

Reflections and trends

Writing and structuring articles in accounting and organizations

Estrutura e redação de artigos em contabilidade e organizações

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During my term as Editor-in-Chief of the Journal of Accounting and Organizations, when I carried out the editorial assessment of hundreds of articles, something that caught my attention was the constant presence of some elements in the correspondence in which the authors were informed of the rejection of their articles. Virtually all correspondence mentioned the article did not explicitly present the research contributions, did not dialogue with previous studies recently published in journals, and presented unacceptable quality regarding the writing.

This situation seems to be repeated in other journals. Failure to demonstrate the article's contribution, errors in the use of the English language, and poor quality of writing and presentation were suggested as the main reasons for an article to be rejected for publication (de Villiers & Dumay, 2014). Stout, Rebele, and Howard (2006) highlight that the rejection of an article occurs when the motivation is weak, the study design is inadequate and/or the contribution is insignificant to the field. The authors draw attention to the fact that the low quality of writing is a secondary cause for the rejection of articles.

Reuber and Sharma (2013) also observed that editors and reviewers are often frustrated to see interesting ideas wasted because the authors do not always structure the text to present their ideas in the best way possible. The authors argue that, despite the expectation that an article present new ideas, its language, style, and organization must conform to the format reviewers are familiar with.

Thus, I present here some suggestions, based on the literature and on the experience I acquired as an author, evaluator, and editor of a journal, for authors who seek to improve their scientific writing skills. The suggestions should be viewed as general guidelines and not rules or formulas, and are presented following the order of the structure commonly found in scientific articles, i.e., beginning with the introduction section, then the development that includes the theoretical section, methods, and results, and, subsequently, the conclusion. I offer brief commentaries about the references section too. Finally, I conclude with considerations regarding the process of developing and writing articles.

THE INTRODUCTION SECTION

In one of the submissions I made to an international journal, I received the following feedback from the editor about the article I sent:

The introduction does not motivate the paper well. Try to focus on a standard four paragraph, two page introduction. In the first paragraph, please describe what we already know. In the second paragraph, please outline the gap in the literature. In the third paragraph describe how you will close the gap and add to the current knowledge. Lastly, conclude with your contributions.

As noted by the editor, the introduction section in an article should entice the reader to continue reading the text. The author should always assume that the readers are people with high critical ability, who have to decide whether to read your article or another, more relevant to them, out of the tens of thousands of articles available.

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Thus, the author needs to present, in the introduction, a summary of the main contents of the article, in a logical way, but also enjoyable to be read. A key aspect is to explain to the reader the contributions offered by the research. It is not enough to assert that the article offers contributions. It is necessary to declare them and explain their importance.

The four paragraphs suggested in the evaluation of said editor may include the following content:

- Presentation of the phenomenon of interest and the context in which it is inserted;
- Succinct presentation of previous studies, national and international;
- The gaps identified from previous studies;
- The objective(s) of the research;
- The theory chosen to support the analysis;
- The contributions offered by the research;
- The research strategy;
- The main results.

Even if the author decides to use more than four paragraphs to structure the introduction, it is important to note that introductions of journal articles are rarely subdivided in topics. Usually, the themes are developed in a complete text, to facilitate the flow of reading.

In other words, authors start a dialogue with the reader by presenting their research phenomenon and the context in which it is inserted. Later, they present a summary of previous studies and point out the gaps in current knowledge about the phenomenon, highlighting the research opportunities. I point out that this summary should be constructed from the analysis of recent articles, from the last five years, published in relevant journals (Huff, 1999). There is little room for use of conference papers, Master's dissertations, PhD theses, and even books in the citations that support the motivation for the research. Having presented one or two relevant gaps and explained to the reader their importance, the authors proceed to declare the objective pursued in the article.

The justification for the existence of any research is the contribution to knowledge that it offers. Therefore, in an article, the reader expects the authors to clearly demonstrate that their results constitute a theoretical and/or methodological advance regarding what is known about the phenomenon. To achieve this, authors may, in the second half of the introduction, write a text merging theoretical and methodological elements with the research results, so that the originality of the manuscript is clear. Since the contributions derive from the theoretical and methodological choices that enabled the production of new knowledge, some authors choose to present the theory and methodological aspects to the reader before stating the contributions. Usually, it is also expected that authors compare their results and contributions to the latest knowledge on the phenomenon.

In short, the important aspects of the introduction section are:

- Establish a dialogue, a conversation, between the article you are writing and three or four recent papers about the phenomenon, published in relevant journals over the past five years;
- Present two or three contributions that would interest the authors of the recent articles you have chosen to dialogue with;
- Anchor the contributions with the theoretical and methodological choices made.

The introduction is a synthesis of the whole study, except of the conclusion. For this reason, de Villiers and Dumay (2013) recommend that authors only write the introduction at the end, just before writing the abstract. It is also important to remember the need for concision. The introduction text, containing all the elements suggested here, preferably should be synthetic and use between 1,000 and 1,200 words. However, depending on the number of words allowed by the journal, an even greater concision might be required.

THE DEVELOPMENT SECTION

The development section usually comprises the presentation of previous studies and the gaps in the knowledge of the phenomenon, and the development of hypotheses, if the study seeks to unravel cause-and-effect relationships. If the nature of the study is interpretive, the development section establishes the theoretical framework rather than presenting hypotheses, and also showcase the previous studies and gaps in the knowledge.

It is important to invest time in the definition of the titles of the sections and the order in which the information shall be presented in the text. Probably, several attempts shall be needed to organize the presentation of the previous studies and theoretical foundation, and I suggest that authors try to place themselves as readers to decide which structure is more suitable to both build the foundation and better communicate their arguments. To place yourself as readers, one suggestion is to read the text very slowly, almost word for word, so that the construction of the argument becomes evident.

In positivist studies, which seek to uncover the causes for the occurrence of the phenomenon, it is often expected that authors present the theory chosen to support the study. It is possible to begin with a brief historical context, presenting seminal theoretical studies that defined the premises, the main concepts, and the causal connections among them. If relevant, recent studies involving theory extensions can also be included in the argument.

However, authors should be aware of the style of the journal to which they wish to submit their article. For example, in the three accounting journals of greater reputation of the United States (*Journal of Accounting and Economics*, *Journal of Accounting Research* e *The Accounting Review*), it is common for the articles to go from the introduction directly to the development of hypotheses, especially when the research is based on agency theory (de Villiers & Dumay, 2014). The same does not occur in more general accounting journals and from other countries, in which the articles tend to be more explicit and descriptive regarding the theory adopted. In other words, authors usually present the theory, discuss its suitability to the phenomenon and then develop hypotheses, merging previous studies in the text.

It is up to the author to evaluate whether the presentation of the theory will be made in a separate section from previous empirical studies or not. In addition, each journal tends to develop its own style preferences regarding which material will be presented in each section and in which format (Reuber & Sharma, 2013). One of the responsibilities of authors is to familiarize themselves with articles that have been recently published in the journal they wish to submit to, and identify examples that help inspire the organization of their argument (Huff, 1999).

In interpretive studies, the authors usually establish a theoretical framework to guide the research. This framework may involve one or more theories. An important point, however, is that the theories used in such studies be comprehensive and flexible enough to guide the investigation, and not determine its course (Laughlin, 1991). Unlike the positivist studies – whose assumptions guide the data collection, the operationalization of variables, and the choice of analytical techniques – interpretive studies are developed with more flexible goals, which often change during the study, as data collection progresses.

Despite differences regarding the ontological, epistemological, and methodological assumptions that characterize the positivist, interpretive, and critical approaches in accounting research, the structure of the articles is very similar, regardless of the selected approach. That is, interpretive and critical articles also need to consistently present their underlying theory and the most relevant previous studies about the phenomenon under study.

THE METHODS SECTION

In the methods section, authors should present and justify the selected research strategy. The use of taxonomies and classifications regarding the purpose, procedures, among others, explains nothing about what really matters, which is the description of the sampling procedures, data collection techniques, and analytical techniques employed.

All methodological choices should be explained, described, and justified as to their suitability. Lack of clarity, insufficient level of detail, and poor credibility of the information presented in the methods section are enough reasons for articles to be rejected (Reuber & Sharma, 2013).

As an example, suppose that an article will present a quasi-experimental research design, using secondary data and panel data regression analysis. It is expected that the authors explain how the data was collected and which criteria were used to obtain the sample. It is also necessary that the authors establish the connection between the variables operationalized in the study and the theoretical concepts.

Finally, the author must explain the fundamentals of panel data regression, and discuss its suitability for testing the developed hypotheses. Moreover, it is increasingly common, both in national and international journals, for articles to explicitly deal with the problem of endogeneity, which leads to the need to include not only control variables, but also use appropriate estimation methods to work around the problem. The methodology sections in an article with quasi-experimental design, as described in the previous paragraph, could be titled:

- Research strategy;
- Data and sample;
- Selected variables;
- Econometric models.

Some preliminary information about the sample and variables can be presented in the methods section, such as descriptive statistics and correlations between variables. However, it is prudent that the authors review articles recently published in the journal to which they intend to submit to identify how and in what section of the text the authors usually present the sample statistics.

Authors of interpretive studies based on qualitative methods must deal with a different challenge when writing their methods section, namely the absence of a fairly accepted standard on how to present the information (Pratt, 2009; Reuber & Sharma, 2013). Usually, editors and reviewers require that authors of interpretive-qualitative studies are more clear and give more detail in the explanation of the methods used (Reay, 2014). Authors of such studies must also demonstrate that they understand the strategy and the methods used in the research, and show, at least partially, how the methods were used to analyze the data. In other words, the authors need to show how a given research strategy was executed, how the themes were identified, the categories refined, and so on (Reay, 2014).

In this regard, Baxter and Chua (2008) reinforce that authors of an interpretive field study need to convince the reader of the study's authenticity. The methods section must contain information capable of transmitting to the reader that the authors have effectively been on the field long enough to reach a deep understanding of it (Baxter & Chua, 2008).

A recommendation offered by Pratt (2009) is that, regardless of the ontological and epistemological orientations that support an interpretive study, the authors must make clear in the text: (i) if they are developing a new theory or contributing to an existing one ; (ii) the criteria for choosing the specific context and unit of analysis; (iii) the sampling criteria applied to select people, events, or cases; and (iv) how the authors reached the conclusions from the data.

Finally, each research strategy has its strengths and limitations, and the evaluators usually tend to focus on the latter (de Villiers & Dumay, 2014). This means that the authors need to explain the approaches used to deal with the limitations of the selected methods.

In this sense, I recommend that before the research is carried out, the recent literature regarding the phenomenon is analyzed, aiming to map how published articles in various journals dealt with the limitations of each method, which information are highlighted, and which procedures are usually adopted. It is important that the text to be submitted do not negatively diverge from the recent articles regarding the level of rigor in its procedures.

THE RESULTS AND DISCUSSION SECTION

When presenting your study results, it is necessary to discuss the connection between the findings and the theoretical expectations. Regardless of the results confirming or not the expectations, it is necessary to discuss aspects that strengthen confidence in the results, such as, for example, meeting the theoretical premises of the estimation techniques used. Robustness tests with different model specifications, sample partitioning, among other approaches, have been increasingly requested by reviewers and editors. The results of such procedures, if they strengthen the study's findings, may be presented as supplemental material to avoid excessive presentation of tables that could hinder the reading flow. However, I recommend a revision of the recent articles from the target journal to assess whether this practice is usual.

In the discussion, it is important to establish connections between the research findings and the literature, highlighting the similarities and, mainly, the differences observed. The authors must be able to offer plausible explanation attempts for the results if they contradict the study's theoretical expectations. Fundamentally, it is necessary to discuss beyond the statistical significance and the rejection (or not) of the null hypotheses.

In interpretive studies, in addition to a "thick" description, it is necessary to truly reach out and offer the reader an interpretation of the phenomenon, articulating theoretical elaboration and description (Pratt, 2009). That is, the authors need to establish a dialogue with the theory and show, through the application of analytical techniques, how the interpretation developed from the data allows them to contribute to the theory.

I want to emphasize that the text of an article becomes more interesting when the focus of the discussion lies in the meaning of the results, in addition to their statistical significance, or the mere presentation of selected excerpts from interviews or documents. The main objective of the discussion is to highlight the theoretical contribution of the research to demonstrate how the results fill gaps or correct directions on existing research about the phenomenon (Reuber & Sharma, 2013).

Another point that deserves attention is that the presentation of data in interpretive-qualitative studies is a fundamental aspect to evaluate whether the theory developed by the authors is plausible (Pratt, 2009). The balance between theory development and presentation of data is important, but in the initial versions of the article, the authors of these studies should give a slightly higher importance to the presentation of excerpts from interviews, documents, and observation notes, as it allows editors and reviewers to make suggestions about how to develop the narrative (Pratt, 2009).

The final part of the analysis section can be used to discuss the limitations of the study. However, the discussion should clarify the strengths of the study, despite the limitations. Reuber and Sharma (2013) highlight that all studies have several limitations, but usually there is room in articles to discuss only two or three, preferably with an assessment of their likely impact.

THE CONCLUSION SECTION

In the conclusion, the objectives and procedures of the study are briefly reviewed. Although the results are interpreted, they should not be listed again but rather compared with the literature, preferably without citations. Then, the authors should develop a discussion on how the study findings bring implications for other researchers interested in the phenomenon. It is not enough to suggest that future research should expand the sample or the analysis period. The authors must argue about the impact that their research presents in terms of new research opportunities opened up from the findings and contributions offered.

Recently, many journals have also requested a discussion on the practical implications of the submitted studies. In this sense, it is important that authors reflect, from the beginning of the project, about how their research addresses issues of practice and, later, how the findings contribute to improve the regulation of individual and/or organizational practices. In other words, it may be necessary to inform who can potentially benefit from the knowledge generated in the research.

THE REFERENCES

As mentioned earlier, the contribution of a research is established by comparison with the literature recently published in important journals on the same phenomenon (Pearson & Sharma, 2015). Citations and references are, therefore, the connection between the study in question and the relevant literature.

The references also indicate with whom the authors intend to engage in academic dialogue, in addition to the extension with which research efforts have been devoted to the phenomenon (Huff, 1999). De Villiers and Dumay (2014) recommend that only works that contributes to the quality of the argument are cited, and that citations are not made only to impress. More than providing an exhaustive list, therefore, the references section signalize the quality of the dialogue established within the article.

Thus, besides the compulsory check to ensure that all studies cited are referenced and formatted properly, it is important to assess whether the references include (Pearson & Sharma, 2015): (i) original studies that are key to the theoretical approach adopted; (ii) articles directly related and recently published in important journals; (iii) articles from major journals of the area in which the phenomenon was researched; (iv) a sufficient number of studies that demonstrate the depth and breadth of knowledge that the author has on the phenomenon studied.

THE PROCESS OF DEVELOPING AND WRITING ARTICLES FOR JOURNALS

The suggestions presented in the previous sections reflect the fact that the structure of an article is fairly constant in different journals, being composed of the title, abstract, introduction, theoretical bases and previous studies, methods, results and discussion, conclusion, and references. One aspect that might not be clear to inexperienced writers is that the academic activity is a collective and dialogic venture, and the written text occupies a central role in this collectivity (Huff, 1999).

Thus, despite the fact that the distribution of contents in each of the sections of an article is fairly standardized, the way the text is organized within each section, the sequence of subjects, the development of the argument, and the sequencing of ideas, require choices to be made by the authors.

In this sense, when writing an article, the authors do not write for themselves, but for readers who are part of a particular community. Thus, the authors need to constantly place themselves in the role of reader, to assess the relevance of their choices about the presentation of arguments and main ideas. The writing of scientific articles, even subject to a set of rules and standards, both formal and informal, can be compared to craft work. Obtaining a publication in a journal is the result of dozens of stages of revision, refinement, and polishing of the text. And, probably, the first dozen of these stages occur even before the text is read by people other than the authors themselves.

Personally, when I place myself as a reader, during the writing of my articles, I usually need to reflect for quite some time regarding the following issues: (i) what is my central argument?; and (ii) how should I sort and present the ideas that compose my argument, so that it is compelling and clear to the reader? To help answer such questions, I follow a process similar to the recommended by Guthrie, Parker, and Gray (2004). I start by defining the titles of the subsections of the article and, for each subsection, I write the sequence of topics representing the subjects and the order in which they shall appear in the text.

Then, I reflect on the sequencing of the sections in the text and try to define the content, paragraph by paragraph, before writing. Sometimes, I make figures or diagrams that help me see better the sequence of ideas. Still, the decisions I make concerning the content and structure of the article are reviewed numerous times throughout the process of writing. When the first version of the article is finalized, after spending a few days away from it, I come back and read it slowly, seeking to evaluate the argument's coherence.

Still following Guthrie, Parker, and Gray (2004), I compare the introduction and the conclusion, to assess whether I succeeded in answering the questions presented, or if the established objectives were achieved satisfactorily. I evaluate if the limitations of my argument were presented, and if it still remains robust. Finally, I reflect if I was able to highlight the importance of the results obtained and the contribution offered. After several additional steps of revision, the article will probably be ready for being submitted to a congress, or presented in a research seminar, to get feedback from colleagues.

Finally, I would like to highlight the importance of writing a text that effectively attracts the readers, which will make them want to continue reading. In this sense, Basu (2012) reinforces that accounting research needs to be more accessible to practitioners, interested readers who are lay and colleagues from other academic areas, and that this can be achieved by making articles shorter and less impregnated with jargon. Likewise, Carr and Voordeckers (2015) remind us that readers of articles are not experts in all theories and all methods, thus, it is important that the text is well structured and free of jargon, so that its reading is accessible to any interested reader.

FINAL CONSIDERATIONS

When submitting an article to a journal, every author seeks to obtain a positive response from editors and reviewers. Such a task is not easy, considering that the rates of rejection of important international journals are around 90%. What is not always clear to authors, especially those who are at the beginning of their academic career, is that carrying out a high-quality research is not enough to have an article published in a major journal. Of course, a low-quality research is unlikely to result in a published article, no matter how well written it is. However, as much as the reading of good articles reveal the quality of the research developed, it does not allow to infer how much time was spent in the development of the text.

In this essay, I tried to emphasize that great effort is needed for a good research to be communicated effectively. Efforts in this direction will have the effect of significantly increasing the probability of acceptance of an article for publication in an academic journal that is relevant to the authors.

The practice of academic writing is a skill that can be developed over time, as de Villiers and Dumay (2013) highlight. In fact, it is a skill that needs to be developed, because in general it is not natural and a lot of training is required for young researchers to be able to communicate their research results in the format accepted by journals, but at the same time with their own style. In this essay, I sought to offer suggestions, based on experience and literature, aiming to contribute to this development.

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