THE POLITICAL-ECONOMY OF PUBLISHING IN SOCIAL SCIENCE JOURNALS: A REVIEW STUDY

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ABSTRACT

This study critically examines the politics affecting how researchers publish in the top social science journals, with a particular focus on business and accounting journals. This study draws upon an unstructured review of previous studies. We observed that the publication process in the top accounting journals is mainly dominated by scholars from developing Western countries, which negatively affects the contributions of accounting scholars from developing countries. This study provides valuable insights to researchers interested in examining the underlying politics of publishing in the field of business, especially accounting.

Keywords: Political-Economy, Publishing, Social Science, Accounting.

INTRODUCTION

Academics' lives are dominated by journals, which provide important evidence of academic performance and career advancement for individuals, bringing rewards and glory to their academic departments and institutions in which they work. The general belief that accounting is a political technology often used to open up certain understanding of the world and close up an alternative interpretation of the world has been widely researched (Cooper et al., 2005; Sikka & Willmot, 1995). This understanding invites us to examine how publishing in accounting journals is also highly political, as issue that has recently several research investigations (Pirie, 2009).

To meet the required academic and intellectual standards needed for the review process, reviewers must base their judgments of these publications on the quality of published articles and journals (Giles & Garand, 2007; Beverungen et al., 2012). However, this issue is not straightforward, as expected from the first glance or by those outside this process. While the reviewers are expected to base their reviews on their perception of the quality of the Journals, considering the human factor involved in the process, the review process has become chiefly highly political. Evidence continues to suggest that some academics have arguably formed a network to continue to use the influence of some members of the network to have their work, which may sometimes not meet the expected quality of the journal in which they have submitted their articles. It has even been openly discussed that sometimes, some network members may not contribute to the article in question but has their names as co-authors. In the above context, the current study investigates the political economy of publishing in the field of accounting. Specifically, it intends to expose the hidden part of the untold story in the academic publication process that has long attracted controversies in the academic and intellectual environment.

Some apparent observations motivated us to do this research. The first one is related to the behaviors of some editors and reviewers. For example, because, as the case in leading

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journals, there are too many submissions to send most out for peer review, the editor's decision has become much more important than the judgment of reviewers. Even when a paper is selected to be sent for review, there are always some doubts concerning: how the reviewers of that paper are chosen; why one article is sent to one reviewer, while another one is sent to three reviewers, for example; and what if the editor wants a report to be accepted for any reason: to whom he will send that paper? This can have severe implications for accounting researchers: it wastes their time and energy manipulating their manuscripts and courting editors (Harrison, 2004). Such accusations indicate that the process of peer review is not in itself a guarantee of objective evaluation. As a remedy to this problem, Harrison (2004) suggested, it was essential to: Guard against manipulation of peer review by choosing referees from a range of countries and perspectives. Referees' reports should be scrutinized not just by the editor but by their peers and managers in-house. Finally, the editorial board, the Syndicate, a committee consisting of leading academics.

Another observation is the limited percentage of foreign business schools' academics, including UK business schools' academics, who publish in the leading accounting journals in general (Doyle & Arthurs, 1995), and the prestigious U.S. accounting journals in particular (Brinn et al., 2001). It is widely noted that British academies publish mainly in British-based journals. The question now is what about accounting scholars from developing countries. This indicates how it is difficult for them to publish in top journals. Explaining this issue, Jones et al. (1996) argue that U.K. academies are primarily networked into a U.K. academic environment, and U.K. academics work mainly on the material of U.K. interest. These are the outright reasons. We argue that other 'hidden' reasons present a barrier for U.K. and developing countries' academics to achieving publication in leading accounting journals, especially U.S. prestigious ones.

Despite the importance of this issue to accounting academics and academics, an analysis of the politics of academic publishing in accounting has received too little attention in accounting studies up till now (Beverungen et al., 2012). As Lohmann and Eulerich (2017) also observed, fewer studies have examined how the accounting research community evolved and acquired this oligopolistic structure, especially on the institutional level, and what role the dominant institutions played in its development. This study examines what is called 'collaboration networks' in accounting journals to shed light on some aspects of the structure of accounting academia. This can illuminate the reality behind the interaction between accounting scholars, uncovering the central authors in the network, for example (Andrikopoulos & Kostaris, 2017).

LITERATURE REVIEW

There is always the danger of community members who want people to conform to their ideals and prevent the vibrant exchange of many ideas. This situation is also present in publishing research in general and publishing accounting research in particular. This may be because, in accounting, a significant portion of the papers which are published in leading academic journals are written by multiple authors (Jones & Roberts, 2005). This situation can have profound implications for researchers and published research. This is because blocking new ideas is a problem when assessing research quality in the peer review system for academic publication (Guthrie et al., 2019).

As Guthrie et al. (2019) note: Like-minded research communities can also become insular and wittingly or unwittingly build walls that exclude other researchers unless they conform to existing ideas and theories.

For instance, Guthrie et al. (2015) identify the "evangelist" reviewer who remains "faithful to his or her interpretation of a specific theory and rejects all other theories or use of the favored theory not in keeping with his or her interpretation".

In addition, this can lead to what can be called 'concentrated authorship'. Some studies reported the dominance of premier accounting journals by a small group of U.S. élite universities (Lohmann & Eulerich, 2017). For example, examining the top six rated U.K. journals and the top six rated U.S. journals from 1996 to 2000, Jones and Roberts (2005) found that authors publishing in the U.K. journals come mainly from U.K. and U.S. institutions, but just over a third come from other countries. However, almost ninety percent of authors publishing in top U.S. journals come from U.S. institutions. Likewise, while investigating the top U.S. accounting journals, Lukka and Kasanen (1996) found that they are U.S.-driven, spatially narrow, and far from global. This provides evidence that nationality or geography might influence what is published in the top academic accounting journals in many business disciplines (Rosenstreich & Wooliscroft, 2006).

This raises the question of whether the geography of accounting researchers and accounting research departments can work as a barrier to publications in specific accounting journals. Some studies argued that the author's origin has also been suggested as an influence on manuscript acceptance (Rosenstreich & Wooliscroft, 2006). In this regard, Walters (2001) means that being located outside North American or Europe is a barrier to publication in the top journals. Similarly, Homburg (2003) indicates that some reviewers see articles from outside the U.S. as of lower quality. As a result, "non-U.S. authors cannot compete on an equal basis since they face implicit and explicit barriers" (Easton & Easton, 2003).

This, no doubt, is problematic because it favors only research that conforms to the consensus views of the academic élite in accounting and discriminates against research that deviates from those views (Jones & Roberts, 2005; Wilkinson & Durden, 2015). Williams et al. (2006) found that in the field of behavioral accounting, evidence exists of such discrimination against research that deviates from the dominant paradigm of neoclassical economics. This, in turn, would eventually undermine the quality of published works and violates the announced international scope of these journals. Moreover, this issue can have a social perspective – for instance, this present concentrated network risks exhibiting "small-world" properties (Andrikopoulos & Kostaris, 2017).

Theory

Theoretical framework or methodology is the "map" and the "lens" to understand the evidence provided in any research investigation. Therefore, in this investigation, the methodology is seen as the interrelations of substantive problems, sources of evidence, and more significant assumptions about society, history, and the purposes of scholarship (Skocpol, 1984). The current study will critically examine the sociological and political economy of networking and mafiarism, both stand as the map and the lens to understand the present investigation. While networking may be viewed from both the positive and critical perspectives, mafiarism is mainly

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viewed critically. Therefore, considering the nature of this study, we would adopt the critical mindset of both networking and mafiarism to guide the study.

RESEARCH METHODS

Following Lohmann and Eulerich (2017), researchers interested in this issue can draw on bibliometric studies, which examine the publication landscape within a particular discipline, region, or language during a specific period (White & McCain, 1989). Bibliometric studies mainly analyze publications in professional or scientific journals based on qualitative and quantitative criteria (Hasselback et al., 2000). Bibliometric studies usually contain publication and citation analyses and focus on aspects of publications' content and scientific impact (Brown & Gardner, 1985). This will help researchers analyze how a specific accounting journal's authors are interconnected. These connections indicate the collaborative ties that exist between various institutions and thus of the structure of the research and publication network in the accounting community.

In addition, to visualize the landscape of accounting research on the institutional level, it is crucial to employ social network analysis to process data on collaboration, identify existing networks and examine their structural features and stability over time (Oler et al., 2010; Andrikopoulos & Kostaris, 2017). Through network analysis, it is also possible to map the focal points within a network (Wakefield 2008) and thus to identify the central participants across the entire network or in individual clusters (Lohmann & Eulerich, 2017).

Finally, a snapshot of editorial review board members can be taken from the lists provided on the journal home pages. In addition, following Rosenstreich and Wooliscrof (2006), journals can be selected for analysis based on being highly ranked by studies employing various methodologies over some years. Then, content analysis can be carried out on the journals to investigate the origin of authors and data sources in the articles within selected issues.

DISCUSSION AND CONCLUSION

This study's topic is concerned with the factors affecting the publication in high-quality research journals. In a related context, some studies examined the delay in publication due to the peer-review process. For example, Björk and Solomon (2013) found that the shortest overall delays occur in science, technology, and medical fields, and the longest in social science, such as arts, humanities, business, and economics. The present work sought to shed light on dynamics affecting the publication in highly ranked social science (especially accounting) journals. We observed that the publication process in the field of top accounting journals is mainly dominated by scholars from developing Western countries, which negatively affects the contributions of accounting scholars from developing countries. This is consistent with Moizer (2009) ho noted lower rates of acceptance in this field, which are commonly less than 20% and even as low as 10% for the major accounting journals, indicating a rejection rate of 90%. This is ascribed to the absence of a clear statement in most journals of the editor's perceived purpose in publishing articles in the journal.

This issue is important because the present dynamics in publishing in accounting continue to cast doubts on the internationalization of accounting research or the reality of the

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international scope of leading accounting journals (Lukka & Kasanen, 1996). For example, in a sample of six leading U.S. journals during the publishing period from 1984 to 1993, Lukka and Kasanen (1996) showed evidence of competing elites in the accounting academia, who are, to a considerable extent, nationally clustered. Corroborating this finding, Jones and Roberts (2005) found that, between 1996 and 2000, almost 90 percent of published research in leading U.S. accounting journals originated from authors affiliated with U.S. institutions. Similarly, Brinn et al. (2001) reported that not being in the U.S. network and working with non-US data is a severe impediment to publication in U.S. accounting journals.

The present politics in publishing accounting research can have profound implications for the publication process. They negatively impact the quality of the production and dissemination of novel ideas in accounting scholarship. For example, the number of articles a journal publishes may not be indicative of higher journal status. Further, journals publishing fewer manuscripts of more outstanding quality may be more influential than journals publishing many articles.

Hence, understanding the present politics of publishing in accounting will guide how authors decide when, where, and how to write up their work. Hence, reviewers and editors should take it seriously to improve the publication process in social science journals. This can be done by:

- 1. Improving the quality of the approach adopted by reviewers;
- 2. Paying part of the journal submission fees to reviewers for completing their reviews within a considerable time:
- 3. Creating a meaningful appeals system for researchers believing that their rejected papers were unjustly or inadequately reviewed; and finally
- 4. Allowing researchers to present their feedback on their perception and satisfaction of the review services they received from the journal.

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