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Journal of Accountancy



Extra Credit
The newsletter for accounting educators

How (and why) to write for practitioner journals

Impact the accounting profession with your research.

By Courtney L. Vien

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For a variety of reasons, most accounting practitioners do not read academic research: It's housed in academic journals, which are often paywalled and hard to access, and it often deals with highly theoretical topics they may not find relevant to their day-to-day jobs.

Faculty, for their part, are sometimes reluctant to write for practitioners. Pressed for time, they want to perform research that will help their career — and many departments only look at publications in top-tier academic journals when making promotion and tenure decisions. They may also find it difficult to change their writing style to meet the needs of a nonacademic audience.

But there are still good reasons why faculty should publish in practitioner journals. For one thing, these publications enjoy a wide audience. An article in the *JofA*, for instance, will reach hundreds of thousands of CPAs and other finance and accounting professionals. Writing for practitioners can also help academics produce research that's more relevant to the work of accountants in the field and to reflect more deeply on the profession they are training students to enter.

At the 2019 AAA Impact the Future Conference in New York City, a panel of editors from leading practitioner journals (*Strategic Finance*, *The CPA Journal*, and the *JofA*) and journals that aim to bridge the worlds of academia and practice (*Accounting Horizons* and *Management Accounting Quarterly*) spoke about why academics should consider submitting articles to their publications, what they look for in a submission, and how faculty can increase their chances of publication. Here is some of their best advice for getting published in a practitioner journal:

Understand the process. The publication process at many practitioner journals is similar in many ways to an academic journal's. An editor will read a submission and determine whether to send it out for peer review, based on such factors as how well it fits the journal's mission and whether the topic will be interesting and relevant to readers.

"Editorially, what we on staff prioritize is what fits into our publication schedule, what fits together topically, and what's most timely and relevant," said Christopher Dowsett, editor-in-chief/senior director, publications at IMA, who oversees *Strategic Finance* and *Management Accounting Quarterly*. "We evaluate each manuscript based on its own merits."

Most journals will have information about their editorial processes on their website. Feel free to reach out to editorial staff with questions.

Relevance is key. The most important thing editors of practitioner journals want to see in an article is its relevance to practitioners, panelists said. When reviewing a submission, the *JofA*'s editors often ask, "Will this help CPAs do their jobs better?" An article that doesn't pass the practicality test stands a high chance of being rejected.

"When you submit something, remember the journal's objective," said Lynn L. Rees, Ph.D., professor of accountancy at Utah State University in Logan and an editor for *Accounting Horizons*. Often, when the journal rejects a paper, he said, editors give the author the following advice: "You need to think of the practitioner."

Rigor matters, too. However, editors at practitioner journals do expect a high level of rigor. Articles in *Accounting Horizons* "need to make a significant contribution to the literature" while "providing something of value to the professional community," Rees said.

As Anthony Sarmiento, managing editor of *The CPA Journal*, put it, "We're trying to bring the best of both worlds into the mix: the depth of analysis that comes from real research but also the hands-on relevance that comes from practice."

Editors will work with you if the topic is right. If an article's style and format need some changes but it contains relevant and valuable content, editors will be happy to work with the author to get it into shape for publication, panelists said.

"We do a lot of editing in-house," said Sarmiento. "If we've got a good topic, we'll put in the effort on our side to make sure the style and format fit what works best for the magazine."

Learn about the journal you're submitting to. Each practitioner journal has its own mission and objectives. Understanding these objectives, and determining whether your manuscript meets them, can improve your chances of being published.

It can be a mistake to assume a practitioner journal is simply an academic journal in a different guise. "Many academics view *Horizons* as just another journal, as somewhere to submit to if they're rejected somewhere else," Rees said. "The main reason we reject a submission is that it does not meet the unique mission of *Horizons*."

Likewise, each practitioner journal has a characteristic style and tone and has its own requirements and preferences for article length, sidebars, charts and graphs, footnotes and citations, and so on. Often, articles in a practitioner journal look and feel very different from an academic article: For instance, although the *JofA* does publish articles based on academic research, these articles typically don't include a formal introduction, literature review, or results and discussion sections. Instead, the material that would usually appear in these sections is organized topically or in some other fashion to make it more digestible to a nonacademic audience (here are a couple [examples](https://www.journalofaccountancy.com/issues/2019/jun/accounting-firm-data-breaches.html) [examples](https://www.journalofaccountancy.com/issues/2019/dec/cpa-firms-recruiting-generation-z.html)).

Some journals have word counts. While it's a best practice to submit papers that fit the word count, the editors stated, again, that a paper's relevance is more important to them than its length. "We're more concerned about whether an article is the right length for the topic it covers" than whether it fits a certain limit, said Sarmiento.

Contact editors before you submit. If you're not sure whether your paper would be right for a specific journal, or have questions about style, format, word count, or the like, feel free to get in touch with an editor, panelists said. They welcome article ideas and proposals from academics as well.

— **Courtney L. Vien** is a senior editor on the AICPA's Magazines and Newsletters team and was a member of the "Writing With Impact — Publishing in the Major Professional Accounting Journals: An Editors' Panel" at the 2019 AAA Impact the Future Conference in New York City. To comment on this article or to suggest an idea for another article, contact her at Courtney.Vien@aicpa-cima.com (<mailto:Courtney.Vien@aicpa-cima.com>).

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