How to Publish Public Interest Research

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weARE Webinar
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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

• **Diversity:**
  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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LinkedIn Page: “The Public Interest Section (PI) of the American Accounting Association”
Thank you!

We will now turn to a brief panel discussion.