

# A review of reviews: How to respond to review reports

**Professor Gary S Monroe**

**Editor-in-Chief,  
*Accounting and Finance***

**UNSW Business School/ Accounting,  
Auditing and Taxation**

# How the process works

1. Author(s) submit a paper
2. Editor or assistant checks for compliance with journal requirements
3. Editor-in-Chief reads paper to decide:
  - “ whether to send the paper out for review or desk reject
  - “ which Editor to assign the paper to
4. Editor reads the paper to decide whether to send out for review and/or who to invite as reviewers and sends invitation and the paper to the reviewers
5. Reviewer(s) submit a review report and a recommendation to the Editor
6. Editor makes a decision and makes a recommendation to the EIC and sends a decision letter to the author(s) along with the review reports – Letter:
  - “ states the decision and reason(s) for the decision
  - “ may provide additional comments by the editor
7. Editor may provide guidance on important issues raised by the reviewers if the decision is “revise and resubmit”
8. Upon resubmission for R&R – 4 to 7 are usually repeated until reject or accept decision is made

# Why do papers get desk rejected?

- “ Topic doesn’t fit with the journal
  - “ e.g., paper that doesn’t mention ethics is submitted to Journal of Business Ethics
- “ Lack of citations for papers published in that journal or other relevant local journals (e.g., Abacus, AAR, AJM, Pacific Basin Finance Journal)
  - “ It’s not about increasing the impact factor, it’s about engagement with the local literature and demonstrating relevance to the readership
- “ **Clear lack of incremental contribution**
- “ **Poor motivation**
- “ **Poor research design**
- “ **Inappropriate analyses and/or conclusions**
- “ **Low quality paper that doesn’t meet academic standards and rigour**
- “ **Similarity score is too high**

# Why do revised papers get rejected in later rounds?

- “ Revised paper doesn’t address the reviewer’s comments, e.g.
  - “ Doesn’t do something they were asked to do and no reasonable explanation is provided
  - “ Can’t make a clear case for contribution of the paper, validity of proxies for constructs, etc.
  - “ Asked to better develop hypotheses, but revised paper still has poor arguments leading to the hypotheses
- “ Revision highlights issues that were not clear in the earlier version of the paper
- “ **Unreasonable reviewers** – no matter what you do, they are not going to change their original opinion of your paper

# Reading Decision Letters and Review Reports

- “ **Read the decision letter very carefully**
- “ **Assess whether the decision is reject, revise and resubmit, conditional acceptance or accept**
- “ **Read the review reports carefully and consider how you can/will address each point**
- “ **Do not discount what the reviewer says (e.g., If they say something is unclear, assume that it is unclear rather than assume the reviewer is an idiot)**
- “ **Wait a couple of weeks and then go through the review reports again**

# Resubmissions When You Have a Revise and Resubmit (R&R) Decision

- “ **Discuss how to address the issues raised with your co-authors and colleagues**
- “ **Before rewriting the paper, draft a response to the reviewer based on how you intend to address the comments**
- “ **Double check that you are addressing the comments in an appropriate manner**
- “ **Get agreement from the research team that this will be your response**
- “ **You may decide to change your initial response as you work on the revision**

## Resubmissions When You Have a R&R Decision

- “ Revised paper should address all of the reviewers’ comments (or explain why some issue(s) cannot be addressed/remedied in the response to the reviewer)
  - “ If you disagree with a comment, you can’t just ignore it
  - “ If they ask you to collect more data, then you should do it or explain why it can’t be done in the response to the reviewer
  - “ If the reviewer was wrong about a matter of fact – I don’t usually say they were wrong – I point out where the correct statement is made, e.g., On page xx the revised paper states .... I might add some more in the response as this is consistent with ....

# Resubmissions When You Have a R&R Decision

- “ If the reviewer is vague, such as
  - “ “I have concerns that omitted correlated variables may be driving your results”
    - “ Try to add some more variables or respond that you have included all the typical control variables and ask whether the reviewer has some specific suggestions
  - “ “I have concerns about the incremental contribution of your paper” but they don’t specifically identify the concerns
    - “ Try to rewrite the contributions section of the introduction and be a bit more specific about how you add to the literature and why that contribution is important
- “ **Conflicting recommendations by reviewers and/or Editor**
  - “ Go with the Editor if they give advice on which one to follow
  - “ If no advice from the Editor, then I usually follow the one that makes most sense and explain my choice in the response letter



# Resubmissions When You Have a R&R Decision

- “ Resubmission includes a “response to the reviewers”, which reproduces the review points raised by the reviewers and a description of how you have addressed each point
  - “ Sometimes I include the revised text and sometimes I refer to the revised page(s) or footnote
  - “ Depends on the length of the revised text and how important the issue is
  - “ When I refer to the pages, I provide a short summary of the gist of the changes
- “ Do not make unnecessary changes outside of the issues raised by the reviewers – you can make things worse
- “ **Even if your paper is rejected, you should revise the paper in line with the relevant reviewers’ comments before submitting the paper to a new journal**

# Useful References

- Oler, D. K. and W. R. Pasewark. 2016. “How to Review a Paper”, *Issues in Accounting Education*, Vol. 31 (2), 219-234.
- Dalton, D. W., N. L. Harp, D. K. Older and S. K. Widener. 2016. “Managing the Review Process in Accounting Research”, *Issues in Accounting Education*, Vol. 31 (2), 235-252.
- Bradbury, M. E. 2012. “Why You Don’t Get Published: An Editor’s View”, *Accounting and Finance*, Vol. 52, 343-358.
- Clarkson, P.M. 2012. “Publishing: Art or Science? Reflections from an Editorial Perspective”, *Accounting and Finance*, Vol. 52, 359-376.