

# Replications and Non-Significant Result Studies

## Research Notes

Behavioral Research in Accounting will add “Research Notes” in order to publish two specific types of studies with the purpose of improving our science. We hope to inform the literature, which is often biased against publishing these types of studies, and to aid researchers working in the field of behavioral accounting.

### 1. Replication Studies

Manuscripts reporting on replications should clearly identify the study or studies being replicated. The purpose of such a study is to demonstrate the robustness and inferential value of prior findings by incorporating a broader use of the scientific method in our field. The manuscript should highlight any differences from the original research study (e.g., measurements, manipulations, participants, etc.) and how these differences inform the literature (e.g., validity/robustness of construct). Relative to an original research article, the introduction and hypotheses development sections should be substantially scaled back. The goal is that the text will be around 10 pages in final print form and the use of tables and figures should be limited as well. **This suggests a double-spaced manuscript submission including tables of no more than 22-25 pages.** While the review process will be the same as it is for main articles, please indicate in your submission that your manuscript is a replication.

### 2. Original Research Studies with Non-Significant Results

To attempt to address the quandary of journals only publishing positive results, BRIA will accept original research manuscripts where the primary hypotheses are not supported by the statistical analyses. Such studies will need to “go the extra mile” to ensure that the lack of results is informative to the literature. For example, submissions will be scrutinized over issues of power and construct validity as well as internal validity of the design. The goal is that the published study will be around 10 pages in final print form and the use of tables and figures should be limited as well. **This suggests a double-spaced manuscript submission including tables of no more than 22-25 pages.** While the review process will be the same as it is for main articles, please indicate in your submission that your manuscript is a “no-results” study.