Behavioral Research in Accounting

Editorial Policy

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 considered. The primary audience of the journal is the membership of the Accounting, Behavior and Organizations Section of the American Accounting Association.

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.

SUBMISSION OF MANUSCRIPTS

The following guidelines should be followed for submitting manuscripts:

1. New and Revised manuscripts are submitted using the Manuscript Submission and Peer Review System, at http://bria.allentrack.net. The site contains detailed instructions regarding the preparation of files for submission. To ensure anonymous review, the title page is to be submitted as a separate file from the manuscript text.

2. Manuscripts under consideration by another journal or other publisher should not be submitted. The submitting author will be asked to verify this during the web-based submission process.

3. For manuscripts that report on field surveys or experiments: Please ensure that reporting descriptive statistics, models, and tests of hypotheses is complete. For experimental papers, this would generally include: (1) reporting standard deviation and cell sizes in any tables of means; (2) including degrees of freedom along with any reported test statistics that have degrees of freedom, whether in the tables, footnotes, or text; and (3) ensuring ANOVA, MANOVA, ANCOVA, etc. tables are complete, including all estimated terms, including the error term, along with the associated degrees of freedom. Note that if test statistics and associated degrees of freedom are reported in the tables, then authors need not repeat this material in the text. For example, authors could provide only the p-values for effects (tests) of interest in the text, if desired. If the additional documentation (e.g., questionnaire, case, interview schedule) is sent as a separate file, then all information that might identify the author(s) must be deleted from the instrument.

4. Manuscripts that report experiments utilizing human subjects must verify approval by the institution at which the experiment took place. Notation of approval should be made within the manuscript. In addition, the submitting author will be asked to verify approval during the web-based submission process.

5. Authors are responsible for recognizing and disclosing any conflict of interest that could be perceived to bias their work. Conflict of interest disclosures include, but are not limited to, grants or research funding, employment, affiliations, honoraria, stock options/ownership, royalties, consultancies, inventions, and patents. Authors will be asked to provide any potential conflicts of interest during manuscript submission.

6. The nonrefundable submission fee is $100.00 payable by credit card (VISA, MasterCard, or American Express only). The payment form is available online at: http://aaahq.org/AAA-
Journals/BRIA/Payment. If you are unable to pay by credit card or have any questions, please contact the AAA Member Services Team at (941) 921-7747 or info@aaahq.org.

7. Revisions should be submitted within 12 months from the request, otherwise they will be considered new submissions.

**REVIEW PROCESS**

The review process consists of the following:

1. The editor reviews the submitted manuscript for proper format and consistency with the mission of the journal. The author(s) is notified if the manuscript is deemed inappropriate for further consideration.
2. Manuscripts that pass the initial review are sent to an associate editor and a minimum of two reviewers for formal review.
3. The editor evaluates comments and recommendations of the reviewers and the associate editor and informs the author(s) of the decision regarding the publication of the manuscript (reject, accept, or revise/resubmit). The editor’s decision and comments, without identifying information, are forwarded to the associate editor and reviewers.
4. Requested revisions are returned to the same reviewers. In addition to the revised manuscript, the author(s) should submit responses to the reviewer comments that restate the comments and identify how and where the comment is addressed in the revision.
5. The process will continue as described above until a final publication decision is made.
6. Consistent with our Publications Ethics policy on plagiarism (for the full version, please see: [http://aaahq.org/Portals/0/documents/about/Policies&ProceduresManual/PlagiarismPolicy.pdf](http://aaahq.org/Portals/0/documents/about/Policies&ProceduresManual/PlagiarismPolicy.pdf)), all articles are automatically processed through CrossCheck prior to publication to identify text taken from published and unpublished works, print or digital, that is not properly cited or quoted.

The review, as outlined above, is an overview of the actual process. The editor may, in some circumstances, vary this process at his or her discretion. Through its constructive and responsive editorial procedures, the journal aims to render research efforts relevant and rewarding for all concerned.