Avoiding "ProfScam": For Accounting Educators.

In partial response to a recent best-seller decrying the so-called "ProfScam" scenario whereby professors downgrade undergraduate teaching in favor of often irrelevant research, the paper offers guidance to accounting faculty seeking to undertake meaningful publishable research. Recommendations are given for four stages in the research process: 

1. For the planning stage, faculty should concentrate their efforts within the established body of research and remain current with the latest research in their area of specialization.
2. For the research stage, faculty should consider opportunities to replicate, criticize, review, discuss, and present papers before peer groups. The need to work around constraints such as time, education, resources, and financial support is noted as is the value of working with a co-author.
3. At the writing stage, faculty should write with a specific outlet in mind, making inquiries to editors, and obtaining colleagues' evaluations before submitting their manuscripts for publication.
4. At the submission and review stage, researchers need to deal positively with editors and with reviewer suggestions and consider alternative outlets. Faculty are encouraged to develop and implement a larger program of research. 20 references. (DB)
AVOIDING "PROFSCAM": FOR ACCOUNTING EDUCATORS

M. P. Dillaway, Ph.D., CPA
Professor
Department of Accounting and BCS
College of Business Administration and Economics
New Mexico State University
Box 30001, Department 3DH
Las Cruces, NM 88003
(505) 646-1003

Subject area: Accounting Education

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ABSTRACT: Accounting faculty who are required to publish, and wish to keep that activity in proper perspective rather than degenerating into the "Profscam" scenario, are offered advice in four stages: planning, research, writing, and submission and review. For the planning stage, it is recommended that they both concentrate efforts within the established body of research and remain current with the latest research in their chosen field of specialization. For the research stage, it is recommended that faculty also consider opportunities to replicate, criticize, review, discuss and present papers before peer groups. Also mentioned is the need to evaluate and then work around constraints such as time, education, resources, and financial support. For the writing stage, it is recommended to write with a specific outlet in mind, make inquiries to editors, and evaluate before submitting. Advice is offered on how to deal positively with editors and reviewer suggestions in the submission and review stage. A final suggestion is that a program of research be implemented.

INTRODUCTION

Few aspects of a university professor's job are as ambiguous as the requirements for research and publication. This ambiguity is a result of the interplay among several variables such as: (1) the expectations and goals of administrators from the department head up to the president of the university; (2) the faculty rank and contract status of the professor; and (3) the research performance of the professor's peers. One thing is certain—most of us must show some evidence of scholarly research over the long-run to legitimize holding our faculty positions. This is particularly apt when measuring up to accreditation standards.

The college professor's research role has recently become the subject of a best-seller from the nonfiction list: ProfScam: Professors and the Demise of Higher Education [Sykes, 1988]. Professors are accused in this expose, hereafter referred to as "ProfScam," of downplaying undergraduate teaching—a tradeoff for the greater job security and self-esteem obtainable through "research." Mr. Sykes relies upon extensive anecdotal evidence purporting to illustrate that college teaching suffers, having been delegated to adjuncts or graduate assistants, while highly qualified faculty devote their efforts to consulting or publishing (often irrelevant) research. These activities are pre-eminent for those wishing to cultivate a lucrative career in academia, if Sykes [1988] is believed.

Sykes [1988] apparently draws his sample from the highest tier of American research-oriented universities. These anecdotes are presented as a picture of higher education in general. Sykes (1988) concludes that the professoriate uses tenure and academic freedom to make criticism of their performance in the classroom inviolate (p. 60); that most academic research is irrelevant—noted more for volume rather than insight and conformity rather than originality (p. 104); and that the professoriate's allegiance is to its respective discipline's "academic village" rather than to any particular university due to the former's role in imparting academic prestige (p. 22). In this paper, no attempt will be made to refute Sykes' central argument (that is best left to the reader to evaluate on a case-by-case basis); however the career impact
of publishing for academic accountants will be reviewed. This review will be based upon the published empirical evidence for accounting.

In addition, some attempt will be made to offer specific advice aimed at accounting faculty; particularly for those in second and third tier (predominately undergraduate) institutions. It will be assumed that the extreme perversion suggested by "ProfScam" is not necessary for these accounting faculty and that success in research may be a moderate, necessary, and meaningful part of the faculty experience.

With regard to the entire research effort, the empirical evidence suggests that the required quantity of output is not particularly extensive for accounting faculty, yet most faculty believe promotion and tenure should be partially based on one's publication record [Khodadoost and Nichols, 1984, p. 277]. Campbell and Morgan [1987, p. 34] found that at the time of promotion, associate professors at non-doctoral institutions had published an average career total of 3.00 articles; while faculty promoted to full professor publish an average career total of 3.73 articles. They point out that this suggests that other factors are given more weight in promotion decisions to full professor. At doctoral granting institutions, however, the median publication activity for promotion to associate and full professors was five and eight publications, respectively [Campbell and Morgan, p. 37].

Urbancic [1986, p. 30] found that for the period 1980-1983, accounting faculty in schools with doctoral programs published an average 1.99 articles; whereas, schools without doctoral programs faculty published 1.16 articles. Urbancic [1986, p. 27] also noted that one-third of the doctorally qualified faculty at AACSB accredited institutions failed to have any publications. Milne and Vent [1988, pp. 137-56] analyzed the publication productivity of faculty promoted during 1981, 1984, and 1985. They found a wide variance in productivity levels within school categories and concluded that other dimensions must also be important in the promotion decision.

Although each accounting professor's situation is unique, there appears to be some general advice about research and publication that applies to most. In the sections that follow, I have tried to organize this advice under these general headings: Planning, Research, Writing, and Submission and Review. Finally, some comments are included about formulating a program of research over an extended period of time. This is a must for most professors if they are to continue to remain productive in research and publication.

PLANNING

Don't "reinvent the wheel". Unless you have very special ideas and unique research questions, your research work will fall within an established body of research. For most of us this is the norm. What we must do is advance the knowledge or better explain the knowledge within the established body. The first step is to formulate some general questions that we think need further study. These questions may be raised while teaching, while listening to colleagues or while engaged on other research. Kinney [1986, pp. 338-5] offers a framework for evaluating accounting experiments and emphasizes the importance of research design as a way to obtain research objectives in accounting. Although designed for Ph.D. students, this paper will prove an equally fruitful study for continuing faculty. Also useful would be Burgstahler's paper [1987, pp. 203-14] which uses a Bayesian perspective to analyze the role of basic properties of hypothesis tests in the revision of beliefs. Dugan and Shriver [1988, pp. 42-47] stress the importance of an environmental criterion for enhancing the internal validity of research designs in an applied business setting.
Stay current in your field. If you have decided to focus narrowly within accounting, you must nevertheless stay current on a wider scope. This process, by itself, will keep you thinking about current research issues. Incidentally, a cross-classification of topics and research methods used from 1982 through 1986 in Accounting Review feature articles was published in the January 1987 issue (p. 201). It should help you to classify research ideas. If you are not current in your field, it may be accidental that you produce relevant research. Certainly, cutting edge or state-of-the-art research must incorporate the latest findings. If you have stayed current in your area of accounting, you should be able to transform your general research ideas into specific hypotheses and select, adapt, or design the research methodology that is appropriate.

RESEARCH

Depending upon the nature of research that is being undertaken (empirical or otherwise), once the hypotheses and methodology issues have been considered, the research task requires studying the related literature, gathering research data, analyzing the data, and explaining the findings. In the best of situations, valid generalizations which extend knowledge can be drawn from the results. Few of us will ever achieve this. However, a useful research contribution may still be made as discussed in the following.

Be realistic, aim lower. There is definitely a need for researchers willing to replicate published studies. Indeed, a typical academic paper often ends with a statement that further replication is called for. Of course, there is a danger here. If the replication study results do not agree with the original study or studies, these results may be considered as unrepresentative and will be difficult to publish.

There is ample opportunity for accounting faculty to publish scholarly work in non-academic journals [Milne and Vent, 1987, p. 98-9]. Education research is another major outlet for research and publishing available to accounting professors. Williams, et al. [1988] provide a useful framework and categorization of education research methods for accounting faculty. Particularly useful is their "Summary of Accounting Education Research Opportunities" [Williams, et al., 1988, pp. 169-82].

Don't ignore opportunities to become a critic in your field. Be advised that if you criticize the empirical findings of others, you must present your own empirical work—usually a major commitment unless already performed. However, you may concentrate your criticism on the perceived flaws in the hypotheses, the methodology, or the analysis. Occasionally this criticism, originally designed as a research note, results in an extensive paper.

Some accounting faculty gain early success in research and publication based on their doctoral program experiences; however, many soon fall into difficulty once the support and direction received as a doctoral student vanishes. A good way to work back up the success ladder is to take short and deliberate steps. For instance, attend national and regional meetings of the AAA and your particular section. While at these meetings, attend any plenary sessions or seminars that are remotely related to your interests. Engage in the seminar activities, if you are able. Better yet, offer yourself as a discussant. You will be amazed how fast you can learn if you have to discuss a paper which turns out to be entirely different than what was suggested in the title. Another way to force yourself to stay active is to be a reviewer for a journal or for one of your regional associations. Even textbook reviews may prove to be a valuable exercise in analysis.
and writing. Such small projects may gradually develop into significant research and publication undertakings.

Know your constraints. The amount of time that is available for research activities is limited by the professor's teaching load, administrative duties, service commitments, and personal life. Even if time is available within your schedule, if the time is of short spans and subject to interruptions, serious research is difficult. Discipline yourself to set aside blocks of time for research. During these periods, close your office door, study at home, disconnect your phone, or get an answering machine. Stick to your schedule. Boze, et al. [1987, pp. 322-27] analyzed time usage by academic accountants in the Southwestern United States. They found that these accounting faculty perceive that they spend 15.6% of their time on research, 58.1% on teaching, and the rest on service and consulting.

Other constraints include your ability for research, which is closely related to your formal and informal education. Many researchers succeed by employing their resources wisely and exploiting their available opportunities. You may not be able to contribute to the cutting edge research in your discipline if you don't have the necessary tools, but you may be able to do valid educational research or interpret the original research of others in useful ways. Eventually, you should try to eliminate your weaknesses, such as a lack of computer skills or statistical analysis skills, by taking courses to fill in your deficiencies.

Additional constraints to research might be limited resources and support. For an individual with limited motivation to perform research and publish, these will probably turn into impenetrable barriers. However, if the motivation is high, researchers find ways around them. Many professors have paid for their own mailings, hired a statistical consultant, or covered other research costs with their own money. Don't be idealistic—perform a cost-benefit analysis for your situation. Most accounting faculty do have access to data processing facilities at no cost to them. Most also have access to adequate libraries (if only through inter-library loan programs) and to the business community. Cargile and Bublitz [1986, p. 177] found that research facilitators included access to the computer, reduced teaching loads and committee assignments, and ability or quality of fellow faculty members and graduate students. Access to adequate data bases may be a far greater constraint than computer availability. Brown, et al. [1988, pp. 228-40] list the major data bases used in contemporary accounting research based on a survey of doctoral programs. They found that the mean cost of maintaining each school's collection was $13,691.

Support for research varies widely in academia. Research oriented institutions will typically offer summer research support and, when merited, release-time from teaching for engaging in research activities. To those who have never been in this kind of atmosphere, it may come as a surprise to learn that many find this support-rich atmosphere to be a ticket to failure. Expectations for publication may prove too demanding (in terms of quantity) or selective (in terms of quality).

One additional constraint to research and publication may be the program that you graduated from. This is not to argue that a clique exists in accounting based upon school ties; rather, that you will only succeed if you have been prepared for research that is publishable. Williams [1985, pp. 300-13] found that the concentration of authorship in The Accounting Review is greater for degree schools than for schools of affiliation and that this concentration of certain degree schools is

The best advice that can be given about resources and support is to take advantage of what you have in your college, seek funds from outside institutions that offer grants, and keep asking for more help. You may find that you can share with colleagues having similar interests—especially with acquaintances at resource-rich institutions. Your most valuable resource is time.

Find a co-author. Sharing resources is not the only advantage to working with a co-author. Many of the constraints to research and publication are avoided through teamwork. Two heads are better than one. Each member of a team may bring special skills or expertise to augment the group's. You need to develop a good working relationship with your co-author. It has to be clearly understood who is responsible for the various tasks in a project and an agreement struck on the time-frame for completion. It is not important that each co-author contribute an equal share of the work or that each share in all phases of the project (i.e., planning, research, writing, submission, etc.). What is important is that the two or more researchers agree upon their tasks and respect the spirit of the bargain.

WRITING

Write with a specific outlet in mind. It may be possible to remain flexible about the potential sources of publication when planning research and when carrying out the study; but when the writing begins, a selection must be made as to the journals that the paper might satisfy. Style is a very important attribute, whether the target journal is academic, professional, or news-oriented. It is rare for the editors of any type of journal to accept a manuscript based purely on its merits without an appropriate format or writing style. Acquire the "information to authors" from the journal you prefer and follow it carefully. By all means, you must also study this journal and become familiar with it for recent years. If you are staying current in your field, this task is already completed. For manuscripts in economics or business, look to Cabell's Directory of Publishing Opportunities in Business and Economics [Cabell, 1985] for its useful information on suitable topics, types of review, acceptance rates, circulation data, and publication guidelines. For accounting in particular, there is The Authors Guide to Accounting and Financial Reporting Publications [Vargo and Agudelo, 1986]. For tax specialists, there is Publication Opportunities for Tax Researchers [Burns, et al., 1988].

Inquire to the editor. It is quite appropriate for an author to make an inquiry to the editor of a journal to determine its interest in publishing certain types of research. Indeed, it is prudent to do this sort of groundwork before spending your scarce time aiming a paper at that specific journal. It would certainly be a major letdown to receive a paper back from an editor which was never sent out for review because there already were similar papers under review or because the topic failed to meet the journal's needs. If you receive a positive signal from an editor, realize that it is not a promise.

Evaluate before submission. Anyone who serves as an editor or reviewer has probably received manuscripts that were shockingly crude in
terms of composition, grammar, spelling, punctuation, etc. It is
difficult to take these papers seriously. Most reviewers won't.
Equally discouraging are submissions that are erudite on the surface,
only. A careful analysis shows lapses of logic, errors in citation,
questionable data, ignorance of significant relevant research, etc. Ask
a colleague to read your draft before you submit. That is precisely why
departments and colleges offer colloquia. If there is no suitable
colleague on your faculty to review your research output, find someone
elsewhere. Most will consider it an honor to fill a colleague's request
for a review. If you don't know anyone suitable to review your
research, telephone a researcher who has published related works. You
may be surprised how accommodating people can be.

SUBMISSION AND REVIEW

Study the comments. Once a final draft has been mailed to an
editor, a process may be set in motion that is just as lengthy as the
initial research project. If not rejected outright, your paper may be
returned for revision and resubmission. Once again, this is not a
promise to publish--merely a promise to again review the paper.
Carefully reflect upon the reviewer's and editor's comments. If you
feel they are valid and a better paper will result, follow their
instructions. It may be that the revision is too drastic given your
research constraints. In this case, when you feel your paper is sound,
send it to another journal--after making appropriate style adjustments.

Regardless of the status of your paper when it is returned to you,
do not let the reviewer's comments bother you. Some of their comments
will seem unfounded, inappropriate, careless, and even uneducated.
There are some misguided editors and reviewers. The more common case,
however, is for a reviewer to go overboard trying to substantiate or
inflate the reasons for a rejection. This is when they might seem nasty
and petty--so as to deter the author or editor from questioning their
recommendation. If you did a thorough job of research and enlisted the
aid of your colleagues before submitting, don't be annoyed by bad
reviews. Keep submitting your manuscript.

If your work is returned for revision and resubmission, try to
reconcile contrasting comments from different reviewers. It is the
editor's job to help you in this. Seek to determine as precisely as
possible what changes need to be made in your research and in its
writeup before undertaking any further work. Ask a colleague to
interpret and evaluate the reviewers comments. Authors typically try to
read reviewer's comments to suit their own personal biases and
interests. This simply begs another return for revision or outright
rejection.

A PROGRAM FOR RESEARCH

Most successful researchers are engaged in a continuous process.
They have staked out an area of interest within their discipline. They
keep up with developments in this area. They know the research trends
and understand the basic questions that remain unanswered. They are
then able to view their research efforts as pieces in a larger mosaic.
This enables these researchers to reject projects and ideas that don't
match their research expertise. Visualizing this mosaic is also helpful
for isolating potential research questions. Coming up with original
ideas is not difficult for someone working within a program for
research. Each finished research project should open the door for the
next undertaking.

SUMMARY

Although the questions raised about higher education in "ProfScan"
are intriguing, they may not represent the state of affairs in an academic
It would appear that research requirements are not particularly heavy in many institutions. It would also appear that there are ample opportunities to publish in accounting and no shortage of topics. Success in academic accounting may be possible with a balanced academic schedule—without "ProfScam" excesses.

Perhaps the most original part of academic research takes place during the planning stage. It was suggested that planning cannot take place unless the researcher is current in a selected field of accounting and works within the framework of related research. Once a research project has been selected, the researcher must be realistic about the constraints incumbent with other faculty duties. It was suggested that one might work up to major research projects by first engaging in replications, reviews, criticisms, and discussions of other's studies. It is also important to concentrate on your interests and work with co-authors.

Suggestions for publication success include; writing with a specific outlet in mind, inquiring to editors, and obtaining colleagues' evaluations prior to submission. When papers are returned with review comments, the best course of action is to study the substance of the comments with as much detachment as possible and decide about revision and resubmission (if feasible) or selecting another outlet for publication. One final suggestion, saved till this point, is that one should not give up easily if troubles persist.

REFERENCES


