more productive. Second, we will consider steps authors can take to improve their journal submissions. These comments are based on one author’s experiences for five years as a Ph.D. Director for a School of Business, two years as President of the Association of Directors of Doctoral Programs in Business, and fourteen years as an editor and co-editor for two academic journals.i

Our objective is to offer suggestions for how to increase the percentage of faculty members who publish and to increase the productivity for those who do. Consequently, there are several audiences. One audience is junior faculty who are beginning their careers. A second is senior faculty. They may be interested from two perspectives. First, they may be in positions where they can affect doctoral studies at their institutions. Second, they may be at one of many institutions adopting post-tenure review policies.ii They may need to initiate a research program again after taking their efforts in other directions for a period of time.

**Doctoral Programs**

We have a number of suggestions relating to accounting doctoral programs. In general, programs should recognize Omundsen et al.’s (1991) “different schools, different missions” hypothesis discussion; i.e., that doctoral graduates will take positions

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i. The authors received comments on earlier drafts from two other individuals who serve as editors.

at a mixture of schools with very different missions. Some doctoral students will accept faculty positions at graduate-school only, doctoral-granting institutions that encourage academic research published in leading academic journals. Other doctoral students will join faculties at schools that place greater emphasis on teaching, grant the baccalaureate degree only, and encourage publications in a wide variety of journals. Saftner and Fogarty (1995, 25) note that 36 of 68 doctoral programs placed fewer than 50% of their graduates at Ph.D.-granting institutions during the 1980s. Recognizing the “different schools different missions” hypothesis should encourage doctoral programs to discuss publications in a broad range of journals.

The AACSB recognizes the diversity in missions and discusses three types of intellectual contributions (1994, 29); basic scholarship (the creation of new knowledge), applied scholarship (the application, transfer, and interpretation of knowledge to improve management practice and teaching), and instructional development (the enhancement of the educational value of instructional efforts of the institution or discipline).

**Suggestion #1 - Discuss different types of research strategies**

Buckley, Buckley and Chiang (1976, 23-26) discuss four types of research strategies; opinion, empirical, archival, and analytic. Buckley, Buckley and Chiang (1976) define opinion research as when “the researcher seeks the views, judgments or appraisals of other persons with respect to a research problem” (23), empirical research “requires that the researcher observe and/or experience things for himself rather than through the mediation of others” (24); archival research “is concerned with the examination of recorded facts” (25), and analytic research “relies on the use of internal logic on the part of the researcher” (26).

Most doctoral programs emphasize archival work which includes data-tape, type research; particularly in dissertations (Abdolmohammadi et al., 1985). Analytic research, which includes “thought pieces” or applied research, rarely is discussed in doctoral programs yet publication of such works in professional or trade journals can reach a large audience. Analytic and applied research also can meet certain schools’ missions quite well.

Doctoral students should be encouraged to develop an area of research in which they are interested. However, they can use different research strategies to investigate questions that still fall within their area of interest. Doctoral students also need to see the potential for developing an interest in non-mainstream areas. While the risks may be greater, so may the rewards in terms of professional reputation, salary increases, tenure and promotion.

**Suggestion #2 - Imitate the journal review process**

Doctoral students should learn to appreciate what the review process is like. First, faculty members can share their own experiences, preferably showing the students the reviews they have received and how they developed their responses. Second, if faculty members co-author manuscripts with doctoral students and submit the manuscripts to journals, the students can see for themselves how the review process works. This is
particularly important for doctoral students to experience since a majority of scholarly accounting research is co-authored (Urbancic, 1992, 49). Third, faculty members can imitate the review process. Instructors can provide feedback on course papers in a manner similar to the review process and let the students know that is what they are doing. Some institutions require special research papers as part of the doctoral program in addition to coursework. Those institutions can imitate the review process for those papers. Some schools require that their doctoral students submit manuscripts to journals during their doctoral studies or after the degree is granted but before leaving to take a faculty position. In these situations faculty members can help their students understand and respond appropriately to the reviews they receive.

**Suggestion #3 - Encourage interaction within the doctoral student group or with doctoral students from other institutions.**

Students should learn to avoid what Zimmerman (1989, 460) calls “The Virgin Paper Syndrome,” i.e. submitting a manuscript no one other than the author has read. Faculty can build into a program the requirement that students must obtain feedback from at least one of their colleagues before turning in a course paper. Students can be encouraged to have informal workshops among themselves to help each other. They also should attend and participate in doctoral colloquia whenever possible. Once the idea of getting feedback prior to submitting a manuscript is engrained and students see the benefits, they are less likely to fall into the trap Zimmerman describes. Of course, faculty members can set a good example for doctoral students with their collegial interaction and/or faculty mentoring programs.

Doctoral students can learn to appreciate the benefits of interacting with their colleagues but at the same time seeing the importance of both sole and co-authorship. Assistance to others should not require payments of co-authorship.

Attending doctoral consortia and conferences of professional organizations such as the American Accounting Association or the Decision Sciences Institute can increase doctoral students’ understanding of the research process and of the need for interaction. In addition, Niswander et al. (1997) found consortia participants demonstrate greater research productivity over their careers.

**Improving Manuscript Submissions**

**Suggestion #1 - Submit to the appropriate journal**

We also have a number of suggestions to improve submissions. First, be confident you submitted to an appropriate journal. Authors can review Vargo’s (1996-97) *The Author’s Guide to Accounting and Financial Reporting Publications* and/or *Cabell’s Directory of Publishing Opportunities in Accounting, Economics and Finance* (1997) to help choose a journal. Each gives short descriptions about the subjects the journal seeks and the audience it wishes to reach. Some journals are directed primarily toward academic audiences *(e.g. Journal of Accounting Research and The Accounting Review)*, some toward practitioners *(e.g. The Journal of Accountancy and Management Accounting)* while others try to bridge the gap between the two *(e.g., Advances in*
Accounting, and Journal of Accounting, Auditing and Finance). Some publish only in specialized topics (e.g. Oil and Gas Quarterly and Journal of the American Taxation Association). Writing for a particular audience limits the choices for resubmission should one journal reject the manuscript. Authors should have several journals in mind when research is undertaken.

Once the authors have selected several possible journals, they should read recent issues before making a choice. This will help determine whether the journal is appropriate and recently has published on the subject. Senior colleagues, particularly those who have published in a target journal, also may have some insights about the publication. Before submitting the manuscript contact editors to see if they are reviewing manuscripts on the same topic. Editors from professional journals publishing applied research have told us they do not like to publish too many articles on a particular topic in a short time period.

Authors should become familiar with their program/college’s tenure and promotion expectations, the salary/merit, and the post-tenure review processes. For example, what types of journals do they prefer, and do they have guidelines about minimum quantities? How do they feel about co-authoring? Do they accept applied scholarship or instructional development?

**Suggestion #2 - A good abstract puts the reviewer in a positive frame of mind.**

The abstract should tell the story in condensed form from beginning to end. It is much like an executive summary. After reading the abstract the reviewer should have a pretty good idea about what is coming. The reviewer should know what the manuscript is about, how the authors researched the topic, and what they learned.

**Suggestion #3 - Work particularly hard on the manuscript’s motivation.**

Authors should present a compelling case for why they undertook the research. They must convince the reviewers that they should read past the first few pages. Far too many authors have research strategies in mind before they choose a research question. In most cases the reverse is appropriate. Authors must spend more time demonstrating that the research question was worth the undertaking.

**Suggestion #4 - Do a thorough literature review and do not depend on secondary sources.**

Authors should conduct a thorough literature review and determine the relevant portions of their review. Reviewers are not impressed by authors citing volumes of sources. The reviewers expect authors to synthesize and show a direct road from the literature to the issue the manuscript discusses. In preparing that synthesis, the authors should read each source directly, not depend on another author’s interpretation of that source.

The authors also should limit their citations to the most recent sources that are independent of one another. If a recent article expands upon or supercedes a previous
work, it is not necessary to cite both. Citations need not include a chronological history of a research question.

**Suggestion #5 - Prepare the manuscript in accordance with the journal’s style guidelines.**

Authors should examine a journal’s editorial policy and manuscript guidelines on such issues as footnotes, references, headings, abstract length, page numbering, tables and figures, etc. A manuscript that does not conform to a journal’s requirements indicates the author ignores details or that the manuscript was not prepared with the journal in mind. Some reviewers and editors can become concerned that this carelessness carries over to the substantive matters in the research.

**Suggestion #6 - Write the manuscript in a concise, straight-forward manner.**

Authors should write in a concise, straight-forward manner. Parsimony is highly desirable. Describe the study’s objective, research strategy and results in the introduction and conclusion. Do not tell what Zimmerman (1989, 462) describes as “The Great Mystery Story,” i.e., where authors withhold important information until the end. In addition, authors need not describe every aspect of their research. They should limit their discussion solely to what is pertinent. The manuscript should not appear like a “meandering stream.”

Try to incorporate non-bibliographic footnotes into the body of the manuscript whenever possible. Endnotes interrupt the reviewer’s smooth reading of the manuscript. Authors also should make certain that any tables or figures stand alone, i.e. a reviewer should be able to read them without referring to the body of the manuscript for clarification.

**Suggestion #7 - Be careful about “housekeeping” tasks.**

Authors must be very careful to avoid sloppy preparation, i.e., typing, spelling and obvious grammar errors. They should print the manuscript neatly with margins appropriate to meet the journal’s own guidelines.

**Suggestion #8 - Have several individuals review the manuscript before submission.**

Authors should use a review process much like we described for manuscripts during the doctoral program. Authors should ask their personally selected reviewers to be thorough and critical, both of form and content. A good adage to follow would be “I would rather the reviewers I choose before submission be hard on me than those who review the manuscript for a journal.”

Presenting manuscripts at colloquiums, university workshops or conferences of professional organizations such as the American Accounting Association or the Decision Sciences Institute is another way to obtain feedback. These also may give authors exposure to prominent individuals in the speciality area (Chow and Harrison 1998, 469).
Suggestion #9 - Respond fully to reviewer comments.

When authors resubmit a manuscript they should address every issue the reviewers raise. Authors should prepare a comment sheet concisely explaining how they addressed each issue. They should explain their position on each review comment openly and clearly. For example, if authors are not certain they have approached the issue the way the reviewers requested, they should say so and why. When authors have more than one idea of how to respond, they should choose one but include alternatives in the comment sheet. If authors do not understand the review comment, they should ask for clarification by identifying where their difficulties lie. They also might offer what they believe might be a desirable response. If the authors choose not to address any of them, they should explain fully why not. Avoiding an issue without an explanation only angers reviewers and prolongs the review process. In general, sincerity and humility go a long way. Sarcasm and stubbornness can be death knells.

A “technical error” is a particularly difficult problem, i.e., when authors believe reviewers do not understand a particular statistical technique or research strategy. Authors are known to say, “the reviewers did not understand what I did!” An editor’s appropriate reply is, “Maybe you did not explain yourself well.” Zimmerman (1989, 461) refers to this situation as the “Dumb Editor/Referee Assumption.” When authors are unsure how to proceed with a substantive part of a review, i.e., one that may make or break the revision, they should contact the editor for guidance.

If authors submit a manuscript to a journal after it has been rejected elsewhere, they still should consider previous reviews. They should address as many of the review comments as possible. Different academic journals often ask the same individuals to act as reviewers. A reviewer once commented to an editor, “I reviewed this manuscript for another journal, and the author has not made any changes at all. Will you accept a copy of my previous review?"

Suggestion #10 - Maintain a committed attitude toward your work

Chow and Harrison (1998, 467) determined that persistence, perseverance and dedication is the third most important factor contributing to success in research and publications. Authors must keep a positive attitude and be committed throughout the publishing process. Look at a “revise and resubmit” decision as an opportunity for success. The review process can be a tremendous learning experience that can improve the author’s skills for future efforts.

Because the review process on a project can be lengthy, try to have other projects in various stages of completion. A variety of types of projects also is desirable. Some should be more complex than others. It never is wise “to put all your eggs in one basket.”

Conclusion

Overall, increasing faculty productivity begins in the doctoral program. Programs must help students develop a productive attitude. In part, the programs should accept the “different schools, different mission” hypothesis and adjust their coursework accordingly. Doctoral students need more than good research skills to succeed. They need to learn
how to work with colleagues and how the submission and review processes function. They should not be surprised by what they encounter when they attempt to publish.

Faculty members must use what they were taught in doctoral programs. They must understand the standards their employers establish. They should approach their work with a professional attitude, having pride and confidence that their work is carefully researched, prepared and reviewed prior to submission. They should approach the revisions with respect and humility, treating reviewers and the review process as they would like to be treated. Maybe faculty members can improve their performance this way.

References


### Table 1: Articles On Faculty Publication Activity

<table>
<thead>
<tr>
<th>Categories</th>
<th>Source of Faculty Names</th>
<th>Source of Publication Data</th>
<th>Period of Time Studied</th>
<th>Who Was Studied</th>
<th>Results relevant to the current study</th>
<th>Number of Journals Included</th>
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<td>Hagerman &amp; Hasselback</td>
<td>Hasselback</td>
<td>Brown and Vasarhelyi, 1985</td>
<td>One year before receiving degree to one year after promotion</td>
<td>79 promoted to Assoc. and 47 promoted to Full for 20 Top Ph.D. granting schools 1975-1984</td>
<td>Mean of 6.28 for promotions to Assoc. and 12.70 to Full. 51% had no publications, others had mean of 3.68 for the five years</td>
<td>All journals listed in Directory. Anything listed in the Accountants’ Index 41 top journals</td>
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<td></td>
<td>Hasselback</td>
<td>Accounting Research Directory</td>
<td>Five years before AACSB accounting accreditation</td>
<td>1,408 faculty at 79 accounting accredited schools, up to 1989</td>
<td>Promotions for 1983-87 at AACSB schools-263 to Associate and 232 to Full</td>
<td>Anything listed in the Accountants’ Index</td>
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<td>Hasselback</td>
<td>Accountants’ Index</td>
<td>7 years before promotion to Associate, 10 years before promotion to Full</td>
<td>Respondents’ careers, mean of 13 yrs full-time teaching experience</td>
<td>226 respondents to a 1991 survey instrument</td>
<td>26 top journals</td>
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<td></td>
<td>Hasselback</td>
<td>Responses to survey of 825 randomly selected</td>
<td>7 years after receiving Ph.D.</td>
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<td>Anything listed in any of the 10 sources</td>
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<td>Hasselback</td>
<td>3 software and 7 hard copy incl. the Accountants’ Index</td>
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<td>Period of Time Studied</td>
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<td>1974-1992</td>
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<td>Number of Journals Included</td>
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<td>40 accounting journals</td>
<td>39 journals</td>
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**Results relevant to the current study**

- 51.5% have published an average of 1.0 article every three years
- 37% of the 716 schools have no faculty with articles in any of the 40 journals
- 45.6% had no publications. Entire group had a mean slightly above 2.0 for the 18-yr period
- Mean about 2.5 publications for the five-year period; % with no publications 1982/83 - 26.6%, 1987/88 - 20.4%, 1992/93 - 23.6%
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