How to Publish Public Interest Research

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Public Interest Research

Editorial philosophy of

Accounting and the Public Interest:

- Accounting is a social activity
- Context is crucial social, historical, political
- Socially responsive perspective
- Ultimate goal: provide guidance for responsible action, or a better understanding of a phenomenon of public interest



Public Interest Research

Functional Areas

- Ethics (professional and business ethics)
- CSR (social and environmental accounting)
- Financial accounting
- Auditing
- Managerial accounting
- Gender and diversity issues
- Governmental/not-for-profit accounting
- Taxation



Public Interest Research

Methodologies

- Archival (large-scale data analysis, etc.)
- Behavioral (experimental, surveys, etc.)
- Qualitative (case studies, interviews, etc.)



Public Interest Outlets

Conferences

- Public Interest Mid-Year Meeting (with Doctoral Consortium)
- AAA Annual Meeting
- Ethics Research Symposium (before AAA)
- Centre for Social and Environmental Accounting Research (UK and others)
- Critical Perspectives on Accounting Conference
- Alternative Accounts Conference



Public Interest Outlets

Journals

- Accounting and the Public Interest
- Accounting, Auditing and Accountability Journal
- Research on Professional Responsibility and Ethics in Accounting
- Critical Perspectives on Accounting
- Accounting Forum
- Accounting, Organizations and Society



Getting Started

- Read public interest venues in areas that interest you.
- Get to know other people that work in areas that you find interesting:
 - Attend conferences
 - Volunteer as a reviewer or discussant
 - Public interest researchers are very friendly and love to mentor others!



Drafting Public Interest Research

Number one mistake made when submitting to a journal like *Accounting and the Public Interest (API)...*

not targeting the journal's mission

- API: View that accounting = broad societal responsibilities that involve the public interest.
- Motivation: Studies should be motivated by an historical, social, or political context.
- Conclusions: Provide a better understanding of a phenomenon of public interest.



Drafting Public Interest Research

Introduction

- Motivating the study
- Establishing the social, historical, or political context from which the research question emerges
- Very helpful to draw on other public interest research

Theories

 Welcomes alternative theories as well as more traditional ones

Methodologies

Wide variety of methodologies (viewed as a tool)



Drafting Public Interest Research

Findings/Conclusions

In addition to rigorously testing and describing the findings of the study...

– Guidance:

Describe how findings can be used to provide guidance for responsible action that promotes the public interest.

– Specific:

Be specific about the types of conclusions and recommendations that could result in action as a result of the findings of the study.

– Contribution:

Both to the literature AND to the types of public interest-oriented actions that could be taken.



Examples

Corporate Governance:

Contrasting Public Perceptions of Government versus Certified Public Accounting Firm Oversight of Relief Packages

• Brett A. Rixom, Jessica M. Rixom, Sonja Pippin, Jeffrey Wong

CSR:

The Domino Effect of Perceived Stakeholder Pressures on Eco-Controls

• Jean-François Henri, Marc Journeault, Michelle Rodrigue

Industry Norm, Legitimacy Threats, and Managerial Decision-Making: An Experimental Investigation of Environmental Capital Expenditure Projections

- Wioleta Olczak, Dennis M. Patten
- <u>Diversity</u>:

The Variety of Diversity Considerations in the Director-Nomination Process: Evidence from the Dow 30

• Marc Cussatt, M. Kathleen Harris, Fangjun Xiao



Ideas? Questions? Contact us!

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Thank you!

We will now turn to a brief panel discussion.

