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## WRITING ACCOUNTING RESEARCH FOR PUBLICATION AND IMPACT

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*Abstract:* This paper suggests guidelines for writing accounting research papers that may be useful to accounting researchers who want to improve the chances that their work will be accepted by top journals and, if accepted, will have a significant impact on their field. The advice is illustrated mainly in the context of experimental research in audit judgment, but it is also applicable to other types of accounting research. Several guidelines for communicating the results of accounting research are offered, and these are broken down by the typical sections and subsections that are (or should be) included in well-written accounting research papers. While guidelines such as these cannot guarantee success (either in publication or impact), they nevertheless may provide a valuable framework for communicating and evaluating accounting research. © 1998 Published by Elsevier Science Ltd. All rights reserved

Experienced reviewers for scholarly journals have encountered many submissions that were extremely difficult to evaluate because of the way they were written. Such submissions are vivid reminders that the products of research efforts that might otherwise be published and have impact on the field can be obscured by ineffective or haphazard writing. The result is a failure on the researcher's part to communicate his or her contribution not only to reviewers for the journal to which the paper has been submitted but also to ultimate readers. Even if the paper makes it through the review process, unclear and unfocused writing can make it difficult for readers who might be influenced by the research to appreciate its relevance or significance.

In this commentary, I rely on experience as a reviewer for several journals, as well as experience as someone who has *received* many helpful reviews, to offer some guidelines for writing accounting research papers for publication and impact. These guidelines entail several features of research papers that will enhance both their likelihood of acceptance by journals and their usefulness to ultimate readers once published. Many of them are often missing from papers that I review for journals, even top-tier journals. (And when I am the *reviewee* instead of the reviewer, it is often pointed out that my own papers are deficient along many of these same lines!) To be reasonably concrete, I focus on the area of experimental studies of audit judgment. However, I believe the general features of effectively-written research papers that I discuss are relevant for researchers outside this research area, particularly for empiricists. In accounting, Zimmerman (1989) offers some

suggestions that are similar in spirit to this commentary. Outside of accounting, a discussion by Smith (1990) is particularly relevant.

It is important to realize that this commentary is about *communicating* research; it is not about *doing* research. Increasingly, one needs to do a good job of both in the competitive world of accounting research and publication. It would be a mistake, however, to make too sharp a distinction between doing research and communicating its product to readers. The two are not independent, as it would be extremely difficult to salvage a low-quality paper with high-quality writing; moreover, it has often been suggested that researchers who communicate with clarity and precision seem to have a deeper understanding of their own research, and of the research process in general, than those who communicate ineffectively.

The paper is organized as follows: The next section states the assumptions on which the paper is based, and it offers some caveats about the communication guidelines provided. This is followed by a discussion (and some evidence) about the relative importance of clear, precise communication *vis-a-vis* other determinants of research impact. Then, the main part of the paper is organized around five sections that experimental research papers in audit judgment (as well as other types of accounting research papers) should include: Introduction, Model (or Framework), Method, Results, and Discussion. Of course, there is nothing magic about *five* sections, or about these particular labels, but some semblance of them is necessary to effectively communicate the research. I provide guidelines for several key areas that should be addressed within each of these five sections. Table 1 provides an overview/outline of the guidelines.<sup>1</sup> After the guidelines are discussed, the paper ends with a few concluding remarks.

### ASSUMPTIONS AND CAVEATS

The present discussion assumes a research paper that has been published in, or submitted to, a quality accounting/auditing journal—not a journal in an underlying discipline such as psychology or economics where the guidelines for influential papers might differ. The intended audience consists of individuals who either produce or consume accounting research. Producers will likely benefit from following these (or similar) guidelines when preparing papers for submission to accounting or auditing journals. Consumers may

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<sup>1</sup>I do not mean to suggest that influential research is necessarily *conducted* according to the orderly process implied by Table 1. However, the typical journal article should not seek to provide an account of the research *process*—but an account of its *results* in a way that is as clear and informative as possible. Kaplan (1964) provides an enlightening discussion of related issues by contrasting the “context of discovery” with the “context of justification”.

**Table 1. Summary of guidelines for communicating accounting research**

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- I. INTRODUCTION
- A. What is the paper about?
  - B. Why is this topic important?
    1. Practitioners or policy makers
    2. Research communities
  - C. What is the research approach?
  - D. What was found?
- II. MODEL (OR FRAMEWORK)
- A. What model guides the research effort?
    1. Source of the model
    2. Normative vs. descriptive
    3. Support for the model
  - B. Why this *particular* model?
    1. Advantages over other models
    2. Discrimination among competing models
  - C. Why study this model (or topic) *in accounting*?
    1. Differences between accounting and other contexts
    2. Expected differences in results
  - D. Are hypotheses stated and are they clear?
    1. Follow from the model
    2. Testable
- III. METHOD
- Subjects*
- A. Who?
  - B. How many?
  - C. Why this particular type of subject?
    1. Students
    2. Practitioners
- Task*
- A. What phase(s) of the judgment process is/are studied?
  - B. Is the design between-subjects or within-subjects?
  - C. How realistic is the task?
    1. Experimental realism
    2. Mundane realism
- Procedure*
- A. How was the experiment carried out?
  - B. What (exactly) did the subjects/experimenter do?
- IV. RESULTS
- A. Are descriptive statistics presented?
  - B. Is the analysis at the group or individual level?
    1. Group results about individual decision making
    2. Partially determined by between- vs. within-subjects design
  - C. Are subjects' responses eliminated from the analysis?
    1. Alternative definitions of "outliers"
    2. Full disclosure
- V. DISCUSSION
- A. What are the study's implications?
    1. For practice or policy making
    2. For research communities
  - B. How generalizable are the results?
    1. To other subject groups
    2. To other tasks
    3. To other institutional settings
  - C. What future research avenues are suggested?
    1. Types of research
    2. Priorities
-

find that these guidelines provide a useful framework for critical analysis of accounting research papers.

On the other hand, these are *guidelines*, not natural laws, and rigid adherence to them in all circumstances is unlikely to be productive. Moreover, this is not the only set of guidelines that might be helpful, nor is it the only set that experienced researchers would propose. These are my own guidelines. I would be surprised, however, if there were not a great degree of overlap among the guidelines of several experienced researchers. No set of guidelines can be complete, however, and cannot guarantee success in research communication.

Finally, I doubt that it is useful to attach “importance weights” to guidelines, to specify a minimum “score” that a paper should receive to be considered publishable, or to debate appropriate trade-offs among different guidelines. Too much depends on the particulars of the paper, the background against which it is developed, and the judgment and tastes of editors, reviewers, and other influential members of the research community. Research evaluation is a rough sea, and the most that guidelines can do is help one navigate it.

#### THE IMPORTANCE OF WRITING WITH CLARITY AND PRECISION

How important to the publication decision and to ultimate impact is the *writing* of an accounting research paper, relative to *other determinants* of publication and impact? Other determinants obviously exist, and might include such things as the theoretical or practical significance of the research, the introduction of a paradigm that is new to accounting, a particularly clever research design, a novel or unexpected result, or the stimulation of future research.

Some insights into writing's *relative* importance to the ultimate impact of a research paper are provided by Sternberg & Gordeeva (1996). They report the results of a survey of members of the American Psychological Society, an association of research-oriented psychologists who use experimental research methods and theories that also are important in experimental research in audit judgment. Sternberg and Gordeeva asked 20 psychologists to list characteristics of published articles that have made “a high impact on the field of psychology” (p. 70). The psychologists could list as few or as many characteristics as they wished. Their responses yielded 45 distinct characteristics that were put into questionnaire form and sent to 500 randomly-selected members of the American Psychological Society, who were asked to rate each of the 45 characteristics in terms of “what makes an article in psychology have an impact on the field” (p. 71). The ratings were made on a scale of 1 (not at all important) to 6 (extremely important). Usable responses

were received from 252 individuals who represented several research specialties and who had received their doctorates from the 1950s to the 1990s.

The researchers factor-analyzed the intercorrelation matrix of the 45 variables, and found that six interpretable factors characterized the data. A summary of the results is shown in Table 2, where panel A describes the six factors and panel B provides details of one factor—*quality of presentation*—that is most relevant to the present commentary.

**Table 2. Summary of Sternberg and Gordeeva's (Sternberg & Gordeeva, 1996) findings on the determinants of research impact<sup>a</sup>**

Panel A. The Six Factors		
Factor <sup>b</sup>	Average scale value <sup>c</sup>	Number of variables loading on factor <sup>d</sup>
Theoretical significance	4.25	8
Value for future research	4.21	5
Quality of presentation	4.06	9
Substantive interest	4.04	3
Methodological interest	3.72	4
Practical significance	3.16	5

  

Panel B. The nine variables of the <i>Quality-of-Presentation</i> factor		
Variable <sup>e</sup>	Scale value <sup>f</sup>	Loading
Results of analysis are presented clearly and discussed carefully with tight, logical reasoning	4.43	0.82
The problem is clearly stated and well-conceptualized	4.33	0.81
Presents an unambiguous and creative interpretation of results	4.31	0.55
Well-written, well-structured, and well-organized	4.28	0.81
Hypotheses are clearly stated and tested	4.14	0.74
The writing is succinct and internally consistent	4.13	0.80
Has a logical flow and organization of ideas	4.05	0.82
Starts and ends strongly, attracting attention and interest from the first paragraph and ending with clear take-home message	3.72	0.57
Tone is unbiased and impartial	3.17	0.61

<sup>a</sup>This table presents excerpts from Table 2 of R. J. Sternberg & T. Gordeeva, "The anatomy of impact: What makes an article influential?", *Psychological Science*, 7, 1996, p. 74.

<sup>b</sup>Since a factor is an unobserved construct that is presumed to underlie observed variables, it must be named by considering the set of variables that "load" on it (see note *d* below). The factor names reported here are those of Sternberg & Gordeeva (1996).

<sup>c</sup>The average scale value is the mean of the mean scale values of all variables that loaded on the factor. The scale on which respondents rated the variables ranged from 1 (not at all important) to 6 (extremely important).

<sup>d</sup>Factor loadings refer to the correlation between a variable and a factor. Only variables that loaded 0.50 or greater on a factor are reported by Sternberg & Gordeeva (1996).

<sup>e</sup>Variables are the characteristics that respondents rated on the 1–6 scale (see note *c* above).

<sup>f</sup>The scale value is the mean of the respondents' ratings of each variable.

Panel A of Table 2 indicates that *quality of presentation* ranked third in terms of the average rating (on the 1–6 scale) of the variables that loaded (at 0.50 or greater) on the factors.<sup>2</sup> Not surprisingly, *theoretical significance* and *value for future research* had higher average scale values than *quality of presentation*, affirming that substance is more important than form in determining the impact of a research paper. On the other hand, *quality of presentation* had a higher average scale value than *substantive interest*, *methodological interest*, or *practical significance*.

Panel B of Table 2 lists the nine variables that loaded on *quality of presentation*. Presumably, these are among the “writing” variables that distinguish research that has more impact from research that has less impact. Clarity of presentation—of the topic studied, the hypotheses tested, and the results and their interpretation—seems to be the key component of this factor. However, the structure and organization of the paper and the flow of ideas throughout the paper also are important.

This analysis strongly suggests that the way research papers are written is an extremely important determinant of their impact on the field. The authors conclude: “Clearly, mere novelty is not enough. To be influential, articles have to be clearly communicated and theoretically or practically important as well. There is much more to impact than merely coming up with a novel idea” (p. 75). With this background, I now turn to the five sections that publishable papers that have the potential for significant impact must address, and to several essential elements within each section (see Table 1).

### THE INTRODUCTION SECTION

The first thing a research paper should do is clearly state what the paper is about and why this topic is important. Many authors fail to mention these fundamental issues in the paper’s Introduction section. Of course, the entire motivation for the paper need not be developed in the Introduction section, but early in the paper the reader needs a clear, concise statement about the reason(s) for doing the research. (The first paragraph is not too soon.)

One way to approach the motivation for the paper is to ask *who cares* about the results of the study. For most papers in accounting, there are two broad answers to this question: practitioners and policy makers, and one or more research communities. In the case of judgment research in auditing, the former parties are auditing standard setters (e.g., the Auditing Standards Board), policy makers in auditing firms, and users of audited information. Among this group, most audit judgment research tries to appeal to policy makers in auditing firms, who may be interested in the research if the results

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<sup>2</sup>Moreover, *quality of presentation* ranked first of the six factors in accounting for variation in the correlational relationships among the original variables.

relate to issues of audit effectiveness or efficiency. Effectiveness or efficiency potentially can be enhanced by new or refined auditing methods, training programs, and ways of structuring audit tasks. An example of the latter is the use of decision aids to overcome biases, errors, and inconsistencies sometimes found in audit judgment (Ashton & Willingham, 1989; Messier, 1995). In addition, auditing firms may be able to enhance efficiency or effectiveness by better assignment of auditors to audit tasks. Thus, well-motivated experimental judgment papers that try to appeal to auditing practitioners often emphasize the training of auditors, the structuring of audit tasks, or the better matching of auditors and tasks.

The second audience for audit judgment (and other) papers is one or more research communities. Researchers often address their papers to other researchers who share a common research paradigm. These target researchers could be in the author's applied discipline, e.g., others who do judgment research in auditing, or they could be researchers who share the more basic paradigm in an underlying discipline, e.g., researchers who do basic or applied judgment research in psychology. However, if one's paper appeals *only* to researchers who share a common paradigm in an underlying discipline, it is not clear that the paper should be published by an accounting journal. A good question to ask is what the paper has to offer the discipline that publishes the particular journal to which it has been submitted.

Another possible research community is that of researchers who work in accounting or auditing, but who do *not* share a common paradigm. We see few papers in accounting that are addressed to our accounting colleagues in other paradigms, but it could be worthwhile for judgment researchers who typically use experimental methods to address their papers to other accounting researchers who use other research methods. Among the possible benefits are the demonstration to others that judgment research has implications for other paradigms in accounting.

In addition to a brief statement of what the paper is about and why this is important, the Introduction section should state the researcher's basic methodological approach to the study (e.g., laboratory or field experiment, field study, case study, etc.), as well as any features of the approach that are especially noteworthy (e.g., multimethod perspectives, unique archival data, participation by highly relevant or hard-to-obtain subject groups, etc.). A summary of the main results of the study is another component of the Introduction section that not only will inform the reader but also may increase his or her likelihood of reading *beyond* the Introduction.

#### THE MODEL (OR FRAMEWORK) SECTION

Accounting research, including judgment research in auditing, is not always guided by a model (or framework or theory) that is explicitly stated. To the extent that a model *does* guide the research, however, this is a significant plus

for the paper. But when a model is posited, it is important that the paper state where this model comes from—cognitive psychology, economics, statistical decision theory, etc. It is also essential to be clear about whether the model purports to represent judgment behavior that *should* exist according to some stated criterion (a normative model) or judgment behavior that *does* exist (a descriptive model). If a normative model is being relied on, then the issue is whether this model can reasonably serve as a benchmark for evaluating the errors, biases, and inconsistencies of human judgment. If the model is descriptive, a key issue is what empirical support in accounting and other areas exists for the model.

Another important issue is why this *particular* model was chosen for investigation. Do alternative models of the phenomenon exist and, if so, does the chosen model have some advantage(s) over competing models that could have been chosen? If it does, will the research reported in the paper allow one to discriminate among two or more competing models? These issues are not often addressed by judgment studies in auditing, particularly the issue of discriminating among competing models.

Yet another important issue is why one should study this model (or this general topic) *in auditing*. What differences exist between auditing and other applied contexts, or between auditing and generic contexts, that make the researcher think some differences in results will occur in the different contexts? In other words, if the model already exists in the underlying discipline, and has been studied extensively there and perhaps in other *applied* disciplines, why does the model need to be investigated in auditing? Another way of putting this is to ask what differences in results are *expected* because of some possible differences between auditing and nonauditing contexts.

A further issue is whether hypotheses should be explicitly formulated and tested. This likely depends on the nature of the study and the approach taken to it. For example, studies that have a significant exploratory component will not necessarily benefit from (and might even be constrained by) rigidly-formulated hypotheses. On the other hand, studies that focus on well-developed research questions and that employ standard audit judgment research methods may benefit considerably by stating and testing specific hypotheses. Such benefits could accrue in at least two ways. First, explicitly-stated hypotheses can make clear to the reader just what the researcher has in mind—in terms of the link between the model/theory, the research design, and the expected contribution(s) of the research. Second, if the researcher can formulate and justify specific, testable hypotheses, this could signal that the researcher has a deep understanding of the essential elements of his or her project. While hypothesis formulation, justification and testing are not mandatory features of well-communicated experimental research, in most cases they probably are a very good idea.

When hypotheses are included, however, it is essential that two conditions be met. First, the hypotheses must follow directly from the model (or theory

or framework) that is being offered. Too often, hypotheses seem to “come from nowhere” in the sense that their relation to the paper’s theoretical development is unclear at best. Second, hypotheses must be stated with sufficient precision that they are *testable*, i.e., they must be capable of being rejected or not rejected by the data.

### THE METHOD SECTION

The Method section is where the reader should learn what was done and by whom. It should have at least three subsections that are devoted to the subjects, the task, and the procedures that were used to carry out the study. First, the reader needs to know who the subjects were and how many of them participated in the study. Papers sometimes fail to provide this basic information. One also needs to know why this *particular type* of subject was used. If students were used, it is important to explain why they are appropriate subjects. In addition, it may be helpful to know whether they are graduate or undergraduate students, and whether they have taken courses or otherwise have experiences that are relevant to the task at hand. If the subjects are practicing auditors, it is important to know the auditing firm(s) for which they work, because audit firm policies may condition the results that one gets in a study of audit judgment.

Second, the task should be painstakingly described. At least three task-related issues are important. First, it should be recognized that any particular judgment study is likely to focus on only one component of the overall judgment process (or at most on a very few components) and to ignore all of the others. It is important that the paper be explicit about what is, and is not, being studied.<sup>3</sup> In auditing, for example, authors need to justify studying only one particular phase of the audit process, a justification that often is based on an appeal to the *efficiency* instead of the effectiveness of the audit. Second, the task should be clearly described as a between-subjects or within-subjects approach to the study of judgment. The question is whether each auditor was subjected to one, or to more than one, experimental treatment. Since the two types of designs do not necessarily produce equivalent results (e.g., Pany & Reckers, 1987), the author’s reasons for choosing one design over the other

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<sup>3</sup>Focusing on a single stage of the judgment process may have implications for the study’s generalizability. In auditing, for example, it is possible that judgment errors, biases, and inconsistencies that are uncovered in one stage of the audit judgment process will be dampened or eliminated by auditors’ actions in subsequent stages—such that the net effect of judgment errors on the overall *effectiveness* of the audit will be small or nonexistent. This is a particularly important issue in studies that focus on audit judgment at an early stage in the audit process.

should be stated.<sup>4</sup> Third, the author's approach to the "realism" of the task should be clarified. For this purpose, it is useful to divide realism into experimental realism and mundane realism (Swieringa & Weick, 1982). Experimental realism refers to whether the research task is realistic *to the subjects*, whether it involves them, and whether it has an impact on them. An experimental task is realistic in this sense if laboratory events are believed, attended to, and taken seriously. Mundane realism has more to do with the extent to which events that occur in the laboratory are also likely to occur in the real world.<sup>5</sup> Researchers tend to be more concerned with experimental realism, while practitioners tend to be more concerned with mundane realism. When readers react negatively to audit judgment studies by alleging that the task involved does not resemble any audit they have ever seen, they are making a statement about mundane realism (or the lack of it).

Finally, the procedures part of the Method section should describe in some detail how the experiment was carried out, i.e., what the subjects and the experimenter actually did. I have often asked students in doctoral seminars to explain the step-by-step way that a study they have read was carried out. I ask what the subjects did first, what they did second, and so on—or how the interaction between the subject and the experimenter took place. If they cannot explain this, I often find that they do not have a clear understanding of how the study was conducted. And of course they cannot explain it if it is not in the paper.

## THE RESULTS SECTION

Perhaps the first thing to ask about the Results section is whether the results are adequately described by the presentation of means, standard deviations, ranges, or other aspects of the distribution of responses. Many papers present only sketchy descriptive results. Another question is whether

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<sup>4</sup>The choice of between- versus within-subjects designs is important because the latter may sensitize subjects to the researcher's hypotheses and thus invalidate the study's results. However, if we want to know how *individual* auditors process information and make judgments, within-subjects designs can be extremely valuable. On the other hand, one has to recognize that much of the real world seems to follow a between-subjects design; that is, for many important decisions (e.g., marriage or career choice), individuals typically do not observe multiple combinations of variables. The world seldom does us the favor of manipulating stimuli in a within-subjects fashion.

<sup>5</sup>Mundane realism can suffer in several ways in the typical audit judgment study. Five common ways are that (1) extrinsic incentives are seldom provided, (2) feedback that would provide an opportunity to learn from past judgments is seldom given to subjects, (3) the subjects are sometimes not particularly knowledgeable in the task at hand, (4) organizational pressures such as deadlines and the need to justify decisions are often absent, and (5) decision aids or other computational tools typically are unavailable. However, recent research in audit judgment has begun to address such issues (Ashton & Ashton, 1995).

the presentation of results is based on average responses from *groups* of individuals who received different treatments, or on the responses of each separate individual. Many studies of individual audit judgment present only group-level results, i.e., they offer no information about the judgments of the individual auditors who were studied—in part because between-subjects designs that tend to focus attention on mean responses are typically used. However, even studies that rely on between-subjects designs often produce responses from individuals that could be insightful. Such data probably should be reported more often.

Another important issue in presenting the results of experimental (and empirical) research is that of “outliers”. Two aspects of outliers present special difficulties in judgment studies: identification and elimination. Concerning identification, one possibility is to define as outliers responses that differ from the mean by more than some pre-specified criterion, perhaps three standard deviations. However, it is not clear that “extreme” responses are of lower quality than responses that are closer to the average, and a paper that defines outliers in this way should consider this point. (In fact, extreme responses may be as legitimate as any other responses, especially when one considers that human judgment—even *professional* judgment, as in auditing—is quite idiosyncratic.) The second issue is whether to eliminate responses that are identified as outliers. If the author has established specific criteria for identifying outliers, it follows that those same criteria should be used for eliminating responses.<sup>6</sup> Sometimes, however, eliminations seem to be motivated by the author’s “uneasy feeling” about the seriousness of subjects’ responses. It is not unusual in experimental research to encounter subjects’ responses that defy interpretation. Such responses could be a signal that the subject either did not understand the task or did not choose to participate earnestly in it. Perhaps the best advice that can be offered is that of full disclosure, i.e., report results both with and without the questionable responses.

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<sup>6</sup>Tversky (1969) provides an instructive example of the establishment of specific elimination criteria. He studied the question of whether some people are *consistently* intransitive in choosing between pairs of alternatives. A two-stage procedure was used in which only subjects who made intransitive choices in at least three of five binary decision problems in the first stage were retained for the second stage which involved a much more intensive study of choice. Subjects who made fewer than three of five intransitive choices in the first stage were eliminated from the study and did not proceed to the second stage. Notice that Tversky had to be careful about what he concluded from this study. By showing in the second stage that some people are consistently intransitive over a large number of choices, he could not conclude that people *in general* make intransitive choices because he had eliminated the subjects who were not initially susceptible to intransitivities. But the point of the study was to find whether *some* people are consistently intransitive, and the elimination of subjects was appropriate for that purpose.

## THE DISCUSSION SECTION

This final section of the paper should consider the implications of the study, the likely generalizability of the results, and possible future research avenues. The Discussion section should contain some of the author's *thoughts* about such issues. It is not a place for just repeating what is already in the paper.

Considering the implications of the study, the first question is: Implications for whom? At this point, it is useful to return to the motivation for the study which, as mentioned earlier, should involve practitioners and policy makers or one or more research communities. The study's implications should relate clearly to the study's motivation. Judgment researchers in auditing are often reluctant to try to state the implications of their study for practice or policy making, perhaps because they realize that any single study is likely to have limited implications. However, authors should point out at least the *general nature* of the study's implications, although they should not feel compelled to jump to major policy or practice recommendations too quickly. The study may also have implications for research—perhaps for research of a similar nature in the audit setting, or perhaps for research related to basic theory in the underlying disciplines. In the latter case, authors of judgment studies conducted in accounting and auditing settings should consider whether they can “give something back” to the underlying disciplines on which they have drawn.

Concerning generalizability, the Discussion section could address the extent to which the study's results are likely to be generalizable to other types of subjects, to other types of tasks, or to other institutional settings. One issue with respect to *subject* generalizability is whether the results based on relatively inexperienced subjects will generalize to more experienced or more expert subjects. With respect to *task* generalizability, the features of the task that I mentioned in the Method section are important; an example is the question of how generalizable the results are to different stages of the audit process. Finally, with respect to generalizing to other *institutional settings*, one might consider, for example, whether results found in an audit firm that employs a relatively unstructured audit technology will generalize to a firm that employs a more structured technology.

With respect to future research, the author could suggest that it focus on some *details* of the present study—perhaps by manipulating variables differently, including more or fewer variables, measuring judgment performance differently, and so on. Or the author might suggest that future research take a *broader* perspective, e.g., by introducing an alternative model or framework instead of the one relied on in the study. Whether the results of the study are likely to be contingent on the particular world view fostered by adoption of the chosen model can be determined only by future research. A third possibility is that certain ambiguities or unexpected findings may

have arisen in the present study; while the author learned of these ambiguities the hard way (by doing the study), he or she may wish to share the benefit of this experience with the reader so the ambiguities can be pursued by further research.

An additional issue is the *priority* that the author would assign to the many potential types of future research that could be done. The author may be in a better position than anyone else to have opinions about priorities, and a contribution could be made if the author would share those priorities with the reader. Of course, authors establish intellectual property rights in research ideas, and therefore may be reluctant or unwilling to publicize their *best* ideas since they may want to pursue those ideas themselves. Hopefully, however, authors will have enough ideas that at least some can be shared.

### CONCLUDING REMARKS

Some caveats about the role of guidelines such as these were provided earlier, and this might be a useful point for the reader to review them. In particular, I would emphasize that this is not a paper about *doing* research, but about communicating and evaluating it. If the research was not conducted by accepted scientific standards, the reader or evaluator is unlikely to be convinced of its merits regardless of how well these or other guidelines are followed.

Moreover, it is worth pointing out that these are “consensus” guidelines that are likely to reflect (more or less) the judgment of many experienced researchers and reviewers. Some years ago, in a discussion of judgmental expertise, Einhorn (1974) warned of the “oddball” whose judgments might disagree with everyone else yet be proved correct by subsequent events. Analogously, in the present context it is possible that a researcher could ignore all conventional guidelines and still be successful in effectively communicating the results of his or her research. Unconventional strategies can produce good outcomes because of skill, luck, or other factors<sup>7</sup>.

The process of communicating (and doing) research is imperfect, and the evaluation of research is inherently subjective. Disagreements among talented and well-meaning people are not uncommon. Papers that follow these (or other) guidelines are rejected, and papers that largely ignore them are accepted. In a probabilistic world, however, such guidelines hopefully will improve one’s chances of publishing accounting research that has the potential for impact.

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<sup>7</sup>In the past few decades, the new research approaches and paradigms that have successfully challenged conventional accounting thought typically have related more to the research methods employed or the research questions asked than to effective ways of communicating research results.

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