

## Comments from the editors

### Types of Research Contributions

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In the previous editorial, we discussed the general structure for preparing scientific research, outlining its key components. We mentioned that while adherence to this framework is a necessary condition for publication, it is not sufficient on its own. For a research paper to be accepted, it must also offer a substantial and constructive scientific contribution, exhibit strength and rigor, and make a genuine impact in its field. This led us to pose the question: **when can we consider a research paper to be strong, rigorous, and contributory?** In this article, we will address that question.

Simply put, a research paper is deemed strong, rigorous, and important based on the research contributions it offers. In general, research involves the search for something—whether tangible or intangible. In the context of scientific research, it is the process undertaken by a researcher to uncover the truth and validate a set of related hypotheses by following a recognized research methodology that aligns with the nature of the problem at hand, the available resources, and the necessary scientific procedures (Naşr, 2021). In this sense, the contribution is realized.

The following sections will explain the concept of research contribution, how to identify gaps, the major types of contributions, their adequacy for academic and international standards, and how to write and position them within a research paper.

### Research Contributions

Although adhering to the aforementioned general framework is essential, doing so does not guarantee acceptance for publication. Studies must also demonstrate significant and scientifically rigorous contributions. This defines research contributions and discusses methods for identifying research gaps, some of the most important types of contributions, and guidelines for ensuring their adequacy for international publication. Additionally, it discusses how and where to include research contributions in a paper.

## ***Concept of Research Contributions***

A research contribution is a fundamental determinant of the value and impact of any study. It enriches scientific knowledge and advances a scientific field through the provision of unique and original inputs. It is achieved by offering new insights into an existing research idea, addressing a research gap by adding a new dimension to existing studies or driving scientific progress and development. A robust research contribution reflects the researcher's expertise and capacity to generate novel knowledge.

To identify potential research contributions, researchers must thoroughly explore the relevant literature in their fields by reading academic journals and articles and searching online scientific databases for published research. In reputable journals, research contributions are often highlighted in a dedicated paragraph in the introduction or conclusion section of a research article.

Reviewing the existing body of literature can also pinpoint research gaps and topics that require further study. The conclusion sections of papers can be particularly useful in this area because they typically address research limitations and suggest areas for future research. Researchers should focus on these gaps and make concerted efforts to bridge them in their work.

## ***Most Important Types of Research Contributions***

Each type of research contribution serves a unique purpose in a distinctive academic field. The key types are discussed below.

### ***a. Knowledge-Related Research Contributions***

Knowledge-related research contributions can occur in many forms and include theoretical, methodological, and practical contributions. Theoretical contributions are often conceptual in nature, providing new perspectives and/or frameworks. For instance, Darwīsh and Al-Laythī (2020) utilized Carl Rogers's theory of the self to elucidate the concept of self-actualization and employed Gödel's incompleteness theorem to interpret aspects of artificial intelligence. This integration of established theories into new contexts exemplifies how theoretical contributions can expand our understanding and application of fundamental concepts.

Methodological contributions involve the development of new scientific methods or the enhancement of existing ones. Al-'Ammār and Al-Ḍubayb (2022) highlighted exemplary methodological contributions by referencing the explana-

tory models proposed by Abdel Wahab Al-Messiri and the grounded theory methodology proposed by Strauss and Glaser. Furthermore, Ibrahim and Hussainey (2019) developed a new measure for narrative risk disclosure and introduced risk-related keywords in this context. Similarly, Alkaraan et al. (2023) created an innovative measure for the disclosure of Fourth Industrial Revolution (Industry 4.0) and Circular Economy (CE) technologies. In addition, Illiwah (2023) made a methodological contribution by utilizing the data envelopment analysis model to compare bank performance over time and across branches.

Practical contributions aim to solve real-world problems. Alharasis et al. (2024) shared practical insights for standard setters, regulators, and policymakers regarding the impacts of implementing the ISA-701 standard for external auditors with a focus on the communication of Key Audit Matters (KAMs). In addition, Al-Arđi (2019) identified major challenges in accounting disclosure faced by preparers and users and highlighted the reasons behind the issuance of the disclosure initiative and its main components.

Some studies make a single type of knowledge contribution; however, more impactful studies often combine multiple forms. El Khoury et al. (2023) not only analyzed the impact of the Russia-Ukraine war on financial markets but also explored the implications on indices such as FinTech, economic, social, governance, renewable energy, gold, and Morgan Stanley Capital International (MSCI) in developed and emerging countries. This multifaceted approach enriched theoretical, methodological, and practical knowledge. Similarly, Simmou et al. (2023a) examined the relationship between Corporate Social Responsibility (CSR) approaches and the environmental responsibilities of service enterprises in the Maldives and Morocco. Furthermore, by conducting a unique assessment of the impact of CSR initiatives on environmental performance in developing countries—framed by stakeholder and natural resource theories—they made substantial contributions across several domains.

#### *b. Review-Related Research Contributions*

The goal of review-related research is to synthesize literature to either expose knowledge gaps or introduce a new perspective to understanding existing literature. It contributes to by providing researchers with new research ideas and a fresh view of existing literature. The most prominent types of review-related research contributions are discussed below.

***Systematic Literature Review.*** In a systematic literature review, a replicable

systematic process is used to identify the literature to be reviewed. Researchers attempt to identify, evaluate, select, and extract data from the literature relevant to their research. They then synthesize the main findings to present a novel theoretical framework or suggest a direction for future research. For example, Ibrahim et al. (2022) made a review-related research contribution by systematically reviewing 104 studies on corporate risk disclosure literature published in 51 high-level journals between 1999 and 2019 to identify knowledge gaps.

**Meta-Analysis.** A meta-analysis involves applying statistical methods to the results of several potentially compatible or contradictory studies to determine the statistical trend of those results and/or find a possible common relationship between them. For example, Samaha et al. (2015) used meta-analysis on a sample of 64 experimental studies to identify the main board characteristics and moderators that influenced voluntary disclosure. Similarly, Khelif and Hussainey (2016) performed a meta-analysis of 42 experimental studies to show that factors like legal systems, disclosure regimes, industry types, and corporate characteristics (size, leverage ratio, profitability) significantly influence firms' risk disclosures.

**Bio-Bibliometric Analysis.** Bio-bibliometric analysis, the most important process in bibliometric measurement, aims to highlight the structural characteristics of specialized intellectual production. It helps evaluate researchers, their scientific production, and their mutual influence with other researchers in their respective scientific field as well as the publications that involve their production. For instance, Simmou et al. (2023b) provided a distinctive contribution to finance and accounting research by conducting a retrospective analysis of 20 years of work by Professor Khaled Hussainey. This bio-bibliometric review examined the performance trends and intellectual framework of Professor Hussainey's research, utilizing 128 research papers sourced from the Scopus database from 2001 to July 2022.

**Citation Analysis.** Citation analysis is used when researchers want to understand the state of a research field and its evolution. For example, Grover et al. (2006) performed citation analysis on literature published in prominent information systems journals between 1990 and 2003 to understand the reference disciplines that have contributed to the field and how the field's cumulative tradition evolved over time.

## ***Presentation of Research Contributions***

Researchers must know the best places in a paper to discuss their research contributions and how to present them logically and coherently. This involves careful attention to formatting, organization, and the use of appropriate scientific and linguistic tools to ensure that the contributions are clear to readers. Some researchers advocate the inclusion of research contributions in the introduction section, while others prefer to do so in the conclusion section. Both approaches are valid, provided that each section appropriately expresses the relevant contributions. Furthermore, the research title and the abstract should succinctly convey the research contributions.

## **Conclusion**

Scientific research is fundamental to the development of knowledge, and research contributions are vital for advancements and innovations in scientific research. By driving efforts toward innovation and scientific analysis, researchers can achieve tangible results and significantly impact their respective fields, which can enrich their academic careers and contribute to broader intellectual and societal development.

In this article, we have examined two crucial aspects of an academic research article: structure and contribution. While these elements are essential, writing is a complex skill that demands continual practice and refinement. Our parting advice to enhance your writing skills is to engage in regular writing practice and read well-written articles that can influence your style. Additionally, collaborating with experienced authors and professional copyeditors can significantly improve the quality of your work.

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