The Accounting Review (TAR) and CSR research

Harry Evans, Senior Editor
Don Moser, Editor

*The Accounting Review*
University of Pittsburgh
Agenda

- TAR Structure and Process
- Advice for Authors: General and CRS Research
TAR Editors, 2011–2014

- Michael L. Ettredge, University of Kansas
- David A. Guenther, University of Oregon
- Leslie D. Hodder, Indiana University
- Amy P. Hutton, Boston College
- Bin Ke, The Pennsylvania State University/Nanyang Technological University
- Lisa Koonce, The University of Texas at Austin
- Charles Lee, Stanford University
- Kenneth A. Merchant, University of Southern California
- Gregory S. Miller, University of Michigan
- Donald V. Moser, University of Pittsburgh
- Morton Pincus, University of California, Irvine
- Vernon J. Richardson, University of Arkansas
- Phillip C. Stocken, Dartmouth College
- Beverly R. Walther, Northwestern University
Submissions and Decisions

- Receive about 550 new submissions per year
  - About 12 new submissions per week

- Receive about 190 revisions per year
  - About 3 or 4 revisions per week

- Send out 700+ decision letter each year
  - About 13 decision letters each week
TAR Process – author friendly!

- Stacy Hoffman, Editorial Assistant
  - very friendly and helpful!
  - Monitors and manages online submissions

- You can call or email Stacy or Harry
  - “Is this an appropriate topic for TAR?”
  - “When will I get your decision on my manuscript?”
  - “Does this decision letter mean I should not resubmit?”
Selection of Editor and Reviewers

- Selection of Editor and reviewers – most important thing

- Involves meeting about 4 times per week (2 Assistants, Stacy, and Harry)

- Select an Editor and two reviewers for each of three manuscripts

- Senior Editor (Harry) is “residual claimant”
  - Manuscripts in his area and overflow
Selecting Editors (and reviewers)

- Subject matter/method expertise

- Work to prevent conflicts of interest by avoiding:
  - co-authors
  - on faculty together
  - doctoral student or doctoral advisor
  - competing working paper
Selecting Reviewers – Step 1

- Two assistants (doctoral students) search for and identify:
  - three Editorial Board (EB) members from 161 EB members
  - three ad hoc reviewers (430 different ad hoc reviewers in 2013)

- How?
  - References in manuscript
  - References in key references
  - Key word search
  - General familiarity
  - Recommendations from editors or other reviewers
What are desirable reviewer characteristics?

- Subject matter expertise
- “Good reviewer” – clear thinking and writing
- Objectivity
- Availability
- Dependability and timeliness
- Constructive comments (a plus)
Reviewer’s Responsibilities – Part 1

- Reviewers advise; editors decide
  - but reviewers are key to the process!

- Willingness to review well – distinguishes our profession
  - reviewers are very generous!

- Basic responsibilities
  - Careful reading of the manuscript
    - Appreciate what author is trying to say
  - Objective and fair-minded
  - Communicate clearly – BIG ISSUES
Author’s Responsibilities

- **Full disclosure** – if there are issues, explain them
  - Prior publication
  - Prior rejected submission to TAR
  - Related publication

- Get the bugs out before you submit
  - Colleagues and workshops
  - Very, very careful reading yourself
Advice for Authors #1

• The first four pages of a manuscript are critically important!

• Affects selection of reviewers.

• Cover key points:
  • Question
  • Importance
  • Findings
  • Implications
2013 FIRST-ROUND decision outcomes:

- Conditional acceptance: 0%
- Revise and resubmit: 10%
- Uncertain: 13%
- Reject – contribution: 42%
- Reject – validity: 35%
Advice for Authors #2 – Contribution

• Contribution is frequently more important than execution!

• Many authors:
  • Focus on execution – great, but…
  • Overlook contribution – #1 reject reason
Advice for authors - # 3

- TAR receives 500 – 600 new submissions per year, and publishes six issues

- Harsh fact: overall acceptance rate is 10%–15%

- Success comes to those who learn from their mistakes and persevere
Advice for authors #4 – Consider Taking “The Road Less Traveled”!

- Research topics that excite YOU!
- Follow the crowd – incremental contribution tough!
Advice for authors #5 – for CSR research

- TAR is an Accounting journal; make sure your paper relates to accounting (broadly defined)
  - Effects of information on decisions
  - Reporting issues
  - Disclosure issues
  - Cost benefit analysis
  - Users reactions
  - Other connections to accounting
CSR articles in TAR

- 2000: 1
- 2001: 1
- 2002: 0
- 2003: 0
- 2004: 1
- 2005: 0
- 2006: 0
- 2007: 0
- 2008: 0
- 2009: 1
- 2010: 0
- 2011: 2
- 2012: 3 (forum)
- 2013: 2 (forthcoming)
CSR research not considered fringe

• Certainly no overall bias against CSR research
• Forum encouraged CSR submissions
• Looking for cutting edge work
• Open to all methods
• But---review process determines publication outcome
Thank You