

Accounting, Finance, Financial Reporting, Management Administration and References

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Abstract

The publication system, national and international, of articles always requires that the work be completed by a set references of international authors. This element should be a kind of proof of the scientific of the thought contained in the work. That is not the case. If the author is characterized by a "stratification of knowledge" of almost 40 years, which becomes one with his mind and his being, even an article without references but with the illustration of an original thought can be considered a scientific work. On the contrary, it is possible that the latter is of greater scientific value than an article filled with references to works by other authors. "The proof of the stratification of knowledge" can completely cancel the need to make a reference to another work of any statement contained in the article that you want to publish.

This work is a challenge for an "enlightened" publisher. I will not deal with accounting or finance issues. I am not going to mention any issues relating to financial reporting or balance sheets. And finally, I won't go into any more detail on Business Administration issues. This work is a meditation that only an "enlightened" editor can grasp and publish.

Until this moment, it is known that the publication of articles in national or international journals is strongly influenced by the complex of quotations contained in the work and by the mass of references. Citing "important authors", indicating references for any statement contained in the work sent to the publishers, represents, in substantial terms, one of the fundamental elements for the acceptance of the work. The impact factor of the works mentioned becomes the basic element for the publication, the number of references is transformed into a successful factor for the article.

That is enough! Continuing along this path, quotations, references will acquire more weight than the thought contained in the article and the thesis sustained in the work. I speak as a 60-year-old academic who, in the last 40 years, has stratified a knowledge that has now become a rock on which to base any statement. Don't ask me where I found a certain microscopic knowledge that, together with all the other microscopic knowledge, constitutes my knowledge. I do not know. I know that I have read thousands of articles, hundreds and hundreds of books, dozens and dozens of treatises and all this have become my knowledge. I think that, after 35 years of career and 15 years that I am a Full Professor, I am entitled to express a thought all of my own on a given issue, without asking myself the problem of where I read a reference for every assertion that develops in the article.

Knowledge identifies an element that is stratified over time very slowly. However, it has one characteristic: the stratification is permanent and strengthens over time. Knowledge becomes one with the scholar, and his thought is permeated by what he has read and meditated on over the years. In this perspective, an article that exposes the thought of an academic without the writer indicating, for each assertion, a bibliographic reference and, at the end of the work, a mass of references that "proves" the reading of works related to what has been written, should be highly appreciated by the scientific community and publishers. What matters in an article is the thought set out and the observations illustrated by the author and not the references given as proof of what he says or inherent in what he writes.

So far, all this has not happened, and it is just a "dream". The acceptance of an article depends, first of all, on the references and quotations contained in the work. Moreover, even if many will say that this is not true, it is very important to quote the usual known. Otherwise, the article will be judged weak at a reference's point of view and will be rejected.

This is wrong and goes against the true innovation of academic thinking. Every scholar who has a substrate of knowledge that allows him/her to express his/her own thought without referring to other scholars who, before him/her, have directly or indirectly dealt with the subject under investigation, should be able to write articles without the need for these to be accompanied by a mass of references and references.

Let's suppose that, in an article, I want to deal with a new theme or an "old style" problem from an innovative point of view. What is really important is represented by the number of quotations and references that I can bring because directly or indirectly related to what I write or the essential element is the content of the work? The answer, in my view, is, without a doubt, the content of the work.

At this point, the objection of some scholar is inevitable, who could point out that the ability of an author cannot be evaluated and, consequently, it is impossible to "express a judgment on the stratification of knowledge" implemented in the years of work. This objection can be answered pragmatically by adopting a methodology that is certainly not scientific and may have some gaps. The analysis of the subject's curriculum, or rather, the consideration of the academic position of the author, can provide a useful evaluation tool. A researcher is in the phase of "research", study, meditation, observation of the work of others, reading what has been written by more experienced scholars, and with a "stratified" knowledge that he/she is slowly creating.

However, a Full Professor, the stratification of knowledge demonstrates it by the title achieved with so much difficulty and after so much study.

I am well aware that, should this article be published, this method of choice and separation will be the subject of criticism, but this proposal does not intend to divide the academic world into subjects with knowledge and subjects without knowledge. It does not intend to make a distinction between authors who, given their age and working age and the position reached in the study, can count on a "stratification of knowledge" and authors that are, laboriously, creating such a stratification.

It should be noted that the above "stratification of knowledge" prevents or makes very difficult for the search for the basis of a certain thought that is part of knowledge itself. The reading of articles, treatises, books continue to happen and, indeed, increases with time but the basic knowledge that becomes a whole with the scholar himself, makes the connection of any statement in the global thought of the writer with other works read over time becomes an extremely difficult work and, among other things, without any motivation.

If a scholar characterized by a "stratification of knowledge" created in 40 years of study, perhaps marked by the position of Full Professor, a guarantee of knowledge and professionalism in academia, writes an article totally free of references and quotations but full of an innovative idea or takes from classical topics but developed in an original way should be rewarded with the immediate publication of the work and not criticized for the lack of reference references.

I would like to point out that the thought described above, which I consider right and consistent with the academic positions of the various scholars, has never prevented me from publishing an article in an international journal for lack of or lack of references. This article is not written in response to a

lack of acceptance of a work for lack of bibliographical references but is the result of a thought that I consider correct and fair even if, currently, not accepted.

My hope is that this brief paper will be shared by other scholars and that these few pages will lead to an open debate on the subject. I sincerely do not know if this work is ever published and if there exists that "enlightened" editor who, with great intuition and courage, publishes this meditation.

I think that to turn towards this attitude would do well to research because, finally, authors with "stratification of knowledge" ascertained at least by the position held, will be able to express thoughts on topics subject to years of meditation that have never been summarized in an article for "laziness" in the search for the basis of every statement contained in the work.

Scholars "with layers of knowledge" that make their thought a constituent element of the scholar himself, should find open doors at the publishers "enlightened" that understand how it is pre-eminent the thought to highlight, almost the subject of "smugness", a mass of references that nothing else represents but the "cover of Linus". I say because I know that being able to refer to someone who directly or indirectly has previously said this or has addressed this issue reassures the author as if finding some author that has already addressed, even only indirectly, the problem analyzed reassures about what you intend to write. It is easy to understand how this attitude is defensive in nature and not that of a true scholar. I am sure that Galileo Galilei, when he set out his theories, was not concerned with quoting other scholars but simply with explaining his thinking. Attention: this does not mean that an author without a "stratification of knowledge" can do so. The "stratification mentioned above" is a necessary element for this writing policy to lead to excellent research results. Otherwise, the work would be worthless and meaningless.

As already pointed out above, the "knowledge stratification" is not objectively measurable and, therefore, we must rely on the consideration and potential assessment parameters shown in the previous pages.

I will end this article with an observation: in order to achieve the described objective, not only is it necessary for the publisher to be "enlightened", but also for the reviewers to be equally enlightened. Without "enlightened" reviewers the process is doomed to failure. Of course, since these scholars perform the referral anonymously, they cannot express a judgment on the presence or absence of "stratification of knowledge". This presence must be guaranteed by the publisher when submitting the article to reviewers. This can be done by analyzing the characteristics of the author of the article, and the position held. The fact that the work is subject to review should be the consequence of an upstream control by the publisher of the potential presence or absence of "knowledge stratification", carried out according to the parameters identified above. Every problem, in this case, would be solved.

I conclude this work with an observation: for this time, I add references, the true references in this article.

References

- [1] The thousands of books I have read, studied and meditated on in 38 years of work and 17 years of Full Professor
- [2] The thousands of articles I have read, studied and meditated on in 38 years of work, and in 17 years of Full Professor
- [3] Hundreds of treatises leafed through, studied, in-depth, re-read in 38 years of work and in 17 years of Full Professor
- [4] The conferences I attended to understand the thoughts of others.
- [5] The seminars in which I participated to understand the motivations of the differentiations between my thinking and the thinking of other authors.
- [6] These are the references that lead me to write an article. And I think that even if I don't quote 60 or 70 international articles, my work can easily be accepted as a scientific work. Work not span in the air but based on a knowledge that is one with my mind.