

American Accounting Association Annual Report *Behavioral Research in Accounting*

For the Year Ending December 31, 2023

I. INTRODUCTION

Sponsored by the Accounting, Behavior and Organizations Section of the American Accounting Association, *Behavioral Research in Accounting (BRIA)* 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. *BRIA* 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. *BRIA* 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 promise prompt and fair reviews by subject matter experts.

This annual report documenting the activities of *BRIA* for calendar year 2023 represents a marked departure from past annual reports as the American Accounting Association presents information about the performance of its journals in a more concise and consistent manner that aligns with changing industry standards. In particular, these reports will continue to update readers on submission and decision information, new initiatives, policy changes, and modifications to the journal's editing team, as well as expressing our gratitude to *ad hoc* editors and reviewers. It also directs interested readers to find more detailed information about the journal, including submission directions and manuscript processing times, on its redesigned and expanded website: <https://aaahq.org/Research/Journals/Behavioral-Research-in-Accounting>.

II. COMMENTARY BY THE SENIOR EDITOR

The new team of editors started on June 1, 2023. I thank the previous team, under the leadership of Charles D. Bailey, for their hard work and all the good things they have done for the journal!

The new team consists of myself and 12 Associate Editors. The team of editors is supported by a new editorial board of 104 people. The editor team and the editorial board are relatively large because I feel it is important that all accounting subfields and all behavioral research methods are adequately represented.

My vision for the journal rests on four pillars: (1) *Visibility*: for behavioral researchers, *BRIA* should be an obvious alternative to other AAA section journals and to other (e.g., European or Australian) second-tier journals. (2) *Openness*: *BRIA* is open to behavioral research in all areas of accounting broadly conceived and using any behavioral research method including experiments, archival work, surveys, and qualitative methods. In addition, the journal should be known as an outlet for papers that, for example, discuss the use of specific tools or technologies for research purposes, papers that develop research instruments and experimental tasks, papers that introduce or discuss data analysis methods, meta-analyses, and thorough thought-pieces and literature reviews. (3) *Transparency*: *BRIA* should be known for solid behavioral work, where the focus is less on surprise and huge contributions and more on rigor and process transparency. I strongly re-emphasize previous senior editors' invitation to submit research notes, replications, and studies with non-significant results. I also encourage authors to be open about the limitations of their research, including insignificant findings, and make sure that they do not feel pressured to engage in questionable research practices or opportunistic selection of data analysis techniques. (4) *Efficiency*: *BRIA* should be known for a speedy and efficient review process, where most rejections happen in the first round. When inviting a revision, editors should clearly sketch a path forward for the manuscript. The goal should be to arrive at a publishable manuscript within a relatively short period, not to pressure authors to write the best manuscript possible or the manuscript that they themselves or the reviewers would have written if they were a coauthor on the project.

During my three-year term I will do everything I can to further strengthen the reputation of the journal, in line with the vision above, and to increase the number of high-quality submissions. Perhaps, toward the end of the term, it will be possible to raise the number of issues per year, which would be instrumental in "moving up the ranks," e.g., being listed in Web of Science's Social Sciences Citation Index (SSCI) instead of the Emerging Sources Citation Index (ESCI).

Let me conclude by saying that I much value the input from readers of the journal, especially the members of the ABO section of the AAA. If you have ideas about the journal or suggestions for the editorial process, please let me know.

—Victor S. Maas, University of Amsterdam

III. EDITORIAL PROCESS

AAA staff and their editorial partners perform an initial quality control (QC) check of new submissions to the journal to ensure the manuscript files are prepared in accordance with AAA guidelines. Successful submissions are forwarded to the senior editor, who also performs an initial screening, this time focusing on the paper’s subject and methods. Papers that do not meet the journal’s mission and scope are desk rejected. Otherwise, the senior editor assigns the paper to an editor for review. Based on the topic of the research and the research methodology, the editor selects the reviewers. The reviewers provide detailed evaluations about each paper’s strengths and weaknesses as well as the publication recommendation. A “double blind” review process is followed, so the author(s) remain anonymous to the reviewers and *vice versa*. The editor then evaluates the reviews and makes an editorial decision based on the reviews and their own consideration of the paper. The paper may then be rejected, conditionally accepted, or sent back to the author, with the editor requesting that they revise the manuscript according to the evaluation of the reviewers and/or editor and then resubmit. The paper repeats this process until a final decision is reached.

Other submission policies, such as our conflict of interest and human subject research policies, can be found on the journal website: <https://aaahq.org/Research/Journals/Behavioral-Research-in-Accounting>

IV. EDITORIAL AND PUBLICATION STATISTICS

Annual Activity

Table 1 reports annual manuscript activity for calendar year 2023. Column (a) reports the number of manuscripts that began the year in-process, which means a manuscript that may be (1) a new submission that has not been assigned to an editor or reviewers, (2) waiting for one or more reviewers to submit their report, (3) waiting for the editor to write the decision letter, or (4) waiting for the senior editor to release the decision letter. Once the editor’s decision letter is sent to the authors, the manuscript is no longer considered to be “in process.” Column (f) reports the number of in-process manuscripts at the end of each year.

- Column (b) of Table 1 reports the number of new submissions by year.
- Column (c) of Table 1 reports the number of revised manuscripts resubmitted each year.
- Column (d) reports the number of manuscripts available for evaluation during 2023, which is equal to the sum of columns (a) through (c) (i.e., manuscripts in process at the beginning of the year, plus new submissions, plus resubmissions).
- Column (e) of Table 1 reports the number of decision letters issued each year. These numbers include first-round rejections, subsequent round rejections, invitations to revise and resubmit, and conditional and final acceptances.

The decision letters in column (e) include 7 desk rejections in 2023, which equals 14 percent of the 50 new submissions.

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) |
|-------------|--|-------------------------------------|-----------------------------------|---|----------------------------------|--|
| 2023 | 10 | 50 | 69 | 129 | 104 | 25 |

Acceptance/Rejection Rates

Table 2 provides information on the journal’s acceptance and rejection rates by analyzing the decision outcomes for submission cohorts in the past five years. Column (a) presents the number of submissions each year, which is the same as column (b) in Table 1. Columns (b) through (g) partition each year’s cohort based on outcomes as of the end of 2023. Specifically, for each cohort year:

- Columns (b) and (c) report the number and percentage of submissions that have been rejected;
- Columns (d) and (e) present the number and percentage of submissions for which no decision has been made; and
- Columns (f) and (g) present the number and percentage of submissions that have been accepted, respectively.

Thus, this table reveals the ultimate outcome of each year’s cohort of new submissions. However, the final acceptance rate for any given cohort is not available until all submissions in that year have been processed, which typically takes a few years.

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) |
|-------------|---|---|---|--|--|--|--|
| 2023 | 50 | 27 | 54% | 18 | 36% | 5 | 10% |
| 2022 | 56 | 38 | 68% | 2 | 4% | 16 | 28% |
| 2021 | 53 | 44 | 83% | 1 | 2% | 8 | 15% |
| 2020 | 57 | 47 | 82% | 0 | 0% | 10 | 18% |
| 2019 | 73 | 62 | 85% | 0 | 0% | 11 | 15% |

V. CONCLUSION AND NOTES OF THANKS AND RECOGNITION

We appreciate the service of the *ad hoc* editors who selflessly agree to occasionally step into the editor’s role when needed, as well as the many colleagues who act as *ad hoc* reviewers, listed in Appendix A, and generously share their insight and expertise to help evaluate and improve submissions. We are also beholden to our Editorial Board members, who are listed on the journal website, and whose expert advice forms the backbone upon which the journal is built, and the foundation for our evaluations.

APPENDIX A

Ad Hoc Editor

Nicole Cade University of Pittsburgh

Ad Hoc Reviewers

Heba Abdel-Rahim The University of Toledo
Sanaz Aghazadeh Louisiana State University
Elizabeth Almer Portland State University
Lindsay Andiola Virginia Commonwealth University
H. Asay The University of Iowa
Penelope Bagley Appalachian State University
Tim Bauer University of Waterloo
Jeremiah Bentley University of Massachusetts Amherst
Josep Bisbe Esade Barcelona
Paul Black Auburn University
William Brink Miami University
Alisa Brink Virginia Commonwealth University
J. Owen Brown Baylor University
Nathan Cannon Texas State University
Derek Dalton Clemson University
Amy Donnelly University of Missouri–Kansas City
Jeremy Douthit The University of Arizona
Aasmund Eilifsen Norwegian School of Economics
Florian Elsinger Erasmus Universiteit Rotterdam
Shannon Garavaglia University of Pittsburgh
Davidson Gillette East Carolina University
Anna Gold Vrije Universiteit Amsterdam
Brian Goodson Clemson University
Lan Guo Wilfrid Laurier University
Erin Hamilton University of Nevada, Las Vegas
Ling Harris University of Nebraska–Lincoln
Cass Hausserman Portland State University
Erin Hawkins Clemson University
David Hay The University of Auckland

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|-------------------------|--|
| Eric Hirst | The University of Texas at Austin |
| Sophie Hoozée | Ghent University |
| Candice Hux | Northern Illinois University |
| Scott Jackson | University of Nevada, Las Vegas |
| Karim Jamal | University of Alberta |
| Joseph Johnson | University of Central Florida |
| Hichem Khelif | University of Monastir |
| Tisha King | University of Waterloo |
| Peter Kipp | University of North Texas |
| Natalia Kochetova | Saint Mary's University |
| Ethan LaMothe | University of Central Florida |
| Chih-Chen Lee | Northern Illinois University |
| Lorraine Lee | University of North Carolina Wilmington |
| Serena Loftus | Kent State University |
| Chang-Yuan Loh | The University of Sydney |
| Danielle Lombardi | Villanova University |
| Tracie Majors | University of Southern California |
| Rachel Martin | Utah State University |
| Stijn Masschelein | The University of Western Australia |
| Dawn Massey | Fairfield University |
| Mark Mellon | Northern Illinois University |
| William Messier, Jr. | Norwegian School of Economics |
| Christine Nolder | Suffolk University |
| Wioleta Olczak | Marquette University |
| Kari Olsen | Utah Valley University |
| Marietta Peytcheva | Lehigh University |
| Erica Pimentel | Queen's University |
| Arthur Posch | IMC University of Applied Sciences Krems |
| Hong Qu | Kennesaw State University |
| Andrew Reffett | Miami University |
| Bernhard Reichert | Virginia Commonwealth University |
| Jesse Robertson | University of North Texas |
| Kathy Rupar | Georgia Institute of Technology |
| Kerri-Ann Sanderson | Bentley University |
| Jennifer Schafer | Kennesaw State University |
| Karl Schuhmacher | Emory University |
| Spenser Seifert | University of South Carolina |
| Bei Shi | University of Amsterdam |
| Roshan Sinha | Indiana University Bloomington |
| Steven Smith | Brigham Young University |
| Crawford William Spence | King's College London |
| Bryan Stikeleather | University of South Carolina |
| Todd Thornock | University of Nebraska–Lincoln |
| Victor Van Pelt | WHU–Otto Beisheim School of Management |
| Sander Van Triest | University of Amsterdam |
| Elien Voermans | Erasmus University Rotterdam |
| Nathan Waddoups | University of Denver |
| Laura Wang | University of Illinois Urbana-Champaign |
| Kimberly Westermann | California Polytechnic State University, San Luis Obispo |
| Jennifer Winchel | University of Virginia |
| Patrick Witz | University of Wyoming |
| Yi-Jing Wu | Texas Tech University |
| Xinning Xiao | Monash University |
| Huaxiang Yin | Nanyang Technological University |
| Donald Young | Indiana University Bloomington |