

Ethics and the Accounting Publishing Process: Author, Reviewer, and Editor Issues

Susan C. Borkowski
Mary Jeanne Welsh

ABSTRACT. Are codes of ethics needed to guide author, reviewer and editor publishing practices in accounting journals? What practices are considered unethical, and to what extent do they occur? A survey of ninety-five journal editors who publish accounting articles rated author, reviewer and editor practices as ethical or unethical, and estimated the frequency with which these practices occur. Respondents also commented on current publishing practices regarding the double-blind review process, payments for reviews, confirmatory bias, and whether codes of ethics are needed for the publication process. More than half the editors supported the *status quo*, and felt that that codes were not necessary for editors and reviewers. They were evenly split on the question of an author code of ethics.

Are the complaints by faculty about the publication process justified? Are anecdotes about unethical author, reviewer, and editor practices supported by evidence of actual practices? Are codes of ethics necessary to define and enforce acceptable behaviors, practices, and responsibilities for each group? How do Ph.D. students and new faculty know what is ethical, unethical, or

“gray” when writing and submitting manuscripts?

There is probably strong consensus that certain practices are unethical (e.g., plagiarism, falsification of data) or unacceptable. However, there are also practices which may occur frequently but on which there is less agreement. For example, is it ethical for an author to “repackage” the same article for different audiences? This study surveyed journal editors to identify a consensus, if one exists, of whether certain practices are ethical, and the frequency with which they are perceived to occur. It is the first of a three-phase project that will eventually encompass author and reviewer perceptions as well. Practices were segregated into author, reviewer, and editor behaviors to assess whether publication issues were uniform across groups or group-specific. Editor responses were also grouped by type of journal (academic/practitioner/mixed) and by acceptance rates to identify differences in perceptions about ethical behavior.

The first section reviews current arguments regarding the need for codes of ethics for editors, reviewers and authors. An overview of recent research is presented, followed by a description of the methodology. The next section includes an analysis and interpretation of the results, followed by conclusions and implications for the development of ethical codes for publishing.

A code of ethics: necessary or superfluous?

Professional codes of ethics can be aspirational, educational, regulatory, or some combination (Frankel, 1989). In our society, such codes:

Susan C. Borkowski is an associate professor of accounting at La Salle University, Philadelphia, PA. She has published numerous articles about, and served as a consultant to the United Nations on, international transfer pricing issues, and also writes about ethical issues relating to business faculty, practitioners, and students.

Mary Jeanne Welsh is a certified public accountant and an associate professor of accounting at La Salle University, Philadelphia, PA. Her primary research interests are financial reporting and the effect of gender on career development.

- “provide a framework for organizing and evaluating alternative courses of action”
- serve “as a basis for the public’s expectations and evaluation of professional performance”
- “foster pride in the profession and strengthen professional identity and allegiance”
- enhance the professions’ reputation and public trust
- preserve entrenched professional biases, “both normative and tangible”
- deter unethical behavior, “by linking the code to a threat of sanctions and . . . by making it an affirmative duty for professionals to report errant colleagues”
- support professionals “against unwarranted erosion of their power or improper demands on their skills by outsiders” and
- adjudicate “disputes among members of the profession and members and outsiders” (Frankel, 1989, pp. 111–112).

The perceived need for an accounting research code of ethics is not a recent phenomenon. Other disciplines have had research codes of ethics in place for many years, developed by professional organizations such as the American Psychological Association, the American Sociological Association and the American Marketing Association. Keys and Hendricks (1984) proposed that a code of ethics for accounting researchers be developed and administered by the American Accounting Association (AAA) to reinforce the moral obligation that accounting researchers have “to other researchers, to readers, to their subjects, and to participating organizations to conduct research studies in an ethical manner . . .” (85). However, to date, no such code has been developed.

A formal code of ethical standards governing research and publication practices can establish common practices across institutions and among faculty, especially new faculty. A survey of marketing faculty revealed that perceptions of the ethical nature of editor, reviewer and author practices varied with the respondent’s level of publishing activity (Sherrell et al., 1989). More publishing experience was associated with perceptions that current publishing practices were

more ethical and the majority of respondents felt that ethical standards were communicated informally through colleagues. Rather than relying on informal communication to transmit such important norms, a formal code of ethical standards could promote more uniform practices across institutions and provide timely guidance to faculty who are just beginning to publish.

One of the developing ethical issues facing the profession in the 1990s is the issue of research errors, fraud, and plagiarism, due to the increased pressure on accounting faculty to publish (Loeb, 1990, p. 126). A code of ethics would provide universally applicable guidelines to all members of the accounting academic profession. Most supporters of a formal academic code of ethics prefer the code to be used as aspirational and educational guidelines, not as a regulatory code with sanctions (Carland et al., 1992; Crain and Carruth, 1992). It would “not be legally binding, but would establish a set of moral standards for those of us who teach and conduct research in accounting” (Loeb, 1990, p. 127). In a survey of accounting faculty, Crain and Carruth (1992) found that the majority favored the development of a code of research ethics by the AAA. However, most did not feel that the AAA should enforce the code by developing disciplinary procedures; instead they preferred that the code to be used as a guideline for ethical research behavior.

Prior research has identified questionable ethical practices by authors, editors, and reviewers. Results of the following studies were used in developing the questionnaire used in this research.

Author practices

There are research practices such as plagiarism and falsification of data which are clearly considered unethical by authors and journal editors, but the ethics of other practices are less clear. For example, can an author ethically refuse to share data with interested readers? Engle and Smith (1992) surveyed accounting faculty about their attitudes toward, and estimates of, faculty involvement in various activities, including

research. 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. The practice of presenting the same paper at multiple meetings was considered a more common occurrence and most respondents considered the practice only slightly to moderately unethical.

Serebnick and Harter (1990) surveyed editors regarding author practices concerning multiple submission of manuscripts, multiple publication of manuscripts, content issues, and procedural issues. Generally there was consensus on the ethics of the issues raised, but editors were divided or uncertain about a limited number of issues including submission practices, undeserved co-authorship, lack of acknowledgment of financial assistance, and refusal to provide data upon request.

Editor practices

Prior research suggests a lack of consensus on what constitutes ethical behavior by editors. 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. However, 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 (1994) found that editors consistently accepted and published high-quality/high-impact manuscripts. However, editors also occasionally accepted lower-quality manuscripts from authors who were colleagues, former students, or associated with the editor's institution. This behavior may be "part of the implicit compensation offered to journal editors ... the opportunity to publish low-quality papers, relatively speaking, written by professional friends (including himself) and allies" (202). Editorial

favoritism certainly runs counter to the perception of many authors that editors should be objective "gatekeepers". However, Laband and Piette conclude that the opportunity for favoritism might be part of an editor's implicit compensation and acceptable behavior if it attracts and retains higher-quality journal editors.

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.

Despite disagreement on the ethics of reviewing a paper when the author is known to the reviewer, research suggests that truly blind reviews are necessary to minimize bias. In their classic study, Peters and Ceci (1982) resubmitted twelve articles which had already been published in non-blind, peer reviewed, psychology journals to editors of those twelve journals after changing the authors' names and institutional affiliations. Only three articles were recognized as resubmissions of an already published article. Eight of the remaining nine were then rejected, with the most common criticism being "serious methodological flaws" (192). These articles were identical (except for author and affiliation) to articles which had already passed the same review process and had been found methodologically sound. These rejections might be attributed to bias by editors and reviewers against unknown authors and less prestigious institutions, and serve as an argument for double-blind reviews and "a more accountable system of peer review" (194).

Blank's 1991 study also found support for double-blind reviews. When comparing double-blind versus single-blind reviewing, Blank found significantly lower acceptance rates and more critical referee evaluations with double-blind reviews. In addition, manuscripts from near-top-ranked institutions experienced lower acceptance

rates when double-blind reviewed than when the institution was identified.

There is greater consensus among editors on other practices related to the peer review process. In a survey of editors of library and information science journals, Serebnick and Harter (1990) found almost all the respondents considered the reviewer's use of ideas "borrowed" from the manuscript under consideration unethical. Time delays in the review process can also be considered an ethical problem because papers that just sit on an editor's or reviewer's desks unread represent a bottleneck in the flow of ideas among researchers (Mason et al., 1992). Time delays also 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.

Publication bias

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)" (Dickensin, 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. Mahoney (1977) found that study results affected referee evaluations of manuscripts with otherwise identical methodology; positive results studies were rated higher than no results studies, which in turn were rated higher than negative results studies.

Sample selection

A survey was developed to assess editor perceptions of the ethical nature and frequency of

specific publishing practices. 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 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 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. Relevant demographics are presented in Table I. The next section presents the analyses for the full sample, by journal type, and by acceptance rates. Although information was gathered on country of origin and gender of editor, results were not significantly different for most items.

Analysis of the responses

The questionnaire asked editors 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. Editors 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"). The mean responses to each item are presented in Table II.

Given the large number of practices rated (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 solu-

TABLE I
Characteristics of journals in sample

<i>Number of journals</i>	95		
<i>Journal audience</i>		<i>Journal content</i>	
Academic	42	Accounting	55
Practitioner	33	General business	40
Mixed	20		
<i>Country of origin</i>		<i>Type of review</i>	
United States	70	Blind review	83
Other	25	Non-blind review	9
		No response	2
		Sometimes blind review	1
<i>Acceptance rates</i>		<i>Review time</i>	
10% or less	9	One month or less	13
11–10%	31	One to two months	34
21–30%	23	Two to three months	17
Greater than 30%	22	Greater than three months	17
No response	10	No response	4
Average acceptance rate	27%	Average review time (in months)	2.5
<i>Editor gender</i>			
Male	76		
Female	19		

tions 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

As expected (see Table II: Panel 1), the most unethical practices perceived by editors are deliberate falsification of data and plagiarism. The surprising finding is that nine editors (9.5% of the respondents) perceived plagiarism as an unethical, rather than a *very* unethical practice. Perhaps some editors distinguished between deliberate and unintended instances of plagiarism by authors. Although the editors responding believe that both plagiarism and falsification of data seldom occur, more than half were unable to judge the frequency of data falsification and one-third could not judge the frequency of

plagiarism. Given this lack of ability to judge how often these offenses occur, nothing can be said at this time about their actual frequency in the publication process.

Errors resulting from negligence or carelessness were not considered as severe an ethical problem as the omission of test results due to a lack of statistical significance. Editors believed that these practices were more widespread and recognizable than plagiarism and data falsification.

Editors rated certain representations of authorship as unethical, including the omission of co-authors who contributed to earlier presentations of a work and the inclusion of a non-contributor as a co-author. There was less consensus on the inclusion of a dissertation chairperson as co-author when the latter did not make any further contribution to the manuscript. Thirty percent of the respondents were neutral on this practice, perhaps because the chairperson could be assumed to have made a significant contribution

TABLE II
Mean responses ($N = 95$)

	Means		
	Is practice ethical?	Frequency of practice	Number responding "Unable to Judge" frequency
Panel 1: Author practices			
The manuscript contains instances of deliberate falsification or fabrication of data or information.	1.01	2.26	53
The manuscript contains instances of plagiarism.	1.09	2.04	33
An author submits a manuscript as sole author when it is derived from a co-authored conference/symposium presentation.	1.48	2.16	43
Someone who did not actually contribute to the article is named as a co-author.	1.57	1.93	33
An author omits test results because of the lack of statistical significance.	1.94	1.73	29
An author submits a manuscript which is <i>identical</i> to one already published in conference/symposium proceedings (not an abstract).	2.09	1.91	24
An author refuses to share relevant raw data to interested readers upon request.	2.31	2.15	48
The manuscript contains instances of errors or mistakes resulting from negligence or carelessness.	2.43	1.72	20
An author fails to acknowledge sources of financial assistance.	2.51	2.00	40
An author includes his/her dissertation chairperson as co-author when the latter made no further contribution to the manuscript.	2.51	1.81	31
The manuscript is an example of watering down research (i.e., stretching what might be published as one article into several).	2.57	1.76	14
An author intentionally submits a paper without including the questionnaire used in the research project.	2.65	1.79	23
An author submits a manuscript which is <i>similar</i> to one already published in conference/symposium proceedings (not an abstract).	2.67	1.80	19
The manuscript does not conform to the journal guidelines for style, references, footnotes, etc.	3.12	1.43	5
An author repackages the same article for different audiences (e.g. practitioner v. academic).	3.17	1.67	9
A single research study/data set is used to generate more than one paper.	3.86	1.40	19
Panel 2: Editor practices			
An editor <i>consistently</i> steers paper to a reviewer whom the editor believes to be <i>hostile</i> to a particular theoretical, methodological or substantive issue raised by the papers.	1.79	2.31	29
An editor does not acknowledge receipt of the manuscript.	2.17	2.31	18

TABLE II (Continued)

	Means		
	Is practice ethical?	Frequency of practice	Number responding "Unable to Judge" frequency
An editor <i>occasionally</i> steers papers to a reviewer whom the editor believes to be <i>sympathetic</i> to a particular theoretical, methodological or substantive issue raised by the paper.	2.19	2.18	28
An editor <i>occasionally</i> steers a paper to a reviewer whom the editor believes to be <i>hostile</i> to a particular theoretical, methodological or substantive issue raised by the paper.	2.41	2.11	19
An editor <i>occasionally</i> steers a paper to a reviewer whom the editor believes to be <i>sympathetic</i> to a particular theoretical, methodological or substantive issue raised by the paper.	2.89	2.01	16
An editor does not return the reviewed manuscript to the author within the journal's stated response period.	2.89	1.79	5
An editor raises new issues on a subsequent revision of a manuscript after reviewers' comments have been addressed.	3.40	1.97	13
An editor receives confidential comments on a paper from a reviewer (comments are not available to the author).	3.55	1.67	10
An editor <i>accepts</i> a paper for publication when reviewers are split on whether to accept or reject the paper.	3.68	1.80	4
An editor <i>rejects</i> a paper for publication when reviewers are split on whether to accept or reject the paper.	3.68	1.76	3
An editor weighs the opinions of some reviewers more heavily than those of other reviewers.	3.79	1.60	5
Panel 3: Reviewer practices			
A reviewer "borrows ideas" from a manuscript he/she is reviewing.	1.59	2.07	49
A reviewer accepts a paper for review knowing that he/she is not knowledgeable in the research area addressed by the paper.	1.76	2.14	24
A reviewer accepts a paper for review knowing that he/she cannot meet an editor's scheduled response date.	2.09	1.78	20
A reviewer gives cursory comments, or rejects a paper without ample explanation of its shortcomings.	2.13	1.88	13
A reviewer does not respond within the stipulated time period.	2.57	1.31	9
A reviewer does a "blind review" when the reviewer believes that she/he has identified the author(s)	2.66	1.93	22
A reviewer reviews a paper in which his/her own work has been criticized.	2.85	2.02	25
A reviewer raises new issues on a subsequent revision of a manuscript after his/her original comments have been addressed.	3.09	1.96	13

Scale:

Ethical: 5 point scale; 1 = very unethical; 3 = neutral; 5 = very ethical.

Frequency: 1 = often; 2 = sometimes and 3 = never.

in earlier stages of the research and deserved attribution.

Serebnick (1991) suggested that multiple publications of the same data raises ethical questions because the practice leads to "paper inflation" (360) and fragmentation of data, making research findings less accessible to educators and students. 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 common practice. Submission of a paper that was similar, rather than identical, to one published in a proceedings was judged more leniently. The majority of editors did not feel that repackaging the same article for different audiences was unethical, although almost one-third did rate the practice as unethical. Editors distinguished between generating multiple papers from a single data set and stretching material suitable for a single paper into several papers. Less than ten percent of the respondents considered watering down research to be ethical behavior.

Editor practices

When rating editor practices, the respondents identified a number of practices which they considered ethical behavior. Only five editors believed that it was unethical for an editor to either accept or reject a paper when reviewers were split. On both questions, approximately 50 percent of the respondents were neutral and the rest rated the practice as ethical. This was also rated as a decision that was made fairly frequently. While editors were not asked to describe how they made a decisions when reviewers were split, they were asked whether it was ethical to weigh the opinions of some reviewers more heavily than others. Most editors indicated that this was both an ethical and a frequently occurring practice. Only 28 percent believed that it was unethical for *editors* to raise issues on a subsequent revision of a manuscript after reviewers have been satisfied, while 30 percent considered it unethical for *reviewers* to raise new issues on a subsequent revision of a manuscript.

Conscious selection of reviewers whom the editor believes to be either hostile or sympathetic to a particular theoretical, methodological, or substantive issue raised in a paper could bias the publication process. 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).

With respect to reviewer selection, editors indicated that it was not ethical to systematically steer papers to hostile or sympathetic reviewers. *Consistently* steering papers to a reviewer whom the editor believed hostile (sympathetic) to particular theoretical, methodological, or substantive issues was rated unethical or very unethical by 83 percent (71 percent) of the respondents, but was not a common practice. *Occasionally* steering papers toward a hostile reviewer was also rated unethical by 58 percent of the respondents but only 39 percent rated the practice as unethical if the reviewer was believed to be sympathetic.

Reviewer practices

Editors rated several reviewer practices as unethical. Most respondents felt that it was unethical for a reviewer to "borrow" ideas from a manuscript under review, but the majority of editors could not judge the frequency of occurrence.

Not surprisingly, respondents felt that reviewers were not behaving ethically if they accepted a paper for review knowing they were not knowledgeable in the research area. However, they were not as concerned with whether a reviewer in a "blind review" believed he or she had identified the author. Further, editors did not necessarily assume that a reviewer could not objectively review a work that criticized his or

her own work, although the practice was rated unethical by 35 percent of the respondents.

Respondents felt that it was unethical for reviewers to accept papers for review if they knew that they could not meet the editor's schedule for response. However, the majority of editors were neutral as to whether reviewer failure to respond within a stipulated time period was an ethical problem. Sixty-two percent of the respondents felt that this happened often with reviewers, but only 30 percent believed that editors often fail to return manuscripts within the journal's stated response period.

Responses analyzed by journal type

Responses from editors of academic journals were compared to the responses from editors of journals targeted to practitioners or a mixed audience of practitioners and academics. Significance was assessed using Fisher's Exact test at $\alpha = 0.05$. Results are presented in Table III.

Significant differences in the ethical evaluation of three author practices were found: inclusion of someone who did not contribute as a co-author, inclusion of a dissertation chairperson as co-author when the latter did not make further contributions to the research, and submission of a manuscript with careless errors. Although both groups considered inclusion of a non-contributing co-author an unethical practice, editors of academic journals rated it more unethical than did editors of practitioner journals. However, the reverse was true when the co-author included was the dissertation chairperson; editors of practitioner journals found this practice more unethical than did editors of academic journals. Only four percent of the editors of practitioner journals rated the practice as ethical, but 32 percent of the editors of academic journals rated the practice as ethical or very ethical.

Editors of academic journals were more severe in their judgment of the ethics of submitting manuscripts with careless errors. Sixty-four percent rated the practice as very unethical or unethical as compared to 46 percent of the editors of practitioner journals.

Most differences between editors of academic and practitioner journals centered on editorial practices. Generally, editors of academic journals view evaluation as part of the editorial function, and more frequently indicated that it was ethical to accept or reject an article when reviewers were split. Although few editors of practitioner journals rated either practice as unethical, the majority were neutral on the practice. Consistent with their judgment on the accept/reject decision, editors of academic journal also felt that it was ethical to weigh the opinions of some reviewers more heavily than others.

There were differences in opinion on the propriety of steering a paper to a sympathetic/hostile reviewer. There were no significant differences between editors of academic and practitioner journals on the ethics of *consistently* steering papers to a hostile reviewer. However, when the question involved *occasionally* steering a paper to a hostile reviewer, there were significant differences between the two groups. Overall editors of academic and of practitioner journals rated the practice as unethical, but 24 percent of the editors of academic journals considered the practice either ethical or very ethical and only eight percent of the editors of practitioner journals rated the practice as ethical (none considered it very ethical).

The majority of editors felt it was unethical to consistently steer papers to a sympathetic reviewer, but the means were significantly different between groups. Eighty-one percent of the editors of practitioner journals rated the practice as very unethical or unethical as compared to 59 percent of the editors of academic journals. These differences seem to highlight the perceptions of academic editors that these practices are part of broadly defined "editorial functions", rather than ethical issues.

The only reviewer practice on which the groups differed was on whether a reviewer should review a paper in which his/her own work has been criticized. The overall means suggest that editors of practitioner journals consider the practice unethical and that editors of academic journals are neutral. However, this was one question in which there was a great deal of diversity of opinion among editors of academic

TABLE III
Significant differences between editors of academic and practitioner journals

	Means		
	Academic N = 42	Practitioner or mixed N = 53	Fisher's exact test (2 tail P)
Author practices:			
Someone who did not actually contribute to the article is named as a co-author.	1.36	1.74	0.033
The manuscript contains instances of errors or mistakes resulting from negligence or carelessness.	2.36	2.48	0.017
An author includes his/her dissertation chairperson as co-author when the latter made no further contribution to the manuscript.	2.76	2.32	0.001
Editor practices:			
An editor <i>consistently</i> steers papers to a reviewer whom the editor believes to be <i>sympathetic</i> to a particular theoretical, methodological or substantive issue raised by the papers.	2.61	1.87	0.012
An editor <i>occasionally</i> steers a paper to a reviewer whom the editor believes to be <i>hostile</i> to a particular theoretical, methodological or substantive issue raised by the paper.	2.60	2.26	0.049
An editor receives confidential comments on a paper from a reviewer (comments are not available to the author).	3.83	3.33	0.046
An editor <i>accepts</i> a paper for publication when reviewers are split on whether to accept or reject the paper.	4.07	3.38	0.001
An editor <i>rejects</i> a paper for publication when reviewers are split on whether to accept or reject the paper.	4.05	3.40	0.001
An editor weighs the opinions of some reviewers more heavily than those of other reviewers.	4.10	3.55	0.029
Reviewer practices:			
A reviewer reviews a paper in which his/her own work has been criticized.	3.21	2.57	0.007

Scale: Ethical: 5 point scale; 1 = very unethical; 3 = neutral; 5 = very ethical.

journals. Although 21 percent of the editors of academic journals considered the practice very ethical, 21 percent rated the practice unethical or very unethical.

Responses categorized by manuscript acceptance rate

Journals were also categorized by manuscript acceptance rate to determine whether editors of journals which accept relatively few manuscripts

differed in their opinions from editors of journals which accept proportionately more articles. Journals were ranked by acceptance rate and the responses of approximately the upper and lower quartiles were compared. Of the 85 journals for which acceptance rates were available, 22 were categorized as having a high acceptance rate (more than 30 percent) and 26 were categorized as having a low acceptance rate (15 percent or less). Since a number of journals reported a 15 percent rate, there were more journals were

included in the "low acceptance" category. Acceptance rates differed significantly by type of journal; academic journals averaged 21 percent compared to the practitioner/mixed rate of 32 percent.

Items on which responses were significantly different a $\alpha = 0.05$ are presented in Table IV. Significance was determined using a Kruskal-Wallis test. With respect to author practices, editors of journals with low acceptance rates were actually more tolerant in their judgment of watered-down data. Fifty-six percent of the editors in that category were neutral in their judgment of the practice, as compared to 32 percent of the editors of journals with higher acceptance rates (there was no significant difference in the frequency with which the editors believed the practice occurred). Editors of

journals with high acceptance rates were also more concerned about submissions that were not in journal format. Although the majority were neutral, 31 percent indicated that submitting a paper that was not in journal format was unethical or very unethical. In contrast, only one editor in the low acceptance category rated the practice unethical.

There were also significant differences between the two groups of editors on some editor practices. The groups differed in their evaluations of whether it was appropriate for editors to accept or reject a paper when reviewers were split in their decision. The majority of editors of journals with low acceptance rates rated this an ethical or very ethical practice, whether the editor's decision was to accept the paper or to reject the paper. In contrast, only 32 percent of the editors

TABLE IV
Significant differences between editors of journals with high acceptance rates v. journals with low acceptance rates

	Means		Kruskal-Wallis (2-tailed P)
	Acceptance ≤ 15% N = 26	Acceptance > 30% N = 22	
Author practices			
The manuscript is an example of watering down research (i.e., stretching what might be published as one article into several).	2.72	2.23	0.037
The manuscript does not conform to the journal guidelines for style, references, footnotes, etc.	3.32	2.77	0.013
Editor practices			
An editor <i>accepts</i> a paper for publication when reviewers are split on whether to accept or reject the paper.	3.88	3.22	0.039
An editor <i>rejects</i> a paper for publication when reviewers are split on whether to accept or reject the paper.	3.84	3.27	0.040
An editor does not return the reviewed manuscript to the author within the journal's stated response period.	3.04	2.45	0.003
An editor weighs the opinions of some reviewers more heavily than those of other reviewers.	3.92	3.23	0.027
Reviewer practices			
A reviewer reviews a paper in which his/her own work has been criticized.	3.12	2.36	0.015

Scale: Ethical: 5 point scale; 1 = very unethical; 3 = neutral; 5 = very ethical.

of journals with high acceptance rates believed that it was ethical or very ethical for an editor to accept or reject a paper when reviewers were split. Consistent with their responses on those two questions, editors of journals with low acceptance rates also gave a more positive evaluation to the question whether it was ethical to weigh the opinions of some reviewers more heavily than those of other reviewers.

The only reviewer practice on which the two groups differed significantly was whether a reviewer should review a paper in which his/her own work has been criticized. Only 19 percent of the low acceptance journal editors considered this to be unethical or very unethical, while a majority percent of the high acceptance journal editors rated this as unethical or very unethical.

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).

The editors responded to questions about possible changes in current publication practices. A summary of questions and responses are presented in Table V.

Approximately half of the editors felt that a code of ethics was not needed for editors or reviewers, but they were split as to whether a code of ethics was needed for authors. Editors

TABLE V
Editors opinions on the publication process

	Percent responding (N = 95)		
	Yes	No	Not sure
Is a code of ethics for the publication process needed for authors?	46.3	46.3	7.4
Is a code of ethics for the publication process needed for reviewers?	40.9	52.7	6.4
Is a code of ethics for the publication process needed for editors?	40.4	53.2	6.4
Can the double-blind process work with well-known researchers/authors?	65.5	21.8	12.7
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?	52.9	13.2	33.9
When published, should articles include the dates of receipt, subsequent reviews and acceptance?	41.3	44.6	14.1
Would including the names of reviewers in a footnote to the published article serve as professional recognition for the tenure and promotion process?	33.3	57.8	8.9
Would including the names of reviewers in a footnote to the published article improve the <i>quality</i> of the review process?	31.5	59.8	8.7
Should reviewers be paid a standard fee for reviewing manuscripts?	22.6	65.6	11.8
Would including the names of reviewers in a footnote to the published article improve the <i>timeliness</i> of the review process?	21.7	70.7	7.6
Should there be a journal appeals board for authors dissatisfied with their review?	16.3	82.6	1.1
When published, should articles include the names of the editor(s) and the reviewers who participated in the process?	12.9	79.6	7.5

of practitioner/mixed journals differed from their academic counterparts in their opinions on the need for codes of ethics. The former felt that codes of ethics for authors, reviewers, and editors were necessary while academic journal editors were either against such codes or were not sure of the need. When compared by journal content, accounting-oriented journal editors saw less need for a code of ethics for authors, reviewers and editors than editors of general business-oriented journals. Female editors, while similar to male editors regarding ethical practices and frequency of occurrence, differed significantly about the need for codes of ethics. More women than men felt that author, reviewer and editor codes of ethics should be implemented.

Overall, there was no clear support from editors for a change in current review practices. Two-thirds felt that the double-blind process works with well-known authors. The majority of the respondents felt that changes such as publishing the names of reviewers would not improve the quality or the timeliness of the review process, and 80 percent indicated that the names of editors and reviewers involved in the review process should not be included with a published article. Editors also did not believe that including names of reviewers in the published article would provide professional recognition for promotion and tenure.

Beliefs about the efficiency of the double-blind review process differed between editors by country of origin. Seventy-three percent of U.S.-based journal editors felt that the double-blind process worked, compared to 43 percent of non-U.S.-based journal editors. When compared by journal content, accounting-oriented editors were less sure about the process than general business editors. No differences were found by journal audience.

Regarding confirmatory bias, 54 percent of the editors felt it definitely existed, and 13 percent felt it did not exist. A substantial minority were not sure it existed, or to what extent it was experienced in the review process. There were no significant differences between editors by type of journal, but practitioner/mixed editors were less sure about bias than their academic counterparts.

Additional editor concerns

Although there was strong consensus on many of the survey questions, several editors mentioned other publishing practices that concerned them, including the following:

- Should a reviewer accept for review a paper he/she has already given a negative review for a different journal?
- What about a senior co-author who uses the review process to clean up their junior colleagues' papers rather than carrying their (sic) fair share of the load?
- How about if you have a paper that is clearly rejected and then you revise and resubmit it anyway?
- What about an editor who refuses to send a paper out for review (a practice we follow but some I am sure would find unacceptable)?
- How about senior leaders in a field who reduce the available "A" slots even as the number of faculty competing for those slots is increasing?
- Should an editor contact an *ad hoc* reviewer before sending it to that person?
- Should an editor assign a new reviewer to a revised/resubmitted paper?
- Is it ethical to send out a poorly constructed questionnaire?
- Is it ethical to start a journal whose publication standards are low relative to that of the top-tier journals?

These comments suggest that there are unresolved issues in publication practices that could be addressed by a code of ethics even though responses to questions regarding changes from current practice, such as adoption of a code of ethics, suggested general satisfaction with the *status quo*.

A number of respondents included written comments, explaining their responses to questions on the need for a code of ethics. Several editors indicated a belief that although there is no written code, "we all understand the rules". Concerns were also raised about the feasibility of enforcing a universal code, and some editors noted that the current model of informal code,

written journal policies, and editorial monitoring were sufficient to maintain ethical practice. Interestingly, although a number of editors indicated a belief in an informal, shared ethical code, others indicated that they believed that it would be difficult to reach a consensus on ethical behavior appropriate for all journals. Specific comments, concerns and suggestions about ethical codes included the following:

- I think it is the editor's responsibility to detect and stop an unethical activity by the author, if possible.
- Monitoring reviewers is part of the editor's job.
- I think the "market" takes care of unethical editors.
- Journals should develop their own, even if unwritten.
- The rules, though unwritten, are well-known. With an occasional exception, violations will come to light sooner or later.
- There is an implicit code and some very explicit rules already. A code will not make the unethical ethical.
- Such a code exists and is learned by new researchers. I do not believe a written version of it is necessary in my field.
- Some authors are remarkably naive in this respect. Many are young, untenured (and) inexperienced.
- My skepticism about relevant ethical codes, finally, is based on my premise that a code should include enforceable requirements for maintaining a professional credential or affiliation of some kind. Particularly in light of academic freedom values, such requirements do not seem realistic in these cases.
- While the ethics of authorship are pretty standard, what is ethical for reviewers and journals varies greatly from one to the next (that is, opinions differ). I doubt that we could achieve consensus here.
- The codes should not read identically for all journals. They should vary according to target audience, purpose, and subject matter.
- How could it possibly be implemented?
- We all have a sense of what is ethical, don't we?

- Just assume everyone is "basically" honest and proceed!

Conclusions

In general, editors indicate strong agreement on what constitutes ethical practice in the publication process, especially in their perceptions of author and reviewer practices. The most unethical practices of data falsification and plagiarism were considered rare occurrences. This is not cause for celebration, however, because many editors admit that these practices cannot be detected and their actual frequency is open to speculation. In evaluating questionable author practices, those practices which editors believed to be the most commonly occurring were also not perceived as major ethical problems.

Editors were much less critical when the practices were editor-related, rather than reviewer-related. There was also more diversity of opinion when academic and practitioner journal editors evaluated their own editorial practices. Academic editors see their role as more subjective and less than that of "disinterested gatekeepers", while editors of journals targeted to practitioners gave less favorable ethical ratings to editor practices that implied subjective evaluations by editors.

Since editors share a number of common beliefs on what constitutes ethical behavior by reviewers and editors, and appear to believe that there is a shared informal code governing the publication process, this research must be extended to determine whether this consensus is shared by authors and/or reviewers. If the other participants in the process share the editors' consensus, a formal code of ethics would be reasonably easy to delineate. However, since editors were more consistent in their responses on what constituted ethical practice by the other parties in the review process, and less consistent in evaluating their own behavior, similar diversity may also exist when authors and reviewers reflect on their role in the publication process.

Appendix

The following statements describe practices by reviewers, researchers, and editors. Please indicate how ethical or unethical the following practices are on a scale where 5 = Ethical and 1 = Unethical. Also indicate how often you believe the practices occur, where 1 = Often, 2 = Sometimes and 3 = Never.

All responses to the questionnaire will be kept confidential and will only be seen by the researchers. Your responses will be combined with those of other editors and only summary responses will be reported. Please circle the appropriate number on each scale.

	Ethical?					Frequency?				
	Very unethical		Neutral		Very ethical	Often	Some-times	Never	Unable to judge	
Reviewer practices										
A reviewer does a "blind review" when the reviewer believes that she/he has identified the author(s).	1	2	3	4	5	1	2	3	4	
A reviewer reviews a paper in which his/her own work has been criticized.	1	2	3	4	5	1	2	3	4	
A reviewer does not respond within the stipulated time period.	1	2	3	4	5	1	2	3	4	
A reviewer accepts a paper for review knowing that he/she cannot meet an editor's scheduled response date.	1	2	3	4	5	1	2	3	4	
A reviewer accepts a paper for review knowing that he/she is not knowledgeable in the research area addressed by the paper.	1	2	3	4	5	1	2	3	4	
A reviewer "borrows ideas" from a manuscript he/she is reviewing.	1	2	3	4	5	1	2	3	4	
A reviewer raises new issues on a subsequent revision of a manuscript after his/her original comments have been addressed.	1	2	3	4	5	1	2	3	4	
A reviewer gives cursory comments, or rejects a paper without ample explanation of its shortcomings.	1	2	3	4	5	1	2	3	4	
Author practices										
An author omits test results because of the lack of statistical significance.	1	2	3	4	5	1	2	3	4	
An author repackages the same article for different audiences (e.g. practitioner v. academic).	1	2	3	4	5	1	2	3	4	
An author intentionally submits a paper without including the questionnaire used in the research project.	1	2	3	4	5	1	2	3	4	
An author fails to acknowledge sources of financial assistance.	1	2	3	4	5	1	2	3	4	

Appendix (Continued)

	Ethical?					Frequency?			
	Very unethical		Neutral		Very ethical	Often	Some-times	Never	Unable to judge
An author submits a manuscript which is <i>identical</i> to one already published in conference/symposium proceedings (not an abstract).	1	2	3	4	5	1	2	3	4
An author submits a manuscript which is <i>similar</i> to one already published in conference/symposium proceedings (not an abstract).	1	2	3	4	5	1	2	3	4
Someone who did not actually contribute to the article is named as a co-author.	1	2	3	4	5	1	2	3	4
An author includes his/her dissertation chairperson as co-author when the latter made no further contribution to the manuscript.	1	2	3	4	5	1	2	3	4
An author submits a manuscript as sole author when it is derived from a co-authored conference/symposium presentation.	1	2	3	4	5	1	2	3	4
A single research study/data set is used to generate more than one paper.	1	2	3	4	5	1	2	3	4
The manuscript does not conform to the journal guidelines for style, references, footnotes, etc.	1	2	3	4	5	1	2	3	4
The manuscript contains instances of plagiarism.	1	2	3	4	5	1	2	3	4
The manuscript contains instances of deliberate falsification or fabrication of data or information.	1	2	3	4	5	1	2	3	4
The manuscript contains instances of errors or mistakes resulting from negligence or carelessness.	1	2	3	4	5	1	2	3	4
The manuscript is an example of watering down research (i.e., stretching what might be published as one article into several).	1	2	3	4	5	1	2	3	4
Editor practices									
An editor <i>accepts</i> a paper for publication when reviewers are split on whether to accept or reject the paper.	1	2	3	4	5	1	2	3	4
An editor <i>rejects</i> a paper for publication when reviewers are split on whether to accept or reject the paper.	1	2	3	4	5	1	2	3	4

Appendix (Continued)

	Ethical?					Frequency?			
	Very unethical		Neutral		Very ethical	Often	Some-times	Never	Unable to judge
An editor <i>occasionally</i> 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.	1	2	3	4	5	1	2	3	4
An editor <i>occasionally</i> steers a paper to a reviewer whom the editor believes to be <i>hostile</i> to a particular theoretical, methodological or substantive issue raised by the paper.	1	2	3	4	5	1	2	3	4
An editor <i>consistently</i> steers papers to a reviewer whom the editor believes to be <i>sympathetic</i> to a particular theoretical, methodological or substantive issue raised by the papers.	1	2	3	4	5	1	2	3	4
An editor <i>consistently</i> steers papers to a reviewer whom the editor believes to be <i>hostile</i> to a particular theoretical, methodological or substantive issue raised by the papers.	1	2	3	4	5	1	2	3	4
An editor receives confidential comments on a paper from a reviewer (comments are not available to the author).	1	2	3	4	5	1	2	3	4
An editor weigh the opinions of some reviewers more heavily than those of other reviewers.	1	2	3	4	5	1	2	3	4
An editor raises new issues on a subsequent revision of a manuscript after reviewers' comments have been addressed.	1	2	3	4	5	1	2	3	4
An editor does not return the reviewed manuscript to the author within the journal's stated response period.	1	2	3	4	5	1	2	3	4
An editor does not acknowledge receipt of the manuscript.	1	2	3	4	5	1	2	3	4

We appreciate nay comment that you care to make in addition to answering the following questions.

1. Can the double-blind process work with well-known researchers No _____ Yes _____
2. Should reviewers be paid a standard fee for reviewing manuscripts? No _____ Yes _____
3. When published, should articles include the dates of receipt, subsequent reviews and acceptance? No _____ Yes _____

4. When published, should articles include the names of the editor(s) and the reviews who participated in the process? No_____ Yes_____
5. Would including the names of reviewers in a footnote to the published article improve the *timeliness* of the review process? No_____ Yes_____
6. Would including the names of reviewers in a footnote to the published article improve the *quality* of the review process? No_____ Yes_____
7. Would including the names of reviewers in a footnote to the published article serve as professional recognition for the tenure and promotion process? No_____ Yes_____
8. Should there be a journal appeals board for authors dissatisfied with their review? No_____ Yes_____
9. 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?
10. Carland, Carland and Aby [Journal of Business Ethics 1994 v. 11(2): 95–104] have proposed a code of the ethics for the publication process in business journals. Please include comments with your answers to the following questions.
- a. Is a code of ethics for the publication process needed for authors? No_____ Yes_____
- b. Is a code of ethics for the publication process needed for reviewers? No_____ Yes_____
- c. Is a code of ethics for the publication process needed for editors? No_____ Yes_____

Editorial policy

1. What is the standard term for appointment to the editorial board of your journal? _____
2. Does your journal provide guidelines to reviewers? No_____ Yes_____
- (If yes, please include a copy with the returned questionnaire)

If your journal is *NOT* listed in Vargo and Vargo, *The Author's Guide to Accounting and Financial Reporting Publications*, please provide the following information:

READERSHIP: _____

CIRCULATION: _____

FREQUENCY OF ISSUE: _____

PREFERRED SUBJECT MATTER: _____

PERCENTAGE OF INVITED ARTICLES: _____

SUBMISSION AND/OR PUBLICATION CHARGE: _____

BLIND REVIEW: _____

APPROXIMATE REVIEW PERIOD: _____

APPROXIMATE ACCEPTANCE RATE: _____

APPROXIMATE LEAD TIME TO PUBLICATION AFTER ACCEPTANCE: _____

Thank you for your cooperation. Please return the completed questionnaire in the enclosed stamped envelope and mail to:

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Department of Accounting,
La Salle University,
Philadelphia, PA 19141,
U.S.A.