WHY AUDIT PAPERS GET REJECTED

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Is It a Rejection or Rewrite?

- Clear acceptance
- Conditional acceptance
- Revise and resubmit
- Revise and resubmit (considerable risks involved)
- Rejection – changes would be so great as to constitute a new paper (e.g. additional experiment)
- Rejection – sorry the result was unfavourable
- Rejection – hope the comments will be helpful in submitting to another journal

Why Do Papers Get Rejected

1. Poor motivation
2. Lack of incremental contribution
3. Lack of or poor theory development
4. Bad design – confounding factors
5. Construct validity
6. Inappropriate participants / poor data
7. Inappropriate analysis?
8. Just too confusing

Motivation of Research Question

- What is the research question?
- Why is it important?
- What do we already know about the question?
- What theory/model is driving the research?
- What is the incremental contributions (i.e. what extra do we learn)?

Poor Motivation

- Previous research is mixed, therefore we need more research
- No one has looked at this issue in your country
- No one else has previously looked at the issue
- Have results pre-X; what about post-X.

Quotes on Incremental Contribution

- "... necessary to clearly develop the motivation of the paper and explain how it moves our understanding forward"

- "better links to prior research – incremental contribution"

- "replication of TAR paper with more current sample but not theoretical reasons given ..."
  (KT: same for pre and post SOX; different countries)

- "the paper does not build any tension around the hypotheses. It is not clear to me why the reader should be surprised/interested in the results"

Quotes on Incremental Contribution

- "interesting institution setting, some unique data and some statistically significant findings … the contribution of the paper is not carefully explained, the hypotheses not well developed"

- "I'm not sure that being the first study to examine something makes it a sufficient contribution"

- "I suggest you consider what you see as the research question and how addressing this question will add to our knowledge of …"

Introduction

1. What is the problem?
2. Why is it important?
3. What did you do about it?

Example of a Good Introduction

- Shankar & Tan (2010 AJPT)

  Audit reviewers routinely assess subordinates' work quality as part of the audit review process. In this paper, we investigate factors that influence reviewers' evaluations of the quality of subordinates' (preparers') work quality. Understanding the nature of these determinants is important because reviewers' workpaper assessment is a major component of the quality control mechanism in the audit review process
  (e.g. ... ...)

Psychology literature suggests that superiors' prior/initial opinions may bias their evaluations of their subordinates' work quality (... ...). Likewise, the performance appraisal literature suggests that raters' performance evaluation is influenced by subordinates' use of impression management tactics, such as opinion congruence (... ...). However, the above arguments ignore distinctive features of the audit setting ... ...

In our study, we investigate whether ... ..., and whether this effect is moderated by ... ...

Theory

- What theory guides the research effort?
  - source of the theory (economics/psychology)
  - support for the theory
- Why this particular theory?
  - advantages over other theory
- Why study this theory in accounting?
  - differences between accounting and other contexts, e.g. incentives, knowledge stored in memory, hierarchical decision making processes, etc.

Quotes on Theory

- "theory and hypothesis development – hard to follow, inconsistent"

- "constructs of theory not measured"
(KT: relates to trying to develop post-hoc)

- "there is a fine line between building tension in your hypotheses and presenting two sides of an argument that leaves the reader confused"

- "the model seems to be grounded in prior empirical research ... and does not pay sufficient attention to related fundamental theory dealing with incentives ..."

Reject at R2

1. - after revision neither reviewer sees motivation and contribution as sufficient
   - expanded discussion has raised additional issues
   - AE asked author to consider x – disappointed with way it was addressed (addition of fn)

Overall: did not do a sufficient job of addressing reviewer concerns

Reject at R2

2.   - stated hypothesis inconsistent with argument

     - inferences inconsistent with stated hypothesis

     - in the previous round I suggested that you … You have not done this analysis and have not explained why

Reject at R2

3. -   in the previous letter I asked that you explain what we can learn from country x that is different to previous research. What we have is a unstructured enumeration of differences between US and country x that does not motivate the empirical analysis in any meaningful way