

Ethical Practice in the Accounting Publishing Process: Contrasting Opinions of Authors and Editors

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ABSTRACT. Academic accounting researchers often offer anecdotal evidence that the publishing process is rife with unfair and unethical practices, and similar contradictory evidence supports accounting journal editors' claims that the process is fair and ethical. This study compares the perceptions of accounting authors and editors on the ethicacy and frequency of specific author, editor and reviewer practices. Both authors and editors are in general agreement about the ethical nature of editors and author practices. However, there are significant differences between the groups regarding reviewer behavior, and regarding the frequency of occurrence of questionable author, editor and reviewer practices. Additionally, the majority of authors believe that codes of publishing ethics are needed, while editors do not. Women authors are significantly more supportive of such ethical codes when compared to their male counterparts.

In the accounting publishing process, three peer groups interact in the writing, review and publication of a manuscript: researchers/authors, reviewers, and editors. Probably few members of any to these groups are completely satisfied with the process, but are complaints about the publishing process justified? Are certain practices by authors, reviewers and editors considered merely annoying or profoundly unethical? Is what one group considers acceptable or ethical practice considered unacceptable or unethical by the other group(s)? Are codes of publishing ethics needed to govern behavior?

A practice such as plagiarism should be considered unethical, whether the judge is an author, reviewer, or editor. However, there may be less

agreement among the groups about other practices, such as fragmenting the results of a single study into multiple papers. This study surveyed accounting faculty about the ethical nature of various author, reviewer, and editor practices, and their perceptions of the frequency of such practices. Their responses were compared with those of journal editors to identify any consensus or disagreement on the nature and extent of these practices.

The first section of the paper presents proposals for codes of ethics for authors, reviewers and editors, followed by a review of the literature on research and publishing ethics and discussion of questionnaire development. The methodology and analysis of results are included in the next section, followed by conclusions and implications for ethical codes of publishing conduct.

Codes of ethics

A formal code of ethics represents the "community's attempt to provide a clear, unambiguous statement of what the community expects (e.g., with regard to responsibilities, obligations, duties) of its members" (McCabe et al., 1996, p. 462). Codes of ethics provide guidance to members of the community and promote ethical behavior. A proposed format for such codes of ethics for the business disciplines was proposed by Carland et al. (1992). They suggest that editorial codes of ethics should ensure objectivity on the part of the editor when assigning referees, choosing referees familiar with the manuscript topic, and



weighing reviewer reports. An ethical code for reviewers should include standards for timely and careful manuscript review, and preclude acceptance of a review request when the reviewer is not knowledgeable about the topic. A code of ethics for authors dictates that the work is original and that credit is given to co-authors and contributors.

There is no formal code of ethics governing accounting research practices, although such a code of ethics was proposed by Keys and Hendricks (1984) with the intent of its eventual adoption by a group such as the American Accounting Association. The proposed code addressed a researcher's ethical and moral obligations to other researchers, to readers of the article, to the research subjects (if the study involved human subjects), and to participating organizations which allowed the researcher access to records and/or data. A formal code of ethics for the academic accounting community has also been recommended by Loeb (1990, 1994) in order to establish moral standards and guidelines for teaching and research faculty. Crain and Carruth (1992) found support among accounting faculty for a code of research ethics, providing it was voluntary, and not enforceable with sanctions.

Review of prior research and questionnaire development

The questionnaire used in this study focused on ethical assessment of particular practices of three groups involved in the publication process – authors, editors, and reviewers – to determine whether a consensus exists among accounting academicians on what constitutes ethical practice in the publication process. A formal code of ethics in accounting research practice not may be necessary if there is general agreement among the participants in the process as to what constitutes ethical practice. However, when Sherrell et al. (1989) surveyed marketing academicians on author, reviewer and editor practices that might be considered unethical, they found that “evaluations were based on the individual respondent's sense of ethics, not on a universally held set of

standards within the marketing academic community” (p. 323). This led the authors to call for formal codes of ethics to govern the behavior of researchers, reviewers and editors.

Author practices

The questionnaire listed 16 author practices and asked for an ethical assessment as well as a judgment of the frequency with which each practice occurred. Practices such as plagiarism and fraud were expected to be judged most unethical by all respondents. Engle and Smith (1992) surveyed accounting faculty about their attitudes toward, and estimates of, faculty involvement in various activities. Almost all the respondents considered plagiarism as moderately to extremely unethical, but also did not believe that faculty engaged in this behavior. Falsification of research data was categorized similarly, but 16 percent of the respondents believed that some faculty did falsify research data.

In contrast to an evaluation of plagiarism, one area in which respondents may disagree is on the issue of publishing multiple articles from a single study. Deriving multiple publications from a single set of data raises ethical questions because the practice leads to “paper inflation” and fragmentation of data, making research findings less accessible to educators and students (Serebnick, 1991, p. 360). Fine and Kurdek (1994, p. 371) suggest that publishing more than one article using data derived from a single study is appropriate only if the following two criteria are met:

- (a) it is not possible to write a single integrative article that is clear, digestible, and meaningful, and
- (b) the multiple articles have distinct purposes.

An argument could be made that results of accounting research can only be effectively disseminated if study results are published in outlets to reach both academicians and practitioners. However, Sasser and Yankauer (1993) argue that an author's excuse that the articles are in journals with different audiences is not acceptable “in an age of electronic databases that are becoming

ever easier to access" (p. 793). Although many accounting journals carry an explicit statement that manuscript submissions should not have been published elsewhere or be under consideration by another journal, the issue of research "fragmentation" is rarely addressed in guidelines to authors.

In the Sherrell et al. (1989) study of market academicians, among the author practices judged most unethical were those involving authorship attribution to colleagues who did not contribute to the research. Therefore, we asked respondents to evaluate the ethicacy of including someone as a co-author who did not contribute to the manuscript. A second question addressed the practice of including a dissertation chair as co-author if that person did not contribute to the manuscript. We also asked whether it was considered acceptable to drop a co-author from a manuscript if the research had previously been presented as a collaborative effort.

Editor practices

Editors may have a different perspective than that of authors on the editor's role in the publication process, even though editors of academic journals can be presumed to have experienced the publication process as authors. Although publishing is sometimes characterized as a partnership between authors and editors, a true partnership may be an elusive goal, given that the editor usually operates from a position of power relative to the author. "The abuse of that power is the prime cause for what either is or is not considered unethical in the review process" (DeGeorge and Woodward, 1994, p. 134). For example, editors sometimes make the final decision on manuscript acceptance when reviewers are split. If an editor does not fully explain the basis for the final decision to the author, the editor's apparent decision to weigh one reviewer's opinion more heavily may appear an arbitrary exercise of authority.

Authors want editors to be neutral "gatekeepers" between authors and reviewers, but many editors interpret their role differently. Sherrell's et al. (1989) survey of marketing faculty

found that the editor practices considered most unethical were favoritism to friends and selection of reviewers to bias acceptance/rejection. Some studies suggest that editors do, in fact, sometimes favor colleagues in the review process. In a test of favoritism among economics journal editors, Laband and Piette (1994a, 1994b) found that editors consistently accepted and published high-quality/high-impact manuscripts, but that they also occasionally accepted lower-quality manuscripts from colleagues or former students. Laband and Piette suggest that the opportunity to favor colleagues might be part of the editor's implicit compensation. However, any perception of editorial favoritism would run counter to the belief of many authors that editors should be neutral "gatekeepers."

Several of the questions on editor practices considered whether it was ethical for editors to steer papers toward reviewers whom the editor believed to be either hostile or sympathetic to a particular theoretical, methodological or substantive issue raised in a paper. Conscious selection of hostile reviewers can bias publication decisions against acceptance, while selection of sympathetic reviewers could mean that manuscripts are not evaluated as critically (Stryker, 1990, p. 86). However, deliberate selection of reviewers based on perceived biases can also be argued to improve the integrity of the review process. Arguments have been made that hostile reviewers are more likely to detect flaws in a paper, while sympathetic reviewers insure that a paper is not summarily dismissed based on a paradigm difference (Stryker, 1990, pp. 85-86). Perhaps as important as the ethical assessment are authors' perceptions as to the frequency with which such practices occur, since this has implications for authors' overall perceptions of the fairness of the review process.

Reviewer practices

Bias among reviewers is a major concern in the research community (Serebnick, 1991, p. 366; Carland et al., 1992). However, there is little agreement among ethical analysts on whether only a truly blind submission (the reviewer is not

aware of either the author or the institutional affiliation) is ethical and whether a reviewer can ethically review the work of a friend or colleague (DeGeorge and Woodward, 1994, p. 137). Arguments for double-blind reviewing include reduction of referee bias, and elimination of discrimination based on gender and academic institution. Arguments supporting single-blind reviewing cite the ability of many referees to identify the author in a double-blind situation, the desired beneficial effects on reviews when the author's identity is known, and a reduction in administrative costs incurred to maintain a double-blind situation (Blank, 1991, p. 1042).

Whether a review is truly "blind" is often an open question. In a study of double/single blind reviewing of 1498 economic manuscripts, Blank (1991) found that "acceptance rates are lower and referees are more critical when the reviewer is unaware of the author's identity" (p. 1041). However, referees were able to identify the authors in 45 percent of the manuscripts undergoing a double-blind review, effectively making the review single-blind. This is not necessarily considered an ethical problem by all commentators. DeGeorge and Woodward feel that "no one has yet demonstrated that blind reviewing is ethically mandatory" (1994, p. 137). Blind reviewing should make the review practice more objective, but it eliminates the identification of intrinsic merit that accompanies the manuscripts of well-known authors. "Fairness for an author is not necessarily being treated in the same way as all other authors." (p. 137)

A second issue that could be considered an ethical problem is failure to provide timely response because papers that sit on an editor's or reviewer's desk unread represent a bottleneck in the flow of ideas among researchers (Mason et al., 1992). Time delays can also be damaging to the careers of academics who work under time constraints for tenure and promotion. However, Serebnick and Harter (1990) found that the majority of their respondents did not consider time delays in the review process an ethical problem.

Although DeGeorge and Woodward (1994) consider response to authors within a "reasonable" amount of time a component of editorial

ethical behavior, Pressman (1994) places responsibility for most delays on the behavior of reviewers, not editors. Therefore, questions related to timeliness in response to authors were included as both editor and reviewer practices.

Proposed changes in publication practices

In addition to asking for ethical evaluation of particular practices, respondents were also asked for their opinions on the publication process. Generally, the questions concerned suggestions for changes in the review and publication process that have appeared in the literature. Respondents were also asked to indicate whether they believed confirmatory bias exists in the current publication process.

Confirmatory bias, also called publication bias, is the tendency to accept manuscripts based on the direction and statistical significance of the results. If such bias exists, problems may exist "both from the scientific perspective (complete dissemination of knowledge) and from the perspective of those who combine results from a number of similar studies (meta-analysis)" (Dickersin, 1990). Confirmatory bias can affect authors, editors and reviewers. If authors believe that confirmatory bias exists, they may choose not to submit research that does not yield significant results or omit specific tests that are not significant. Referees may also be inclined to rate positive results studies higher than no results studies, and no results studies higher than negative results studies (Mahoney, 1977).

With respect to changes from current practice, one suggested change, which was discussed previously, is the adoption of a code of ethics for the publication process. Therefore, respondents were asked to indicate whether they believed such a code was necessary for authors, reviewers or editors.

The suggestion is sometimes made that publishing the names of reviewers with the final article would improve the review process. For example, Carland et al. (1992, p. 101) argue that "The only valid and cost justifiable reward for editorial or referee work is professional recognition," which could be achieved by dis-

closure of the reviewers assigned to any given manuscript. Freese (1979) suggests that disclosure of reviewer identity is necessary to create some sense of accountability by reviewers to authors. Arguments against identification of reviewers center on the need to protect the integrity of the review process (Peters and Ceci, 1982, p. 251). In this study, respondents were asked their opinions on the publication of reviewer names as a means of professional recognition and as a way to improve both quality and timeliness of the review process.

Other suggestions made to improve the editorial and review process include payment of a nominal review fee (Hammermesh, 1994; Szenberg, 1994; Markland, 1989) and use of a board of appeals as recourse for rejected authors (Carland et al., 1992). Respondents were asked their opinions of both suggestions.

Supplementary analysis by gender

Gender is often theorized to affect ethical values. According to the gender socialization paradigm, differing social and cultural experiences of women and men lead them to develop different values and to make different decisions under the same set of occupational costs and rewards (Ameen et al., 1996; Betz et al., 1989). Under this paradigm, women are more likely to adhere to rules and to consider questionable practices unethical. In contrast to the gender socialization paradigm, the structural paradigm suggests that occupational roles overcome early socialization (Ameen et al., 1996). If the structural paradigm holds true, accounting faculty should share the same opinions on the efficacy of publishing practices due to their shared professional environment.

Results of studies of gender difference in ethical reasoning have been mixed. Ford and Richardson (1994) reviewed fourteen studies analyzing behavior by gender; seven reported that females were more ethical than males, while seven reported no differences. Borkowski and Ugras (1998) performed a meta-analysis of 47 studies of business students' ethical decision making. Twenty-nine of the 47 studies reported

that females exhibited more ethical attitudes than did males. Given that gender does appear to affect ethical judgments in some contexts, responses were also analyzed by gender.

Sample selection

Accounting faculty were selected randomly from Hasselback's data base of accounting faculty, which had been screened to include only faculty in the United States. In order to obtain a sample of faculty with some exposure to the publication process, only faculty with a Ph.D. employed at the rank of assistant professor or above in a four-year university or college were included in the sample frame. Of the 500 names initially selected, two were dropped from the sample because they were identified as journal editors (editors were sampled separately). There were 127 responses to the initial mailing and an additional 38 responses to a second mailing following one month after the first (a total response rate of 33 percent). Two respondents had to be dropped because they failed to answer most of the questions; Therefore, the final sample consisted of 163 accounting faculty. This group is referred to as "authors" in the subsequent analysis. Selected demographics are presented in Table I.

Only nine of the faculty responding indicated that they had not published within the last five years. Four of the nine had earlier publications, and four were recent Ph.D.s (doctoral degree received in the past two years) who could be presumed to be just entering the publication process. There was only one respondent for whom we were unable to verify any publications. However, inclusion of that respondent did not affect the statistical significance of the results.

The editors of journals likely to publish accounting-related articles were identified from the following sources:

1. ANet (part of the International Accounting Network on Internet) listing of 117 accounting journals.
2. Vargo and Vargo (1994) listing of 195 accounting and financial reporting

TABLE I
Selected sample demographics

Editors	95	37%
Authors	163	63%
Total	258	
Editor: Gender		
Male	76	80%
Female	19	20%
Total	95	
Author: Gender		
Male	120	74%
Female	43	26%
Total	163	
Author: Rank		
Assistant	36	22%
Associate	58	36%
Full	69	42%
Total	163	
Author: Tenure Status		
Untenured	55	34%
Tenured	107	66%
No response	1	-
Total	163	
Author: Year Ph.D. Granted		
1960-69	9	6%
1970-79	41	25%
1980-89	64	39%
1990-95	49	30%
Total	163	
Author: Articles Published		
None	6	4%
1-5	91	56%
6-10	42	26%
>10	17	10%
No response	7	4%
Total	163	
Author: Reviewer Status		
Ad hoc reviewer		
Yes	129	79%
No	34	21%
Total	163	
Review board member		
Yes	55	34%
No	108	66%
Total	163	

journals, many of which were crosslisted on ANet.

3. Notices of new journals not found in ANet or Vargo.

An initial mailing of the questionnaire was sent to 237 English language business journals. Four journals ceased publication within the last two years, reducing the sample size to 233. A second questionnaire was mailed to non-respondents one month after the original mailing. Of the 107 respondents (46 percent response rate), three editors refused to participate, seven editors characterized their journals as news-driven and not appropriate for this study, and two surveys were unusable. The remaining 95 editors of 95 different journals comprise the final sample. Of these journals, 55 were accounting journals and 40 were business journals which publish accounting articles as well as articles from other business disciplines.

Analysis of the responses

The questionnaire asked respondents to rate a number of editor, author, and reviewer practices on a five-point scale where one was very unethical and five was very ethical. Respondents were also asked how frequently they believed each practice occurred (on a three point scale where one was often and three was never; there was also a response category "unable to judge").

Given the large number of practices rates (16 author-, 11 editor-, and 8 reviewer-related), these thirty-five items were factor analyzed to potentially reduce the dimensions to a smaller set of interpretable factors. The original factor solutions for the 35 items, and for each group of items (author, editor, reviewer), as well as orthogonal rotations of these solutions, produced factor loadings that were not logically interpretable. Therefore, practices were assessed individually.

Author practices

Mean responses by authors and editors on ethical assessment of author practices are presented in Table II. Practices are ordered from those

judged most unethical to those judged most ethical, using the average of the authors' ratings. Significant differences in editors' and authors' responses were identified using a Wilcoxon two-sample test, with significance at $\alpha < 0.05$ unless otherwise noted.

Generally, editors and authors agreed in their assessment of the author practices perceived as very unethical. As expected, the practices judged most unethical were deliberate falsification of data and plagiarism, and most authors and editors believed that both practices occur sometimes. Errors resulting from negligence or carelessness were not considered as serious an ethical problem, and editors were more lenient in their assessment than were authors ($p = 0.100$). Authors and editors also differed significantly in their assessment of the frequency of the practice, with editors believing it occurred more frequently than did authors.

There were more significant differences of opinion in the assessment of practices on which authors or editors were neutral. When asked about the use of a single research study as the basis for multiple publications and/or presentations, editors considered submission of a manuscript identical to one published in a proceedings to be an unethical, but fairly frequent practice. Authors were neutral on the practice and rated the frequency of occurrence significantly higher than did editors. Authors and editors did not feel that it was unethical to repackage the same article for different audiences or to use a single data set to generate more than one paper, although the authors' ratings of efficacy and frequency of occurrence were significantly higher than were the editors.

Editor practices

Eleven items in the questionnaire addressed editor practices. Mean responses are presented in Table III. Authors and editors only differed significantly in their ethical assessment of three of the eleven practices. Two areas of disagreement, although significant, were relatively minor. Authors rated the failure of an editor to return a reviewed manuscript within the journal's stated

response period as more unethical than did the editors. There was also a significant difference in editors' and authors' response to whether an editor should receive confidential comments from a reviewer. Although neither editors nor reviewers considered the practice unethical, editors perceived the practice to be more ethical than did authors.

The one practice on which there was wide disagreement was on whether it was appropriate for an editor to raise new issues on a subsequent revision of a manuscript after the reviewer's comments have been addressed. On average, authors considered the practice somewhat unethical (mean rating 2.73), while editors rated the practice between neutral and ethical (mean rating 3.40). An examination of the frequency distribution of responses showed that 44 percent of the authors but only 23 percent of the editors rated the practice as unethical or very unethical.

With respect to reviewer selection, there was general agreement among editors and authors. **Consistently** steering papers to a reviewer whom the editor believed hostile to particular theoretical, methodological, or substantive issues was rated the most unethical of any of the editor practices by both editors and authors. Consistently steering papers to sympathetic reviewers or occasionally steering papers toward hostile reviewers were considered unethical practices, but not as serious an issue. Both authors and editors were more neutral toward an editor occasionally steering a paper toward a reviewer believed to be sympathetic.

Although there was general consensus among authors and editors on the efficacy of various reviewer selection practices, there were significant differences in the perceived frequency with which editors consciously select hostile or sympathetic reviewers. Authors perceived these practices to occur more frequently than did editors. For example, although both editors and authors agreed that it was unethical for an editor to consistently steer papers to hostile reviewers, 13 percent of editors believed that the practice never occurred while only five percent of the authors believed it never happened. These results suggest that authors perceive more potential bias in the review process than do editors.

TABLE II
Ethical assessment of author practices

Scale: *Ethical*: 5 point scale; 1 = Very unethical; 3 = Neutral; 5 = Very ethical
Frequency: 1 = Often; 2 = Sometime; 3 = Never

	Is the practice ethical?			Frequency of practice		
	Authors n = 163 Means	Editors n = 95 Means	Wilcoxon 2-sample probability	Authors n = 163 Means	Editors n = 95 Means	Wilcoxon 2-sample probability
The manuscript contains instances of deliberate falsification or fabrication of data or information.	1.03	1.01	0.609	2.12	2.26	0.176
The manuscript contains instances of plagiarism.	1.12	1.09	0.960	2.00	2.04	0.545
Someone who did not actually contribute to the article is named as a co-author.	1.48	1.57	0.335	1.80	1.93	0.179
An author submits a manuscript as sole author when it is derived from a co-authored conference/symposium presentation.	1.65	1.48	0.119	2.03	2.16	0.123
An author submits a manuscript which is identical to one already published in conference/symposium proceedings (not an abstract).	2.02	2.09	0.601	1.92	1.91	0.842
The manuscript contains instances of errors or mistakes resulting from negligence or carelessness.	2.24	2.43	0.100**	1.87	1.72	0.020*
An author omits test results because of the lack of statistical significance.	2.27	1.93	0.006*	1.63	1.73	0.194
An author refuses to share relevant raw data to interested readers upon request.	2.42	2.31	0.536	1.89	2.14	0.001*
An author includes his/her dissertation chairperson as co-author when the latter made no further contribution to the manuscript.	2.42	2.51	0.432	1.64	1.81	0.042*
An author fails to acknowledge sources of financial assistance.	2.53	2.51	0.999	1.94	2.00	0.359
An author intentionally submits a paper without including the questionnaire used in the research project.	2.64	2.65	0.645	1.91	1.79	0.044*
The manuscript is an example of watering down research (i.e., stretching what might be published as one article into several).	2.93	2.57	0.002*	1.62	1.76	0.061**
An author submits a manuscript which is similar to one already published in conference/symposium proceedings (not an abstract).	3.00	2.67	0.033*	1.61	1.80	0.019*
The manuscript does not conform to the journal guidelines for style, references, footnotes, etc.	3.30	3.12	0.056**	1.66	1.43	0.001*
An author repackages the same article for different audiences (e.g. practitioner v. academic).	3.60	3.17	0.005*	1.46	1.67	0.003*
A single research study/data set is used to generate more than one paper.	4.24	3.86	0.001*	1.28	1.40	0.082**

* Significant at $p \leq 0.05$.

** Significant at $p \leq 0.10$.

TABLE III
Ethical assessment of editor practices

Scale: Ethical: 5 point scale; 1 = Very unethical; 3 = Neutral; 5 = Very ethical
Frequency: 1 = Often; 2 = Sometimes; 3 = Never

	Is the practice ethical?			Frequency of practice		
	Authors n = 163 Means	Editors n = 95 Means	Wilcoxon 2-sample probability	Authors n = 163 Means	Editors n = 95 Means	Wilcoxon 2-sample probability
An editor consistently steers papers to a reviewer whom the editor believes to be hostile to a particular theoretical, methodological or substantive issue raised by the papers.	1.72	1.79	0.422	1.89	2.31	0.001*
An editor does not acknowledge receipt of the manuscript.	2.09	2.17	0.453	2.02	2.31	0.001*
An editor consistently steers papers to a reviewer whom the editor believes to be sympathetic to a particular theoretical, methodological or substantive issue raised by the papers.	2.21	2.19	0.680	1.88	2.18	0.001*
An editor occasionally steers a paper to a reviewer whom the editor believes to be hostile to a particular theoretical, methodological or substantive issue raised by the paper.	2.26	2.41	0.384	1.80	2.11	0.001*
An editor does not return the reviewed manuscript to the author within the journal's stated response period.	2.36	2.89	0.001*	1.62	1.79	0.048*
An editor occasionally steers a paper to a reviewer whom the editor believes to be sympathetic to a particular theoretical, methodological or substantive issue raised by the paper.	2.84	2.89	0.803	1.74	2.01	0.001*
An editor raises new issues on a subsequent revision of a manuscript after reviewers' comments have been addressed.	2.73	3.40	0.001*	1.85	1.97	0.040*
An editor receives confidential comments on a paper from a reviewer (comments are not available to the author).	3.06	3.55	0.005*	1.67	1.67	0.777
An editor weighs the opinions of some reviewers more heavily than those of other reviewers.	3.61	3.79	0.298	1.57	1.60	0.769
An editor rejects a paper for publication when reviewers are split on whether to accept or reject the paper.	3.78	3.68	0.260	1.64	1.76	0.062**
An editor accepts a paper for publication when reviewers are split on whether to accept or reject the paper.	3.86	3.68	0.130	1.76	1.80	0.559

* Significant at $p \leq 0.05$.

** Significant at $p \leq 0.10$.

There were some editor practices which both authors and editors believed were appropriate for an editor. Generally respondents were neutral or considered it ethical for an editor to accept or to reject a paper when reviewers were split on an issue, or to weigh opinions of some reviewers more heavily than others. These were also considered fairly frequent occurrences.

Reviewer practices

Responses to the eight items assessing efficacy of reviewer practices are presented in Table IV. This was the area in which there were the most significant differences between editors and authors. There were only two items for which author and editor ratings were not significantly different. Overall, authors were more critical of reviewer practices, even though 79 percent of the authors responding had experience as *ad hoc* reviewers. Both groups agreed that it was unethical for a reviewer to "borrow" ideas from a manuscript under review or to provide cursory comments on a paper. Although editors and authors agreed that it was unethical for a reviewer to "borrow" ideas from a manuscript under review, authors believed this to occur more frequently than did editors. Twenty percent of the authors responding believed this happened often, while only five percent of the editors believed this to be a frequent occurrence.

Two items addressed the timeliness of the reviewers' response. Since authors may be working under time constraints for promotion and tenure, it is not surprising that they felt it was unethical for a reviewer to accept a paper knowing that the scheduled response date could not be met. Failure of the reviewer to respond within the stipulated time period was also considered unethical by authors responding to the questionnaire. Although editors also rated the practice as unethical, fewer saw it as a very unethical practice. Only 6 percent of the editors rated the practice very unethical, as compared to 19 percent of the authors. Despite their belief that failure of reviewers to respond promptly is an ethical problem, authors and editors believed it to be a fairly frequent occurrence.

Both authors and editors felt that it was unethical for a reviewer to accept a paper for review if he or she had insufficient knowledge in the research area. However, authors believed this occurred more frequently than did editors.

Some research suggests that truly blind reviews are necessary to minimize bias, and both authors and editors felt it was somewhat unethical for a reviewer to do a review if he or she believed that the author had been identified. Again, authors believed this to happen more frequently than did editors. Editors were also more neutral than authors as to whether a reviewer could ethically review a manuscript that criticized his or her own work.

Changes from present practice

Suggestions for ameliorating the review and editorial process include payment of a review fee (Markland, 1989; Mason et al., 1992) and the use of a board of appeals as recourse for rejected authors (Carland et al., 1992; Markland, 1989). Professional recognition via disclosure of the reviewers and editors when the manuscript is published may also improve the overall quality of the process and serve as a criterion in the tenure and promotion process (Armstrong, 1982; Carland et al., 1992; Mason et al., 1992). Authors and editors responded to questions about possible changes in current publication practices. A summary of the questions and responses are presented in Table V.

Respondents were asked whether a code of ethics was needed for authors, editor and reviewers. Approximately 60 of the authors felt a code of ethics was needed for all three groups. In contrast, approximately 40 percent of the editors felt a code of ethics was needed for editors and reviewers; they were evenly split on the need for an author code of ethics.

The majority of both authors and editors believed that the double-blind process works with well-known authors (65.5 percent of the editors agreed with the statement, as compared to 54.7 percent of the authors). Interestingly, although almost all the authors responding answered the question "yes" or "no", 12.6

TABLE IV
Ethical assessment of reviewer practices

Scale: *Ethical*: 5 point scale; 1 = Very unethical; 3 = Neutral; 5 = Very ethical
Frequency; 1 Often; 2 = Sometimes; 3 = Never

	Is the practice ethical?			Frequency of practice		
	Authors n = 163 Means	Editors n = 95 Means	Wilcoxon 2-sample probability	Authors n = 163 Means	Editors n = 95 Means	Wilcoxon 2-sample probability
A reviewer "borrows ideas" from a manuscript he/she is reviewing.	1.55	1.59	0.523	1.82	2.07	0.002*
A reviewer accepts a paper for review knowing that he/she is not knowledgeable in the research area addressed by the paper.	1.58	1.76	0.084**	1.94	2.14	0.006*
A reviewer accepts a paper for review knowing that he/she cannot meet an editor's scheduled response date.	1.69	2.09	0.001*	1.79	1.78	0.793
A reviewer gives cursory comments, or rejects a paper without ample explanation of its shortcomings.	1.98	2.13	0.209	1.69	1.88	0.007*
A reviewer does not respond within the stipulated time period.	2.28	2.57	0.004*	1.38	1.31	0.300
A reviewer does a "blind review" when the reviewer believes that she/he has identified the author(s).	2.41	2.66	0.100**	1.70	1.93	0.004*
A reviewer reviews a paper in which his/her own work has been criticized.	2.46	2.85	0.007*	1.88	2.02	0.037*
A reviewer raises new issues on a subsequent revision of a manuscript after his/her original comments have been addressed.	2.62	3.09	0.001*	1.74	1.96	0.001*

* Significant at $p \leq 0.05$.

** Significant at $p \leq 0.10$.

TABLE V
Opinions on the publication process

	Authors (n = 163)		Editors (n = 95)		Wilcoxon 2-sample probability	
	Yes	No	Yes	No		
	(Percent responding)					
Is a code of ethics for the publication process needed for authors?	59.7	38.4	1.9	46.3	7.4	0.501
Is a code of ethics for the publication process needed for reviewers?	59.8	37.7	2.5	40.9	6.4	0.068**
Is a code of ethics for the publication process needed for editors?	59.7	38.4	1.9	40.4	6.4	0.075**
Can the double-blind process work with well-known researchers/authors?	54.7	44.0	1.3	65.5	12.6	0.001*
In general, to what extent do you believe that confirmatory bias (tendency to submit or accept manuscripts based on the direction or strength of the study findings) exists?	73.1	0.0	26.9	53.0	33.8	0.709
When published, should articles include the dates of receipt, subsequent reviews and acceptance?	75.8	22.4	1.8	41.3	14.1	0.056**
Would including the names of reviewers in a footnote to the published article serve as professional recognition for the tenure and promotion process?	49.1	47.8	3.1	33.3	8.9	0.324
Would including the names of reviewers in a footnote to the published article improve the <i>quality</i> of the review process?	44.4	51.9	3.7	31.5	8.7	0.431
Should reviewers be paid a standard fee for reviewing manuscripts?	38.8	60.0	1.2	22.6	11.8	0.842
Would including the names of reviewers in a footnote to the published article improve the <i>timeliness</i> of the review process?	41.0	54.7	4.3	21.7	7.6	0.034*
Should there be a journal appeals board for authors dissatisfied with their review?	40.0	58.1	1.9	16.3	1.1	0.001*
When published, should articles include the names of the editor(s) and the reviewers who participated in the process?	24.7	72.2	3.1	12.9	7.5	0.384

* Significant at $p \leq 0.05$.

** Significant at $p \leq 0.10$.

percent of the editors indicated that they were not sure whether the double-blind process works with well-known authors.

Authors and editors did not agree on the extent to which confirmatory bias exists. Seventy-three percent of the authors believed that it exists and the remainder were not sure. In contrast, 53 percent of the editors believed confirmatory bias exists and 13 percent did not. A third of the editors were unsure.

Overall, there was no clear support from editors and authors for changes in current review and publication practices. The majority of respondents felt that changes such as publishing the names of reviewers would not improve the quality or timeliness of the review process. However, a substantial minority (41 percent) of the authors responding did feel that including the names of reviewers in footnotes would improve the timeliness of the review process, a statement with which only 22 percent of the editors agreed. Forty percent of the authors were also interested in a journals appeal board for authors dissatisfied with the review process.

The one issue on which there was substantial disagreement between authors and editors was on whether published articles should include dates of receipt, subsequent reviews and acceptance. Generally authors would like to have that information available (75.8 percent responded affirmatively). In contrast, only 41.3 percent of the editors agreed that the information should be published with the article (the difference was significant at $p < 0.10$). Authors' interest in this information may reflect their general concern with the timeliness of the review and publication process. Details on the review process could be used by authors considering manuscript submission to gauge the likelihood of acceptance within a period that would meet promotion and tenure requirements.

Gender difference

The majority of both editors and authors responding were male, although there was a higher relative proportion of female authors (26.4 percent of the responding authors) than female

editors (20 percent of responding editors). In order to evaluate the effect of gender on ethical assessments, responses of editors and authors were analyzed separately. If the gender socialization paradigm holds true, female authors and editors will perceive questionable practices to be less ethical than will their male peers. However, if occupational roles outweigh early socialization, there will be no differences in the responses of female and male authors and female and male editors.

Among editors, there were very few significant differences in men's and women's responses. Male and female editors agreed in their ethical assessment of author, editor and reviewer practices and in the estimates of the frequency of occurrence. The only significant differences were in the assessment of the need for codes of ethics. More women editors felt that author, editor and reviewer codes of conduct should be adopted.

Female and male authors also gave similar ethical assessments to the majority of practices listed in the questionnaire. However, there were some items for which male and female authors gave significantly different responses which are summarized in Table VI.

Female authors rated practices as more unethical in all cases where there were significant differences with responses by male authors. Further, fewer male authors felt that code of ethics were needed for authors, reviewers, and editors. This is consistent with the gender socialization paradigm, although the overall level of agreement among men and women respondents suggests that professional role is more important than early socialization in the formation of ethical judgments related to publication practices.

Conclusions and implications

Although there is considerable consensus among authors and editors, especially on editor practices, authors are more lenient in their judgment of their own behavior, particularly with respect to those practices which they judge to be ethically acceptable. In general, authors also believed that ethically questionable behavior occurred more frequently than did editors. This was especially

TABLE VI
Significant gender differences among authors

Panel A: Ethical assessments

Scale: *Ethical*: 5 point scale; 1 = Very unethical; 3 = Neutral; 5 = Very ethical
Frequency; 1 = Often; 2 = Sometimes; 3 = Never

	Is the practice ethical?			Wilcoxon 2-sample probability
	Male n = 120 Means	Female n = 43 Means		
Author practices				
An author submits a manuscript which is identical to one already published in conference/symposium proceedings (not an abstract). The manuscript contains instances of errors or mistakes resulting from negligence or carelessness.	2.15	1.63		0.011*
An author intentionally submits a paper without including the questionnaire used in the research project.	2.33	2.00		0.040*
An author submits a manuscript which is similar to one already published in conference/symposium proceedings (not an abstract). An author repackages the same article for different audiences (e.g. practitioner v. academic).	2.75	2.32		0.018*
	3.10	2.71		0.033*
	3.70	3.31		0.022*
Editor practices				
An editor does not return the reviewed manuscript to the author within the journal's stated response period.	2.44	2.14		0.051**
An editor raises new issues on a subsequent revision of manuscript after reviewers' comments have been addressed.	2.87	2.33		0.008*
An editor receives confidential comments on a paper from a reviewer (comments are not available to the author).	3.24	2.55		0.004*
An editor weighs the opinions of some reviewers more heavily than those of other reviewers.	3.75	3.23		0.004*

Reviewer practices

A reviewer “borrows ideas” from a manuscript he/she is reviewing.
 A reviewer raises new issues on a subsequent revision of a manuscript after his/her original comments have been addressed.

1.63	1.30	0.027*
2.74	2.30	0.012*

Panel B: Opinions on the publication process

	Male (n = 120)			Female (n = 43)			Wilcoxon 2-sample probability
	Yes	No	Not sure	Yes	No	Not sure	
Percent Responding							
Is a code of ethics for the publication process needed for authors?	53.9	44.6	2.5	80.0	20.0	0.0	0.013*
Is a code of ethics for the publication process needed for reviewers?	52.9	43.7	3.4	80.0	20.0	0.0	0.020*
Is a code of ethics for the publication process needed for editors?	54.6	42.9	2.5	75.0	25.0	0.0	0.078**

* Significant at $p \leq 0.05$

** Significant at $p \leq 0.10$



true when authors estimated the frequency with which editors engaged in practices that both authors and editors considered unethical.

The accuracy of these perceptions cannot be determined. Authors' perceptions are probably based on their own experiences and those of colleagues, while editors have actually made editorial decisions on numerous manuscripts. However, even editors acknowledge that the editorial process is probably not neutral in all cases, and that at least sometime, papers are steered toward reviewers believed to be sympathetic/hostile to particular theoretical or methodological issues. As noted in the earlier discussion, deliberate selection of reviewers based on perceived biases has been argued to improve the review process. However, it conflicts with authors' desires for a "neutral" editorial process.

One interesting difference of opinion concerns whether articles should include the dates of receipt, subsequent review, and acceptance. While 76 percent of authors felt that dates should accompany the published article, only 41 percent of editors agreed. This seems a fairly simple change in the publication process that journal editors should seriously consider.

A code of ethics could provide authors and editors with a common understanding of the role of reviewers and editors in the publication process. The majority of authors (60 percent) responding to the questionnaire felt that codes of ethics were necessary to guide their own publishing behavior, as well as the behaviors of editors and reviewers. In contrast, the majority of editors did not perceive a need for codes of ethics. At least 40 percent of editors felt that codes were necessary for all three groups in the publication process, with another six to seven percent of the editors undecided on the issue.

Given this level of support and the perceived frequency with which some authors believe unethical practice occur, establishing codes of ethics to guide the behavior of authors, editors and reviewers would at worst do no harm, and at best, improve the publication process both in fact and in perception. Such a code could also guide authors, reviewers and editors, whether they are just beginning their publishing careers or are well-established.

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