American Accounting Association Annual Report
Behavioral Research in Accounting

For the Year Ending December 31, 2025

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 2025, presents information about the performance of the journal 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

2025 is the second and last year during which the current editors handled all new submissions. The total number of submissions was 59. The overall quality of the 2025 submissions was relatively high. Four papers that were submitted during the year have already been accepted for publication, while more than 15 are still in the review process. The average turnaround time for decisions in 2025 was 43 days. For first decisions, it was 51 days. These numbers are all very similar to those of 2024. As in previous years, approximately 60 percent of the submissions were papers reporting on experiments, with the remainder primarily consisting of survey and, to a lesser extent, archival papers. Attracting qualitative submissions continues to be difficult.

In October 2025, we organized the second *BRIA* Forum in Indianapolis. The *BRIA* Forum is a plenary session at the 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, provided the paper is accepted for publication. For the 2025 *BRIA* Forum we received eight papers, two of which were selected for presentation by the *BRIA* Editors.

During the year there was one change to the editorial team. Kris Hardies stepped down as editor to be able to fully concentrate on his new role as editor-in-chief of the new journal *Accounting Open*, which is being published jointly with the AAA and Elsevier. Kris continued from the previous team and during his long tenure as *BRIA* editor handled dozens of manuscripts. I thank him for his time and effort and commitment to help authors develop their papers into publishable manuscripts. I invited Tracie M. Majors to replace Kris as editor, and I am very happy that she accepted the invitation. During 2025, several other *BRIA* editors also accepted editor roles at other journals (while also staying on at *BRIA*), signaling that their work and expertise are appreciated by the community.

The whole team is fully committed to ensuring that papers keep receiving a fast, fair, and constructive review process at *BRIA* in the last half year of our tenure. I am very confident that the new team under the excellent leadership of Mandy Cheng that will take over in June 2026 will continue in the same spirit and that the transition will be smooth.

—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 2025.
- Column (a) of Table 1 reports the number of new submissions by year.
- Column (b) of Table 1 reports the number of revised manuscripts resubmitted each year.
- Column (c) 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 (c) include 11 desk rejections in 2025, which equals 19 percent of the 59 new submissions.

TABLE 1
Annual Activity Summary—For the Calendar Year

Year	New Submissions Received (a)	Resubmissions Received (b)	Decision Letters Sent (c)
2025	59	58	113

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 (a) in Table 1. Columns (b) through (g) partition each year's cohort based on outcomes as of the end of 2025. 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)
2025	59	31	53%	25	42%	3	5%
2024	60	40	67%	7	12%	13	22%
2023	49	29	59%	1	2%	19	39%
2022	56	38	68%	0	0%	18	32%
2021	53	44	83%	0	0%	9	17%

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. Bobek, University of South Carolina
Nicole L. Cade, University of Pittsburgh
Jessen L. Hobson, University of Illinois Urbana-Champaign
Kevin E. Jackson, University of Illinois Urbana-Champaign
Christopher Koch, Johannes Gutenberg University Mainz
David Smith, RMIT University
Douglas E. Stevens, Georgia State University
William B. Tayler, Brigham Young University

Ad Hoc **Reviewers**
Heba Abdel-Rahim, The University of Toledo
Sanaz Aghazadeh, Louisiana State University
Cristina Alberti, Babson College
Spencer Anderson, Indiana University Bloomington
Lindsay Andiola, Virginia Commonwealth University
Chelsea Austin, University of South Carolina
Ashley Austin, University of Richmond
Ann Backof, University of Virginia
Kai Bauch, Rheinland-Pfalzische Technische Universitat Kaiserslautern-Landau
Jeremiah Bentley, The University of Oklahoma
Kay Blaufus, Leibniz University Hannover
Alisa Brink, Virginia Commonwealth University
Joseph Burke, Colorado State University
Laurie Burney, Baylor University
Nicole Cade, University of Pittsburgh
Benjamin Commerford, University of Kentucky
Andrew Cuccia, The University of Oklahoma
Nicola Dalla Via, Free University of Bolzano
Ann Davis, Tennessee Tech University
Amy Donnelly, University of Missouri–Kansas City
Marcus Doxey, The University of Alabama
Scott Emett, Arizona State University
Adam Esplin, The University of Texas at El Paso
Jared Eutsler, University of North Texas
Kirsten Fanning, DePaul University
Christoph Feichter, Vienna University of Economics and Business
Shannon Garavaglia, University of Pittsburgh
Davidson Gillette, East Carolina University
Brian Goodson, Clemson University
Emily Griffith, University of Wisconsin–Madison
Ryan Guggenmos, University of South Carolina
Katlijn Haesebrouck, Maastricht University
Erin Hamilton, University of Nevada, Las Vegas
Kris Hardies, University of Antwerp
Ling Harris, University of Nebraska–Lincoln
Cass Hausserman, Portland State University
David Herda, Louisiana Tech University
Sean Hillison, Virginia Tech
Hien Hoang, UNSW Sydney
Rich Houston, The University of Alabama
Wenqian Hu, University of Waterloo
Patrick Hurley, Northeastern University
Scott Jackson, University of Nevada, Las Vegas
Robert Jennings, The University of Arizona
Steven Kaplan, Arizona State University
Steven Kaszak, University of North Carolina Wilmington

Sabra Khajehnejad, KU Leuven
Tisha King, University of Waterloo
Stephen Kuselias, Providence College
Lisa Laviers, Tulane University
Jeremy Lill, University of Kansas
Leonard Liu, University of Maryland
Peina Liu, Washington State University
Serena Loftus, Kent State University
Sofia Lourenco, SEG Lisbon School of Economics and Management
Nikki MacKenzie, Georgia Institute of Technology
Mary Marshall, Portland State University
Patrick Martin, University of Pittsburgh
Kim Mendoza, University of Illinois Urbana-Champaign
Sujay Nair, The University of Melbourne
Wioleta Olczak, Marquette University
Joel Owens, Portland State University
Tota Panggabean, California State University, Sacramento
Marietta Peytcheva, Lehigh University
Velina Popova, Kennesaw State University
Frederick Rankin, Colorado State University
Kathy Rupar, Georgia Institute of Technology
Kerri-Ann Sanderson, Bentley University
Chezham Sealy, The University of Alabama
Bei Shi, University of Amsterdam
Chad Simon, Utah State University
Roshan Sinha, Indiana University Bloomington
Jason Smith, University of Nevada, Las Vegas
Ryan Sommerfeldt, Brigham Young University
Mitch Stein, Western University
Bryan Stikeleather, University of South Carolina
Paul Tanyi, The University of North Carolina at Charlotte
Tyler Thomas, University of Waterloo
Todd Thornock, University of Nebraska–Lincoln
Alexander Tighe, University of North Carolina at Greensboro
Victor Van Pelt, WHU-Otto Beisheim School of Management
Shankar Venkataraman, Bentley University
Frank Verbeeten, Utrecht University
Adam Vitalis, University of Waterloo
Elien Voermans, Erasmus University Rotterdam
Nathan Waddoups, University of Denver
James Wainberg, Florida Atlantic University
Chi Wan, San Diego State University
Sean Wang, Southern Methodist University
Nicole Wright, James Madison University
Kelvin Yeung, City University of Hong Kong
Xinyu Zhang, Cornell University
Yuepin Zhou, University of Illinois Urbana-Champaign