

Defining an Editorial Review Piece in *JCAF*

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When Jim Edwards invited me to be a part of the *JCAF* Editorial Advisory Board, I was both honored and a bit overwhelmed by the thought of working with Jim in such a serious role. I met Jim several years ago (when I still had a relatively full head of hair) and looked up to him as a beacon of integrity, passion, and knowledge both in the classroom and in his scholarly endeavors. We had various talks during those years and, at one point, he called me a “35-year-old dinosaur” because I was pursuing a doctorate in accounting with the goals of truly preparing students for the real world and trying to generate research that would improve the accounting profession. We both agreed that doctoral programs, particularly in business schools, had traded in the professor/practical scholar vision for the PhD student to the “publish at all costs” model. We also agreed that evolution was hurting both the quality of teaching and the usefulness of research for the practitioner. For the record, we did not

agree on everything. Jim wears a jacket and tie to work every day, while I choose something in the range between workout clothes and very casual for most workdays. He once asked me why I chose to dress that way, and I delivered the snarky response that I was the “voice of the future of accounting education with the wardrobe to match that voice!” I will never forget Jim’s response to my half-kidding exclamation. He said, “God help us all.” We both laughed uncontrollably.

I tell that story not only to recognize Jim as an incredibly influential person in both my personal and professional life, but as the context for my first commentary in *JCAF* that will attempt to define what Jim and the board envision for the pieces we publish as editorial reviews (ERs). Currently, we have succinctly defined ERs as pieces that are “reviewed by members of the Editorial Advisory Board ... (in which) the highest standards of publishing are applied. This classification is primarily intended for authors who are

applied researchers within the academic community and business professionals.” (Edwards, 2016, p. 8). We now feel it is important to provide a bit more guidance to authors for our vision of ERs over the next several issues/years of *JCAF*. This journal distinguishes itself, particularly under Jim’s leadership, as a body of work that informs readers of what practices are being followed within organizations today and how, when possible, those practices could be improved. The general idea is that the *JCAF* reader wants to explore how she or he can improve her or his personal performance and/or that of her or his organization. The universe of information is vast and powerful and most of us only touch a very small amount of it in our careers, but journals like *JCAF* allow us to share our respective bodies of knowledge in a manner that improves all of our lives by giving us access to information we don’t have in a format that makes it easily digested and useful.

Given that mission of *JCAF*, how do ERs fit into that

model? For one, while they are not blindly reviewed (as refereed pieces or “R” manuscripts are), they are thoroughly reviewed and edited by multiple members of the advisory board or appropriate scholar/practitioners. The goals of ER reviewers are to (a) determine if the piece will be of interest to the *JCAF* audience and (b) if it meets the standards of an ER piece. First and foremost, the standards for an ER piece (or any article that gets published in this journal) is that it be relevant, easy on the reader, and contain a clearly stated purpose from the beginning of the article that is fully developed by its end (Edwards, 2016). Beyond that, here are some things for authors to consider when crafting an ER piece for *JCAF*:

- The purpose of an ER is not to bog readers down with heavy empirics and data analysis. While any argument or explanation of a phenomenon must be supported by some evidence, the form of that evidence can come in all shapes and sizes. In recent issues, we have seen ERs that include evidence that is anecdotal, directly from organizations’ strategic initiatives and/or quantitative primary or secondary data. I had a wise colleague, whom I will call Danielle, tell me once that the first step in any writing is to decide what you want to say, and the second step is to determine what the best method is for making your message persuasive. In the accounting and finance literatures, we see hypotheses that are supported (or refuted) using
 - (1) archival or experimentally derived data, (2) analytical models with extensive math, and (3) cogent rhetoric with extensive literature reviews and reasoned arguments. Unfortunately, in some outlets, we see work that is conducted in a manner that is the opposite of the advice given to me by Danielle. So many authors today are taking their research paradigm (i.e., archival, experimental, analytical, etc.) and looking for ways to use it to get papers published. What about the research goal or question? Shouldn’t that drive the process? I appeal to Danielle’s sage advice to answer both of those questions in the affirmative. The genesis of an ER piece should be an author’s perspective on an issue—an explanation of a best (or worst) practice or knowledge worth sharing with an audience that has an interest in process/policy improvement but lacks 25-hour days to digest that knowledge. Once the message of the ER piece is established, then (and only then) should the author decide how to best support his or her argument(s). In the review process, reviewers will examine not only the issue being studied, but also the appropriateness of the manner (i.e., paradigm, methods, design, etc.) in which it is studied.
 - In most, but not all, ER pieces, the manner in which any issue is tackled should be relatively simple and easy to follow for readers with less than 39 graduate level credits in statistics, mathematics and econometrics. That is *not* to say that ER pieces are not to be rigorous in nature. It is to say that an ER piece can rigorously address an issue without making a reader’s head explode due to excessive data analysis, complex methodologies and/or excessive citations of extant work. In *Gorgias*, Plato defines the function of rhetoric as teaching mankind to know things that “he happens not to know” (*Gorgias*, p. 460). He elaborates on this in *Phaedrus*, once again through the character of Socrates, that rhetoric “in its entire nature (is) an art which leads the soul by means of words, not only in law courts and the various other public assemblages, but in private companies as well (to) bring to the light the resemblances produced and disguised by anyone else.” (*Phaedrus*, p. 261). Plato didn’t have SAS or Compustat (and probably didn’t know what a regression was), but he did have the ability to be quite persuasive using his knowledge and rhetoric to share said knowledge. He implored the scholars of his time to do the same. I am not suggesting that ER pieces should be 500+ page dialogues, but I am suggesting that rhetoric, when well-crafted, is a more than reasonable form of means to support an argument within an ER piece.
 - We are committed to no more than a four-week turnaround on ER manuscripts, which is much quicker than one could

ever expect on a peer-reviewed piece (R). That said, we have an expectation that ER pieces are formulated to be ER pieces and not manuscripts that were initially intended to be R publications. The ER section of *JCAF* is definitely not a place for R pieces to be published after they have been rejected through a blind peer-review process. I realize that may read as a bit callous, but it is crucial to the future success of *JCAF* and the quality of our ER section that authors understand that ER pieces

are very important to the board and to the audience of *JCAF*. They should be crafted with the *intention of being ER pieces that impact the JCAF readership*. They should not be sent to us because an author needs to get something in print quickly (and four weeks is definitely quick) in order to put another notch on his or her curriculum vitae.

I, on behalf of Jim and the board, hope that this vision for the ER section of *JCAF* helps motivate authors to contribute interesting, unique pieces

for editorial review that have the potential to significantly improve practices and policies throughout a significant number of organizations. I know that Jim takes this very seriously, and I know that I do ... even if I am writing this in a LeBron James jersey and a pair of ripped sweatpants.

REFERENCES

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