

# How to Discuss a Paper: Developing and Showcasing Your Scholarly Skills

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**ABSTRACT:** We offer this paper as a primer for accounting doctoral students and new faculty on how to discuss a paper. We believe that this topic can serve to “jump start” the engagement of students and junior faculty in developing and delivering quality discussions. We begin by emphasizing the importance and benefits of being a good discussant to both the profession and the discussant. We then outline the discussion process and provide detailed suggestions on points to consider in each phase of this process: (1) volunteering to discuss, (2) receiving the discussion assignment, (3) preparing the discussion, (4) presenting the discussion, and (5) following up with the authors after the discussion. Next, we examine data that highlight the need for additional discussant volunteers at conferences. Finally, we present possible innovations to foster high-quality discussions. This paper formalizes the ideal process typically learned through years of mentoring and conference experience.

**Keywords:** accounting research; doctoral education; discussing; reviewing.

## INTRODUCTION

Several papers have examined the academic review process in accounting (e.g., Demski and Zimmerman 2000; Kachelmeier 2004; Omer et al. 2004; Bailey, Hermanson, and Louwers 2008; Moizer 2009). Most recently, Oler and Pasewark (2015) offer a primer entitled “How to Review a Paper,” in which they discuss why reviews are important and how the review process functions before providing detailed advice on writing a review. The purpose of our paper is to supplement the work of Oler and Pasewark (2015) by addressing the related yet distinct task of preparing and presenting a discussion of a paper at a conference. To our knowledge, no such guidance currently exists, so we venture to fill this gap in the accounting education literature. As with Oler and Pasewark (2015), we write this paper specifically with doctoral students and junior faculty in mind, although our comments may be useful to more seasoned researchers. We envision this paper as a required reading in doctoral seminars that train students, not only to conduct their own research, but also to constructively criticize the research of fellow scholars.

Similar to reviewers, discussants serve an important role in the academic profession by providing feedback to authors concerning their research. Both discussants and reviewers can enhance their reputations by delivering an effective product. However, the roles of discussant and reviewer are significantly different along several dimensions. First, the role of the

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discussant is much more public than that of the reviewer: a conference discussant is “visible” to the authors and to all others participating in the conference, whereas a journal reviewer is known only to the journal editor.<sup>1</sup> Second, the opportunity to review a paper is available by invitation only (and these invitations typically are extended to those known to the editor as having prior experience and expertise in the paper’s research area), while the opportunity to discuss is available merely by submitting a volunteer form (for an American Accounting Association conference) or contacting the conference organizers.<sup>2</sup> Third, the review process involves the reviewer providing a detailed report to the editor and authors, to which the authors may respond in an equally detailed report; in contrast, the discussant’s presentation at a conference is typically shorter and often involves interaction between the authors and discussant (with additional comments from the audience).

An effective discussion not only can assist the authors in improving their work, but also can help the audience better understand the paper (and the broader literature in which the paper resides). Moreover, a quality discussion can set a positive tone for the conference. Perhaps most important, to the discussant herself, delivering a quality discussion can add significantly to her reputation as a competent researcher, which can be very helpful in obtaining an academic position, invitations to review or present papers, opportunities to collaborate on research projects and, ultimately, achieving promotion and tenure.

We suggest that a discussant should consider many of the same factors that a reviewer would consider (for example, the paper’s contribution, development of hypotheses, empirical analyses, and appropriateness of conclusions). In addition, an effective discussant will correspond with the authors in preparing her discussion and will consider the discussion’s broader audience in addition to the paper’s authors. A proficient discussant will put effort into the content of the slides and the presentation itself and will continue to assist the authors after the conference has concluded.

Whereas many accounting faculty eventually accumulate the skills we describe here, we believe that introducing them in this paper can “jump start” engagement of students and junior faculty in developing and delivering quality discussions early in their careers. We address many practical issues that we believe will be very helpful to those just starting their academic careers.

In the next section, we address the importance and benefits of delivering quality discussions. In the third section, we provide detailed suggestions on points to consider in each phase of the discussion process. In the fourth section, we highlight the need for additional discussant volunteers at conferences. In the fifth section, we offer possible innovations to encourage quality discussions. In the final section, we offer some concluding comments.

## THE BENEFITS OF SERVING

Numerous motivations exist for assuming the role of discussant. First and foremost, performing this task allows an opportunity to provide vital feedback to the paper’s authors concerning their manuscript. Accordingly, the primary goal when volunteering to discuss should always be to offer constructive feedback that helps the authors improve their paper. However, significant benefits also accrue to the discussant. First, effectively serving as a discussant allows an academic to establish credibility in the profession and forge relationships with colleagues. A thoughtful discussion may reveal a scholar’s research prowess to conference attendees, who in turn may seek to collaborate on future research projects with the discussant. Second, serving as a discussant constitutes service to the profession and improves an academic’s *curriculum vitae*. Moreover, for doctoral students seeking their initial job placements or junior faculty members seeking tenure or new positions, such service activities send a positive signal to prospective tenure committees and employers. Third, the process of crafting a discussion hones an academic’s research skills. A thoughtful discussion requires an academic to read carefully relevant background research and think deeply about the paper’s motivation, contribution, hypothesis development, sample selection, statistical methods, etc. Rigorously engaging in this assignment exposes an academic to new material that is certain to benefit her future research endeavors.

Discussing a paper is not only a privilege for the discussant herself, but also a duty to the profession. Stated differently, in addition to the individual benefits that accrue to the junior scholar from discussing a paper, serving as a discussant also benefits the academic accounting profession in several ways. First, by carefully following the steps in the discussion process that we outline subsequently, a doctoral student or junior faculty member will improve the quality of her discussions, thereby improving the overall quality of the conferences in which she discusses. Second, by crafting and delivering a thoughtful discussion of a conference paper, the discussant is in effect “prepaying” for the helpful comments that she will receive in the future when she presents her research paper at a conference and receives a similarly thoughtful discussion from a colleague. That is, by serving as a model of an excellent discussant today, a doctoral student or junior faculty member increases the likelihood that her papers will receive excellent discussions in the future. Third, improving discussants’ routines in preparing and presenting comments increases the expectations of all conference participants, resulting in a “culture shift” toward better

<sup>1</sup> The identity of the reviewer may be disclosed to the authors after the paper is accepted for publication.

<sup>2</sup> We discuss the demand for discussants in a subsequent section of the paper.

discussions. Finally, a good discussant will improve the reputation of the conference, resulting in greater participation and higher-quality papers at future conferences.

## THE DISCUSSION PROCESS

We present a broad view of the discussion process in five steps: (1) volunteering to discuss, (2) receiving the discussion assignment, (3) preparing the discussion, (4) presenting the discussion, and (5) following up with the authors subsequent to the discussion. In this section, we discuss each of these steps.

### Volunteering to Discuss

The first step in the discussion process is volunteering for such duty. Although seemingly trivial, our examination of the number of discussants and the difficulty some section liaisons at the American Accounting Association (AAA) Annual Meeting reported in securing sufficient discussants suggests that there are often too few volunteers.<sup>3</sup> An academic wishing to serve as a discussant should volunteer as early as possible following the release of the call for discussants to convey eagerness to the conference organizers and, depending on the supply of discussants relative to the demand, to ensure that discussion slots are available and have not been filled. However, we also recommend that a doctoral student or junior faculty member *not* volunteer to discuss until she has attended at least one conference to witness paper presentations and the associated discussions. Witnessing the culture of conference presentations and discussions is critical to developing an effective delivery tone and presentation style. Conference organizers do not appreciate volunteers who subsequently back out of the commitment; accordingly, prior to volunteering, the doctoral student (junior faculty member) should notify her doctoral program coordinator and/or dissertation advisor (department head) of her intention to discuss a paper to ensure that funding is available for travel to the conference. Some schools fund travel only if the student or faculty member is presenting (rather than discussing). Also, the discussant should check her calendar for conflicts (e.g., class teaching obligations) to be certain that she is available to participate in the conference.

Most conferences use online forms to collect and process volunteer applications. When completing the online form, the prospective discussant should make her preferences and competencies clear to the conference organizers, including her preferred research methodology (archival, analytical, behavioral, etc.) and her area(s) of interest and expertise. The prospective discussant should be as specific as possible when identifying these areas of interest and expertise to facilitate an appropriate matching of discussants with papers. For example, rather than simply listing “tax,” providing a more granular specification of her interests and abilities such as “state and local tax” or “unrecognized tax benefits” would aid conference organizers in pairing the discussant with a paper. Effective matching of the discussant’s knowledge and interests with a conference paper maximizes the benefit of the conference to authors, conference attendees, and the discussant. We also recommend that, given the reputational benefits to delivering a high-quality discussion (and, conversely, the reputational costs to delivering a low-quality discussion), a doctoral student or junior faculty member should begin by volunteering to discuss only one paper in her first role as conference discussant to maximize the time she may dedicate to preparing that discussion and, accordingly, the quality of that discussion.

To stay abreast of upcoming conferences (and associated opportunities to discuss papers), we recommend that accounting academics monitor two websites. First, the AAA website includes a webpage with meeting announcements (<http://aaahq.org/meetings/default.cfm>), including the AAA Annual Meeting, as well as sectional and regional meetings. Second, the Social Science Research Network (SSRN) website includes a webpage with professional announcements ([http://www.ssrn.com/update/arn/arnann/arn\\_ann.html](http://www.ssrn.com/update/arn/arnann/arn_ann.html)). From these webpages, visitors may follow links to conference information as well as calls for paper submissions and volunteers.

### Receiving the Discussion Assignment

In the next step of the discussion process, the discussant receives her assignment. At this point, she promptly should confirm her acceptance of the assignment.<sup>4</sup> She also should email the authors of the paper to introduce herself as the discussant and request the version of the paper that the authors will present at the conference (and, once prepared, a draft of the authors’ presentation slides). The discussant and authors should establish a deadline for the authors to send the revised draft (if any) to the discussant so that she has sufficient time to prepare her discussion. We believe that receiving the revised draft of the paper one month prior to the conference should allow the discussant sufficient time to prepare. If the session moderator is known,

<sup>3</sup> We offer empirical evidence supporting this assertion later in the paper.

<sup>4</sup> If the discussant does not feel qualified to discuss the assigned paper, then she should alert the conference organizer immediately so that the paper can be reassigned and the discussant can receive a new assignment. We recommend that a doctoral student discuss this step with her advisor before declining the assignment, as there are reputational costs to volunteering and then declining.

then we suggest that the discussant email the moderator as well and ask the moderator to detail the format of the conference session and the time constraints.<sup>5</sup>

Based on an alignment of research interests, conference organizers may assign a doctoral student or junior faculty member to discuss the work of a senior, high-profile researcher. This discussion assignment initially may be intimidating, but we encourage the discussant to relish this opportunity. Because high-profile researchers often draw larger audiences to their presentations, delivering a high-quality discussion could affect the doctoral student/junior faculty member's reputation (and job prospects) positively.

### **Preparing the Discussion**

The third step is preparing the discussion. We recommend that the discussant read the paper upon receipt and begin to consider issues that she will raise in her discussion. Although it may be tempting to defer the preparation of the discussion until a week or two before the conference, the reputational penalties associated with delivering a bad discussion should motivate the discussant to begin her preparation as soon as possible to allow sufficient time for the task.<sup>6</sup> The aspects of the paper to be evaluated by a discussant are similar to those considered by a journal reviewer or editor. Thus, some of the points raised by [Oler and Pasewark \(2015\)](#) apply here (especially the section entitled "The Review Task"). We build on their comments with our own suggestions.<sup>7</sup>

In the first pass through the paper, the discussant should identify the relevant background studies that the authors cite (as well as any relevant papers that the authors may omit) to motivate their hypotheses and establish their contribution. Rather than relying on the authors' summaries of and assertions concerning these background papers, we encourage the discussant to read these papers herself. While time consuming, such "legwork" will allow the discussant to understand the broader context of the paper she is discussing, assess if and how this paper contributes to the extant literature, place this paper in context for the audience, and offer meaningful suggestions for future research in the paper's area. We recognize that reading background papers represents a substantial investment of time and effort by the discussant. However, the first discussion is the most challenging. Following that first experience, discussing a paper becomes an exercise in learning and sharing that is professionally interesting and fruitful for the discussant. With every paper discussed, the accounting academic adds knowledge to her scholarly base.

After familiarizing herself with the relevant background studies, the discussant should read the paper with extreme care at least two times, listing (and refining) her impressions of the paper's strengths and weaknesses. We encourage the inexperienced discussant to solicit input from colleagues at this stage in the discussion process by asking these colleagues to read the paper, share their impressions concerning the paper's contributions, and note flaws in the paper's motivation and methods.<sup>8</sup> For a doctoral student, these colleagues could include fellow doctoral students, a dissertation advisor or other advisory committee member, a doctoral program coordinator, or a faculty member to whom she currently is (or previously has been) assigned as a research assistant. Colleagues can be an effective sounding board for potential concerns and can help a new researcher refine her initial impressions.<sup>9</sup>

A good discussant helps the audience see the "big picture" of the research field and place the paper in context. This is especially helpful when the author's presentation focuses more on the details of the paper (which often happens because the authors are intimately involved with those details). Thus, it is important not to "miss the forest for the trees"—i.e., miss the bigger picture by getting too embedded in the details of the paper. We also encourage the discussant to read the other papers being presented in the session with the paper that she is discussing. Conference organizers typically group papers into sessions by topic. Assuming that the papers in the session are related, the discussant may ingratiate herself with the authors of the other papers (as well as the discussants of those papers and the audience) by highlighting complementary areas among the research papers presented.<sup>10</sup>

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<sup>5</sup> The conference organizers or session moderator may send this information to the presenters and discussants. Also, times are becoming more standardized for some conferences; for example, at the 2014 Financial Accounting and Reporting (FAR) Section conference, the recommended times were 15 minutes for the presenter and eight minutes for the discussant.

<sup>6</sup> What constitutes "sufficient time" varies by discussant. Rather than offer a rule of thumb, we encourage the discussant to refine her discussion until she has a solid understanding of the paper and has generated suggestions that will meaningfully enhance the revision of the manuscript.

<sup>7</sup> Our recommendations here are centered on the needs of a junior scholar who lacks the intimate familiarity with the literature that accrues with experience.

<sup>8</sup> Rather than asking colleagues to read the entire paper, the discussant could instead request help with specific portion(s) of the paper about which she is unsure.

<sup>9</sup> However, the discussant must do her own work first; do not approach colleagues for advice and input before carefully reading the paper.

<sup>10</sup> The discussant should not use her scarce time to delve into the specifics of the other papers. Rather, she should focus her discussion on her assigned paper. However, if she has constructive feedback for the authors of the other papers, then we encourage her to share those comments during the question-and-answer portion of the session, or after the session ends.

As the discussant considers her initial concerns, she can and should ask questions of the authors. For example, clarifications on why the authors excluded certain observations from their sample or why certain analyses were conducted may allay some of the discussant's initial concerns. Communicating with the authors by phone or email to gather such information may save the discussant from wasting valuable time during her discussion commenting on irrelevant issues.

The discussant should also consider the audience when assembling her presentation. Given the number of papers presented at the AAA Annual Meeting, it is unlikely that audience members will have read the papers presented. Accordingly, the discussant's slides should provide the necessary background to the audience. This is not to say that the presentation should be overly simple, or that the discussant should avoid raising complex concerns, but the discussant should explain these concerns thoroughly to an audience that lacks the discussant's intimate knowledge of the paper.

Once the discussant has identified the concerns that she wishes to address during her discussion, she should rank these concerns from most to least critical. Given that the authors will present the paper immediately before the discussant presents her discussion, the discussant should avoid repeating content that the authors are likely to mention (i.e., she should not restate the paper's research question, hypotheses, sample selection, empirical methods, etc.), unless the repetition is important to a point the discussant would like to make.<sup>11</sup> We suggest that the discussant begin her presentation with her "big picture" comments: a brief overview of the research area in which the paper resides and a clear statement of how this paper contributes to and refines our knowledge of this research area. Then, the discussant should proceed to addressing her concerns. As previously mentioned, because audience members may not have read the paper prior to the conference, the discussant should provide sufficient background information on each slide to explain the context of each concern. As with any PowerPoint presentation, the discussant should not include so much text on each slide that the audience cannot fully digest the information; rather, she should include only "main ideas" on the slides and supplement these main ideas with an oral discussion that develops and enriches the text and keeps the audience's focus on her rather than her slides. Once the discussant has completed a "rough draft" of her PowerPoint presentation, we recommend that she ask one or more colleagues to review these slides to ensure that the content is appropriate for the audience.<sup>12</sup>

The discussant should strike a positive tone by highlighting the paper's contributions to the literature, and she should maintain this positive tone throughout the presentation, keeping in mind that her role is not simply to criticize the authors' work but to offer constructive suggestions to improve the paper. She should strive to offer one or more solutions for each concern raised, and she should always avoid condescension.<sup>13</sup> The discussant should focus on more important issues such as motivation for hypotheses, alternative explanations for results, econometric concerns, etc. Although she should not ignore minor issues (e.g., spelling mistakes or ill-formatted tables), she should omit them from the conference discussion. We encourage the discussant to prepare a list of written comments (akin to a journal review) and provide this document to the authors, either in person when the session ends or in an email following the conference.

Once the slides have been prepared and vetted, the discussant should rehearse her presentation, refining and adjusting her content to conform to the conference's time constraint imposed on discussants. A doctoral student or junior faculty member with relatively little discussion experience may wish to videotape herself rehearsing the discussion to evaluate herself and identify any areas needing improvement (e.g., pace, tone, idiomatic language patterns).

## Presenting the Discussion

The fourth step in the discussion process is the actual presentation of the discussion at the conference. The discussant should arrive at the presentation room at least 15 minutes prior to the start of the session to load her PowerPoint slides onto the computer. It is advisable to have the slides available on a portable device as well as at an accessible online location, as technology glitches are amazingly common during conferences. She also should introduce herself to the session moderator, the authors of the paper that she will discuss, and the authors and discussants of the other papers to be presented during the session. At the outset of her presentation, the discussant should thank the authors and conference organizers for the opportunity to discuss. We also suggest that the discussant avoid any statements in her initial remarks to lower expectations of her performance (e.g., "This topic isn't really in my research area" or "I was just given this assignment last week"). Although these statements may be true, those in the audience could interpret them as an excuse for poor preparation or as a warning that the forthcoming discussion will be weak. Stated differently, rather than engendering sympathy and lowering the audience's expectations for the discussion, such statements only serve to alienate the audience, leading to a discounting of the value of the discussant's comments and the discussant herself as a knowledgeable and adept researcher.

Regardless of whether the discussant is assigned the first paper in the session or the last, she should be considerate of the presenters, other discussants, and the audience and abide by the time constraint imposed by the conference organizers or session

<sup>11</sup> Having a draft of the author's presentation slides will be very helpful here.

<sup>12</sup> A relatively new discussant could consider consulting a communications expert on the general design and layout of the slides.

<sup>13</sup> Akin to condescension is using the discussant role to promote the discussant's own research. Such a tack is offensive to the audience and an affront to the authors. This behavior should be avoided.

moderator. To this end, she may wish to wear a watch, use the stopwatch feature of her cell phone, or ask the moderator to alert her as the end of her presentation nears to avoid exceeding her allotted time (a good moderator will do this automatically). If the discussant is assigned the last paper in the session, then she should be flexible in her presentation; if the prior presenters and discussants exceeded their allotted times, then less time may remain for her discussion than she anticipated. Accordingly, the discussant should prioritize her slides so that the available time is used most effectively to address the most important issues. This prioritization is simple if the discussant has ordered the issues in her slides from the most to least important as we previously suggested.<sup>14</sup>

Presentation styles differ, and we suggest that the discussant use a style that matches her personality (i.e., “be yourself”) yet remains sufficiently formal for an academic conference.<sup>15</sup> Presentations that are too casual may appear unprofessional and may alienate audience members, including prospective employers or coauthors. In contrast, presentations that are too rigid (perhaps because the discussant is nervous) may result in the audience losing interest and drifting off. A nervous discussant may begin with a joke to lighten the mood. A good discussant should conclude with suggestions for future extensions of the paper and should thank the audience for listening. The discussant should avail herself to audience members at the end of the session in case attendees have questions about her discussion. Doing so provides a good opportunity for the discussant to network with prospective employers and/or coauthors.

### **Following Up with the Authors**

The discussion process does not conclude with the discussant’s delivery of her presentation at the conference. Rather, she should speak with the authors immediately after the session ends to answer any questions the authors may have about issues raised during the discussion. She should also offer to (1) continue discussing these issues via phone or email as the authors work to revise the paper, and (2) read the new draft once the authors complete their revisions. Although this degree of continued involvement with the paper is atypical, such willingness to help may lead to a mutually beneficial coauthor relationship in the future.

## **THE DEMAND FOR DISCUSSANTS**

Being a good discussant provides significant benefits but imposes certain costs as well. These costs are comprised primarily of the opportunity costs of the time required to develop and present a quality discussion of a research paper. These costs may reduce the supply of individuals volunteering to serve as discussants. We contend that the benefits of discussing conference papers far outweigh the costs, especially for junior faculty and doctoral students. In this section, we highlight the gap between supply and demand for discussant volunteers at conferences. To measure the gap, we examine data related to papers presented in concurrent sessions from recent AAA conferences and gather feedback from faculty who recently served as section liaisons and/or program leaders at these conferences.

Table 1 presents the number of papers presented, by section, at the 2013 AAA Annual Meeting in Anaheim, CA, along with the number of unique discussants used and how many of those discussants were doctoral students and assistant professors. As noted in Column (1), more than 700 papers were presented in concurrent sessions, but only 504 individuals served as discussants. Table 2 shows the number of papers presented at each section’s 2013 Midyear Meeting for those meetings listing an agenda on the AAA website. Although the data in these tables highlight the need for additional discussant volunteers, they underestimate the true shortage of volunteers because, even in those sections in which there were sufficient discussants for all papers presented, this outcome may have been due to researchers discussing papers in multiple sections, or from researchers being solicited by conference organizers to discuss rather than volunteering for these roles. This shortage places the burden of seeking out additional discussants on section liaisons or other program leaders.<sup>16</sup>

Based on our brief review of available conference data and section liaisons’ responses, it is clear that the demand for discussants at AAA conferences is high. We hope that this paper will encourage doctoral students and junior faculty members to avail themselves of the many opportunities to serve as conference discussants.

<sup>14</sup> Conversely, if there is excess time available, then the discussant need not attempt to fill every moment; it is better to do a good job in shorter time than to fill free time with unnecessary talk.

<sup>15</sup> The discussant should also dress appropriately. We recommend business formal attire to demonstrate her respect for the paper’s author(s) and other audience members. However, if the conference is more relaxed or the weather is warm (i.e., the AAA Annual Meeting in August), then business casual attire is acceptable.

<sup>16</sup> To better understand the difficulty in recruiting sufficient conference discussants, we requested feedback of 16 faculty members who served as section liaisons at the 2013 AAA Annual Meeting or as program leaders at recent midyear sectional and regional meetings. Of the 16 faculty members surveyed, we received nine responses, and all nine indicated that there were insufficient volunteers to satisfy the demand for discussants. Although some sections found discussants for all papers presented, section liaisons often were forced to actively recruit additional volunteers to fill all discussant slots. Several liaisons replied that it was quite difficult to find enough discussants. One program leader for an AAA regional meeting noted that some regional meetings do not have discussants at all, in part because they have so few volunteers.

**TABLE 1**  
**Discussants at 2013 AAA Annual Meeting**

Section	(1) Papers Presented	(2) Unique Discussants	(3) Doctoral Students	(4) Assistant Professors
Accounting, Behavior and Organizations	36	36	12	16
Tax	42	41	9	20
Auditing	80	67	20	25
Diversity	11	4	1	0
Financial Accounting and Reporting	267	149	41	80
Forensic	15	11	1	7
Government	15	15	2	5
Information Systems	13	13	1	7
International	72	65	7	16
Management	68	63	13	27
Public Interest	33	33	3	7
Strategic and Emerging Technologies	7	5	0	1
Teaching, Learning and Curriculum	42	34	1	5
Accounting History	20	20	2	2
Totals	721	504	102	205

The data reported in Table 1 were collected using the online program available in the meeting archive at <http://www.aaahq.org/AM2013/program.cfm> for the 2013 AAA Annual Meeting in Anaheim, CA. Column (1) shows the number of papers presented by section. Column (2) shows the number of unique discussants by section. Column (3) shows the number of unique discussants who were doctoral students. Column (4) shows the number of unique discussants who were assistant professors. Because some (relatively few) individuals discussed papers in more than one section, the totals at the bottom of the table are not equal to the sum of each row for Columns (2), (3), and (4).

### POTENTIAL INNOVATIONS

In this section, we consider four potential innovations to foster high-quality discussions. These innovations would complement the discussant's intrinsic motivations (e.g., reputational benefits) that we detailed previously. First, we encourage accounting departments, particularly those granting doctoral degrees, to establish and operate research "readings groups." A readings group is a set of faculty (and doctoral students, if applicable) that read preassigned academic research (both published

**TABLE 2**  
**Discussants at 2013 Midyear Section Meetings**

Section	(1) Papers Presented	(2) Unique Discussants
Accounting, Behavior and Organizations	44	44
Tax	16	12
Auditing	48	47
Financial Accounting and Reporting	102	70
Forensic	12	12
Government	12	12
Information Systems	24	20
International	46	43
Management	85	85
Public Interest	15	15

The data reported in Table 2 were collected using the online programs available in the Meetings Archive at <http://www.aaahq.org/meetings/archive.htm>. Column (1) shows the number of papers presented at each midyear section meeting. Column (2) shows the number of unique discussants. The program for the Teaching, Learning and Curriculum Section was not available online. The Diversity Section did not utilize discussants at its midyear meeting. The Accounting History and Strategic and Emerging Technologies Sections did not have 2013 Midyear Meetings.

articles and working papers) and meet periodically to discuss this research.<sup>17</sup> Depending on the size of the department, multiple readings groups may be formed according to research methodology (i.e., archival, behavioral, analytical) and/or topical area (i.e., financial, managerial, audit, tax, systems). With respect to enhancing discussants' skills, readings groups not only provide doctoral students and junior faculty members with additional exposure to academic research (as well as their colleagues' critical perspectives on this research), but also readings groups provide opportunities for discussants to add papers to the reading list in order to receive assistance in the preparation of their discussions.

Second, where feasible within the conference parameters, we encourage conference organizers to offer awards to excellent discussants. For example, as part of the American Taxation Association (ATA) Midyear Meeting each spring, four papers are presented and discussed in the *JATA* Conference. Each summer, during the ATA luncheon at the AAA Annual Meeting, the *JATA* editor presents a "Best Discussant" award to one of the four discussants from the midyear meeting; the *JATA* editor and editorial advisory board members select the winner. Each AAA section that hosts a midyear meeting in which papers are discussed could offer a similar award to incentivize excellent discussions at section meetings.

Third, we encourage discussants to ask one or more colleagues to attend their conference discussions, take notes on their performance, and meet immediately after the session's end to provide feedback. This type of "*post mortem*" review ensures that the discussion is fresh in the minds of both the discussant herself and the colleague/audience member. The colleague is likely to notice aspects of the discussion of which the discussant is unaware (e.g., talking too quickly, placing hands in pockets, not explaining comments thoroughly). By soliciting feedback from one or more trusted colleagues, the discussant can identify weaknesses to improve in subsequent conference discussions.

Fourth, our final recommendation is to expand the practice of discussants sharing slides with presenters before the conference. This practice is currently rarely done, but presenters have expressed gratitude at having advance notice. Further, sharing discussion slides prior to the conference allows the presenter to correct mistakes or misconceptions (for example, if a paper fails to mention how delisting returns were treated, then does this mean they were ignored or just that the authors forgot to mention how they were dealt with?). Also, if the discussant prepares slides with the understanding that they will be scrutinized by the authors before they are presented, then she is incentivized to prepare a careful and thorough discussion.

## CONCLUDING COMMENTS

We offer this paper as a primer for accounting doctoral students and new faculty on how to discuss a paper. An effective discussant will enhance her reputation, assist the paper's authors in improving their work, and assist the audience in understanding and appreciating the paper. Thus, we recommend putting more effort into the discussion than is sometimes the norm. Our comments are meant to illustrate the ideal discussant (and discussion); readers should not be unduly concerned if they find themselves saying, "I've never done that!" We would expect that very few discussants incorporate every single recommendation offered here; however, we suspect that many discussants would improve their work by following our recommendations.

In our experience, we have observed many discussions that were lackluster and soon forgotten. Other discussions have been energetic, interesting, informative,—and long remembered. Accounting researchers are part of a relatively small academic group in which reputations matter; accordingly, a good discussant can receive dividends from her efforts in the forms of invitations to present papers, review papers, and collaborate on future research projects.

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<sup>17</sup> For example, the following link describes how one such readings group operates: <http://www.mccombs.utexas.edu/Departments/Accounting/Research/Tax-Reading-Group.aspx>.

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