

## **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 2022

# Behavioral Research in Accounting

Information Packet

## INTRODUCTION

Sponsored by the Accounting, Behavior and Organizations Section of the American Accounting Association, *Behavioral Research in Accounting* publishes original research about how accounting (broadly conceived) affects and is affected by individuals, organizations, and society. The primary audience is the international community of behavioral, organizational, and social researchers in accounting. *Behavioral Research in Accounting* seeks original empirical research (e.g., field, survey, experimental, experimental economics) in all areas of accounting. The journal also seeks to be the venue of choice for literature reviews of underlying discipline theories; methodological and methods papers; and scale validation papers that are relevant to the journal's scope and to its readers. *Behavioral Research in Accounting* also encourages replications of influential behavioral articles in order to build a robust base of knowledge about the behavioral, organizational, and social aspects of accounting. The international set of editors and reviewers collectively have expertise in all the domains that the journal seeks to influence, and promises prompt and fair reviews by subject matter experts.

### 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) 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 approximately ten pages, and that the use of tables and figures should be limited. 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 percent 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

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#### Charles D. Bailey

James Madison University, School of Accounting, Harrisonburg, VA, USA

Charlie served as inaugural editor of the *Journal of Forensic Accounting Research* (2014–2018) and was an associate editor of *Issues in Accounting Education* and the *Journal of Accounting Education*. He has published several studies addressing the publication and review process in accounting, as well as experimental and survey studies in journals that include *BRIA*, *The Accounting Review*, *Journal of Management Accounting Research*, and *Management Science*. His interests include judgment and decision-making (especially regarding ethics), individual differences, research practices, and research methods. As senior editor, he will process all incoming submissions as described in the Editorial Policy and will personally handle papers for which he is best suited, or to relieve editors who may be overloaded.

#### Victor S. Maas (Incoming Senior Editor, June 2023)

University of Amsterdam, Amsterdam Business School, Amsterdam, The Netherlands

Victor Maas is Professor of Accounting at the University of Amsterdam. He earned his Ph.D. at the University of Amsterdam in 2007, and worked at Erasmus University Rotterdam before returning to Amsterdam as Full Professor in 2014. He teaches financial accounting, management accounting, judgment and decision making, and experimental research methods in undergraduate, graduate, and executive programs. In his research, he investigates how economic, cognitive, and social factors jointly determine the behavior of accountants, employees, and managers. His main research interests include discretionary performance evaluation processes and strategic and dysfunctional behavior in organizations. Victor has published in *Behavioral Research in Accounting* as well as in journals such as *The Accounting Review*, *Journal of Accounting Research*, *Accounting Organizations & Society*, *European Accounting Review*, *Management Accounting Research*, and *Journal of Business Ethics*. He is on the editorial board of multiple journals, including *The Accounting Review*, *Accounting Organizations & Society*, *Accounting and Business Research*, *Journal of Management Accounting Research*, and *Management Accounting Research*. From 2014 till 2023 he was an associate editor of the *European Accounting Review*. Victor also is the founder and coordinator of the European Network for Experimental Accounting Research (ENEAR) and the Chair of the Ethics Committee for research in Economics and Business at the University of Amsterdam.

### Former Editors of *BRIA*

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2010–2012	Theresa Libby
2013–2015	Vicky Arnold
2015–2017	Richard C. Hatfield
2017–2020	Steven E. Salterio

\*deceased

## Editors

### Donna D. Bobek

University of South Carolina, Darla Moore School of Business, Columbia, SC, USA

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* and hence brings editorial experience with her to the team.

### Kris Hardies

University of Antwerp, Dept. of Accountancy and Finance, Antwerp, Belgium

Kris is the lead on behavioral audit manuscripts and interview-based research and will be assisting in understanding European-related institutional details in management accounting and corporate governance. His areas of expertise include external auditing, assurance services, financial reporting, gender relations in professional service firms, research ethics, and social media use by corporations. His work has appeared in *Accounting Horizons* and *AJPT* as well as *Personality and Individual Differences* and the *European Accounting Review*.

### Jessen L. Hobson

University of Illinois at Urbana-Champaign, Gies College of Business, Champaign, IL, USA

Jessen L. Hobson was a Professor of Accountancy, the Director of the University of Illinois-Deloitte Foundation Center for Business Analytics, the Co-Director of the Gies Behavioral Research Lab and the PricewaterhouseCoopers LLP Faculty Fellow at the University of Illinois. He received his Ph.D. degree from The University of Texas at Austin. Jessen had B.S. and M.S. degrees in accounting from Brigham Young University and was an auditor at PricewaterhouseCoopers. He taught graduate-level audit and data analytics. Jessen's research examined how and why managers over-report their performance, how investors and auditors can detect that deception, and how investors use and misuse information. Jessen's research was published in the top journals in his field, including *The Accounting Review* and *The Journal of Accounting Research*.

### Kevin E. Jackson

University of Illinois at Urbana-Champaign, Gies College of Business, Champaign, IL, USA

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, Department of Management and Economics, Mainz, Germany

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, Smith School of Business, Kingston, Ontario, Canada

Bertrand Malsch is a colleague at Queen's University, and 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**

RMIT University, School of Accounting, Business IT, Melbourne, Australia

The Dean of the School of Accounting, Information Systems and Supply Chain at RMIT University'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 *Behavioral Research in Accounting* 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, Robinson College of Business, School of Accountancy, Atlanta, GA, USA

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, *Social Norms and the Theory of the Firm*, with Cambridge University Press that should be a must-read for management accounting experimental markets researchers.

### **Dan N. Stone**

University of Kentucky, Gatten College of Business and Economics, Lexington, KY, USA

Dan is the former senior editor of the *Journal of Information Systems* and a former editor of the *Journal of Forensic Accounting Research*. His specific research interests include the technologies of accounting scholarship and practice, organizational mindfulness, the "new" statistics, and best-practice methods that promote transparency, openness, and reproducibility in scholarship. His editorial commitment is to promote and defend research that is ethical, relevant, readable and replicable. His research passions include ensuring that innovative behavioral accounting research speaks to both accounting scholars and professionals.

### **William B. Tayler**

Brigham Young University, Marriot School of Business, Provo, UT, USA

Bill is a Certified Management Accountant specializing in healthcare research and consulting, professional judgment and decision making, performance measurement, the assignment of decision rights, incentive compensation, and cost accounting. His work has been published in top journals such as *Accounting Horizons*, *Accounting, Organizations and Society*, *The Accounting Review*, *Contemporary Accounting Research*, and the *Journal of Accounting Research*. Bill currently serves as the chair of the BYU Marriott School of Business Healthcare Industry Initiative, and on the editorial boards of several top accounting journals. Bill will handle most management accounting experimental papers.

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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 2018 to 2022.

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

Year	Manuscripts In-Process, Beginning of Year (a)	New Submissions Received (b)	Resubmissions Received (c)	Manuscripts Available for Evaluation (a) + (b) + (c) = (d)	Decision Letters Sent (e)	Manuscripts In-Process, End of Year (d)–(e) = (f)
2022	4	56	38	98	88	10
2021	11	53	31	95	91	4
2020	3	57	23	83	72	11
2019	7	73	41	121	118	3
2018	21	59	47	127	120	7

- (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 2018 to 2022.

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

Year	New Submissions Received (a)	Number of Rejections (b)	Percentage of Rejections (c) = (b)/(a)	Number of Papers in Process (d)	Percentage in Process (e) = (d)/(a)	Number of Acceptances (f)	Percentage of Acceptances (g) = (f)/(a)
2022	56	36	64%	12	21%	8	14%
2021	53	44	83%	1	2%	9	9%
2020	57	47	82%	1	2%	9	16%
2019	73	62	85%	0	0%	11	12%
2018*	59	45	76%	0	0%	14	24%

- (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.

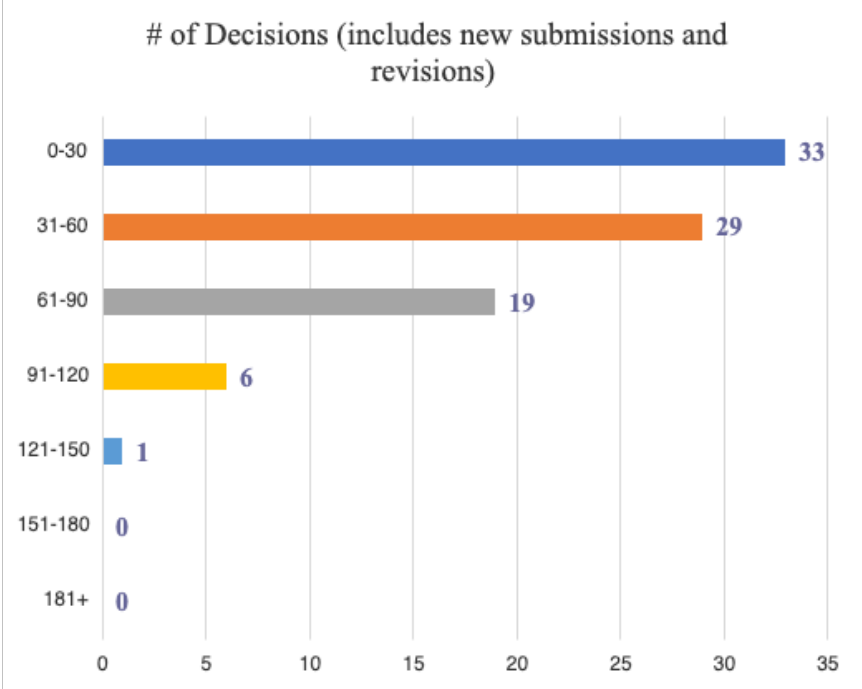
\*Three additional manuscripts failed to be reported in the 2018 report. It is corrected here.



Of the 88 submissions that were evaluated in 2022, the mean turn time was 42 days. Median turn time was 45 days.

**EXHIBIT 1**

**Turnaround Times for Decisions Made in the Year Ended December 31, 2022**



## AAA DIGITAL LIBRARY and CONTENT AGGREGATOR DOWNLOAD DATA

The American Accounting Association Digital Library includes 17 journals that represent all areas of accounting. Table 3 shows the total usage data for each journal in 2021 across all distribution channels including: AAA Digital Library and the content aggregators (EBSCO, JSTOR, and ProQuest).

**TABLE 3**  
**2022 AAA Digital Library and Content Aggregators Downloads**

<b>Journals</b>	<b>Downloads</b>
<i>The Accounting Review</i> *	937,193
<i>Accounting Horizons</i> *	156,824
<i>Auditing: A Journal of Practice &amp; Theory</i>	149,913
<i>The Journal of the American Taxation Association</i>	116,525
<i>Current Issues in Auditing</i>	113,967
<i>Issues in Accounting Education</i> *	100,439
<i>Journal of Emerging Technologies in Accounting</i>	90,711
<i>Journal of Management Accounting Research</i>	86,217
<i>Journal of Information Systems</i>	77,323
<i>Accounting Historians Journal</i>	42,902
<b><i>Behavioral Research in Accounting</i></b>	<b>34,178</b>
<i>Journal of International Accounting Research</i>	29,715
<i>Journal of Governmental &amp; Nonprofit Accounting</i>	17,805
<i>Journal of Forensic Accounting Research</i>	15,575
<i>Journal of Financial Reporting</i>	8,306
<i>Accounting and the Public Interest</i>	7,357
<i>The ATA Journal of Legal Tax Research</i>	4,016

\* Association-wide journal.

### Other Important Statistics

1. *Behavioral Research in Accounting* is ranked #49 of 163 Accounting (Business, Management, and Accounting: Accounting) journals (CiteScore, Elsevier, 2021).
2. Percentage of international authors: 44%
3. View the Most Read and Most Cited papers for *BRIA* on the AAA's [Digital Library](#).

## 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, 2022), 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 citations 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 2019 to 2022 (most recent data) with comparable data for AAA peers.

**TABLE 4**  
**SNIP and SJR Rankings: 2019–2022**

Source Title	SNIP				SJR			
	2022	2021	2020	2019	2022	2021	2020	2019
<b><i>Behavioral Research in Accounting</i></b>	<b>1.095</b>	<b>1.414</b>	<b>1.130</b>	<b>1.058</b>	<b>0.701</b>	<b>1.238</b>	<b>1.311</b>	<b>0.818</b>
<b>AAA Peers</b>								
<i>Accounting and the Public Interest</i>	0.456	0.318	0.676	0.589	0.184	0.212	0.258	0.299
<i>Accounting Historians Journal</i>	0.233	0.525	0.815	1.298	0.142	0.143	0.367	0.328
<i>Accounting Horizons</i>	1.413	1.700	1.566	1.296	0.997	1.454	1.302	1.170
<i>Auditing: A Journal of Practice &amp; Theory</i>	2.010	1.929	1.930	1.706	1.655	1.777	1.907	1.822
<i>Behavioral Research in Accounting</i>	1.095	1.414	1.130	1.058	0.701	1.238	1.311	0.818
<i>Current Issues in Auditing</i>	0.518	0.707	0.581	0.489	0.370	0.473	0.274	0.515
<i>Issues in Accounting Education</i>	1.328	0.665	0.794	0.811	0.525	0.483	0.415	0.410
<i>Journal of the American Taxation Association</i>	1.452	1.456	1.122	1.416	1.108	2.271	2.756	1.468
<i>Journal of Emerging Technologies in Accounting</i>	0.825	1.335	1.648	0.879	0.654	0.946	0.756	0.490
<i>Journal of Information Systems</i>	1.251	1.112	1.654	1.671	1.092	1.183	0.859	0.780
<i>Journal of International Accounting Research</i>	0.531	0.526	0.860	0.832	0.314	0.371	0.399	0.397
<i>Journal of Management Accounting Research</i>	1.033	0.970	1.247	1.269	0.917	0.768	1.307	1.106
<i>The Accounting Review</i>	3.477	3.662	3.503	3.729	4.446	4.674	5.678	5.446
<i>The ATA Journal of Legal Tax Research</i>	0.000	0.126	0.000	0.000	0.103	0.102	0.102	0.102

Source: SCOPUS database, <http://www.scopus.com/sources>, Elsevier, 2022.

## CiteScore

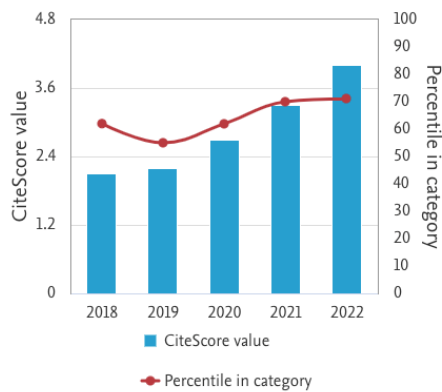
In 2016, CiteScore was added to the Scopus metrics. CiteScore measures the citations on articles published in the previous 3 years. All article types are counted. Scopus metrics now include Source Normalized Impact per Paper (SNIP), SCImago Journal Rank (SJR), and citation and document counts and percentage 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 trends for *BRIA*, and the CiteScore table lists the CiteScore for each journal in the AAA collection indexed in Scopus.

### CiteScore rank 2022 [🔗](#)

Category	Rank	Percentile
Business, Management and Accounting ↳ Accounting	#48/168	71st
Business, Management and Accounting ↳ Organizational Behavior and Human Resource Management	#72/226	68th

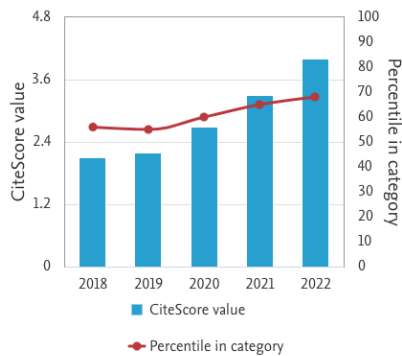
### Accounting

#### CiteScore trend



### Organizational Behavior and Human Resource Management

#### CiteScore trend



Source: CiteScore, Elsevier, 2021

Journal	CiteScore, 2022	
	2019-2022 Citations/Documents	
<i>Accounting Historians Journal</i>	0.40	20 cites/48 docs
<i>Accounting Horizons</i>	3.50	492 cites/141 docs
<i>Accounting and the Public Interest</i>	0.80	14 cites/17 docs
<i>Accounting Review, The</i>	7.30	2,510 cites/345 docs
<i>ATA Journal of Legal Tax Research</i>	0.20	2 cites/12 docs
<i>Auditing: A Journal of Practice &amp; Theory</i>	4.90	638 cites/131 docs
<b><i>Behavioral Research in Accounting</i></b>	<b>4.00</b>	<b>178 cites/45 docs</b>
<i>Current Issues in Auditing</i>	1.70	94 cites/56 docs
<i>Issues in Accounting Education</i>	1.70	166 cites/96 docs
<i>Journal of the American Taxation Association</i>	2.40	112 cites/47 docs
<i>Journal of Emerging Technologies in Accounting</i>	4.00	351 cites/87 docs
<i>Journal of Financial Reporting</i>	n/a	n/a
<i>Journal of Forensic Accounting Research</i>	n/a	n/a
<i>Journal of Governmental &amp; Nonprofit Accounting</i>	n/a	n/a
<i>Journal of Information Systems</i>	4.20	492 cites/118 docs
<i>Journal of International Accounting Research</i>	1.50	97 cites/65 docs
<i>Journal of Management Accounting Research</i>	2.00	248 cites/122 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 July 2019). The following table lists *BRIA*'s position on selected rankings, along with those of AAA peers.

*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

TABLE X

Journal	ABDC 2022	ABS 2021	EJL 2020	HCERES 2021
<i>Behavioral Research in Accounting</i>	A	3	S	B
<b>American Accounting Association Journals</b>				
<i>Accounting and the Public Interest</i>	B			
<i>Accounting Historians Journal</i>	B	2		B
<i>Accounting Horizons</i>	A	3	S	A
<i>Auditing A Journal of Practice &amp; Theory</i>	A*	3	P	A
<i>Behavioral Research in Accounting</i>	A	3	S	B
<i>Current Issues in Auditing</i>	B	2		
<i>Issues in Accounting Education</i>	A	2		C
<i>Journal of Emerging Technologies in Accounting</i>	B	1		
<i>Journal of Financial Reporting</i>	A			
<i>Journal of Forensic Accounting Research</i>	B			
<i>Journal of Governmental &amp; Nonprofit Accounting</i>	B	1		
<i>Journal of Information Systems</i>	A	1		
<i>Journal of International Accounting Research</i>	A	2	S	B
<i>Journal of Management Accounting Research</i> †	A*	2	S	B
<i>The Accounting Review</i>	A*	4*	P*	A
<i>The ATA Journal of Legal Tax Research</i>	C	1		
<i>The Journal of the American Taxation Association</i>	A	3		