

American Accounting Association Annual Report *Behavioral Research in Accounting*

For the Year Ending December 31, 2024

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, which documents the activities of BRIA for calendar year 2024, presents information about the performance of its journals in a concise and consistent manner that aligns with changing industry standards. In particular, the report updates 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 expanded website: <https://aaahq.org/Research/Journals/Behavioral-Research-in-Accounting>.

II. COMMENTARY BY THE SENIOR EDITOR

2024 is the first year in which the Editor team under my leadership handled all new submissions. The total number of new submissions was 60, the highest number since 2020 and a considerable increase compared to 2023. One possible reason for the increase in submissions is that the effects of the pandemic are finally starting to ripple out. Another major factor likely is that in 2024 we organized the first BRIA Forum. The BRIA Forum is a plenary session at the annual AAA ABO section meeting during which two papers that are in an advanced stage of the review process at BRIA are presented by the authors and discussed by a senior academic. A written version of the discussion will be published in the journal alongside the paper. This first year, nine papers were submitted for the forum. The two papers that were presented, as well as several of the other submitted papers, were well on their way to being published in the journal by the end of the year.

The average turnaround time for decisions in 2024 was 40 days. For first decisions, it was 47 days. Compared to previous years, the number of papers that were desk-rejected was substantially lower. I only desk-reject papers that are not a good fit for the journal (e.g., papers that are not behavioral or not accounting) and papers that show a lack of care by the authors (e.g., papers that are full of typos or are not structured as an academic paper). I do hope it will lead to more acceptances, as manuscripts at the margin get a better chance, and to more submissions, as authors of rejected papers have a better experience and may therefore be more likely to consider BRIA as an outlet for future work.

As in previous years, approximately 60 percent of the submissions were papers reporting on experiments, with the remainder primarily consisting of survey and archival papers. Attracting qualitative submissions continues to be difficult, even with excellent editors on the team to handle such submissions. This is a point of ongoing attention. Similarly, the number of conceptual and methodological submissions remains very low. This is a pity, as I believe the field would benefit from such papers, and BRIA is one of the few journals that is keen on publishing these. To be sure, papers without empirical data need to be of high quality and help readers make more sense of existing findings and/or improve their research. Notably, this is also true for literature reviews. I highly recommend that authors who are considering writing a review paper to first consult the excellent guidance of Hardies, Ohlrogge, Mentens, and Vandennieuwenhuysen, published in the 2024 Spring issue of BRIA: <https://doi.org/10.2308/BRIA-2022-042>. Authors who are interested in writing a non-standard paper, but are unsure whether such a paper would be of interest for the journal, can always contact me, and I hope they will! More generally, anyone with questions or suggestions for the journal should not hesitate to contact me or one of the—without exception—truly great people on the editor team.

—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 2024. 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 2024, 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 8 desk rejections in 2024, which equals 13 percent of the 60 new submissions.

TABLE 1
Annual Activity Summary—For the Calendar Year

	Manuscripts In-Process, Beginning of Year	New Submissions Received	Resubmissions Received	Manuscripts Available for Evaluation (a) + (b) + (c) = (d)	Decision Letters Sent (e)	Manuscripts In-Process, End of Year (d) – (e) = (f)
Year	(a)	(b)	(c)			(f)
2024	24	60	61	145	119	26

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 2024. 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 final 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)
2024	60	38	63%	19	32%	3	5%
2023	49	29	59%	2	4%	18	37%
2022	56	38	68%	0	0%	18	28%
2021	53	44	83%	0	0%	9	15%
2020	57	47	82%	0	0%	10	18%

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* Editors**

Donna D. Bobeck, University of South Carolina
 Nicole L. Cade, University of Pittsburgh
 David Smith, Royal Melbourne Institute of Technology
 William B. Tayler, Brigham Young University

***Ad Hoc* Reviewers**

Spencer Anderson, Indiana University Bloomington
 Lindsay M. Andiola, Virginia Commonwealth University
 H. Scott Asay, The University of Iowa
 Chelsea Austin, University of South Carolina
 Ann G. Backof, University of Virginia
 David Bedford, University of Technology Sydney
 Josep Bisbe, ESADE Foundation: Ramon Llull University
 Paul Black, Auburn University
 Conner Blake, Christopher Newport University
 Kay Blaufus, Leibniz University Hannover
 Alisa G. Brink, Virginia Commonwealth University
 Joseph Burke, Indiana University Bloomington
 Laurie Burney, Baylor University
 Nicole L. Cade, University of Pittsburgh
 Yi Cao, George Mason University
 Eddy Cardinaels, Tilburg University and KU Leuven
 Eric Chan, The University of Texas at Austin
 Wei Chen, UNSW Sydney
 Andrew D. Cuccia, The University of Oklahoma
 Derek Dalton, Clemson University
 Ann Davis, Tennessee Tech University
 Amy Donnelly, University of Missouri–Kansas City
 Jeremy D. Douthit, The University of Arizona
 Marcus Doxey, The University of Alabama
 Florian Elsinger, Erasmus University Rotterdam
 Scott Emmett, Arizona State University
 Marc Eulerich, University Duisburg-Essen
 Kirsten Fanning, DePaul University
 Christoph Feichter, Vienna University of Economics and Business
 Shannon Garavaglia, University of Pittsburgh

Brent Garza, Texas A&M University
 Jonathan Gay, The University of Mississippi
 Davidson Gillette, East Carolina University
 Anna H. Gold, Vrije Universiteit Amsterdam
 Brian Goodson, Clemson University
 Stephanie Grant, University of Washington
 Robert Grasser, University of South Carolina
 Emily Griffith, University of Wisconsin–Madison
 Ryan D. Guggenmos, University of South Carolina
 Erin Hamilton, University of Nevada, Las Vegas
 Ling Harris, University of Nebraska—Lincoln
 Cass Hausserman, Portland State University
 David N. Herda, Louisiana Tech University
 D. Eric Hirst, The University of Texas at Austin
 Sophie Hoozée, Ghent University
 Wenqian Hu, University of Waterloo
 Kun Huo, Western University
 Patrick Hurley, Northeastern University
 Fabien Ize, University of Bern
 Scott Jackson, University of Nevada, Las Vegas
 John Chi Wa Ko, Monash University
 Zheng Leitter, Nanyang Technological University
 Wei Li, Kent State University
 Jeremy B. Lill, The University of Kansas
 Peina Liu, Washington State University
 Serena Loftus, Kent State University
 Nicole MacKenzie, Georgia Institute of Technology
 Michael Majerczyk, Georgia State University
 Tracie Majors, University of Southern California
 Mary Marshall, Portland State University
 Kim Mendoza, University of Illinois Urbana-Champaign
 Eric Negangard, Auburn University
 Christine Nolder, Suffolk University
 Joel Owens, Portland State University
 Heather Pesch, Oregon State University
 Velina Popova, Kennesaw State University
 Kathy Rugar, Georgia Institute of Technology
 Aaron Saiewitz, University of Nevada, Las Vegas
 Jordan Samet, Indiana University Bloomington
 Ashley Sauciuc, Indiana University Bloomington
 Steven Schwartz, Binghamton University, SUNY
 Chezham Sealy, The University of Alabama
 Timothy Shields, Chapman University
 Roshan Sinha, Indiana University Bloomington
 Steven Smith, Brigham Young University
 Blake Steenhoven, Queen's University
 Bryan Stikeleather, University of South Carolina
 Sebastian Stirnkorb, University of Amsterdam
 Ann Tank, University of Groningen
 Tyler Thomas, University of Waterloo
 Todd Thornock, University of Nebraska—Lincoln
 Ben Van Landuyt, The University of Arizona
 Victor Van Pelt, WHU-Otto Beisheim School of Management
 Sander Van Triest, University of Amsterdam
 Adam Vitalis, University of Waterloo
 Elien Voermans, Erasmus University Rotterdam
 Nathan J. Waddoups, University of Denver
 Laura Wang, University of Illinois Urbana-Champaign
 Dan Way, Villanova University
 Ashley West, Kansas State University
 Jennifer Winchel, University of Virginia

Patrick Witz, University of Wyoming
Yi-Jing Wu, Texas Tech University
Tu Xu, Renmin University of China
Yanjia Yang, University of Bern
Feng Yeo, University of South Carolina
Huaxiang Yin, Nanyang Technological University
Bo Zhou, Shanghai University of Finance and Economics