

**Behavioral Research in Accounting**

A Publication of the Accounting  
Behavior and Organizations Section  
of the American Accounting Association



**American  
Accounting  
Association**  
Accounting, Behavior  
and Organizations

December 2018

# Behavioral

Research in Accounting

Information Packet

## INTRODUCTION

*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 encouraged (see below). 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.

### 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.

### Replication Studies

Manuscripts reporting on replications should clearly identify the study or studies being replicated. The manuscript should highlight any differences from the prior work (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 and the use of tables and figures should be limited as well. 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. 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.

### Studies with Non-Significant Results

To attempt to address the quandary of journals only publishing positive results, *BRIA* will accept 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. These manuscripts need to be written as efficiently as possible preferably 50-75% of the length of a typical main article. 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.

## EDITORS AND EDITORIAL BOARD

### Senior Editor

#### Steven E. Salterio, Ph.D.

Queen's University

Professor Salterio is the Stephen J.R. Smith Chair of Accounting and Auditing at the Smith School of Business. His research investigates, among other areas, corporate governance with special attention to the role of the audit committee and external auditor; negotiations between auditor and client management on financial reporting issues and the effects of enhanced disclosure on the quality of corporate governance; and judgmental effects of performance measurement systems. He is also past editor (in-chief) of *Contemporary Accounting Research*. He was an associate editor at *Contemporary Accounting Research* and is or has been an editorial board member at *Auditing: A Journal of Practice & Theory*, *Behavioral Research in Accounting*, and *The Accounting Review*, among others. He has published over 50 articles in such journals as *Journal of Accounting Research*, *The Accounting Review*, *Contemporary Accounting Research*, *Accounting Organizations and Society*, *Journal of Business Ethics*, and *Auditing: A Journal of Practice & Theory*. He has written several book chapters and has a co-authored two editions of an auditing and assurance textbook entitled *Auditing: Assurance and Risk* with Robert Knechel.

### Former Editors of *BRIA*

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## Editors (June 1, 2017–May 31, 2020)

### Donna D. Bobek

University of South Carolina

*BRIA* Editor Donna Bobek brings a variety of experiences to her position as a *BRIA* editor. Currently at the University of South Carolina she previously served at the University of Central Florida. Donna will be the lead editor on behavioral tax manuscripts as well as many of the ethics papers that we receive given her publishing record in both areas. Donna has published in *JATA*, *AOS*, *JBE*, and other journals providing her with an in-depth understanding of what it takes to make a high-quality contribution to the literature. She previously edited *Advances in Accounting Behavioral Research* hence brings editorial experience with her to the team.

### Annie M. Farrell

Miami University

Annie Farrell is PricewaterhouseCoopers Professor of Accountancy at Miami University—the one in Ohio. Annie, who is past president of the Management Accounting Section, is a strong management accounting scholar who has served at several universities and hence is familiar with diverse research cultures. Annie travels to both U.S. and international conferences so she has a broad perspective on management accounting research both as it is practiced in North America and around the world. Annie is an active scholar having published in *The Accounting Review* and *Contemporary Accounting Research* in the last five years. As editor, Annie will handle most management accounting experimental papers with me acting as backup when she is in conflict of interest or overworked.

### Kevin Jackson

University of Illinois at Urbana-Champaign

Kevin Jackson is an associate professor at the University of Illinois at Urbana–Champaign. He is a PricewaterhouseCoopers faculty fellow and is a member of the American Accounting Association. He is also a CPA in the state of Texas. He has published in *The Accounting Review* and *Contemporary Accounting Research*, and his research has been cited in practitioner journals such as *Investor Relations Magazine*. Kevin will handle most of the financial accounting experimental papers with me acting as backup when he is overworked.

### Christopher Koch

Mainz University

Audit researcher Christopher Koch is a professor at Mainz University in Germany (or more precisely Johannes Gutenberg-Universität Mainz). Christopher has published in *AJPT*, *EAR*, *AOS*, *RAS*, and *TAR* among other outlets. Christopher holds a Chair in Corporate Governance and Auditing at Mainz and is a graduate of Mannheim University. Christopher has an extensive international conference travel history and has spent time visiting universities in the United States and Canada as well as participating fully in the European Behavioral Audit Research Network. Christopher will be the prime lead on behavioral audit manuscripts and also be assisting in understanding European related institutional details in management accounting and corporate governance.

### Bertrand Malsch

Queen's University

Bertrand Malsch is a colleague at Queen's University where I have had the pleasure of working with him on interdisciplinary behavioral and social research. Our paper in *AJPT* sets out some editorial standards for assessing the quality of field research done from both a positivist and an interpretivist perspective. Bertrand brings a strong record of publishing in accounting (*AOS*, *CAR*, *AJPT*) with interests in auditing, corporate governance and management accounting in addition to publishing in management journals (*JMS*). Bertrand will handle most of the more interpretivistic field studies whereas David Smith and I will handle the more positivist ones.

**David Smith**

The University of Queensland

The University of Queensland's David Smith is the Australia/Asia-Pacific member of the editorial team. David brings extensive experience in the Australia-Pacific community including a long record of publication in key accounting journals including *AOS*, *MAR*, *BRIA*, and more. Lately, David has specialized in positivist field studies of management accounting and also brings a strong interest in the not-for-profit sector to the role. While field studies are his recent passion, he has extensive experience with survey-based accounting research. David handles some of the management accounting field studies, survey papers, and helps out with methodological papers.

**Douglas E. Stevens**

Georgia State University

Georgia State's Doug Stevens brings his expertise in experimental markets to *BRIA*. Doug combines his academic research and editing with being the Director of GSU's School of Accountancy. Doug has published in the normal set of accounting journals (including *TAR*, *CAR* and *BRIA*) as well as some of the key experimental economics journals. Doug will be handling most of the experimental markets papers at *BRIA*. Doug has published a book in 2018 entitled "Social Norms and the Theory of the Firm" with Cambridge University Press that should be a must read for management accounting experimental markets researchers.

## Editorial Board (June 1, 2017–May 31, 2020)

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## SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *Behavioral Research in Accounting* for the period from 2014 to 2018.

**TABLE 1**  
Annual Activity Summary—For the Journal Year

Year	Manuscripts In-Process, Beginning of Year	New Submissions Received	Resubmissions Received	Manuscripts Available for Evaluation	Decision Letters Sent	Manuscripts In-Process, End of Year
	(a)	(b)	(c)	(a)+(b)+(c) = (d)	(e)	(d)–(e) = (f)
2018	21	59	47	127	120	7
2017	21	62	41	124	103	21
2016	25	62	38	125	104	21
2015	19	63	50	132	107	25
2014	21	53	36	110	90	20

- (a) Includes submissions in the editor's hands, but excludes revise and resubmit editorial decisions in authors' hands.
- (b) New manuscripts, excluding resubmissions.
- (c) Resubmissions of previous revise and resubmit editor decisions.
- (d) Evaluation means all actions by referees, associate editor, and/or editor are complete and the manuscript has been returned to the authors.
- (e) Manuscripts processed with a decision returned to the author, including manuscripts returned by the editor without involving referees.
- (f) Submissions where a decision has not yet been sent to the author (note that in-process excludes revise and resubmit editorial decisions that are now in the authors' hands).

Table 2 shows acceptance and rejection rates for the period from 2014 to 2018.

**TABLE 2**  
Annual Outcome Summary—By Journal Year Annual Cohort

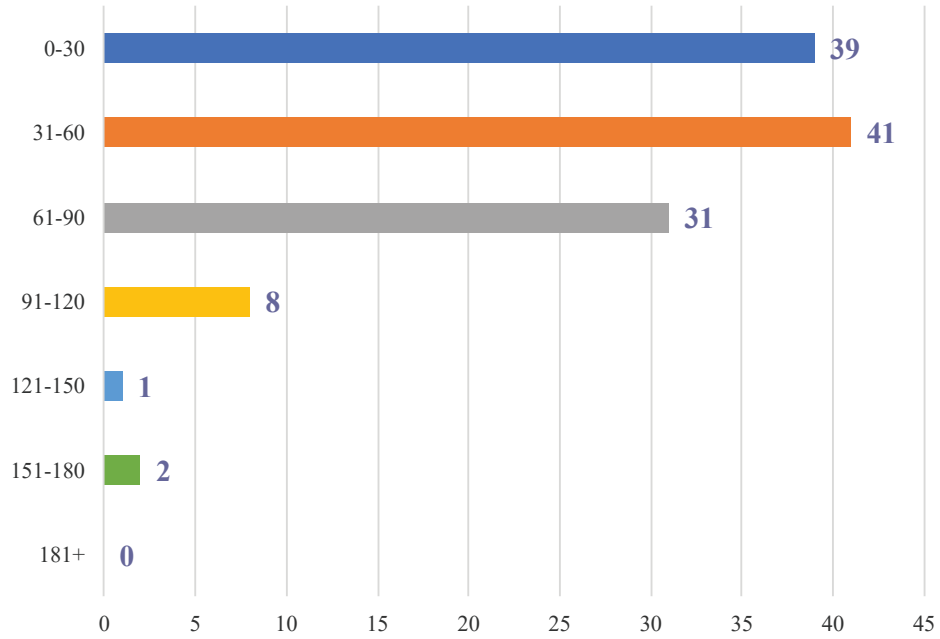
Year	New Submissions Received	Number of Rejections	Percentage of Rejections	Number of Papers in Process	Percentage in Process	Number of Acceptances	Percentage of Acceptances
	(a)	(b)	(c) = b/(a)	(d)	(e)=(d)/(a)	(f)	(g)=(f)/(a)
2018	59	31	53%	25	42%	3	5%
2017	62	45	73%	0	0%	17	27%
2016	62	44	71%	2	3%	16	26%
2015	63	49	78%	0	0%	12	19%
2014	53	37	70%	0	0%	12	23%

- (a) Number of submitted manuscripts from that year's cohort
- (b) Number of rejected manuscripts from that year's cohort
- (c) Percent of rejected manuscripts from that year's cohort
- (d) Number of manuscripts still being evaluated (no report yet, revise, resubmit)
- (e) Percent of manuscripts from that year's cohort still being evaluated
- (f) Number of accepted manuscripts from that year's cohort
- (g) Percent of accepted manuscripts from that year's cohort



Of the 120 submissions that were evaluated in 2018, the mean turn time was 48 days. Median turn time was 50 days.

**EXHIBIT 1**  
**Turnaround Times for Decisions Made in the Year Ended December 31, 2018.**



## AAA DIGITAL LIBRARY and CONTENT AGGREGATOR DOWNLOAD DATA

The American Accounting Association publishes 17 journals in the areas of accounting research, education, practice, and public interest. Table 3 shows the download of articles from the AAA's Digital Library (<http://www.aaajournals.org>) and content aggregators (EBSCO, JSTOR, and/or Proquest) in 2017.

**TABLE 3**  
**2017 AAA Digital Library and Content Aggregators Downloads (Full-Text)**

<b>Journals</b>	<b>Downloads</b>
<i>The Accounting Review</i> *	779,167
<i>Accounting Horizons</i> *	241,690
<i>Issues in Accounting Education</i> *	215,469
<i>Auditing: A Journal of Practice &amp; Theory</i>	203,841
<i>Journal of Management Accounting Research</i>	96,711
<i>Journal of Information Systems</i>	89,783
<i>Current Issues in Auditing</i>	84,915
<b><i>Behavioral Research in Accounting</i></b>	<b>50,902</b>
<i>Journal of International Accounting Research</i>	34,039
<i>The Journal of the American Taxation Association</i>	33,857
<i>Journal of Emerging Technologies in Accounting</i>	30,006
<i>Accounting and the Public Interest</i>	11,765
<i>Journal of Governmental &amp; Nonprofit Accounting</i>	10,238
<i>The ATA Journal of Legal Tax Research</i>	5,014
<i>Journal of Financial Reporting</i>	3,934
<i>Journal of Forensic Accounting Research</i>	2,904
<i>Accounting Historians Journal</i>	768

\* Association-wide journal.

### Other Important Statistics

1. *Behavioral Research in Accounting* is ranked #47 of 127 Accounting (Business, Management, and Accounting: Accounting) journals (CiteScore, Elsevier, 2018).
2. Percentage of international authors: 46%

## TOP 10 ARTICLES (AAA Digital Library, 2018)

1. Field Evidence about Auditors' Experiences in Consulting with Forensic Specialists  
*Stephen K. Asare, Arnold Wright*
2. Budgeting Audit Time: Effects of Audit Step Frame and Verifiability  
*Eldar M. Maksymov, Mark W. Nelson, Kinney, William*
3. A Technical Guide to Using Amazon's Mechanical Turk in Behavioral Accounting Research  
*Steve Buchheit, Marcus M. Doxey, Troy Pollard, Shane R. Stinson*
4. Researching Juror Judgment and Decision Making in Cases of Alleged Auditor Negligence: A Toolkit for New Scholars  
*Jonathan H. Grenier, Andrew Reffett, Chad A. Simon, Rick C. Warne*
5. Twenty-Five-Year Overview of Experimental Auditing Research: Trends and Links to Audit Quality  
*Roger Simnett, Ken T. Trotman*
6. Audit Partner Disclosure: An Experimental Exploration of Accounting Information Contagion  
*Tamara A. Lambert, Benjamin L. Luippold, Chad M. Stefaniak*
7. The Effects of Organizational Risk Appetite and Social Pressure on Aggressive Financial Reporting Behavior  
*Alisa G. Brink, Andrea Gouldman, Lisa M. Victoravich*
8. The Effect of Multiple Auditors on Deception Detection in a Client Inquiry Setting  
*D. Kip, Holdernes*
9. CSR Disclosure and Investor Behavior: A Proposed Framework and Research Agenda  
*Katrin Gödker, Lasse Mertins*
10. Values of Participants in Behavioral Accounting Research: A Comparison of the M-Turk Population to a Nationally Representative Sample  
*William D. Brink, Lorraine S. Lee, Jonathan S. Pyzoha*

## CITATION INDICES

*Behavioral Research in Accounting* is a highly respected journal in the accounting and economics categories. This section provides data on rankings drawn from Scopus (Elsevier, 2018), presents citation counts from Elsevier’s CiteScore, and includes international journal listings and ratings from the most recent data available.

### Scopus Rankings

An important measure of the quality of a journal is to understand how its intellectual contributions are valued by measuring the extent of citations made to papers published in that journal. Elsevier’s Scopus database of abstracts and citation of peer-reviewed papers has 50m records in more than 22,000 titles published by 5,000 publishers (<http://www.elsevier.com/online-tools/scopus>). Scopus provides a foundation for new journal metrics that have become increasingly influential in recent years (<http://www.journalmetrics.com>). Important metrics based on Scopus include Source-Normalized Impact per Paper (SNIP) and SCImago Journal Rank (SJR). Journal citation metrics based on Scopus are increasingly seen by many senior university administrators as a means of normalizing the differences in publishing patterns between disciplines.

The key aspect of SNIP is to measure citation impact by “normalizing” citation values for the radically different patterns of citation between disciplines. SNIP also counters the various manipulations of citation rankings. The summary of SNIP is:

- “Takes a research field’s citation frequency into account
- Considers immediacy—how quickly a paper is likely to have an impact in a given field
- Accounts for how well the field is covered by the underlying database
- Counters any potential for editorial manipulation” (<http://www.journalmetrics.com>)

The key aspect of SJR is the recognition that not all citations are equal. A citation in a more influential journal should count more than a citation in a less influential journal. The summary of SJR is:

- “Is weighted by the prestige of the journal, thereby ‘leveling the playing field’ among journals
- Eliminates manipulation: the only way to raise the SJR ranking is publish in more reputable journals
- ‘Shares’ a journal’s prestige equally over the total number of citations in that journal
- Normalizes for differences in citation behavior between subject fields” (<http://www.journalmetrics.com>)

Table 4 shows the SNIP and SJR rankings for 2015 to 2017 (most recent data) with comparable data for AAA peers, as well as those in the accounting and finance disciplines

**TABLE 4**  
**SNIP and SJR Rankings: 2015–2017**

Source Title	SNIP			SJR		
	2017	2016	2015	2017	2016	2015
<b><i>Behavioral Research in Accounting</i></b>	<b>0.903</b>	<b>1.188</b>	<b>0.900</b>	<b>0.457</b>	<b>0.833</b>	<b>0.642</b>
<b>AAA Peers</b>						
<i>Accounting and the Public Interest</i>	0.703	0.799	0.394	0.234	0.206	0.299
<i>Accounting Historians Journal</i>	0.169	0.072	0.934	0.145	0.125	0.506
<i>Accounting Horizons</i>	1.584	1.099	1.909	0.720	0.926	1.063
<i>Auditing: A Journal of Practice &amp; Theory</i>	2.088	1.099	1.909	1.710	0.926	1.063
<i>Current Issues in Auditing</i>	0.686	0.386	0.248	0.223	0.270	0.229
<i>Issues in Accounting Education</i>	1.471	1.075	1.062	0.715	0.582	0.765
<i>Journal of the American Taxation Association</i>	0.786	1.097	0.535	1.227	1.462	0.859
<i>Journal of Emerging Technologies in Accounting</i>	0.351	0.648	0.283	0.214	0.161	0.139
<i>Journal of Information Systems</i>	0.780	1.535	1.199	0.502	0.718	0.643
<i>Journal of International Accounting Research</i>	0.675	1.510	0.942	0.385	0.379	0.478
<i>Journal of Management Accounting Research</i>	1.213	1.204	0.398	0.743	0.964	0.783
<i>The Accounting Review</i>	2.608	2.298	3.237	3.946	3.571	4.478
<b>Accounting and Finance Peers</b>						
<i>Accounting, Auditing &amp; Accountability Journal</i>	1.981	1.611	1.507	2.187	1.579	0.880
<i>Accounting &amp; Finance</i>	1.036	1.035	1.256	0.384	0.607	0.547
<i>Accounting, Organizations and Society</i>	1.816	2.004	2.813	1.771	2.451	2.515
<i>British Accounting Review</i>	1.706	1.754	2.065	0.986	0.746	0.711
<i>Contemporary Accounting Research</i>	2.074	2.681	1.774	2.604	3.190	2.594
<i>European Accounting Review</i>	1.690	1.718	1.504	0.902	1.418	0.828
<i>Journal of Accounting &amp; Economics</i>	3.311	3.787	3.507	6.875	7.662	6.834
<i>Journal of Accounting and Public Policy</i>	1.673	1.884	1.478	0.910	1.530	1.030
<i>Journal of Accounting Research</i>	3.453	3.111	2.649	6.957	6.172	5.733
<i>Journal of Finance</i>	5.805	5.685	4.786	18.318	20.973	14.54
<i>Journal of Financial Economics</i>	4.531	4.604	4.028	12.489	13.218	9.920
<i>Management Accounting Research</i>	2.881	3.479	2.715	1.426	2.494	1.913
<i>Review of Accounting Studies</i>	1.886	1.687	1.708	2.757	2.867	2.039

Source: SCOPUS database, <http://www.journalmetrics.com>, Elsevier, 2018.

## CiteScore

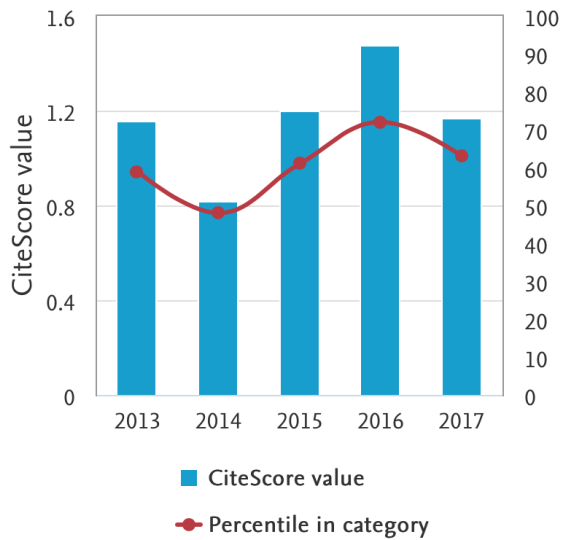
In 2016, CiteScore was added to the Scopus metrics. CiteScore measures the citations on articles published in the previous 3 years. All article types are counted. Scopus metrics now include Source Normalized Impact per Paper (SNIP), SCImago Journal Rank (SJR), and citation and document counts and percentage cited (CiteScore). Another way of looking at this is SNIP is article impact, SJR is the journal impact, and CiteScore is a view of the journal’s citation analysis. The following images show the CiteScore trend for *BRIA*, and the CiteScore table lists the CiteScore for each journal in the AAA collection indexed in Scopus.

### CiteScore rank [i](#)

Category	Rank	Percentile
Business, Management and Accounting Accounting	#47/130	63rd
Business, Management and Accounting Organizational Behavior and Human Resource Management	#71/173	58th

### Accounting

### CiteScore trend



Source: CiteScore, Elsevier, 2018.

Journal	CiteScore, 2018	
	2017 Citations/2014-2016 docs	
<i>Accounting Historians Journal</i>	0.41	13 cites/32 docs
<i>Accounting Horizons</i>	2.11	264 cites/125 docs
<i>Accounting and the Public Interest</i>	0.47	8 cites/17 docs
<i>Accounting Review, The</i>	3.24	796 cites/246 docs
<i>ATA Journal of Legal Tax Research</i>	0.08	2 cites/25 docs
<i>Auditing: A Journal of Practice &amp; Theory</i>	2.55	280 cites/110 docs
<i>Behavioral Research in Accounting</i>	1.17	54 cites/46 docs
<i>Current Issues in Auditing</i>	0.38	18 cites/47 docs
<i>Issues in Accounting Education</i>	0.92	84 cites/91 docs
<i>Journal of the American Taxation Association</i>	1.04	51 cites/49 docs
<i>Journal of Emerging Technologies in Accounting</i>	0.54	25 cites/46 docs
<i>Journal of Financial Reporting</i>	new	new
<i>Journal of Forensic Accounting Research</i>	new	new
<i>Journal of Governmental &amp; Nonprofit Accounting</i>	n/a	n/a
<i>Journal of Information Systems</i>	1.36	101 cites/74 docs
<i>Journal of International Accounting Research</i>	0.72	36 cites/50 docs
<i>Journal of Management Accounting Research</i>	1.62	110 cites/68 docs

## POSITIONING IN INTERNATIONAL RANKINGS

*Behavioral Research in Accounting* is in a number of international journal rankings, as tracked by the Harzing Journal Quality List (<http://www.harzing.com>, updated April 2017). The following table lists *BRIA*'s position on selected rankings, along with those of peers from the accounting and finance disciplines. Detailed explanations of the selected rankings follow.

*Behavioral Research in Accounting* ranks as A (second on a five-point scale) on the widely followed Australian Business Deans Council (ABDC) journal list. Other international rankings also show *BRIA* broadly in line with its peers.

**TABLE 5**  
*Behavioral Research in Accounting in International Rankings*

Journal	ABDC 2016	EJL 2016	ESS 2016	HEC 2011	UQ 2011
<i>Behavioral Research in Accounting</i>	A	S	2	B+	2
<b>Accounting Peers</b>					
<i>Accounting and the Public Interest</i> †	B				
<i>Accounting Historians Journal</i> †	B			B	3
<i>Accounting Horizons</i> †	A	S	2	B	2
<i>Accounting, Auditing &amp; Accountability Journal</i>	A	S	1	B+	1
<i>Accounting, Organizations and Society</i>	A*	P+	0+	A	1
<i>Auditing: A Journal of Practice &amp; Theory</i> †	A*	P	1	B+	2
<i>Behavioral Research in Accounting</i> †	A	S	2	B+	2
<i>British Accounting Review</i>	A	S	2	B	2
<i>Contemporary Accounting Research</i>	A*	P+	0	A	1
<i>Current Issues in Auditing</i> †	B				
<i>European Accounting Review</i>	A*	P	1	A	2
<i>International Journal of Accounting</i>	A		1	B	4
<i>International Journal of Auditing</i>	A			B	3
<i>Issues in Accounting Education</i> †	A		2	C	2
<i>Journal of Accounting &amp; Economics</i>	A*	P+	0+	A	1
<i>Journal of Accounting and Public Policy</i>	A	S	1	B+	2
<i>Journal of Accounting Research</i>	A*	P+	0+	A	1
<i>Journal of Business Finance &amp; Accounting</i>	A	P	1	B+	2
<i>Journal of Emerging Technologies in Accounting</i>	C				
<i>Journal of Governmental &amp; Nonprofit Accounting</i> †	B				
<i>Journal of Information Systems</i> †	A		2	B	2
<i>Journal of International Accounting Research</i> †	A	S	2	C	3
<i>Journal of Management Accounting Research</i> †	A	S	1	B+	1
<i>Management Accounting Research</i>	A*	P	1	B+	2
<i>Review of Accounting Studies</i>	A*	P+	0	A	2
<i>The Accounting Review</i> †	A*	P+	0+	A	1

† Denotes the journal is published by the American Accounting Association.



### ***Australian Business Deans Council Journal Rankings List (2016)***

The influence of this ranking goes well beyond Australia.

<b>Rank</b>	<b>Interpretation</b>
A*	Best or leading journal in its field—publishes outstanding, original, and rigorous research that will shape the field. Acceptance rates are typically low and the editorial board is dominated by leading scholars in the field or subfield, including from top institutions in the world. Where relevant to the field or subfield, the journal has the highest impact factors or other indices of high reputation.
A	Highly regarded journal in the field or subfield—publishes excellent research in terms of originality, significance, and rigor; has competitive submission and acceptance rates; excellent refereeing process; and, where relevant to the field or subfield, has higher than average impact factors. Not all highly regarded journals have high impact factors, especially those in niche areas.
B	Well-regarded journal in the field or subfield—publishes research of a good standard in terms of originality, significance, and rigor, and papers are fully refereed according to good standards and practices but acceptance rates are higher than for Tiers A* and A. Depending on the field or subfield, will have a modest impact factor and will be ISI-listed.
C	A recognized journal—publishes research that is of a modest standard and/or is yet to establish its reputation because of its newness. This tier is more inclusive than the other categories. Only includes refereed journals.

### ***EJL 2016—Erasmus Research Institute of Management Journals Listing (The Netherlands)***

<b>Rank</b>	<b>Interpretation</b>
P+	Top journals among P
P	Best journals in the field
PA	Top international journals (aspirant)
S	Scientific refereed journals of a recognized academic reputation that do not reach the quality levels of the Primary Set (P)
M*	Top managerial journal

### ***ESS 2016—ESSEC Business School Paris***

<b>Rank</b>	<b>Interpretation</b>
0+	Recognized internationally as the best in the discipline
0	Excellence at a level close to the top journals in the field
1	High-level scientific journals of international reputation and circulation
2	Generally national-circulation journals, or international journals of lesser reputation
3	Journals with a very narrow circulation or low profile

### ***HEC 2011—Hautes Études Commerciales de Paris Ranking List***

An amalgam of five rankings including *Financial Times*' Journals List (2010), and ABS (Association of Business Schools) (UK) Academic Journal Quality Guide.

<b>Rank</b>	<b>Interpretation</b>
A	Highest quality rating
B+ and B	Intermediate quality ratings
C	Lowest quality rating

***UQ 2011—The University of Queensland Adjusted ERA Rankings List***

This list is a combination of The University of Queensland 2007 list and the ERA (Excellence in Research for Australia) list. The ERA list is a national ranking.

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<b>Rank</b>	<b>Interpretation</b>
1	Highest quality rating, A* ERA
2	Intermediate quality rating, A ERA
3	Intermediate quality rating, B ERA
4	Lowest quality rating, C ERA

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