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**The *British Accounting Review* – Characteristics of Papers Submitted and Accepted,  
1997 to 2006<sup>1</sup>**

**Editorial: Vivien Beattie and Clive Emmanuel**

In the September issue of this volume, the first part of an extended editorial, which covered the *BAR* review process, was published. In this, the second part of this extended editorial, we examine the characteristics of papers submitted to, and accepted by, The *British Accounting Review (BAR)* during 1997 – 2006. The analysis is based on the same set of 657 submitted papers as described in Beattie and Emmanuel (2008), of which 141 were accepted. As stated in the editorial policy, *BAR* is an eclectic and pluralistic journal, with contributions being welcomed across a wide range of research methodologies and topics. Papers based on UK and non-UK data and settings are equally welcome. By investigating the characteristics of the papers submitted and accepted, we intend to offer insights into the way in which accounting knowledge has developed over the decade, especially in respect to the topics addressed and methods of analysis used.

To capture these editorial policy dimensions, the following characteristics of each paper were documented: (i) the use of data from a single named country versus more than one named country; (ii) generic research area (this can cut across the three main sub-disciplines of financial reporting, management accounting and finance); (iii) specific research topic within these three sub-disciplines the dominant perspective (following Chua, 1986); (iv) dominant perspective; (v) the nature of data collected; (vi) how data was collected (drawing upon the categories used by Beattie, 2005); and (vii) how the data was analysed.

A template was developed based on this classification scheme and we independently piloted it on papers from past issues of the journal. Following several rounds of discussion and amendment to the template, a final version was agreed. The tables presented here are based on this agreed template. The tables generally present results for

the total set of submitted papers and also the subset of accepted papers; in most cases, the full 10-year period is split into two 5-year sub-periods (1997-2001 and 2002-2006). Examination of the hard copy submissions and final version of accepted papers took place over the summer of 2008. It became apparent that the template, whilst reasonably comprehensive, did not allow each individual paper to be classified along all characteristics. For example, a paper may address education in accounting and finance as a generic area and not focus on either a specific research topic or a specific sub-discipline. The opposite situation also occurred.

### **International dimension**

The international dimension is captured by classifying papers according to whether data is drawn from a single named country versus more than one named country (some papers having no specific country affiliation). The data source of submissions and accepted papers are classified and displayed in Table 1. Columns 2-7 give details of submitted papers, for the full period and each sub-period. Columns 8-16 give details of the accepted papers, also for the full period and each sub-period, as well as the rate of acceptance for each category. To illustrate, 116 papers using data from a single country were accepted during the full period. This represents 82.3% of all 141 accepted papers and 24.3% of the 478 papers submitted that used data from a single country. Since the overall rate of acceptance was 21.5% for the full period ( $141/657 * 100\%$ ), the rate of acceptance for papers using data from a single country was slightly higher than the overall rate (24.3% c.f. 21.5%).

[Table 1 **not before** here]

Over the two time periods, the trend indicates an increase in international data sourced submissions, offset by a decline where no country affiliation is disclosed. National data sourced papers are dominant but relate to many different countries (e.g. China, South Africa, the USA and, of course, the UK). The acceptance rate for papers using data from more than one country drops markedly in the later sub-period (2002-2006). The decline in acceptance rate is apparent in the other categories also reflecting an overall reduction

for the decade. Whilst submissions increased by 13% over the two sub-periods, the acceptance rate fell by 6.5% in absolute terms (from 24.9% to 18.4%).

### **Generic research area**

Generic research areas are those that cut across the three main sub-disciplines of financial reporting, management accounting and finance; papers dealing with research questions in these areas can either be framed in terms of a single sub-discipline or be framed more generally in terms of more than one (possibly all three) sub-disciplines.. Seven such research areas were identified: education; profession; history; public sector/not for profit (NFP) organisations; international; social & environmental; and governance & risk assurance. Just over one quarter (27.5%) of all submitted papers, 181 papers, fell into one of these generic areas (see Table 2).

[Table 2 **not before** here]

The majority of papers focusing on education were not framed in the context of a single sub-discipline, while the small number of history papers was spread across sub-disciplines. Papers in the other five generic areas tended to take a financial reporting frame of reference. Interestingly, overall acceptance rates were high (relative to the ten-year average of 21.5%) for all generic categories except for public sector/ NFP and international (final two columns of table). Over the two sub-periods of our analysis (detailed sub-period tables available on request), submissions relating to the profession declined (18 in 1997-2001 compared to 11 in 2002-2006), whilst submissions in the other generic categories tended to increase.

### **Specific research topic**

A total of 560 papers could be classified into one of the three sub-disciplines of financial reporting, management accounting and finance. Submission numbers across the three sub-disciplines were unequal, 50% being financial reporting, 20% finance and 15% management accounting. The remaining 15% of papers could not be classified into one of these sub-disciplines and covered a diverse range of topics such as faculty issues and

methods papers, in addition to some of the papers classified under generic research area above.

Table 3 presents the analysis of submitted papers in the three sub-disciplines: panels (a) through (c) deal with each of the sub-disciplines in turn. It should be noted that, as the number of specific topics within each sub-discipline is unequal and the number of papers in specific areas can be very small, comparisons within and across sub-disciplines should be made with caution. Nevertheless, looking across the three panels of Table 3, sub-discipline submission levels and acceptance rates over the two sub-periods can be compared with each other and with the overall statistics. Overall, submissions increased by 13% over the two sub-periods (from 309 to 348), while the acceptance rate fell by 6.5% in absolute terms (from 24.9% to 18.4%) (data taken from Table 1).

[Table 3 **not before** here]

In financial reporting, submissions increased by 21% over the two sub-periods (from 150 to 181), while the acceptance rate fell by 12.0% in absolute terms (from 24.7% to 12.7%). In management accounting, submissions increased by 28% over the two sub-periods (from 43 to 55), while the acceptance rate fell by 6.3% in absolute terms (from 37.2% to 30.9%). In finance, submissions increased by only 8% over the two sub-periods (from 63 to 68), while the acceptance rate rose marginally by 0.3% in absolute terms (from 15.9% to 16.2%). It can be seen therefore, that financial reporting and management accounting submissions rose relatively more than finance submissions; however, the acceptance rate for finance submissions was maintained while that for both financial reporting and management accounting fell (especially financial reporting).

In financial reporting (panel (a)), submissions were well spread across the specific topic areas of market based accounting research (MBAR), auditing, financial statement disclosure, narrative, graphs and visuals disclosure and other. The main change in specific topic submissions over the two time periods relates to the increase in financial behavioural research. For the decade, acceptance rates for individual topics are broadly

in line with the overall figure for the sub-discipline, with the exception of financial statement disclosure, financial behavioural research and other, which are all low. However acceptance rates show high variability over time. For example, auditing acceptance declines from 33.3% in 1997-2001 to 10.7% in the later period; narrative, graphs and visuals disclosure shows a similar decline.

In management accounting (panel (b)), management control system (MCS) and cost accounting comprise the majority of submissions both over the full decade and in the two sub-periods. Over the decade, the overall acceptance rate has been high for all specific research topics. In terms of acceptance rates, cost accounting papers have experienced a marked decline although the acceptance rate remains healthy at 26.7% in the second period.

In finance (panel (c)), papers in the areas of financial markets and financial management account for nearly half of all submissions over the decade. Between the two sub-periods, submissions in the financial management and behavioural finance areas have grown markedly, with an offsetting decline in mergers & acquisitions papers. Acceptance rates over the two periods indicate a decrease in virtually all specific topics other than corporate management funding and other, although the numbers are very small.

### **Predominant perspective**

The predominant perspective of submissions over the decade has been a scientific or positive approach (71%). Interpretative papers account for 25% of submission, with only 4% of submitted papers adopting a critical approach. There was a marked increase in submitted papers adopting an interpretive or critical perspective in the later sub-period, although the base for critical papers is very low. Interestingly, the acceptance rates for papers from each perspective were very similar over the decade, indicating quite clearly that all perspectives are equally like to be accepted in *BAR*. Looking at the two sub-periods, the acceptance rate for interpretative papers was unusually high in the early period (54%), but has normalised in the later period.

[Table 4 **not before** here]

### **Data characteristics**

The nature of the data collected is shown in Table 5. Approximately half (49%) of all submitted papers use quantitative data, 35% use qualitative data<sup>2</sup> and 16% use a mixture of both quantitative and qualitative data. Over the decade, there was a sharp increase in the percentage of papers using either qualitative or mixed data, offset by a sharp decrease in the percentage using solely quantitative data. Interestingly, the acceptance rate is highest for papers employing mixed data. This holds for both sub-periods.

[Table 5 **not before** here]

The specific data collection method used is reported in Table 6. The category ‘archival database’ refers to data collected from accounting, finance or economic databases such as Datastream; ‘archival reports’ refers to data hand collected from the reports (usually annual reports) of organisations; ‘archival documentary’ refers to data from company archives or responses to standard setters; and ‘archival literature review’ refers to papers drawing upon prior studies. The category ‘survey’ covers both interviews (qualitative data) and questionnaires (normally quantitative data).

[Table 6 **not before** here]

From Table 6 it can be seen that the most popular method employed by submitted papers over the whole period was survey (29%) followed by archival database (22%). Comparing the two sub-periods, archival reports and case/field studies saw a marked increase in the later period, offset by a decline in archival literature review. Looking at acceptance numbers and rates, we observe that case/field studies exhibit the highest acceptance rate (33% over the decade) and that this is especially high in the first sub-period. Survey papers (whether questionnaire, interview or mixed) also show an above average acceptance rate (28%). The lowest rates of acceptance are associated with archival documentary and archival literature papers.

### **Analysis characteristics**

The dominant method of analysis is reported in Table 7. The vast majority of submitted papers use statistical analysis or reasoned argument to uncover their findings, however coding has seen an appreciable increase. Over the whole decade, acceptance rates for different analytic methods have not shown significant variation – the lowest is 15% for modelling papers. Comparing the two sub-periods, acceptance rates for papers using most methods of analysis have fallen in line with the overall trend. Notably, however, coding papers, which exhibited an unusually high acceptance rate in the early sub-period (46%), show an unusually low acceptance rate in the later sub-period (12%).

[Table 7 **not before here**]

### **BAR's profile and concluding remarks**

It may be tempting to scrutinise these raw statistics to detect the characteristics of research papers that have the greatest chance of publication. This was not our aim, as a key omitted variable in the analysis is the inherent 'quality' of the paper. Rather, the objective of this and our earlier extended editorial is to offer authors transparency in terms of the review process and its outcomes. The evidence presented here substantiates *BAR's* claim to be an eclectic and pluralist journal which accepts data sourced from anywhere in the world. Whilst submission and acceptance rates have changed over the ten-year period, it is not possible to detect any marked or persistent tendency for papers with a particular set of characteristics to gain publication. Acceptance rates overall have fallen over the two time periods but are consistent with other journals of international status. The findings presented here reveal (albeit for a single, broad-based journal) the way in which the accounting and finance literature has developed over the decade.

### **References**

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**Notes**

<sup>1</sup> We would like to thank Ruth Harkin, the *British Accounting Review* Editorial Assistant, who has assisted greatly with the preparation of this editorial.

<sup>2</sup> Analytical, discursive and literature review papers were classed as qualitative.

**Table 1: International dimension**

Category	Papers submitted						Papers accepted								
	Full period: 1997-2006		Period 1: 1997-2001		Period 2: 2002-2006		Full period: 1997-2006			Period 1: 1997-2001			Period 2: 2002-2006		
	No.	%	No.	%	No.	%	No.	%	Rate of acceptance	No.	%	Rate of acceptance	No.	%	Rate of acceptance
Data from single country	478	72.8	224	72.5	254	73.0	116	82.3	24.3	60	77.9	26.8	56	87.5	22.0
Data from more than one country	52	7.9	14	4.5	38	10.9	10	7.1	19.2	6	7.8	42.9	4	6.3	10.5
No country affiliation	127	19.3	71	23.0	56	16.1	15	10.6	11.8	11	14.3	15.5	4	6.3	7.1
<b>Total</b>	<b>657</b>	<b>100.0</b>	<b>309</b>	<b>100.0</b>	<b>348</b>	<b>100.0</b>	<b>141</b>	<b>100.0</b>	<b>21.5</b>	<b>77</b>	<b>100.0</b>	<b>24.9</b>	<b>64</b>	<b>100.0</b>	<b>18.4</b>

**Table 2: Generic research areas**

Generic research area	Papers submitted										Papers accepted	
	Financial reporting		Management reporting		Finance		More than one sub-discipline		Total		No.	Rate of acceptance
	No.	%	No.	%	No.	%	No.	%	No.	%		
Education	4	4.4	1	6.3	1	11.1	27	40.9	33	18.2	12	36.4
Profession	15	16.7	1	6.3	2	22.2	11	16.7	29	16.0	12	41.4
History	2	2.2	2	12.5	1	11.1	3	4.5	8	4.4	3	37.5
Public sector/NFP	13	14.4	7	43.8	0	0.0	5	7.6	25	13.8	4	16.0
International	9	10.0	0	0.0	0	0.0	1	1.5	10	5.5	1	10.0
Social & environmental	29	32.2	3	18.8	1	11.1	10	15.2	43	23.8	15	34.9
Governance & risk assurance	18	20.0	2	12.5	4	44.4	9	13.6	33	18.2	12	36.4
<b>Total</b>	<b>90</b>	<b>100.0</b>	<b>16</b>	<b>100.0</b>	<b>9</b>	<b>100.0</b>	<b>66</b>	<b>100.0</b>	<b>181</b>	<b>100</b>	<b>59</b>	<b>32.6</b>

**Table 3: Specific research topics***Panel (a): Financial reporting*

Category	Papers submitted						Papers accepted								
	Full period: 1997-2006		Period 1: 1997-2001		Period 2: 2002-2006		Full period: 1997-2006			Period 1: 1997-2001			Period 2: 2002-2006		
	No.	%	No.	%	No.	%	No.	%	Rate of acceptance	No.	%	Rate of acceptance	No.	%	Rate of acceptance
Market-based accounting research	61	18.4	27	18.0	34	18.8	15	25.0	24.6	7	18.9	25.9	8	34.8	23.5
Auditing	67	20.2	39	26.0	28	15.5	16	26.7	23.9	13	35.1	33.3	3	13.0	10.7
Disclosure: financial statements	61	18.4	35	23.3	26	14.4	8	13.3	13.1	6	16.2	17.1	2	8.7	7.7
Disclosure: narratives & graphs/visuals	45	13.6	19	12.7	26	14.4	11	18.3	24.4	8	21.6	42.1	3	13.0	11.5
Earnings management	14	4.2	4	2.7	10	5.5	3	5.0	21.4	2	5.4	50.0	1	4.3	10.0
Financial behavioural research	31	9.4	1	0.7	30	16.6	1	1.7	3.2	0	0.0	0.0	1	4.3	3.3
Other	52	15.7	25	16.7	27	14.9	6	10.0	11.5	1	2.7	4.0	5	21.7	18.5
<b>Total</b>	<b>331</b>	<b>100.0</b>	<b>150</b>	<b>100.0</b>	<b>181</b>	<b>100.0</b>	<b>60</b>	<b>100.0</b>	<b>18.1</b>	<b>37</b>	<b>100.0</b>	<b>24.7</b>	<b>23</b>	<b>100.0</b>	<b>12.7</b>

Panel (b): Management accounting

Category	Papers submitted						Papers accepted								
	Full period: 1997-2006		Period 1: 1997-2001		Period 2: 2002-2006		Full period: 1997-2006			Period 1: 1997-2001			Period 2: 2002-2006		
	No.	%	No.	%	No.	%	No.	%	Rate of acceptance	No.	%	Rate of acceptance	No.	%	Rate of acceptance
Management control systems	41	41.8	16	37.2	25	45.5	13	39.4	31.7	5	31.3	31.3	8	47.1	32.0
Decision-making	9	9.2	8	18.6	1	1.8	4	12.1	44.4	3	18.8	27.5	1	5.9	100.0
Cost accounting	27	27.6	12	27.9	15	27.3	8	24.2	29.6	4	25.0	33.3	4	23.5	26.7
Target-setting/benchmarks	3	3.1	1	2.3	2	3.6	2	6.1	66.7	1	6.3	100.0	1	5.9	50.0
Incentives	0	0.0	0	0.0	0	0.0	0	0.0	-	0	0.0	-	0	0.0	-
Principal-agent	0	0.0	0	0.0	0	0.0	0	0.0	-	0	0.0	-	0	0.0	-
New institutional	2	2.0	0	0.0	2	3.6	1	3.0	50.0	0	0.0	-	1	5.9	50.0
Transaction cost economics	2	2.0	0	0.0	2	3.6	0	0.0	-	0	0.0	-	0	0.0	-
Other	14	14.3	6	14.0	8	15.5	5	15.2	35.7	3	18.8	50.0	2	11.8	25.0
<b>Total</b>	<b>98</b>	<b>100.0</b>	<b>43</b>	<b>100.0</b>	<b>55</b>	<b>100.0</b>	<b>33</b>	<b>100.0</b>	<b>33.7</b>	<b>16</b>	<b>100.0</b>	<b>37.2</b>	<b>17</b>	<b>100.0</b>	<b>30.9</b>

Panel (c): Finance

Category	Papers submitted						Papers accepted								
	Full period: 1997-2006		Period 1: 1997-2001		Period 2: 2002-2006		Full period: 1997-2006			Period 1: 1997-2001			Period 2: 2002-2006		
	No.	%	No.	%	No.	%	No.	%	Rate of acceptance	No.	%	Rate of acceptance	No.	%	Rate of acceptance
Financial markets	36	27.5	18	28.6	18	26.5	9	42.8	25.0	5	50.0	27.8	4	36.4	22.2
Corporate management - funding	16	12.2	10	15.9	6	8.8	1	4.8	6.3	0	0.0	0.0	1	9.1	16.7
Financial institutions	8	6.1	3	4.8	5	7.4	3	14.3	37.5	2	20.0	66.7	1	9.1	20.0
Financial management	25	19.1	9	14.3	16	23.5	5	23.8	20.0	3	30.0	33.3	2	18.2	12.5
Behavioural finance	6	4.6	0	0.0	6	8.8	0	0.0	0.0	0	0.0	-	0	0.0	0.0
Options & financial instruments	2	1.5	0	0.0	2	2.9	0	0.0	0.0	0	0.0	-	0	0.0	0.0
Efficient market hypothesis	4	3.1	1	1.6	3	4.4	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0
Mergers & acquisitions	5	3.8	5	7.9	0	0.0	0	0.0	0.0	0	0.0	0.0	0	0.0	-
Other	29	22.1	17	27.0	12	17.6	3	14.3	10.3	0	0.0	0.0	3	27.3	25.0
<b>Total</b>	<b>131</b>	<b>100.0</b>	<b>63</b>	<b>100.0</b>	<b>68</b>	<b>100.0</b>	<b>21</b>	<b>100.0</b>	<b>16.0</b>	<b>10</b>	<b>100.0</b>	<b>15.9</b>	<b>11</b>	<b>100.0</b>	<b>16.2</b>

**Table 4: Dominant perspective**

Category	Papers submitted						Papers accepted								
	Full period: 1997-2006		Period 1: 1997-2001		Period 2: 2002-2006		Full period: 1997-2006			Period 1: 1997-2001			Period 2: 2002-2006		
	No.	%	No.	%	No.	%	No.	%	Rate of acceptance	No.	%	Rate of acceptance	No.	%	Rate of acceptance
Scientific	468	71.2	278	90.0	190	54.6	96	68.1	20.5	62	80.5	22.3	34	53.1	17.9
Interpretative	164	25.0	24	7.8	140	40.2	40	28.4	24.4	13	16.9	54.2	27	42.2	19.3
Critical	25	3.8	7	2.3	18	5.2	5	3.5	20.0	2	2.6	28.6	3	4.7	16.7
<b>Total</b>	<b>657</b>	<b>100.0</b>	<b>309</b>	<b>100.0</b>	<b>348</b>	<b>100.0</b>	<b>141</b>	<b>100.0</b>	<b>21.5</b>	<b>77</b>	<b>100.0</b>	<b>24.9</b>	<b>64</b>	<b>100.0</b>	<b>18.4</b>

**Table 5: Nature of data collected**

Category	Papers submitted						Papers accepted								
	Full period: 1997-2006		Period 1: 1997-2001		Period 2: 2002-2006		Full period: 1997-2006			Period 1: 1997-2001			Period 2: 2002-2006		
	No.	%	No.	%	No.	%	No.	%	Rate of acceptance	No.	%	Rate of acceptance	No.	%	Rate of acceptance
Quantitative	319	48.6	195	63.1	124	35.6	67	47.5	21.1	42	54.5	21.5	25	39.1	20.2
Qualitative	232	35.3	89	28.8	143	41.1	42	29.8	18.1	22	28.6	24.7	20	31.3	14.0
Mixture	106	16.1	25	8.1	81	23.3	32	22.7	30.2	13	16.9	52.0	19	29.7	23.5
<b>Total</b>	<b>657</b>	<b>100.0</b>	<b>309</b>	<b>100.0</b>	<b>348</b>	<b>100.0</b>	<b>141</b>	<b>100.0</b>	<b>21.5</b>	<b>77</b>	<b>100.0</b>	<b>24.9</b>	<b>64</b>	<b>100.0</b>	<b>18.4</b>



**Table 6: Data collection method**

Category	Papers submitted						Papers accepted								
	Full period: 1997-2006		Period 1: 1997-2001		Period 2: 2002-2006		Full period: 1997-2006			Period 1: 1997-2001			Period 2: 2002-2006		
	No.	%	No.	%	No.	%	No.	%	Rate of acceptance	No.	%	Rate of acceptance	No.	%	Rate of acceptance
Archival database	147	22.4	78	25.2	69	19.8	31	22.0	21.1	15	19.5	19.2	16	25.0	23.2
Archival reports	94	14.3	24	7.8	70	20.1	18	12.8	19.1	6	7.8	25.0	12	18.8	17.1
Archival documentary	32	4.9	14	4.5	18	5.2	4	2.8	12.5	2	2.6	14.3	2	3.1	11.1
Archival literature review	106	16.1	72	23.3	34	9.8	12	8.5	11.3	11	14.3	15.3	1	1.6	2.9
Survey	189	28.8	95	30.7	94	27.0	52	36.9	27.5	29	37.7	30.5	23	35.9	24.5
Experimental	26	4.0	11	3.6	15	4.3	5	3.5	19.2	5	6.5	45.5	0	0.0	0.0
Case/field study	43	5.6	9	2.9	34	9.8	14	9.9	32.6	5	6.5	55.6	9	14.1	26.5
Other/NApp.	20	3.1	6	1.9	14	4.0	5	3.5	25.0	4	5.2	66.7	1	1.6	7.1
<b>Total</b>	<b>657</b>	<b>100.0</b>	<b>309</b>	<b>100.0</b>	<b>348</b>	<b>100.0</b>	<b>141</b>	<b>100.0</b>	<b>21.5</b>	<b>77</b>	<b>100.0</b>	<b>24.9</b>	<b>64</b>	<b>100.0</b>	<b>18.4</b>

**Table 7: Main analytic method**

Category	Papers submitted						Papers accepted								
	Full period: 1997-2006		Period 1: 1997-2001		Period 2: 2002-2006		Full period: 1997-2006			Period 1: 1997-2001			Period 2: 2002-2006		
	No.	%	No.	%	No.	%	No.	%	Rate of acceptance	No.	%	Rate of acceptance	No.	%	Rate of acceptance
Statistical	353	53.7	194	62.8	159	45.7	79	56.0	22.4	48	62.3	24.7	31	48.4	19.5
Mathematical	11	1.7	9	2.9	2	0.6	2	1.4	18.2	2	2.6	22.2	0	0.0	0.0
Coding (content analysis)	65	9.9	24	7.8	41	11.8	16	11.3	24.6	11	14.3	45.8	5	7.8	12.2
Analytical – discursive reasoned argument	170	25.9	59	19.1	111	31.9	34	24.1	20.0	10	13.0	16.9	24	37.5	21.6
Analytical modelling	47	7.2	17	5.5	30	8.6	7	5.0	14.9	4	5.2	23.5	3	4.7	10.0
Other	11	1.7	6	1.9	5	1.4	3	2.1	27.3	2	2.6	33.3	1	1.6	20.0
<b>Total</b>	<b>657</b>	<b>100.0</b>	<b>309</b>	<b>100.0</b>	<b>348</b>	<b>100.0</b>	<b>141</b>	<b>100.0</b>	<b>21.5</b>	<b>77</b>	<b>100.0</b>	<b>24.9</b>	<b>64</b>	<b>100.0</b>	<b>18.4</b>