

# Editorial Policy and Style Information

## Editorial Policies

*Behavioral Research In Accounting* is published by the Accounting, Behavior and Organizations Section of the American Accounting Association. Original research relating to accounting and how it affects and is affected by individuals and organizations will be considered by the journal. Theoretical papers and papers based upon empirical research (e.g., field, survey, and experimental research) are appropriate. Replications of previously published studies will be considered. The primary audience of the journal is the membership of the Accounting, Behavior and Organizations Section of the American Accounting Association.

For a manuscript to be acceptable for publication, the research question should be of interest to the intended readership, the research project should be well designed and well executed, and arguments or findings should be presented effectively and efficiently.

## The Review Process

Each manuscript submitted to *Behavioral Research In Accounting* is subject to the following review procedures:

1. Each manuscript is reviewed by the editor for general suitability for this journal.
2. For those that are judged suitable, at least two reviewers are selected and a double-blind review process takes place.
3. Using the recommendations of the reviewers, the editor will decide whether the particular manuscript should be accepted as is, revised, or rejected for publication.

The process described above is a general process. In any particular case, deviations may occur from the steps described.

## Submission of Manuscripts

Authors should note the following guidelines for submitting manuscripts:

1. Manuscripts currently under consideration by another journal or other publisher should not be submitted. The author must state that the work is not submitted or published elsewhere.
2. To expedite the process, an electronic submission and review process is employed. To preserve anonymity, put the cover page and the remainder of the document in separate Microsoft® Word files. In the case of manuscripts reporting on field surveys or experiments, the instrument (questionnaire, case, interview plan, or the like) should also be submitted in a separate file, with identity of the author(s) deleted. Email the cover page, manuscript, and, if applicable, the instrument as attached files to Professor Theresa Libby, Editor, at: [tlibby@wlu.ca](mailto:tlibby@wlu.ca). Contact Professor Libby if compatibility or electronic submission is a problem.
3. The submission fee of \$50 should be paid online (VISA or MasterCard only) at: <https://aaahq.org/AAAforms/journals/briasubmit.cfm>. If unable to pay online, a check in U.S. funds, made payable to the American Accounting Association, may be sent to Professor Theresa Libby, Editor, *Behavioral Research in Accounting*, School of Business and Economics, Wilfrid Laurier University, Waterloo, ON, Canada, N2L 3C5. The submission fee is nonrefundable.
4. The author should retain a copy of the paper.
5. Revisions must be submitted within 12 months from request, otherwise they will be considered new submissions.

## Manuscript Preparation and Style

*Behavioral Research In Accounting's* manuscript preparation guidelines follow *The Chicago Manual of Style* (15th ed.; University of Chicago Press). Another helpful guide to usage and style is *The Elements of Style*, by William Strunk, Jr., and E. B. White (Macmillan). Spelling follows *Merriam-Webster's Collegiate Dictionary*.

### Format

1. All manuscripts should be typed on one side of 8½ × 11" good quality paper and be double-spaced, except for indented quotations.
2. Manuscripts should be as concise as the subject and research method permit, generally not to exceed 7,000 words.
3. Margins should be at least one inch from top, bottom and sides to facilitate editing and duplication.
4. To assure anonymous review, authors should not identify themselves directly or indirectly in their papers. Single authors should not use the editorial "we."
5. A cover page should include the title of the paper, the author's name, title, and affiliation, any acknowledgments and a footnote indicating whether the author would be willing to share the data (see last paragraph in this statement).
6. All pages, including tables, appendices, and references, should be serially numbered.
7. Spell out numbers from one to ten, except when used in tables and lists, and when used with mathematical, statistical, scientific or technical units and quantities, such as distances, weights and measures. For example: *three days; 3 kilometers; 30 years*. All other numbers are expressed numerically.
8. In nontechnical text use the word *percent*.
9.
  - a. Use a hyphen (-) to join unit modifiers or to clarify usage. For example: a *well-presented analysis; re-form*. See *Webster's* for correct usage.
  - b. En dash (–) is used between words indicating a duration, such as hourly time or months or years. No space on either side.
  - c. Em dash (—) is used to indicate an abrupt change in thought, or where a period is strong and a comma is too weak. No space on either side.
10. The following will be Roman in all cases: i.e., e.g., *ibid.*, et al., op. cit.
11. Initials: A. B. Smith (space between); Countries: U.S., U.K. (no space between).
12. When using "Big 4," "Big 5," "Big 6" or "Big 8," use Arabic figures (don't spell out).
13. Ellipsis should be used not periods, example: ... not . . . .
14. Use "SAS No. #" not "SAS #."
15. Use only one space after periods, colons, exclamation points, question marks, quotation marks—any punctuation that separates two sentences.
16.
  - a. Use real quotation marks—never inch marks: "and" not "and".
  - b. Use apostrophes, not foot marks: ' not '.
17. Punctuation used with quote marks:
  - a. Commas and periods are always placed inside the quotation marks.
  - b. Colons and semicolons go outside the quotation marks.
  - c. Question marks and exclamation points go in or out, depending on whether they belong to the material inside the quote. If they belong to the quoted material, they go inside the quote marks, and vice versa.
18. Punctuation and parentheses: Sentence punctuation goes after the closing parenthesis if what is inside the parentheses is part of the sentence (as is this phrase). This also applies to commas, semicolons, and colons. If what is inside the parentheses is an entire statement of its own, the ending punctuation should also be inside the parentheses.

19. Headings should be arranged so that major headings are centered, bold, and capitalized. Second-level headings should be flush left, bold, and both uppercase and lowercase. Third-level headings should be flush left, bold, italic, and both uppercase and lowercase. Fourth-level headings should be paragraph indent, bold, and lowercase. Headings and subheadings should not be numbered. For example:

**A CENTERED, BOLD, ALL CAPITALIZED, FIRST-LEVEL HEADING**

**A Flush Left, Bold, Uppercase and Lowercase, Second-Level Heading**

***A Flush Left, Bold, Italic, Uppercase and Lowercase, Third-Level Heading***

**A paragraph indent, bold, lowercase, fourth-level heading.** Text starts...

**Abstract**

An abstract of about 100–150 words should be presented on a separate page immediately preceding the text. The abstract should be nonmathematical and include a readable summary of the research question, method and the significance of the findings and contribution. The title, but not the author's name or other identification designations, should appear on the abstract page.

**Tables and Figures**

The author should note the following general requirements:

1. Each table and figure (graphic) should appear on a separate page and should be placed at the end of the text. Each should bear an Arabic number and a complete title indicating the exact contents of the table or figure.
2. A reference to each table or figure should be made in the text.
3. The author should indicate by marginal notation where each table or figure should be inserted in the text, e.g., (Insert Table X here).
4. Tables or figures should be reasonably interpreted without reference to the text.
5. Source lines and notes should be included as necessary.
6. When information is not available, use NA, capitalized with no slash between.
7. Figures must be prepared in a form suitable for printing.

**Mathematical Notation**

Mathematical notation should be employed only where its rigor and precision are necessary, and in such circumstances authors should explain in the narrative format the principal operations performed. Notation should be avoided in footnotes. Unusual symbols, particularly if handwritten, should be identified in the margin when they appear. Displayed material should clearly indicate the alignment, superscripts, and subscripts. Equations should be numbered in parentheses flush with the right-hand margin.

**Documentation**

**Citations:** Work cited should use the “author-date system” keyed to a list of works in the reference list (see below). Authors should make an effort to include the relevant page numbers in the cited works.

1. In the text, works are cited as follows: author's last name and date, without comma, in parentheses: for example, (Jones 1987); with two authors: (Jones and Freeman 1973); with more than two: (Jones et al. 1985); with more than one source cited together (Jones 1987; Freeman 1986); with two or more works by one author: (Jones 1985, 1987).

2. Unless confusion would result, do not use “p.” or “pp.” before page numbers, for example (Jones 1987, 115).
3. When the reference list contains more than one work of an author published in the same year, the suffix *a*, *b*, etc., follows the date in the text citation, for example (Jones 1987a) or (Jones 1987a; Freeman 1985b).
4. If an author’s name is mentioned in the text, it need not be repeated in the citation, for example “Jones (1987, 115) says....”
5. Citations to institutional works should use acronyms or short titles where practicable, for example (AAA ASOBAT 1966); (AICPA *Cohen Commission Report* 1977). Where brief, the full title of an institutional work might be shown in a citation, for example (ICAEW *The Corporate Report* 1975).
6. If the manuscript refers to statutes, legal treatises or court cases, citations acceptable in law reviews should be used.

**Reference List:** Every manuscript must include a list of references containing only those works cited. Each entry should contain all data necessary for unambiguous identification. With the author-date system, use the following format recommended by the *Chicago Manual*:

1. Arrange citations in alphabetical order according to surname of the first author or the name of the institution responsible for the citation.
2. Use author’s initials instead of proper names.
3. In listing more than one name in references (Hazard, D., and B. Harrelson,), there should always be a comma before “and.”
4. Dates of publication should be placed immediately after author’s names.
5. Titles of journals should not be abbreviated.
6. Multiple works by the same author(s) should be listed in chronological order of publication. Two or more works by the same author(s) in the same year are distinguished by letters after the date.

Sample entries are as follows:

- American Accounting Association, Committee on Concepts and Standards for External Financial Reports. 1977. *Statement on Accounting Theory and Theory Acceptance*. Sarasota, FL: AAA.
- Bohrnstedt, G. W. 1970. Reliability and validity assessment in attitude measurement. In *Attitude Measurement*, edited by G. Summers, 80–99. Chicago, IL: Rand McNally.
- Burgstahler, D. 1987. Inference from empirical research. *The Accounting Review* 62 (January): 203–214.
- Chow, C. 1983. The impacts of accounting regulation on bondholder and shareholder wealth: The case of the securities act. *The Accounting Review* 58 (3): 485–520.
- Hunt, S. D., L. B. Chonko, and J. B. Wilcox. 1984. Ethical problems of marketing researchers. *Journal of Marketing Research* (August): 304–324.
- Maranell, G., ed. 1974. *Scaling: A Sourcebook of Behavioral Scientist*. Chicago, IL: Aldine Publishing Company.
- Saaty, T. L., and L. G. Vargas. 1984a. The legitimacy of rank reversal. *Omega* 12: 513–516.
- , and ———. 1984b. Inconsistency and rank reversal. *Journal of Mathematical Psychology* 28: 205–214.
- Waterhouse, J., and A. Richardson. 1989. Behavioural research implications of the new management accounting environment. Working paper, University of Alberta.

**Footnotes:** Footnotes are not to be used for documentation. Textual footnotes should be used only for extensions and useful excursions of information that if included in the body of the text might disrupt its continuity. Footnotes should be double spaced and numbered consecutively throughout the manuscript with superscript Arabic numerals. Footnote text should be double-spaced and placed at the end of the article.

## **Policy on Reproduction**

An objective of *Behavioral Research In Accounting* is to promote the wide dissemination of the results of systematic scholarly inquiries into the broad field of accounting.

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## **Policy on Data Availability**

The following policy, adopted by the Executive Committee of the AAA in April 1989, is applicable to *all* manuscripts submitted to *Behavioral Research In Accounting*:

...authors are encouraged to make their data available for use by others ... Authors of articles that report data-dependent results should footnote the status of data availability and, when pertinent, this should be accompanied by information on how the data may be obtained.



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