Revista de Contabilidade e Organizações
www.rco.usp.br

DOI: http://dx.doi.org/10.11606/issn.1982-6486.rco.2020.169787

Journal of Accounting and Organizations
www.rco.usp.br

Reflections and trends

The thematic organization of the literature review in scientific articles

A organização temática da seção de estudos anteriores em artigos científicos

Marcelo Sanches Pagliarussi[a]

[a]*Universidade de São Paulo*

Copyright © 2020 FEA-RP/USP. Todos os direitos reservados

1 INTRODUCTION

Someone who is part of a new social group faces several challenges to adapt to the new reality. One of them is the understanding of the rules that regulate coexistence in that new group. It is not easy to acquire knowledge regarding formal rules and the contextual elements that regulate their application. There exists the question of informal rules, codes of conduct that are not written, at least not in the same book that contains the formal rules. Much of these codes of conduct are implicit in the group's culture; some rules can be sparsely mentioned in texts or in conversations between group members, but they are not presented in a systematic way. Among the explanations for this, it is possible to speculate some: the fluidity of the culture, the existence of subcultures in different groups, and the fact that the members of that community already know the codes of conduct, as they are acculturated.

For example, novice researchers, such as students who are at the beginning of their scientific initiation, at the end of their course work, or even at the beginning of their master's courses, have several doubts related to the scientific writing process. An example of a question I have often heard from novice researchers is: "How many references do I need to include in my project?" Although it is usually asked by novices, it is not a flippant question, because there is no simple answer, or objective and easy-to-follow precepts. Writing an article with few references can be bad, just as an article with too many references can also be problematic (for example, see rules 20 and 21 by Brennan, 2019a). But what is the objective measure that defines few references? Or many? I don't know the answer to that question.

A far greater challenge than obtaining approval for a course conclusion thesis, whether at the undergraduate, master or doctoral levels, is to be able to publish an article in a scientific journal. The task is even more difficult if the prospective author seeks publication in a reputable international journal. It is quite common for such journals to reject more than 90 % of the submissions they receive. With such a high rejection rate, it is not surprising that several articles have been published presenting reflections on the publication process in journals and suggestions for authors who have not yet been successful (for example, Moizer, 2009; de Villiers & Dumay, 2014, 2015; Patriotta, 2017; Marinetto, 2018; Brennan, 2019a)

Patriotta (2017) notes that the publication process in scientific journals is permeated by a fundamental tension between originality and conformity. The author reinforces that journal editors and reviewers choose originality as the main aspect to be evaluated when a text is submitted, and that the authors of manuscripts must strive to surprise the reader. However, manuscripts must also meet expectations of conformity to the standard considered "correct" (Patriotta, 2017). Thus, effectiveness in writing requires an understanding of academic conventions, and an understanding of how editors, reviewers, and readers in general make sense of what authors write (Patriotta, 2017).

Corresponding author: Tel.+55 (16) 3602-3889

E-mail: marcelosp@usp.br (Pagliarussi, M. S.)

Universidade de São Paulo. Av. Bandeirantes, 3900 - Monte Alegre, Ribeirão Preto/SP - 14040900, Brazil

In a previous article (Pagliarussi, 2018), I sought to contribute to the understanding of the explicit and implicit rules of the publication process in accounting journals and organizations, offering suggestions on the structuring and writing of manuscripts in general. In the present work, my goal is to contribute with suggestions for writing a specific part of a scientific text: the literature review. Although the suggestions offered here are aimed at producing texts for submission to scientific journals, they also apply directly to the presentation of previous studies in undergraduate monographs, master's dissertations or doctoral theses.

2 THE LITERATURE REVIEW

As communication pieces, articles in the area of accounting and organizations, regardless of the research topic, are very similar. As Patriotta (2017) explains, articles are narratives regarding the search for the answer to a research question, and this narrative presents a standard structure: title, summary, introduction, theoretical context (and previous studies), methods, results, discussion and conclusion. Thus, despite the research process and its report being a creative endeavor, they also need to follow standards, to some extent rigid, and therein lies the tension between innovation and compliance (Patriotta, 2017).

The literature review plays a specific role in establishing the originality of an article. In it, the author presents a critical view of previous research on the phenomenon under study, in order to demonstrate to the reader the existence of gaps and research opportunities that justify the report being presented (de Villiers & Dumay, 2014). Thus, the authors argue that the literature review should be the first to be written when preparing an article for submission.

When writing the literature review, one should always keep in mind that the function of this section is to connect the narrative of the article with the research that precedes it, in order to emphasize its relevance and gain the reader's attention (de Villiers & Dumay , 2013). Hence the need to make explicit the connections between the article that is presented and the previous studies, demarcating especially the limitations of the previous research that are attacked in the research report (de Villiers & Dumay, 2013). Thus, the care in preparing the literature review will strongly influence the process of evaluating a manuscript, by signaling to the evaluators that the area of knowledge in which the article intends to be inserted will benefit from its publication (Reuber, 2010). In addition, Reuber (2010) emphasizes that the proper framing of a submitted manuscript in relation to previous studies facilitates the reader to understand the logic and the choices that the author made when developing their research.

Since speaking is easier than doing, a young researcher can benefit from the suggestions of Brennan (2019b), who presents some questions that the author can ask themself to define more precisely the contributions of their article:

- What aspects of previous research is your study expanding or revising?
- What is unique about your argument or contribution?
- How does your contribution add value to existing knowledge?
- What are the commonly shared beliefs about your research phenomenon?
- What are the doubts or anomalies observed in the existing knowledge regarding your research phenomenon?
- What are the explanations usually presented for these doubts or anomalies?
- In what aspects is knowledge about your phenomenon of interest underdeveloped?

Another important guideline offered by Brennan (2019b) is that a manuscript submitted to a journal must explicitly identify a set of two, three or four articles to which the study in question presents contributions. As Huff (1999) explains in other words, when preparing a manuscript for submission it is necessary that the text establish a direct dialogue with three or four recently published works, so that the contributions offered can be evaluated in relation to these works. So, assuming that the challenge of establishing the research contributions has already been solved, the next that presents itself is the writing of the literature review, that is, the construction of a text that effectively communicates the positioning and the value of the article that is being submitted.

3 POSSIBLE STRUCTURES FOR THE LITERATURE REVIEW

No part of writing scientific texts is trivial, and each section of the text presents different challenges. In the case of the literature review, one of them is the lack of well-defined precepts regarding its structure and content (Reuber, 2010). The author points out that there are a variety of structure-content combinations that can be chosen, and the possibilities must be evaluated in relation to the ability that each has to concisely synthesize the previous research.

A relatively common mistake that young researchers make is to present previous studies in a pattern where each paragraph of the section begins with the name of the author or authors of a cited study, and then the text goes on to describe what was undertaken in the study (Aldrich, 2016). And so the paragraphs are repeated, each dedicated to an author, what was performed and what results were achieved. This error is probably common because such a presentation of previous studies requires little effort from the writer, who only needs to decide whether to present the previous studies from the oldest to the most recent or vice versa.

On the other hand, as Aldrich (2016) points out, this presentation structure, which gives less work to those who write, transfers the work of interpreting and integrating the results of the different studies to the reader. Consequently, this form of presentation of the previous studies signals a low level of effort by the author, something that certainly will not win them the sympathy of the reader. Thus, Aldrich (2016) suggests that the literature review should be organized by themes or conceptual categories, so that the presentation of the research already carried out is subordinated to these higher order categories, which capture the trends in the literature and give order to the diversity of previous studies.

Although there are other possibilities for organizing the literature review (see Weissberg & Buker, 1990), I believe that the proposal for the thematic grouping defended by Aldrich (2016) is the most effective in communicative terms, as it allows the author to exercise their creativity in the interpretation and organization of the representation of previous efforts made by other researchers. In addition, the thematic organization of the literature review saves the reader's effort, since the work of making sense of the diversity of studies dealing with the phenomenon has been performed by the author.

In fact, reading articles from leading journals in the area of accounting and organizations reveals that the thematic grouping of previous studies is a common practice. In addition, a detailed examination of this structure can help to understand its effectiveness. To reinforce my argument, I have selected two examples, taken from articles published in Accounting, Organizations and Society, and in Accounting, Auditing & Accountability Journal.

In the article by Gabbioneta et al. (2013), entitled "The influence of the institutional context on corporate illegality", the authors propose to understand the occurrence of acts of corporate illegality. The authors chose to present the literature review in the section entitled theoretical context, that is, the analysis of the literature is combined with the theoretical reasoning regarding the phenomenon. The section contains ten paragraphs, the first of which defines acts of corporate illegality. From the second to the seventh paragraph, the authors present the previous studies, organized by themes, as shown below:

- Second paragraph: motivations for acts of corporate illegality;
- Third paragraph: CEO compensation structure and its relation to acts of corporate illegality;
- Fourth paragraph: structural characteristics of organizations and acts of corporate illegality;
- Fifth paragraph: differences in the antecedents of acts of corporate illegality in the USA and Europe;
- Sixth and seventh paragraphs: relationship between organizational culture and acts of corporate illegality.

In each of the paragraphs mentioned, the authors present a synthesis of the knowledge produced by the efforts of other researchers, with the respective citations. In the eighth paragraph, Gabbioneta et al. (2013) summarize what was previously presented, and present an explanatory model based on the results found in the literature. In the ninth paragraph, they present to the reader the limitations in the knowledge represented by such a model. Finally, in the tenth paragraph, they retrieve the purpose of their article, and present it as an attempt to fill one of the gaps mentioned in the previous paragraph.

The work of Imam and Spence (2016), entitled "Context, not predictions: A field study of financial analysts", is focused on the nature of the work performed by financial analysts. After the introduction, the article brings the section Prior literature, which has 12 paragraphs organized according to the following subjects:

• First paragraph: explanation of how previous studies were grouped;

• Second, third and fourth paragraphs: research on financial analysts in the mainstream accounting and finance literature;

• Fifth paragraph: research on financial analysts in behavioral literature;

• Sixth paragraph: synthesis of the knowledge produced by the studies presented in paragraphs two to five;

• Seventh and eighth paragraphs: research on financial analysts carried out based on neo-institutional sociology and behavioral approach;

• Ninth paragraph: summary of the studies presented in paragraphs seven and eight;

• Tenth and eleventh paragraphs: studies that seek to combine the two perspectives previously presented;

• Twelfth paragraph: synthesis and criticism of the knowledge produced by previous studies, in order to highlight their limitations and derived research opportunities. In this paragraph, the authors explicitly connect their work with the previous literature.

Despite the defense I make here of the thematic organization in the presentation of previous studies, I strongly recommend that readers obtain the articles by Gabionetta et al. (2013) and Iman and Spence (2016), read them, and evaluate on their own the effectiveness, in communicative terms, of the way the authors chose to present the previous studies. It is an exercise that is worth undertaking, because when reading the articles, readers will experience in real time the process of construction of meaning that such texts provoke.

In understanding the effectiveness of the thematic organization of the literature review a legitimate question my arise: how to define the themes that organize the section? This is another question for which there are no simple and direct answers, but in the following section I present a sequence of work that can help in this regard.

4 THE WRITING PROCESS OF THE LITERATURE REVIEW

Machi and McEvoy (2016) suggest an interesting approach to the writing of the literature review, divided into two major tasks: writing to understand, and writing to be understood. The first task aims to write to learn what needs to be said, while the second is performed with the aim of learning how to communicate what needs to be said to the audience (Machi & McEvoy, 2016).

In this sense, Ridley (2008) emphasizes that it is necessary to start writing the literature review as early as possible, even before its structure has been defined, as this is a way of discovering the structure itself. When writing to understand what needs to be said, Machi and McEvoy (2016) recommend that researchers consult their notes and drafts produced during the reading stage of articles already published. The authors also state that the initial draft will crystallize knowledge regarding the phenomenon, and will allow the researcher to evaluate their own accumulated knowledge. Throughout this process, the researcher must ask themself (Machi & McEvoy, 2016): what do I know about my phenomenon of interest? How would I explain what I know to other people?

Efron and Ravid (2018) offer elements that can help in the process of organizing the content for the writing of the literature review: the synthesis matrix, the summary table, the mapping, and the outline of the topics. The synthesis matrix in particular seems to help to discover how to group previous studies thematically. It constitutes an iterative process in which the researcher examines the analysis they made of the articles read and seeks to group them in a grid, in order to identify patterns and themes in the literature (Efron & Ravid, 2018). In addition, some questions that can help define standards or themes in the literature include (Murray, 2011):

• What schools of thought have I identified in the literature?

• What are the major debates related to the research phenomenon?

The second stage described by Machi and McEvoy (2016), writing to be understood, is when researchers develop increasingly refined drafts of the literature review, and evaluate the power of synthesis and communication of the text being developed. Some questions help researchers to make this self-assessment (Machi & McEvoy, 2016):

• Does the text tell the story I intended to tell?

• Am I telling the appropriate story?

• Does the reader read what I read in the text?

Machi and McEvoy (2016) emphasize that at this stage the researcher needs to be aware that they are writing for an audience, and it is essential to obtain the collaboration of other people in the construction of the text. It is important to talk to your advisor, or to colleagues about the form and content of the text, and preferably to get them to read your text and give feedback on the clarity, fluidity, and coherence of the content. The authors point out that it may be necessary to write several versions before the text reaches the necessary clarity and communicates what the authors want to communicate.

4 CONCLUSION

In this essay I have tried to offer a contribution to young researchers who are following the initial steps on the path to publication in scientific journals. I have covered the literature review, an essential part of any research report, and have tried to present a sequence of work and examples of the final product that may result from it. As a last suggestion, I would like to reinforce an aspect that can sometimes be overlooked in the midst of the challenge that involves searching for publication in journals: the question of language.

Articles submitted to scientific journals are written for a very qualified audience. When a manuscript submitted to a journal successfully passes the editor's initial evaluation there is the so-called peer review, which involves sending the manuscript to at least two experts on the subject. These experts will give their opinion, recommending the publication or rejection of the submission. In this context, the young researcher can assume that they need to write a complex, dense text loaded with technical terms (Badley, 2018). However, although depth of analysis is a fundamental attribute in scientific research, clarity in writing is also. Thus, it is necessary to keep in mind that although the text is academic and its evaluation is carried out by specialists in the field, most potential readers will not be experts in the subject of the manuscript.

It is essential that the young researcher builds their text with a clear logical progression, so that the chain of arguments guides the reader's reasoning throughout the text (Reuber, 2010); and fundamentally, that the language used is as simple as possible, respecting the degree of formality expected in a scientific text.

REFERENCES

Aldrich, H. (2016). Organize literature reviews by ideas, not authors [Weblog]. Retrived from: https://howardaldrich.org/2016/04/organize-literature-reviews-by-ideas-not-authors/

Badley, G. F. (2018). Why and How Academics Write. *Qualitative Inquiry*. DOI: https://doi.org/10.1177/1077800418810722

Brennan, N. M. (2019a). 100 research rules of the game: How to make your research world class; how to successfully publish in top international refereed journals. *Accounting, Auditing and Accountability Journal*, 32(2), 691–706. DOI: https://doi.org/10.1108/AAAJ-02-2019-032

Brennan, N. M. (2019b). 100 PhD rules of the game to successfully complete a doctoral dissertation. *Accounting, Auditing & Accountability Journal*, 32(1), 364–376. DOI: https://doi.org/10.1108/AAAJ-01-2019-030

de Villiers, C., & Dumay, J. (2013). Construction of research articles in the leading interdisciplinary accounting journals. *Accounting, Auditing & Accountability Journal*, 26(6), 876–910. DOI: https://doi.org/10.1108/AAAJ-Apr-2012-01000

de Villiers, C., & Dumay, J. (2014). Writing an article for a refereed accounting journal. *Pacific Accounting Review*, 26(3), 324–350. DOI: https://doi.org/10.1108/PAR-08-2012-0033

Gabbioneta, C., Greenwood, R., Mazzola, P., & Minoja, M. (2013). The influence of the institutional context on corporate illegality. *Accounting, Organizations and Society*, 38(6–7), 484–504. DOI: https://doi.org/10.1016/j.aos.2012.09.002

Huff, A. S. (1999). Writing for scholarly publication. Sage

Imam, S., & Spence, C. (2016). Context, not predictions: a field study of financial analysts. *Accounting, Auditing & Accountability Journal*, 29(2), 226–247. DOI: https://doi.org/10.1108/AAAJ-02-2014-1606

Moizer, P. (2009). Publishing in accounting journals: A fair game? *Accounting, Organizations and Society*, 34(2), 285–304. DOI: https://doi.org/10.1016/j.aos.2008.08.003

Pagliarussi, M. S. (2018). Estrutura e redação de artigos em contabilidade e organizações. *Revista de Contabilidade e Organizações*, 11(31), 4. DOI: https://doi.org/10.11606/rco.v11i31.142547

Patriotta, G. (2017). Crafting Papers for Publication: Novelty and Convention in Academic Writing. *Journal of Management Studies*, 54(5), 747–759. DOI: https://doi.org/10.1111/joms.12280

Reuber, A. R. (2010). Strengthening your literature review. *Family Business Review*, 23(2), 105–108. DOI: https://doi.org/10.1177/0894486510368259

How to cite this paper

Pagliarussi, M. S. (2020). The thematic organization of the literature review in scientific articles. *Revista de Contabilidade e Organizações*, 14:e169787. DOI: http://dx.doi.org/10.11606/issn.1982-6486.rco.2020.169787