

The 11 Commandments of Publishing

Paul De Lange

Curtin Business School, Curtin University, Perth, Australia

Lyn Daff

School of Commerce, University of Southern Queensland, Toowoomba,
Australia

Beverley Jackling

Department of Accounting and Finance, Victoria University, Melbourne, Australia

ABSTRACT

Purpose

Publishing in scholarly journals is a practical necessity for academics. Put simply, this reality can be described as ‘publish or perish’. To be treated as a serious contender for tenure and promotion, scholarly research and activities directed toward publication are necessary aspects of faculty life. The purpose of this paper is to provide insights into ‘dealing’ with the editorial review process of publishing from the perspective of a relatively new author.

Design

Using the lens of Q and R theory, a case study approach combined with critical reflection provides a documented tour to enable other authors to enhance their understanding of the publication process through including references to associated reviews and correspondence with a journal editor. The review extracts from the editor and authors’ responses are discussed within the context of a theoretical schema and timeline.

Findings

Drawing the theoretical schema the paper identifies 11 lessons learned along the way to publishing, and these are summarised as the *11 commandments of publishing*.

Research Implications

Utilisation of the Q and R theory can assist researchers as they reflect on how to maximise their publication outcomes.

Practical Implications

The 11 commandments provides a practical approach for those wanting to improve their understanding and likelihood of publishing success.

Originality

The originality of this paper is that it considers the publication process from a novice author who subsequently draws on the knowledge of more experienced co-authors. The findings are based on a theoretical schema that is transferable and able to be adopted by others to guide publication outcomes.

Key words: Accounting Faculty; Authors; Editorial Process; Peer Review; Publication.

Article Classification: Case Study.

Introduction

In an increasingly competitive international knowledge economy, the ability to write for publication is essential for faculty career progression (Nettles and Millet, 2006). Regardless of whether one is starting out in academia or well established, publication is a necessity. Publications are seen as a means to evaluate and rank accounting scholars (Guthrie, *et al.*, 2012; Zamojcin and Bernardi, 2013). Discussions concerning the expectations regarding publishing have been ongoing for several decades (de Villier and Dumay, 2013; Rouse and Shockley, 1984). Notwithstanding the debates over journal rankings (Herron and Hall, 2004; Moore, 2015; Sangster, 2015), it is “imperative upon faculty in many countries, to publish in journals which do well in the specific ranking systems that their academic managers recognize” (Marriott, *et al.*, 2014, 270). Given the importance of publication, this paper aims to offer insights into the process towards publication using a case study of a novice author’s experience¹.

Efforts to assist aspiring faculty in their publishing endeavors have seen the emergence of an apprenticeship-style model, where mentors assist faculty to meet the publication expectations of their university (Chow and Harrison, 1998). However, an inherent problem with this model is that the ‘master’ and ‘apprentice’ are not necessarily well-matched and the supply of suitable mentors falls well below the number and specific needs of mentees (Chow and Harrison, 2002). An added pressure is the multiple and competing roles for faculty, which typically pull them in different directions. There are increasing pressures to balance teaching and service commitments along with research. For many faculty, such systemic challenges, added to other dynamics, such as personal commitments, result in below average research output.

As published research is an increasing imperative for entry and advancement in an academic career, editors and reviewers have on occasions offered guidance to researchers about how to increase the likelihood of getting published (e.g. Bradbury, 2012; Clarkson, 2012; Dalton *et al.*, 2016, de Villier and Dumay, 2013; Sawyer, 2014, Stout *et al.*, 2006; Zimmerman, 1989). Drawing on their own experiences, editors and reviewers often attempt to provide anecdotes and evidence focusing on what works and what does not when writing for publication.

This study differs from the typical approaches cited above and is based on the premise that greater emphasis should be given to those novice authors new to research writing. Such an approach would enable them to be what Golde and Walker (2006) term, ‘stewards of the discipline’ – i.e. scholars who imaginatively generate new knowledge and critically conserve valuable ideas, then transform those new understandings through writing, teaching, application, and publication. The study’s contribution is different from its predecessors (de Villier and Dumay, 2013; Sawyer, 2014) as it takes a specific example of one case study paper that was submitted and later accepted for publication. In doing so, the paper depicts specific inferences from the case by drawing on theoretical constructs to provide broad guidance for others. Further, insights from an inexperienced author’s perspective are gained through critical reflection, as she works alongside two experienced researchers². The new knowledge gained is then shared through the narrative in the body of the paper and the takeouts are articulated as the 11 commandments.

The narrative style used provides a useful approach as it highlights the “private and often-hidden aspects of doing research, presenting the realities and struggles as well as the joys and satisfactions” (Minichiello and Kottler, 2010, viii).

¹ The initial author was writing her doctoral dissertation while writing the paper.

² The credentials of the two researchers could be summarised as a combined 115 refereed publications, 4 associate editorships, over one million dollars in competitive research grants and 55 years of accounting teaching experience.

Contribution

This study is motivated by a desire to share knowledge of the publication process, and it does this by illustrating the trajectory of the paper from its initial conception through to journal submission and four revisions prior to final acceptance. The discussion of the nuances within the 'revise and resubmit' process, through four rounds of revisions form a useful framework or 'best practice' for faculty members wishing to increase their publications and gain a greater understanding of the publication process. The lessons learned by the new author throughout the review process are highlighted as takeouts for authors in the discussion section. These lessons illustrate that to reach publication, one must learn and respond to often tacit expectations of disciplinary writing (Delamont and Atkinson, 2001; Elton, 2010). Lessons 1, 2, 3, 7, and 11 provide advice for anyone interested in publishing and trying to plan a research agenda. Lessons 4, 5, 6, 8, 9 and 10 are associated with q-r theory and follow from the theoretical discussion of the elements of the case. The lessons are generally presented in the order they were learned, as the paper was conceived, written and went through the review process. Although the manuscript that is discussed in this paper relates to the accounting discipline, it is acknowledged these takeouts are generic and applicable to other disciplines (Wood, 2014).

This paper is structured as follows: a brief overview of the background of the case study paper is given, followed by an overview of the critical reflective approach adopted, as well as a theoretical framework for manuscript publication. In detailing the lessons learned, reference is made to some of the 29 documents passing between the authors, and editor and reviewers. Discussion of these documents and the extracts tabled are integral to an enhanced understanding of the review and re-submit process. This paper concludes with a discussion of the schema and its lessons (tabled as the 11 commandments) for those navigating the publication process.

Background

During her preliminary doctoral studies reading in 2007, the initial author (IA) observed a shift in the accounting education literature from technical skills to the need to develop 'generic' or 'soft' skills as a necessary part of a graduate's attributes. The focus of the literature had moved to the needs of employers who sought to employ accountants who displayed emotional intelligence (EI) as a part of their skill set. Employers were calling for the development of EI in graduates, and yet it appeared that educators had not responded to this call. It was this gap that provided a motivation for a paper that the IA began to work on in 2007. The IA had agreed to work with a co-author on the development of this topic for a special issue on generic skills for an accounting education journal. Unfortunately, the other author, for a variety of reasons, did not make the contribution that was previously agreed and the 'writing partnership' dissolved. Remaining undaunted, the IA decided to go ahead and write the paper as a sole author. As part of the development of the paper it was submitted to two conferences in 2008.

Lesson One: Do not give up on writing a paper if your co-author fails to perform their part. Translate your inquiry to output, keep on reading and writing! Do not continue to try to work with people who fail to deliver on their promises as they will reduce your research and publication output.

After feedback and suggestions were received from conference attendees, the IA updated the paper and then considered where to submit it for publication. Part of that consideration involved reviewing journals that featured predominately in the reference list. Furthermore, the IA viewed a number of issues along with the mission statements of the journals to determine how well the subject matter aligned with the articles that were recently published. In the end, the updated paper was submitted for publication in February 2010.

Lesson Two: Make the most of opportunities to present research work at research seminars/conferences in order to get feedback. Take notice of the comments received and consider them in revising your paper.

Lesson Three: Carefully consider where to submit your article. Review the types of articles and topics addressed in recent issues of journals that dominate your reference list. Ensure you strictly follow the authors' submission and manuscript guidelines for your chosen journal.

In March 2010, the IA received a response from the editor requesting that the paper be revised and resubmitted, which was duly done in August 2010. In October 2010, a second response was received requesting more revisions. At that time the IA felt overwhelmed and defeated by the process. While she felt the main motivation for the paper was important and neglected in the literature, she doubted her own ability to adequately address the multiple concerns identified in the reviews. Reflecting on the feedback, she took the opportunity to discuss her concerns about the paper with two researchers whom she knew had published extensively in accounting education journals. They emphasised that she should continue with the review process, acknowledging that the paper had not been rejected. Following further discussions about the stage of the development of the paper and the review comments, the two researchers agreed to work and co-author the paper with the IA. The expertise of the authors and their long-ranging experience in publishing in academic journals, made it a relatively easy decision to accept their offer to co-author the paper. The IA felt elated with this development as the alternative was to give up on the publication of the paper. After two years from submitting the paper, the co-authored paper was accepted for publication.

Lesson Four: Collaborating with experienced researchers provides an opportunity to increase the chances of successful publication and strengthen the skillset of less experienced authors, through working as an apprentice. However, authors need to be mindful that collaboration results in a diminution of the ownership of the research work as joint authorship occurs.

The latter part of lesson four points to a potential 'dark side' of collaboration as young researchers, desperate to publish their work, need to take care when negotiating collaboration with senior researchers. Inexperienced authors need to be aware of potential exploitation associated with seeking input from experienced authors and not lose sight of their primary contribution and direction of their initial project; they must remain the primary author. Their initial drive and thoughts should not be subsumed in the new collaboration and revised paper. This risk may be mitigated through the insistence that primary ownership remain with the IA and this may mean key correspondence and subsequent conference submissions are championed by the IA. In addition, the less experienced are reminded that naming rights to papers are only earned after appropriate input to the project and authorship is not a right of seniority. While a less experienced author may feel uncomfortable to discuss naming rights, it is important that such discussions about the listing of authors and extent of input for co-authors are talked about earlier rather than later.

The next section of the paper takes the reader through the lens of critical reflection and theoretical analysis which serve to position the case. From these foundations and alignment of the narrative to the theory the takeouts are drawn to provide insights for the reader.

Critical reflection and publication theoretical frameworks

1.1. Critical reflection

Interest in critical reflection has grown in a variety of professional fields (Fook *et al.*, 2006). Mezirow (1990, 1) distinguishes between reflection and critical reflection stating:

Reflection enables us to correct distortions in our beliefs and errors in problem solving. Critical reflection involves a critique of the presuppositions on which our beliefs have been built.

The IA drew on the numerous emails between the authors as well as the correspondence from the submission and resubmission process to critique what had been learned and to draw lessons from it.

1.2. Publication theoretical frameworks

The words 'publish or perish' are well understood by faculty and well documented in the accounting and related literature (Bradbury, 2012; Chow and Harrison, 2002). Many journals have acceptance rates of less than 10 percent of submitted papers (Moizer, 2009). To assist those wishing to publish, a number of experienced commentators have produced articles that articulate their interpretation of what makes a difference when publishing. Some have suggested that the key to developing quality papers is in the development of a sound research question that has strong links to the literature (Chow and Harrison, 2002, Clarkson, 2012, Zimmerman, 1989, de Villier and Dumay, 2013). The logical extension to this amalgam of ideas is articulated in a paper by Bradbury (2012), who developed a useful 'checklist' of do's and don'ts for those writing for publication. This checklist was developed from a content analysis of the review process of 66 reviews on 33 papers over his two-year tenure as a deputy editor for *Accounting & Finance*³. The detailed, all-encompassing list investigated a broad range of issues. It explored 'upstream' issues, such as commencing the paper with an interesting research idea and engaging title, through to issues well 'downstream' in the process, such as final editorial care and appropriate responses to reviewers' concerns.

Analysis of these studies reveals that they are descriptive, they lack a theoretical foundation, and they tend only to cite examples that reinforce their argument and improve the author's own publication chances (see, Chow and Harrison, 2002; Clarkson, 2012; Zimmerman, 1989). The inherent limitation of these papers is that they lack generalizability to the broader setting and only provide limited guidance on how to successfully navigate the publication process. We make this claim as final journal rejection rates are high and many authors invited to resubmit their manuscripts ultimately have the manuscript rejected in the resubmission process (Bradbury, 2012).

While recognizing the limited theoretical basis of much of the literature concerning guidance for authors, a paper by Swanson (2004) published in *Contemporary Accounting Research* is a useful reference. In his paper titled 'Publishing in the majors', Swanson draws on the work of Ellison (2002) who developed the 'q-r' theory to illuminate the quality norms in the journal review process. Ellison (2002) suggests that reviewers and editors examine two core normative constructs to differentiate between manuscripts that are ultimately published and those rejected. Q-quality is the inherent importance and interest generated by the main ideas in the paper. In many respects, q serves to motivate the paper in terms of its research question and as such it assists papers to overcome what some refer to as the 'so what' question. R-quality is the inherent rigor in the paper and refers to the various aspects of quality that hold the paper together. Typically, r includes, "a polished exposition, a clear relation to other papers, robustness tests for empirical results, and extensions to consider related questions" (Swanson, 2004, 228).

³ *Accounting and Finance* is journal published under the auspices of the Accounting and Finance Association of Australia and New Zealand. The journal has an acceptance rate of around 12% of submissions.

For papers to successfully proceed through the review process to publication, they need to satisfy the culturally defined discipline-specific norms of the journal in relation to q- and r-quality. Further, q-quality is seen as the primary contribution of author(s), as papers with a low q-quality will generally suffer swift rejection by the editor or the reviewers. It follows that the process of revising papers in accordance with the reviewers' concerns assists authors in improving the r-quality of their papers. As they persist with the revisions to their paper in light of review comments, authors attempt to lift their paper's r-quality, and their success at doing so results in further progress through the review treadmill. Swanson (2004, 228) claims that:

... the review process primarily improves r-quality to the level required for publication, while high q-quality papers are allowed to have a lower r-quality. The quality norms used by referees to determine the required levels of q and r are essentially arbitrary and nothing excludes extremes ... The theory indicates that quality norms evolve independently in each discipline because referees rarely publish outside or review outside their primary field.

The evolution and development of quality norms within specific disciplines is a product of the dual roles that research-active faculty play in the writing on one hand and reviewing papers on the other hand. Researchers do not just write papers and submit to journals, they are also involved in the peer assessment of papers as reviewers and editors. The learning from the reject, revise and re-submit process helps establish the supply side of the quality norms of what is acceptable within the discipline. The role of reviewer and/or editor illustrates how faculty are required to make comprehensive recommendations regarding the q- and r-quality of a submission.

By way of application, the q and r theory suggests that a paper with a low q-quality will not progress through the review process as its central research question, or idea, is of such little interest that no amount of revisions will make it acceptable to the reviewers and/or the editor. In contrast, papers with acceptable q-quality will enjoy improved r-quality as reviewers, editors and authors work together on the various iterations of the paper in bringing it to an acceptable standard. The initial author's study of the literature led her to conclude that the topic was largely overlooked within the discipline of accounting and this dearth convinced her that the topic was one of interest (q-quality) and this knowledge motivated her to continue with the review process. Authors should scrutinise the literature in their fields of interest to uncover literature gaps. Articles that address research trends are particularly helpful in identifying potential research topics.

Lesson Five: From the review of the q and r theory, it can be seen that quality papers must be based on an interesting research question that motivates a wide range of readers.

Lesson Six: In addition to engaging in academia through conference participation, assisting journal editors with scholarly reviews is a means of developing an understanding of culturally defined quality norms within disciplines.

Swanson (2004) suggests an understanding of quality norms is a vital aspect of understanding q and r theory. This paper draws on the q and r theory as a foundation to explain the development of the case study paper as it progresses through the editorial and review process.

Working through the editorial process

This section of the paper involves the 'postmortem' of the development and refinement of our case study paper. We illustrate that there is a long gestation period prior to formal submission – something common to academic papers. During this period, it is usual for author(s) to write, re-write and debate the various iterations of their manuscript. In this case, over a period of two and a half years the paper was written, rewritten, work-shopped and submitted to the journal. During this phase, the author(s) spent countless hours refining the q-

and r-quality of their paper, which involved six iterations of the manuscript. Figure 1 shows the timeline of the development and refinement of the case study paper.

Start writing	Present paper	Submit paper	Response from journal	Re-submit	Response from journal	Re-submit	Response from journal	Re-submit	Accepted subject to minor changes	Re-submit	Acceptance from journal
		Round 1		Round 2		Round 3		Round 4		Round 5	
July 2007	July* 2008 May** 2009	Feb 2010	March 2010	Aug 2010	Oct 2010	April 2011	June 2011	Nov 2011	Dec 2011	Dec 2011	Dec 2011
Sole author				Invite co- authors							

* Present paper at Athens Institute for Education and Research accounting conference.

** Present paper at the European Accounting Association annual meeting.

Figure 1 Timeline of writing to publication

Further examination of Figure 1 reveals that the entire development of the paper from seed to fruition took approximately four-and-a-half years, which we argue is within a normal time range when writing for publication in scholarly journals. Over this period there were more than 12 iterations of the paper. Moizer (2009, 294) also notes the “time from submission to publication has increased inexorably”.

Lesson Seven: Authors need to appreciate that the road to publication is often a long and winding road. In order to enjoy a constant flow of research output authors need to work on several projects at the same time.

Failure to have an awareness of the discipline’s primary literature and build on this body of knowledge in a meaningful and interesting fashion can result in unforeseen disappointment, with the paper rejected and the research not making it through the process.

Lesson Eight: The process of publishing requires development of an ability to align a paper within the context of current disciplinary dialog and effectively expand the body of knowledge within the discipline in a way that maximizes the interest in the topic and the rigour of the paper (q and r values).

In the present case study paper, some early reinforcement regarding the status of the paper was received two months after submission (see Figure 1) in March 2010. The first observation is the efficiency and thoroughness of the editorial process. Reviews were received from the editor, an anonymous associate editor and two anonymous reviewers. The journal’s review process involved a triple blind review, with the editor having editorial oversight of the entire function. The sheer volume of work called for in addressing the collective reviews can be overwhelming for the novice writer. As outlined by Kamler (2008; 2010), much of the ‘brokering’ of a manuscript through to publication requires engagement in an intricate social practice of preparing to revise and resubmit. In several disciplines, the process of revising a paper benefits from extensive participation with other academics engaged in the discipline. This engagement may take the form of informal conversations, to more formal presentations of revised manuscripts at ‘in house’ research seminars and/or conferences.

Lesson Nine: When considering reviewer comments share them with other faculty and co-authors (if applicable). Additionally, engage in conversations with colleagues about possible actions regarding the approaches to responding to reviewer comments.

Such conversations may assist authors to increase the r value of their paper during the course of revisions. Ultimately, the authors must decide whether to continue with the revisions to a paper once reviews are received or investigate another journal and/or strategy for publication of the research paper. In the present case, careful reading of the reviews led to a focus on the comment by the editor, in relation to the direction for revision. The editor stated:

Each reviewer finds the subject matter interesting and relevant to the journal mission. All have recommended that the manuscript continue in the review process, however, each suggests substantial revision. Although I agree with the reviewers’ conclusions, I would caution that careful utilization of the reviewer comments is necessary for further consideration (anonymous, 2010a, 1).

The carefully worded paragraph above provided some hope. It indicated that the paper had acceptable q-quality, but required substantial revisions in terms of r-quality. In addition, the editor provided clear guidance as to the role of the associate editor and reviewers. In doing so, the guidance as to cultural norms of the journal were provided to the authors as to how they should best approach the input from reviewers, along with the request to include a “memo describing how each comment has been addressed”. Examination of the letter from the editor

revealed that the entire sentiment of the review process was thorough, professional and cordial. In addition, careful reading indicated that the editor had clearly summarised the concerns of the associate editor and the reviewers and reflected these concerns in one voice.

Turning to the correspondence from the associate editor, which again consolidated the reviewers' comments, it points to the q-quality of the paper stating, "The integration of emotional intelligence into generic skills is also a novel consideration and certainly highlights the similarities between these two streams of literature." The reviewer and associate editor then, at some length, discuss the shortcomings of the paper in its current form. The first reviewer not only provided guidance, but also a list of additional useful references. Reviewer 2, while identifying some novelty in the paper, on the whole, clearly was less supportive of the paper in its present form when s/he wrote:

My recommendation is to reject the manuscript in the present state and encourage the authors to take their vast expertise in this area to develop a manuscript that is focused on how instructors can incorporate ways to develop these skills (anonymous, 2010b, 1).

Lesson Ten: Read and learn from the review process, in doing so be sure to incorporate the relevant additional references suggested in the review process and respond appropriately to the reviewers.

Some reviews are seemingly negative, however, careful consideration of such comments in the revision process can help increase the overall r value of the paper. Having examined and re-examined the reviews, which were seven pages in length, the initial author decided that the 'door to publication' was open and sought to undertake the revisions. Some six months later (August 2010, see Figure 1) the revised manuscript, along with the required memos to reviewers, was dispatched. A total of 4 response letters (which contain the original reviews and author responses) along with a revised paper were developed over six months. Later reflection on the first round of memos sent to the editor, associate editor and the reviewers provides evidence that the revisions fell something short of expectations. A sample of the nature of the review comments (in quotations " ") and the author's responses (***in bold italics***) are provided:

Extract 1 Response to Reviewer 2, round 1

Reviewer: "Overall: I found the manuscript difficult to follow as it frequently was jumping from one "model" to another and providing a disconnected litany of research on various models, attributes, behaviors and observations... I don't find it surprising that there are commonalities between generic skills and EI. The diagram showing the overlap is interesting, but what would the reader do with this? I am afraid that there is very little that the reader would take away from this manuscript. How could I take this information to develop a program or experiment? In the abstract the author(s) state that "identifying the commonalities and differences will assist educators seeking to include EI into their curricula as they will be able to detect those components already addressed under generic skills and introduce those that are not already included." It is not clear how identifying the commonalities between generic skills and EI will help me incorporate skills that are currently missing. Most likely instructors are aware of what is missing, what they want to know is how to accomplish the task of integration." (anonymous, 2010a, 2)

Author: ***Educators may not be aware of what is missing as currently they place less emphasis on EI than employers (ref, 2009)⁴. Why address the commonalities and differences has been stated more clearly in the introduction, see the first***

⁴ To protect the anonymity of personal correspondence references are not shown here.

paragraph of page 4, “Employers have observed that mastering a list of generic skills does not necessarily ensure students capabilities to perform well...”

The original paper contrasted a number of different models of generic skills. It included a complex diagram that attempted to illustrate the overlap between models of generic skills and EI. In the end, although various conceptualizations of generic skills and EI were noted, the paper was simplified by focusing on the comparison of two well-recognised models of generic skills and EI. The original diagrams were replaced by simplified diagrams and these refinements show that a focus on r-quality helped the paper gain greater support from the reviewers.

Extract 1 Response to Reviewer 2, round 1 (cont.)

Reviewer:

“The manuscript would greatly benefit if it focused less on why we need these skills [EI] in the curriculum (which has already been done) and more on how that can be done. The readability of the manuscript would also benefit from careful editing and writing in active voice” (anonymous, 2010a, 2).

Author: ***The justification for generic skills has been cut down, however, some justification is important in the literature review for the paper. While the purpose of the manuscript was to highlight the importance of EI and develop the model of commonalities and differences, it now also provides some suggestions for teaching EI in table 3.***

It can be seen from the reviewers’ comments above, that one reviewer was keen for the paper to take a different direction and address how to bring the teaching of EI into the classroom; this was not the IA’s intention for the paper. She realised that she needed to respond to the reviewer’s concerns. In the first round of revisions she provided a table with some resources for teaching EI. The additional table enabled the author to maintain the original paper’s thrust and satisfy the reviewer, which led to the paper being allowed to continue through the revision process.

The response from the editor in October 2010, however, was viewed as a ‘death knell’ blow by the IA, as the revisions requested appeared too onerous to be completed in the time required. Soon after, a breath of new life occurred in the revision process and the two experienced co-authors were invited to join the authorship team, (see Figure 1) to help drive the revision process. This action reinforces Lesson Four outlined above that collaboration with experience researchers can potentially assist in the development of a paper to a successful outcome. This may be likened to the notion which suggests ‘sometimes it is better to share the ride if it means getting there!’

After six months, with the expanded authorship team in place, the manuscript was revised in line with reviewer recommendations. In April 2011, the revised paper and memos for the associate editor and reviewer were lodged with the editor. Examination of the illustrative response letters reveals a more comprehensive approach on the part of the authorship team to address reviewers’ concerns. The layout, style and content of the reply memos (letters) had changed considerably. Most notably, the correspondence detailed reviewer concerns point by point, and each was followed by an explanation showing how the manuscript was revised to address each issue. The reply below is indicative of the tone and style of dealing with all the reviewers’ concerns: it shows commitment to detail and meticulous attention to the changes in the revised paper. A sample of the structure and content of the responses to reviews (reviewers’ comments in quotes and authors’ comments in ***bold italics***) is as follows:

Extract 2 Response to Reviewer 1, round 2

Authors: ***Thank you for taking the time to review our paper. When revising the paper we have taken a holistic view of your suggestions and reworked the entire paper from this perspective and in doing so we have expanded the authorship***

team. Each of the issues that you have specifically identified in your review is numbered and shown in italics, followed by the way in which we have addressed the issue.

Reviewer: "This revision is much clearer than the previous submission and the authors have made a reasonable attempt at addressing my concerns. Also, the authors have done a good job of considering additional literature in the development of their paper. However, I still think that the authors need to rework the paper so that is clearer and flows better.... In summary, I think the authors need to work on telling their story and I suggest that they step back and see their paper from the view of someone who has little or no background on EI/skills/etc. Also, they need to be clear on why their paper is important in theory and curriculum development. Please be aware I am not suggesting that the authors write a paper that provides a primer on the topic of generic skills and EI but the authors need to be careful that they ensure that the readers have a clear understanding of what they are talking about and that they can follow the storyline."

Authors: ***Thank you for your positive support for the theme and approach adopted in our paper. We will address your concerns in the revised paper in the order you present them, please see below. In addressing the concerns outlined we have stepped back from the paper and revised and rewritten the paper in its entirety. In an effort to facilitate the revisions, as mentioned above, we have expanded the authorship team to provide a new lens to recast the entire paper.***

The above illustrates lessons eight and ten, and shows the importance of drawing on the literature and demonstrating how a paper expands on the existing body of knowledge. This refinement directs attention to both q and r. Q is further enhanced by providing additional information concerning placing the paper within the literature and clearly explaining how the paper addresses a gap. At the same time, r is also enhanced.

Extract 2 Response to Reviewer 1, round 2 (cont.)

Reviewer: "Introduction

The introduction should be the "hook" for the readers – it should start right with the motivation ...

The authors jump right in and have a discussion of that there is a need for generic skills but I am still not sure what exactly are generic skills (until a later section). The points that the authors raise are somewhat vague. For instance, the sentence regarding the first year graduates and carrying out their responsibilities is very vague – what responsibilities? Talking to clients? Independent thinking? Preparing accounting schedules?"

Authors: ***With the benefit of hindsight we agree with your observations regarding our introduction. To address your concern we have totally re-written the introduction paying particular attention to the logical flow of the discussion and the motivation for the paper contained within the introduction. As you suggested, in the revised paper the introduction is now the 'hook' for the reader in that we have set the scene, defined the problem and motivated the entire study.***

As a sample the first two paragraphs of introduction on page 1 now reads: ...

The above further shows the reviewers' focus ensuring q is maximised. Although the q value was strong enough to get through the first round of revisions, it is critical that the positioning of the paper is addressed well here otherwise the paper may be rejected. The reviewers provide helpful assistance in their suggestions to the authors that will increase the q value, and as stated earlier the r value too.

Extract 2 Response to Reviewer 1, round 2 (cont.)

Reviewer: "Also, I am not sure why the authors include the point about students are resistant to generic skills – it does not really help the argument as it is presented right now. The authors' sanguine from generic skills to emotional intelligence does not flow very well – as it reads right now I am thinking "Is this just another term for dealing with people?" The next paragraph is clearly more helpful and addresses the authors' argument that generic skills are not enough and it appears the missing ingredient is EI – this is the main point of the paper and the authors need to think about how they are more upfront and clear with this."

Authors: ***During the course of our revisions we have paid particular attention to this point and made sure the message in the revised paper is clear and concise. To illustrate our commitment to restructuring the paper we have placed the nature of EI early in the introduction (see point 2 above). In addition to make sure there is no confusion in the paper we commissioned separate sections for Generic Skill Development Frameworks, (see toward the top of page 4) and Theoretical Conceptions of Emotional Intelligence (see toward the top of page 7). Incorporated with these discussions are figures which help articulated their conceptions and areas of difference.***

Reviewer: "While the authors claim that they have demonstrated that the current focus on generic skills does not address the complete EI picture, I still am not convinced or clear on why that is so important or how they have achieved this apart from demonstrating that the streams overlap". (anonymous, 2010b, 3)

Authors: ***In the revised paper we feel our revisions added much clarity to this area. The section on the top of page 11 which details the Commonalities and Differences between Generic Skills and EI, goes to great lengths to articulate the literature and the need to develop EI in the curricula. See specifically pages 11-14.***

Finally, we have taken all of your comments very seriously and taken your advice to 'step back' and take a holistic view of the paper and in doing so, we have revised and restructured our paper substantially to reflect this position. We feel the paper is much improved as a result of your constructive comments. Thank you again.

The revision framework illustrated above removed any ambiguity regarding the totality and comprehensive nature of the revisions undertaken. An additional observation is that the basic research agenda had not changed. Most of the review concerns focused on r-quality, thereby suggesting that the q-quality was acceptable in the earlier iterations of the paper. As noted previously, while the q-quality met the requirements for the paper to move to the revision process, nevertheless the q-quality was enhanced further through the review process.

In June 2011, the next round of reviews and editor's guiding correspondence arrived (see Figure 1). It was good news, as the recommendation was to further revise and resubmit the manuscript. Specifically, it included the sentence " ... has been reviewed and has some potential for publication.... We request that you revise and resubmit the paper for additional consideration" (anonymous, 2011a, 1).

The revisions were completed over the next five months and the detailed responses dispatched in November 2011. Again, the responses emphasised the same attention to detail within the framework articulated in Extract 2 above. Thus, we recommend that authors help facilitate the review process by providing the revised paper, review comments and formal responses in a 'reviewer-friendly' format, so 'everything is at the touch of the reviewer's fingertips'.

The 25th letter dated December 2011, from the editor provided positive news for the authors, signaling very real progress in moving the paper toward publication (see Figure 1). Encouragingly, the letter stated that the paper:

... has received a positive review; however, the reviewers believe that the manuscript would be improved with several modifications. Based on the reviews, I am pleased to accept your paper subject to adequately addressing the remaining comments noted after the signature box (anonymous, 2011a 1).

This formal response provided the much needed, positive reinforcement for the authors, as they diligently made these relatively minor modifications in six days. Within 24 hours, the 29th letter was cause for joy and exhilaration for the authors, as the paper was formally accepted by the editor.

Lesson Eleven: Authors' review responses should follow the framework (see, Extract 2) where all responses are all encompassing to the extent that reviewers should not need to revisit their files to locate their review comments made on earlier versions of the paper.

After four rounds of reviews, the publishing and reviewing correspondence file for this case study paper (29 letters) was approximately double the 'word count' or size of the final, formally accepted paper. The extracts documenting the chain of events in this correspondence, have significant learning value for aspiring authors, as researchers charting their course through the publication process. The final letter of acceptance from an editor is a closure on one 'life cycle' of the publishing process; it allows the files to be put away and attention to be re-focussed on other research and papers for publication.

In our view, the four rounds of revisions, along with the demands of the editorial process, resulted in a much-improved final version of the paper. Further, the *q* and *r* theory provides useful clarity for those wanting to better understand the publishing process (Swanson, 2004). For the development of this paper, the inherent value of the research question *q* was a product of the initial author's inquiring mind, while the four rounds of review added refinement and clarity to the final product, thereby enhancing the *r-quality*.

Conclusions

The *q* and *r* theory provided a useful framework for analyzing the trajectory of the paper through the editorial process. The crucial reflective approach further assisted in deriving the lessons learned. Figure 2 provides a concise list of lessons learned in the publication process. We hope these 11 commandments serve a *snapshot* or useful reference point for those new to the process. These commandments (lessons) along with the illustrative extracts will provide helpful insights into the publishing process.

1. *Do not give up on writing a paper if your co-author fails to perform their part. Translate your inquiry to output, keep on reading and writing! Don't continue to try to work with people who fail to deliver on their promises as they will reduce your research and publication output.*
2. *Make the most of opportunities to present research work at research seminars/conferences in order to get feedback. Take notice of the comments received and consider them in revising your paper.*
3. *Carefully consider where to submit your article. Review the types of articles and topics addressed in recent issues of journals that dominate your reference list. Ensure you strictly follow the authors' submission and manuscript guidelines for your chosen journal.*
4. *Collaborating with experienced researchers provides an opportunity to increase the chances of successful publication and strengthen the skillset of less experienced authors, through working as an apprentice. However, authors need to be mindful that collaboration results in a diminution of the ownership of the research work as joint authorship occurs.*
5. *From the review of the q and r theory, it can be seen that quality papers must be based on an interesting research question that motivates a wide range of readers.*
6. *In addition to engaging in academia through conference participation, assisting journal editors with scholarly reviews when invited, is a means of developing an understanding of culturally defined quality norms within disciplines.*
7. *Authors need to appreciate that the road to publication is often a long and winding road. In order to enjoy a constant flow of research output authors need to work on several projects at the same time.*
8. *The process of publishing requires development of an ability to align a paper within the context of current disciplinary dialog and effectively expand the body of knowledge within the discipline in a way that maximises the interest in the topic and the rigour of the paper (q and r values).*
9. *When considering reviewer comments share them with other faculty and co-authors (if applicable). Additionally, engage in conversations with colleagues about possible actions regarding the approaches to responding to reviewer comments.*
10. *Read and learn from the review process, in doing so be sure to incorporate the relevant additional references suggested in the review process and respond appropriately to the reviewers.*
11. *Authors' review responses should follow the framework (see, Extract 2) where all responses are all encompassing to the extent that reviewers should not need to revisit their files to locate their review comments made on earlier versions of the paper.*

Figure 2
The 11 commandments of publishing

Careful examination of the methodical approach taken in the letters to the reviewers will serve as a framework (*refer Extract 2*) to guide others through this often challenging and bewildering process. The guidance of the expanded authorship team led to the revisions and associated letters changing considerably from the first round of reviews (*refer Extract 1*) to the second and subsequent reviews. The style and tone taken in the correspondence shows commitment and stamina and we feel this was a key factor in the paper's ultimate successful publication. Further, it shows that the refinement of papers is a collaborative effort between the editor, reviewers and authors. While editorial processes are at times irritatingly slow from the author's perspective, an examination of the movement of this paper also illustrates the length of time required by the authors to respond appropriately and comprehensively to the reviewers.

The revision process is tedious and challenging, however, via this discussion we have emphasized that persistence, writing, reading, reflecting and revising are necessary parts of the publication process for new and aspiring faculty. Another key takeout is that authors must come to terms with tedium and the difficulty of the challenge and persist, persist and persist if their papers are to achieve publication as desired. It is our hope that this paper provides direction and motivation for new authors in the accounting discipline to pursue the publication of their research and thus make a valuable contribution to accounting scholarship.

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