SOME COMMENTS ON THE ROLE OF A REVIEWER (REFEREE) OF AN ARTICLE

Inspired by others, I briefly set out my thoughts or suggestions on how a reviewer (referee) could approach the task of reviewing an article for a peer-reviewed tax journal – or any journal. These comments may help those who have not reviewed many articles, and it may help practitioner reviewers as well. The comments are also designed to get us, as a scholarly community, thinking about this issue and other issues related to the peer review process. The comments cannot be taken to be exhaustive.*

The role of the reviewer is very important in the ‘machine’ that is the publication of peer-reviewed articles. To be asked to review an article by an editor is an honour. It usually reflects the attainment of some standing or knowledge in a disciplinary area, and is a concrete indication that the editor is putting some faith or trust in the person to assist with the editor’s all-important question of ‘to publish’ or ‘not to publish’. Obviously, this is very important to the author of the article, but also the journal itself.

From editors’ extensive knowledge, they will usually have a reasonable idea of the suitability of a particular person for a reviewing task. However, editors cannot always know how well equipped a potential reviewer is to review an article. Accordingly, it is incumbent on reviewers, when approached, to ask themselves whether they can effectively review an article. In this regard, I suggest to both a reviewer and editors, as part of the ‘sounding out process’, that the person approached to be a reviewer be given 4–6 days to ‘scan read’ the article, and from that reading, make a judgment as to whether he/she can effectively review the article. This process should give editors more confidence in the reviewer, and it can also allow for better planning for the journal. If the person approached cannot review the article, the editor can move onto another potential reviewer quickly, and not face the risk of discovering ‘an unsuitable reviewer’ 6–7 weeks later (when a first read may be made).

All journals for which I have reviewed articles (mostly tax journals) work on the basis that the reviewer does not know who the author is, and the author does not know who the reviewer is; some call this double-blind reviewing. When reading an article, reviewers may be tempted to give some thought to the identity of the author. For me, you must try very hard not to focus on author identification; your focus should be on the piece of work. If you are convinced you know who the author is, you have an obligation to let the editor know, so the editor can make a judgment about what to do. Presumably the editor will want to be convinced that you can approach the task in a strictly objective manner. (I once inadvertently established the author’s identity, but the editor decided to keep me on).

On the decision to review or not, it is true that there is currently no direct financial reward for reviewing an article. And, from what I can gather, my university (and I suspect others in Australia) does not attach any particular significance to being a reviewer. That said, many institutions will consider reviewing as an important service item, and in New Zealand it would be valuable to include in a Performance-Based Research Fund evidence portfolio.

Accepting for a minute that low importance is attached to reviewing, you may ask, why should I bother? In short, it is a service to your discipline, and if every academic said no to reviewing, ultimately, your discipline as a whole, as well as the journal, may suffer. Perhaps you and your disciplinary colleagues may suffer. In any event, the ‘no benefit’ assertion is

questionable, given that reviewing an article can be a very good learning experience if done properly. It forces you to think about the structure of an article, topic coverage, originality, contribution, and the like – all things that are at the core of an academic's everyday work. In addition, being a reviewer often means you are the first person exposed to new research in your discipline.

It is reasonable to accept only one or two reviews per year, although senior academics with specialist expertise in an area may be expected to do more. If you are doing more than this, it suggests that some may not be carrying their fair share of the load for the discipline.

Assuming the person accepts the request, asking an editor for 5–6 weeks to review an article is appropriate. It is best to meet the deadline commitment made, but if it becomes apparent the reviewer will be late, the reviewer has an obligation to keep the editor informed. In my experience (I am nearly always a week or so late), editors appreciate being kept informed, especially if it allows the editor to keep the author informed. It should not have to be said that a reviewer who needs to withdraw should tell the editor as soon as possible that he or she is not going to carry out the review, after first stating they would.

As to the task of reviewing, this would require an article in itself, and there is a growing body of guidance out there. Yet, academics (most frequent reviewers) rarely get any formal guidance or training on this. Further, editors of journals do not systematically give reviewers feedback on their reviews. There are times, however, when authors acknowledge reviewers for their helpful comments.

I make the following observations. First, you have to take the reviewing task seriously. If you plan to allocate 2 hours to the task, you are not serious; tell the editor that you cannot do the review. (An editor who is told: ‘I will look at this on the plane flight between Melbourne and Sydney’, should drop this reviewer, probably for good, if this is to be the sum total of their review effort.)

Second, there is no magical approach or one best approach to reviewing. This is what I normally do. I do a first read of the article, and here I am mainly focused on gaining understanding or comprehension. I make notes, queries, etc., on the paper as I am reading, mainly to ensure understanding. Depending on the complexity of the area, it can take some time to gain sufficient understanding.

I will then let it sit for 2–4 days before coming back to it. At this second stage, I will confirm my understanding, but I will now also be looking for the usual features of a good piece of writing or research. Briefly, they are: (1) Does the article raise and identify a problem or an issue of some significance, and thereby set out a clear motivation? (2) Has the issue been dealt with elsewhere? (3) Does the article deal with the problem comprehensively and at a sufficient level of depth, or does the article do what it claims it will do? (4) Has the author considered previous contributions to the problem? (5) Is the content well-ordered? and (6) Does the introduction give the reader a clear sense of the direction the article is taking?

The issue of reviewer disposition is interesting. Some reviewers will come to the task with a ‘rejection’ mindset. That is, they are on the lookout for anything that gives them a basis for saying the article is not good. Others have what has been called a ‘developmental’ approach to reviewing. These reviewers are looking to see how they can help the author improve the article, even if they recommend rejection for the present journal. I would encourage you to follow the developmental reviewing approach.
Finally, it is implicit in what I have just said that there is no room in feedback to authors for 'personal' remarks, or remarks that are generalised beyond the scope of the content of the article. Accordingly, and consistent with developmental reviewing, couch your comments to authors in a positive light, wherever possible.

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