Academic publishing: A Faustian bargain?

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ABSTRACT
This paper documents and shares our experience of navigating the journal review process. By providing a personal account our aim is to provide a piece that will resonate with those who have had similar experiences. A case study approach was adopted utilising the reviews undertaken on the manuscript by two anonymous reviewers and the author responses to them. The reviews received are considered and author responses detailed. The paper confirms the emotive nature of the manuscript review process. We detail some of the vagaries associated with the review process and highlight our frustrations with it. An extensive literature critiquing the manuscript peer review process exists. This is understandable given the requirement for academics to publish their research findings in peer reviewed journals. In view of this extensive literature, what is surprising is the dearth of studies detailing how authors have managed to navigate their way through the process.

Keywords
author; manuscript; peer review; publication; review process

We do understand that, in view of the misanthropic psychopaths you have on your editorial board, you need to keep sending them papers, for if they weren't reviewing manuscripts they'd probably be out mugging old ladies or clubbing baby seals to death (Baumeister, in Bedian[1]).

INTRODUCTION
Care taken during the development of a manuscript does not necessarily guarantee an easy ride when attempting to convince journal reviewers that it is worthy of publication. Unrealistic, unintelligible, conflicting and circular reviewer comments, as well as author misinterpretation, makes overcoming the review process a lottery. Through documenting and sharing our experience of navigating the peer review process the aim of this paper is to provide a personal account and reflection of the process.

As peer review is central to journal publishing an extensive literature exists on the process bridging a variety of disciplines

Perceived failings of the peer review process are frequently discussed in any faculty of academics. Criticisms include: the existence of bias including review bias [8] [19]; extensive and in some cases unacceptable delay; inability to detect fraud; concern over the impact the process has on the egos of authors [11]; intrusion into the writing process by editors and reviewers that invades the intellectual property rights of the author [8] [11]; lack of reliability of the review instrument [11]; lack of accountability on the part of the reviewers [32] [33]; the process has become a game [8] [28] [30]; invasive revision demands from referee and editors that “border on co-authorship” [5]; reviewers not seeing themselves as peers but rather as superiors from referee and editors that “border on co-authorship” [5]; reviewers not seeing themselves as peers but rather as superiors in the hierarchy [19]; too many good papers rejected [11]; and disagreement among reviewers [19].

RESEARCH DESIGN
This study takes the form of a case study. The reason for adopting this approach is that it facilitates a holistic approach to investigating a specific instance or phenomenon in its real-life context. Case studies provide an example of “real people in real
situations, enabling readers to understand ideas more clearly than simply presenting them with abstract theories or principles” Cohen et al., [45]. The case study approach is particularly valuable when the researcher has little control over the events [46]. A case study is concerned with a rich and vivid description of events relevant to the case [46]. It provides a chronological narrative of events relevant to the case; it blends a description of events with the analysis of them; focuses on individual actors or groups of actors, and seeks to understand their perceptions of events; highlights specific events that are relevant to the case; the researcher is integrally involved in the case; and an attempt is made to portray the richness of the case in writing up the report. Case studies are descriptive, detailed and narrowly focused. They provide “data of a richness and detail that are difficult to obtain from broader surveys” Abercrombie et al. [47]. The strength of a case study is that it observes effects in real contexts, recognising that context is a powerful determinant of both causes and effects. Examining an individual occurrence or case in detail provides a more in-depth understanding of the issue under investigation which leads to the formation of more general hypotheses [7]. A limitation associated with case study research includes a lack of generalisability except where other researchers note the possible application to their own work. Additionally, case studies are not easily verifiable meaning they may be selective, biased, personal and subjective [45] [47]. Finally, they are prone to observer bias [45] [47].

THE REVIEW PROCESS
From go to whoa
On 21 August 2009, our manuscript Accountability, narrative reporting and legitimation: The case of a New Zealand public benefit entity, was accepted for publication in Accounting, Auditing and Accountability Journal (AAAJ) subject to our attending to a further comment from a reviewer and some minor typographical issues. Our manuscript sought to show how a major New Zealand public benefit entity uses formal accountability mechanisms and informal reporting to justify its existence. Our research was premised on the view that the accountability relationship for public benefit entities is broader and more complex than the traditional shareholder-manager relationship in the private sector. We used a longitudinal single case study of the Department of Conservation (DOC) spanning the period from its establishment in 1987 to June 2006. A detailed examination of the narrative disclosures contained in the annual reports, including the Statement of Service Performance, over the period of the study was undertaken. Controversial items that appeared in the printed media between 1 April 1987 and 30 June 2006 were traced through the annual reports to establish whether DOC used impression management techniques to gain, maintain and repair organisational legitimacy.

First set of reviewer comments: Overall we found the first review to be fair and the number of issues identified for consideration in line with our expectations. Although both reviewers highlighted weaknesses, they considered our manuscript to have merit, the subject worthy of investigation, the method appropriate, and having the potential to contribute to the literature.

Reviewer A^1 however considered the manuscript too long, poorly structured, not sufficiently international in its orientation, and containing a number of apparent or actual contradictions. The reviewer suggested we explain the basis for adopting the particular timeframes and use them to discuss and analyse our findings using the theoretical perspectives employed.

Reviewer B suggested that we strengthen and clarify our objective, and change the title and abstract to improve their relevance to the content of the manuscript. Additionally, the ‘gap’ in the literature was not adequately identified, while our research design and method section was too brief. Reviewer B’s main concern was with the structuring and organisation of the results and discussion section. Her suggestion to improve reader understanding of the significance of the findings follows:

The current presentation of information in order of occurrence (rather than significance to the research objectives) has the effect of diminishing the impact of the evidence. In addition, the relevance of the ‘discrete timeframes’ identified in this section (which appear to peter out after the fourth or fifth period) is not clear. This could be a good way to compare and contrast the data, but the impact is lost due to the lack of distinction (other than time) between the categories. An alternative ordering of information (i.e. in accordance with the legitimisation strategies identified in the ‘theoretical perspective’ section rather than a time sequence) could provide a more meaningful framework for the interpretation of the findings.

Second set of reviewer comments: While Reviewer A acknowledged that we had added a research ‘objective’ section, the research question should be brought closer to the front of the manuscript. The reviewer recommended restructuring the manuscript to “leave the ‘theoretical perspectives’ section to an overview of legitimacy theory as the key lens that has been adopted for interpreting the findings”. Reviewer A suggested that the different legitimising strategies that may be applied based on the work of Lindblom [49] be considered earlier. Further emphasis on the nature and importance of the overall findings indicating what if anything was added to the theory, should be provided.

The specific problems identified by Reviewer B included the “Objective is not clearly articulated and fails to clear boundaries for the arguments” within the manuscript, poor structure and sequencing of information. The lack of a clear and justified objective meant the subsequent discussion lacked impact and consequently failed to provide a significant contribution to the existing literature. The “Theoretical perspectives” and ‘Research design’ sections contained too much information from the case itself, with insufficient background and context derived from the supporting literature. Stronger justification for the choice of research design and articulation of research methods were to be provided. These sections should articulate the findings of prior research from which this manuscript is emerging and outline the specific research methods adopted. The reviewer’s concern with the ‘Results and discussion’ section was in understanding how and why the time frames used in the study related to particular issues of accountability. Explaining why the particular periods were chosen and together with a brief summary within each section of the key issues of accountability would provide clarification. Our discussion of legitimacy findings was also

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^1 To avoid any confusion in the paper Reviewer A is described in the masculine while Reviewer B is considered feminine.
problematic. To better identify and clarify the findings the identified legitimising strategies should be used as headings rather than the incidents to which the strategies were applied.

**Third set of reviewer comments:** Reviewer A acknowledged that we had accepted his recommendation and moved from using accountability as a theoretical framework. Although our objective statement was well written and informative the reviewer requested that it be bought to the beginning of the manuscript. Reviewer A found the manuscript’s new title to be too broad and suggested two alternative titles. The controversial issues discussed in our manuscript should also be highlighted in the introduction. The main criticism continued to focus on our discussion of the results where he felt we had not addressed a key criticism of the previous manuscript. He suggested our response seemed “to relay the impression that they have lost energy or inspiration in giving an in-depth overview of the findings across the five controversial issues”.

Reviewer B also noted the significant changes which had improved the manuscript’s overall readability. However problems still remained with the overall structure and flow of information within the ‘Results and discussion’ and ‘Conclusion’ sections where our discussion was considered naive. A more comprehensive introduction to the ‘Results and discussion section’ was recommended which would facilitate understanding how Lindblom’s legitimisation strategies were used to inform the rationale for the non-financial disclosures made. Additionally, within each of the sub-sections, links should be made to our overall perception of how these strategies attempted to gain, maintain, or repair legitimacy. Finally it was suggested we consult Suchman [50] prior to undertaking further revision.

**Fourth set of reviewer comments:** Reviewer A found our aims/objectives statements in the abstract to be better focused although they could be better outlined. Suggestions how this could be achieved were provided. Alternative wording to clarify our introductory paragraph was also suggested.

Reviewer A noted our introduction of Suchman’s management legitimacy framework but considered this major amendment to be a strength and weakness. Our analysis, particularly relating to gaining and maintaining legitimacy was considered too concise or simplistic, which impacted on its credibility. He additionally recommended including an introduction explaining how Suchman and Lindblom are integrated for the purpose of analysing our findings.

At this stage Reviewer B appeared to have second thoughts on the appropriateness of the framework used in the manuscript. Having included Suchman’s framework into the manuscript, Reviewer B appeared uncertain that her original suggestion was appropriate. In attempting to articulate her position Reviewer B argued that

"the incorporation of Suchman’s framework of legitimacy has improved the readers understanding of the notion and application of legitimacy, but I am not convinced that the two views (Suchman/Lindblom) are interchangeable, and as a result the discussion of the findings is confusing and therefore unconvincing. There needs to be a better integration of the Suchman/Lindblom views of legitimacy or abandonment of the Lindblom approach."

Reviewer B found it useful at this stage to provide further recommendations on the structure of the manuscript. She suggested that the legitimisation strategies undertaken by the DOC could be more effectively discussed over time and collectively rather than as separate actions surrounding a specific state of legitimacy as a result of a particular ‘issue’. Discussion of legitimating activities surrounding each ‘issue’ is problematic as some events occurred at a point in time (Cave Creek tragedy) whereas others occurred over a period of time (1080 poison). The identification of whether particular strategies were used repeatedly or in isolation and why they were undertaken would be easier to determine if the discussion identified it in the context of the overall state of legitimacy the DOC was experiencing at that time.

**In our defence**

**Stock standard review – no need for concern:** Our initial submission had used a series of timeframes we identified as coinciding with changes in the nature and extent of disclosures made by DOC in their annual reports. This had given rise to the original title of our manuscript *Reviewing the changing face of financial reporting: The case of a public benefit entity*. Accountability was the primary framework for our study as the annual reports of public benefit entities are “one of the most important means by which the department discharges its accountability to members of Parliament and the public they represent” [51]. Legitimacy and impression management issues were considered within this overall framework.

Although both reviewers identified problems with the ‘results and discussion’ section, there was conflicting suggestions as to how we should proceed. As we had initially made use of timeframes, this framework was retained and the suggestions of Reviewer A followed. A table which detailed the timeframes used and our rationale for using them was provided in our response to the reviewers. We believed that this approach would be acceptable to Reviewer B as her comment “This could be a good way to compare and contrast the data”, meant that the original ordering was acceptable even though she believed additional impact could be achieved through an alternative ordering of information.

**The first inklings of problems:** In spite of our attending to Reviewer B’s concerns about the brevity of the research design and method sections at the first review stage, we were again unsuccessful in satisfying this reviewer. She required a stronger justification for the choice of the research design and to better articulate our research method. The reviewer explained that the method should be linked to its ability to provide evidence to the research question as well as provide readers with sufficient information to inform them of exactly how the research would be undertaken.

At the second review stage Reviewer B reiterated her suggestion made at the first review stage that it would be more effective to use the legitimising strategies identified as headings rather than the incidents to which the strategies were applied. Although Reviewer A had not raised this issue in the second review (given that we had followed his suggestion) we were conflicted. We therefore identified Reviewer B as being the one most difficult to satisfy meaning that should we wish to have our manuscript published our original structure would need to be abandoned and that recommended by Reviewer B adopted.

**Moving the goal posts: Changing titles and introducing new literature:** From the comments received at the third review stage we got the feeling that the reviewers were becoming impatient with our efforts. Reviewer A had become exasperated...
with our revision of the discussion section as well as not accepting the change we had made to the title of our manuscript. Although we accepted the reviewer’s comments to the first point we did not understand it. Rather than seeking further clarification we accepted the comment and resolved to do better next time. Providing a manuscript title acceptable to both reviewers was also proving challenging.

Although Reviewer A did not appear to have a problem with the title of our original submission, Reviewer B found it misleading. Unfortunately our change caused Reviewer A some concern as he thought our new title unnecessarily narrow and misrepresented the apparent focus of the manuscript. Two titles were suggested as being more appropriate. We accepted Reviewer A’s position and changed the title. However we did not accept either recommendation as they were inconsistent with the journal requirement that a title contain no more than eight words. This was an unfortunate error on our part. Review A considered our new title to be too broad, not properly justified or supported. The acerbic comment that our choice was “too grandiose in the context of the specific case study paper which has been written” clearly let us know that our efforts were unappreciated. We did not make the same mistake again and adopted one of the titles recommended by the reviewer even though the word count was almost twice that permitted.

At the second review stage we adopted Reviewer B’s suggestion that the legitimising strategies be used as headings rather than the incidents to which the strategies were applied. At the third review stage Reviewer B recommended a more comprehensive introduction to our ‘Results and discussion’ section to provide a clear understanding of how Lindblom’s legitimisation strategies were used to inform the rationale for disclosures made by DOC. The reviewer further suggested we consult Suchman [50] prior to any revision. Although we were concerned with this development not being raised earlier, we largely rewrote the manuscript to incorporate Suchman’s legitimisation strategies. The headings within the discussion section were also changed to comply with the reviewer’s requirements.

Even after the third review we felt that either the reviewer still did not understand what it was we were trying to achieve, or had failed to read our manuscript properly. The comment “If it is the informal reporting mechanisms (i.e. voluntary disclosures) that are the focus of the discussion then perhaps it is not necessary for the author(s) to describe and explain the formal accounts disclosures”, caused us some concern. We were examining DOC’s use of formal and informal reporting mechanisms to gain, maintain and repair its legitimacy so did not feel that the section dealing with DOC’s accountability framework of financial reporting should be deleted.

At the third review stage it was our frustration with the process that caused us to amend our strategy. Although we would continue to largely fall in line with reviewer requirements we also started to stand up for ourselves. In defending our position we drew the reviewer’s attention to the formal reporting mechanisms used by DOC to gain or repair legitimacy. We also drew her attention to specific pages in the manuscript where the formal accountability disclosures were discussed. In spite of our frustration that the reviewer had not considered this in earlier reviews our response was couched in language designed not alienate or offend her.

Lost her marbles? Incorporating the requirements of Reviewer B at the third review stage provided Reviewer A with the opportunity to identify further problems with our manuscript. Reviewer A noted the introduction of Suchman’s management legitimacy framework, but argued that this ‘major amendment’ had become a strength and weakness of the current revision in that although it provided a more structured means of analysis, “parts of it appeared contrived”.

Attempting to deal with the comments received from Reviewer B at the fourth review stage was difficult. Four issues in particular gave rise to our concern. First was Reviewer B’s apparent change of mind about the appropriateness of the framework used in the manuscript. Having incorporated Suchman into the manuscript Reviewer B now appeared conflicted. Her comment “I am not convinced that the two views (Suchman/Lindblom) are interchangeable”, caused us some concern. The suggestion that we consider abandoning the Lindblom approach caused anguish. From the outset we had made use of Lindblom as the theoretical foundation of the manuscript and neither reviewer had expressed any concern with the appropriateness of its use over three previous iterations. Having now also incorporated Suchman’s framework, we found it disconcerting that this reviewer now appeared confused.

Second we found her comment “It is suggested that the legitimisation strategies undertaken by the DOC could be more effectively discussed over time and collectively rather than as separate actions surrounding a specific state of legitimacy as a result of a particular ‘issue’”, bewildering. This apparently thoughtful comment was at odds with her suggestion made at the first review stage and incorporated into the manuscript at the second review stage. Third the reviewer considered that it is unclear from the paper whether the DOC had ever established legitimacy amongst the stakeholders (if the media views can be used as a proxy for this). Media criticisms serve as evidence to indicate that the DOC has never been viewed by the public without suspicion. If this is the case, it might be necessary for all of the discussion to be focussed on the DOC’s attempts to gain legitimacy.

In our response we did not believe it appropriate to focus solely on DOC’s attempts to gain legitimacy. In particular we were uncertain how DOC’s response to the Cave Creek disaster (which involved the loss of life) could ever be viewed as an attempt to gain legitimacy.

Finally the reviewer suggested that under the headings ‘Gaining’ ‘Maintaining’ and ‘Repairing’ legitimacy we include some examples of the sort of actions that would be expected to reflect each state. We considered this suggestion to be at best unconstructive and at worst absurd. We felt that she was now undertaking mining activities to identify additional issues requiring attention. Requiring clarification of ‘exploitative activities’ when the term had been used in each version of the manuscript provided evidence of this.

It was the comments received at this stage of the review process that enabled us to develop some fortitude. We took what we considered to be the reasonable step and addressed our concerns to the editor. We sought his guidance on how best to respond to the unhelpful and contradictory points raised. In response to the suggestion by Reviewer B that we include some examples of the sort of actions that would be expected to reflect each state ‘gaining’, ‘maintaining’, and ‘repairing’ legitimacy, we posed the rhetorical question: “Is the reviewer expecting the author(s) to place themselves in DOC’s position and provide some examples of what they would do in each situation?” We reiterated the position that the focus of the manuscript was the specific actions taken by DOC to gain, maintain and repair legitimacy in response to issues raised by the media. After considering the comments made in our ‘Memorandum of Changes’ the editor acknowledged our frustration but advised us to take a more measured approach with our responses.
As the door had not yet been slammed shut on our efforts we accepted the suggestions made and amended our ‘Memorandum of Changes’ so as not to offend either reviewer and jeopardise our chance of a high quality publication.

DISCUSSION AND REFLECTION
At the outset we made the decision to submit our manuscript to AAAJ,2 a highly ranked ‘A’/’A*’ journal. We hoped that the maxim that manuscripts sent to high quality journals are more likely to be reviewed by well established academics would apply to our submission. This would mean that even if our manuscript were rejected we could expect to receive some useful comments. Perhaps our expectation that if the manuscript passed the initial editor review and was not rejected by the reviewers, two revisions would see the manuscript accepted for publication was unrealistic.

To maximise the chances of acceptance we initially adopted the strategy of accepting the reviewer demands and ‘fall in line’ [9]. We incorporated all comments, suggestions or recommendations into the manuscript. In adopting this strategy we tacitly entered into a ‘Faustian bargain’ with the reviewers and ultimately the journal editor. We accepted that this strategy would mean that our manuscript would be subject to significant revisions before it was ever published. In other words to obtain publication was unrealistic.

Reviewer B had good intentions she was nevertheless biased as subjective judgment of a particular referee [8]. Even though Reviewer B. This has been described as complying with the legitimation strategies could (our emphasis) provide a more meaningful framework to interpret the findings. At the second review stage we felt that we had to comply with Reviewer B. This has been described as complying with the subjective judgment of a particular referee [8]. Even though Reviewer B had good intentions she was nevertheless biased as there was more than one way to address the issue. This is confirmed by her change of mind at a later review where she argued that the legitimation strategies could be more effectively discussed over time.

At the first review stage Reviewer A suggested we explain the basis for adopting the timeframes used in the discussion. Reviewer B however considered that ordering the information in accordance with the legitimation strategies could (our emphasis) provide a more meaningful framework to interpret the findings. At the second review stage we felt that we had to comply with Reviewer B. This has been described as complying with the subjective judgment of a particular referee [8]. Even though Reviewer B had good intentions she was nevertheless biased as there was more than one way to address the issue. This is confirmed by her change of mind at a later review where she argued that the legitimation strategies could be more effectively discussed over time.

At the first review stage Reviewer A criticised our original submission as being too long. By the end of the second rewrite stage we were able to reassure the reviewers that restructuring had reduced the length of our manuscript by approximately 3400 words. We found it ironic that Reviewer B’s suggestion at the third rewrite stage that we incorporate Suchman’s legitimation strategies was primarily responsible for the 31 per cent increase in the overall length of our manuscript.

By the end of the third rewrite we were frustrated and disillusioned with the process. We felt that at each revision identified further issues requiring attention not considered in previous reviews. The requirement to include Suchman should ideally have been made at the first but no later than the second rewrite stage. By the fourth rewrite stage we had become cynical. We were now of the opinion that Reviewer B was taking her gatekeeping duties too seriously as we had been unable to satisfy her changing demands. Depending on one’s viewpoint we had ‘fallen in line’, played the game or had prostituted ourselves intellectually. We had attended to all the issues raised by the reviewer, amended the structure of the manuscript in line with her requirements, adopted the subheadings suggested by her, and undertaken a rewrite to incorporate the literature recommended by her. We felt that the goal posts were continually being moved and perhaps an uncharitable thought on our part was a feeling that we were no longer driving the direction of our manuscript. We half-expected a co-authorship request.

A criticism of the review process identified by Bedeian [1] [8] is that the editor and reviewer comments have become more detailed and demanding to the extent they rival the length of a submitted manuscript. While the reviewer comments were demanding as our experience does not bear this out. Although our response to the fourth review was particularly extensive it fell short of the length of a published manuscript. Consistent with Bedeian [1] [8] we felt obliged to include additional material in our response at the fourth rewrite stage to support our position that we did not included in our manuscript. This incorporated a figure from our original submission to remind Reviewer B of the complex relationship DOC has with its stakeholders. Additionally to satisfy the reviewer’s concern over whether Suchman/Lindblom could be viewed as interchangeable, we included a matrix illustrating why we disagreed with her position.

At each review we meticulously attended to each concern and provided a ‘Memorandum of Changes’ detailing the changes made to our manuscript. In addition prior to each resubmission we asked a long-suffering colleague (and member of the AAAJ editorial board) to review our manuscript and our ‘Memorandum of Changes’. After the third review stage we approached another member of the AAAJ editorial board for their view. From the feedback received further changes were made to both documents.

CONCLUSION
The aim of this paper was to provide a personal account and reflection while sharing our experience of navigating the peer review process. When we initially set out to write this paper we sought to provide an irreverent or light-hearted overview of our attempts to overcome the barriers we saw as conspiring to ensure our manuscript would never be published. This paper was therefore cathartic. We were able to reflect on the individual reviews, our role in the process and our shortcomings, particularly in how we undertook the earlier revisions. In spite of taking what we considered was reasonable care in preparing our manuscript and the significant investment in terms of both time and costs, navigating the review process was challenging. We undertook four major reviews prior to our manuscript being accepted.

To obtain a publication in an ‘A’/’A*’ journal we initially adopted the strategy of playing the game and falling in line with reviewer demands or indulging in intellectual prostitution. This meant we incorporated all reviewer suggestions or recommendations into our manuscript. Only at the third review stage did we start to stand up for ourselves. When disagreeing with the referees we selected only those battles we felt we could

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2 Accounting, Auditing and Accountability Journal is a highly ranked journal within the discipline of Accounting. As the website states it is “internationally regarded as a leading journal in its field, AAAJ challenges conventional wisdom, explores alternatives and offers new perspectives for the accounting discipline” http://info.emeraldinsight.com.exproxy.waikato.ac.nz/products/journals.html?id=aaaj. The journal is ranked A* on the 2010 Excellence in Research for Australia (ERA) journal ranking list.
win. Even through our manuscript underwent four major reviews in all likelihood further improvements could be made.

Irrespective of the initial merits of the quality of our manuscript originally submitted to the AAJA, the editor provided us with every opportunity to improve it. The two reviewers tried to provide an initial positive response aimed at maintaining our self confidence and encourage us to undertake further revisions. Additional information to assist us including the identification of literature was provided. We found a number of the comments of the reviewers to be useful. They assisted us to clarify the objective, justified our choice of research design and appropriately articulate our research methods. Our results and discussion section became more coherent as the rewrites occurred. However the longer the review process dragged out the more frustrated we became with some of the issues raised. In spite of any implied criticisms of how our manuscript was reviewed we are confident the input of the reviewers enabled us to make significant improvements to it. Although difficulties are likely to always exist in the review process, being aware of them will make undertaking any future reviews easier to manage.

REFERENCES


