Commentary on Endenich and Trapp's article: Openness and signaling in accounting research

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ABSTRACT
This commentary develops some perspectives about openness and signaling in accounting research and offers thoughts about Endenich and Trapp's analysis and findings. I discuss the typical thought process that my coauthors and I often use when considering target journals for our work. I also comment on Endenich and Trapp's scope, key insights, conceptual model, and analysis. I believe that Endenich and Trapp's analysis provides important insights about the accounting research domain, and I hope that my comments will encourage additional discussion.

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1. Introduction

I greatly appreciate the opportunity to provide a commentary on Endenich and Trapp's (2017) article, as well as to develop some broader perspectives on the issues that the authors examine. The authors have performed an extremely ambitious and thorough study of The Accounting Review (TAR) and Contemporary Accounting Research (CAR). I commend the authors for their creativity and diligence in conducting this thought-provoking study, and I believe that they have made an important contribution to our understanding of the top-tier accounting journal landscape.

In this commentary, I first develop some broad perspectives about openness and signaling based on my experiences. Second, I offer some thoughts about Endenich and Trapp's analysis and findings.

I should note that my experiences as an author with these two journals might create some potential for bias in my views. Specifically, during my academic career, I have had six papers published in CAR and none in TAR. The methods and topics for my papers in CAR are: three interview-based corporate governance studies, two archival studies that included audit fee survey data (one had other survey data as well), and one purely archival study on audit committee compensation and accounting restatements. Two of my six CAR publications were rejected at TAR, and three CAR publications were submitted only to CAR. With this experience over many years, I naturally would be positive about the environment of openness at CAR, especially with respect to qualitative and survey methods, as well as the corporate governance topical area.

2. Broad perspectives about openness and signaling

As I thought about Endenich and Trapp's study and findings, I reflected on the types of conversations I have with coauthors about where to send particular papers. In a broad sense, it often boils down to issues of (a) impact, (b) career needs

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understand the topic area quite well, but did not appear to believe that the method was rigorous enough for the journal. The editorial team that is handling the submission. For example, on one top-tier submission of ours, one reviewer appeared to dismiss as outsiders)? Do we have any history with the journal, such as prior publications, reviews, editorial board service, etc., that might get us the benefit of the doubt in a close editorial call? Which Editor/Associate Editor might handle the paper? Is there anyone there who we believe would be sympathetic to the method and topic?1

Finally, in some cases, we end up considering journals that are relatively unfamiliar to us. This has come up most often when doing corporate governance studies that may be appealing to management or governance journals. In such cases, we consider one additional issue:

2.5. If we are unfamiliar with the journal, does the editorial policy sound encouraging?

This is a very weak signal, in my opinion, because editorial policies may not be updated frequently and may not reflect the reality of what the journal publishes. As a journal outsider, it is very difficult to understand the landscape based on an editorial policy. I typically have only had success going to such an unknown (to me) journal if a coauthor has some direct knowledge of, and experience with, the journal.

While our discussions often reflect the considerations above, you still can end up with a “bad fit” between your paper and the editorial team that is handling the submission. For example, on one top-tier submission of ours, one reviewer appeared to understand the topic area quite well, but did not appear to believe that the method was rigorous enough for the journal. The

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1 Also see Hermanson (2017) for discussion of the need to be open regarding diverse research methods in accounting.
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