



Expression of Editorial Interest in Articles on Behavioral Methods (including Scale/Measure Validation) V 1.1

Behavioral Research in Accounting should be the natural home for articles that discuss behavioral methods and methodology. Hence, in addition to our call for an increase in replication research and the publication of non-significant results, the Editorial Team at *BRIA* is interested in receiving manuscripts that discuss and/or illustrate advances in behavioral methods, methodologies, and theories.

There are at least three approaches that accounting researchers can take to contribute to this literature:

1. Papers that serve to **validate the creation of a survey scale or experimental variable measure** of a construct of interest to accounting researchers, or to validate a scale/measure that has been transferred from another domain actually reflects a critical accounting attribute.
 - a. This sort of study would require following a generally accepted method for scale/measure development to show that the scale/measure is conceptually distinct from close rival measures and results in a stable measurement (Salterio 1998 provides an example of a critique of a study that did not use those methods). Those writing papers in this line should consider Churchill (1979) and its descendants (e.g. MacKenzie et al., 2011) as exemplars of how to do scale/measure development. Gronewold and Donle (2011) is an example of a *BRIA* published papers that focused on the scale/measure development.
 - b. Further, authors publishing a scale/measure development paper are then able to undertake substantive accounting studies that employ the scale/measure. See Robinson et al. (2017) as an example of a published accounting paper that focuses almost entirely on scale development and validation.

Rationale: Almost every other area of management research separates the scale/measure development and validation from the substantive use of the validated scale/measure to study an issue. The benefits to authors include the potential for two papers from the same project. The behavioral accounting literature benefits through more thorough scale/measure development so that construct, especially those unique to accounting settings are developed. Further, it will reduce the barriers to carrying out behavioral accounting research, as those studying issues will not have to be scale/measure development experts as well as substantive experts.

2. Methods papers that address **study design and analysis issues**. Examples of these types of papers include::

- a. **Statistical issues** (e.g. how to use a particular technique or how to correct prior misuse of a technique that has been used in behavioral accounting research). See Buckless and Ravenscroft (1990) or Borkowski et al. (2001) in *BRIA* as examples.
 - b. How to **use a particular technique or construct** (e.g., accounting applications of how to use qualitative software for analysis of qualitative data, how to do interviews, how to set up a survey). See Ketchand and Strawser 2001 in *BRIA* as an example.
 - c. **Broad issues related to designing research** (e.g. how to carry out a field study with particular application to accounting, how to carry out an experiential survey, changes in approach to designing experimental economics studies etc). See Kenno et al. (2017) in *BRIA* as an example.
3. **Important theoretical developments in base disciplines** (experimental economics/behavioral finance, psychology, sociology etc.) that the larger behavioral accounting research community should be exposed to (e.g., the use of construal theory for experimental behavioral accounting research in Weisner 2015 in *BRIA*). This topic could include papers that carry out **a constructive dialogue between research methodologies in accounting** (i.e. ethical, interpretive, critical and positivist).

There are also approaches that combine several of these elements in one paper – see Bailey et al (2010) in *BRIA* as an example. The Editorial Team welcomes your ideas about methods (methodological) papers that would contribute to advancing behavioral and social accounting research. Topic pre-approval will be given in cases where there appears to be a pressing need for the issue to be addressed.

References

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