

## **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 2017

# Behavioral

Research in Accounting

Information Packet

## INTRODUCTION

*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 encouraged (see below). 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.

### 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, etc.) 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 around 10 pages and the use of tables and figures should be limited as well. 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% 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

### Outgoing Editor

#### Richard C. Hatfield, Ph.D.

The University of Alabama

Professor Hatfield is the Fayard Endowed Chair in Accounting at the Culverhouse School of Accountancy, The University of Alabama. He has published several articles in academic journals including: *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research*, *Auditing: A Journal of Practice & Theory*, *The Journal of the American Taxation Association*, and *Behavioral Research in Accounting*. Dr. Hatfield is currently on the editorial board of *Auditing: A Journal of Practice & Theory* and is a member of the Texas Society of CPAs and the American Accounting Association.

### Incoming Senior Editor

#### Steven E. Salterio, Ph.D.

Queen's University

Professor Salterio is the Stephen J.R. Smith Chair of Accounting and Auditing at Smith School of Business. His research investigates, among other areas, corporate governance with special attention to the role of the audit committee and external auditor; negotiations between auditor and client management on financial reporting issues and the effects of enhanced disclosure on the quality of corporate governance; and judgmental effects of performance measurement systems. He is also past editor (in-chief) of *Contemporary Accounting Research*. He was an associate editor at *Contemporary Accounting Research* and is or has been an editorial board member at *Auditing: A Journal of Practice & Theory*, *Behavioral Research in Accounting*, and *The Accounting Review*, among others. He has published over 50 articles in such journals as *Journal of Accounting Research*, *The Accounting Review*, *Contemporary Accounting Research*, *Accounting Organizations and Society*, *Journal of Business Ethics*, and *Auditing: A Journal of Practice & Theory*. He has written several book chapters and has co-authored two editions of an auditing and assurance textbook entitled *Auditing: Assurance and Risk* with Robert Knechel.

### Former Editors of *BRIA*

1989–1991	Kenneth J. Euske
1992–1994	Kenneth R. Ferris
1995–1997	Jacob G. Birnberg
1998–2000	Don W. Finn
2001–2003	Susan F. Haka
2004–2006	Steven E. Kaplan
2007–2009	Bryan K. Church
2010–2012	Theresa Libby
2013–2015	Vicky Arnold

## Editors (June 1, 2017–May 31, 2020)

### Donna D. Bobek

University of South Carolina

New *BRIA* Editor Donna Bobek brings a variety of experience to her position as an editor. Currently at University of South Carolina she previously served at the University of Central Florida which has the distinction of being the only U.S. based Ph.D. program that focuses solely on social and behavioral accounting. Donna will be the lead 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* hence brings editorial experience with her to the team. Welcome Donna.

### Annie M. Farrell

Miami University

Annie Farrell is a faculty member at Miami University located in beautiful Ohio. I asked Annie to be an Editor of *BRIA* for several reasons. First, she is a strong management accounting scholar who has served at several universities and hence is familiar with diverse research cultures. Second, Annie travels to both U.S. and international conferences so she has a broad perspective on management accounting research. Third, Annie is an active scholar having published in *The Accounting Review* and *Contemporary Accounting Research* in the last five years. As Editor, Annie will handle most management accounting experimental papers with me acting as backup when she is in conflict of interest or overworked.

### Kevin Jackson

University of Illinois at Urbana–Champaign

Kevin Jackson is an associate professor at the University of Illinois at Urbana–Champaign. I first met Kevin many years ago at a *CAR* Conference (while he was still a doctoral student I believe) and he was a co-author on one of the papers presented. Kevin has progressed into being a strong scholar in the area of financial accounting experimental research (with papers published in all the normal outlets including *TAR* and *CAR*). He takes over the *BRIA* portfolio in this area from Brooke Elliott who will be moving to *TAR* under their new regime. While this is Kevin’s first masthead appointment I have seen his work as a reviewer when I have edited for other journals. Financial Accounting experimental researchers can be assured that their papers are in good hands with Kevin and the team of editorial board members he brought along with him.

### Christopher Koch

Mainz University

Europe’s addition to the *BRIA* team is audit researcher Christopher Koch who is a Professor at Mainz University in Germany (or more precisely Johannes Gutenberg-Universität Mainz ). Christopher has published in *AJPT*, *EAR*, *AOS* 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 spent time visiting universities in the United States and Canada as well as participating fully in European Behavioral Audit Research. Christopher will help me ensure that international manuscripts do not have to overcome the hurdle of “not done here” that so often afflicts international manuscripts at North American journals.

### Bertrand Malsch

Queen’s University

Bertrand is a colleague of mine at Queen’s University where 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*) to his first masthead experience as an Editor with full decision rights. Bertrand and his colleagues will not doubt attract strong field research to *BRIA*. He will handle most of the more interpretivistic studies whereas I will handle the more positivist ones. I am looking forward to building on Theresa Libby's attempt to incorporate more field research into *BRIA*. Indeed, I recently published (with co-authors Kenno and McCracken) a how to do it field research paper in *BRIA* at the request Editor Rick Houston. If this does not demonstrate we are serious about being a broad based behavioral and social journal I do not know what will. As being one of the rare active researchers who was around when *BRIA* was founded, *BRIA* may still live up to its aims of being the *AOS* of North America. Not a bad goal.

### **David Smith**

The University of Queensland

The University of Queensland's David Smith is the Australia/Asia-Pacific member of the Editor 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 with survey-based accounting research. David has also served on the Centre of Excellence Panel (Australasia) for the Chartered Institute of Management Accountants (CIMA) bringing that vital research connection to our team. David will be handling a selection of management accounting field studies, the occasional survey paper, and helping out with methodological papers.

### **Douglas E. Stevens**

Georgia State University

Georgia State's Doug Stevens brings his expertise in experimental markets to *BRIA*—an area where I think we can do a lot more to welcome this somewhat under-used method in accounting research. I am counting on Doug and his team on the Editorial Board to attract strong experimental markets papers (including replications) to *BRIA*. 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, as might be expected, will be handling most of the experimental markets papers we receive.

## Editorial Board (June 1, 2017–May 31, 2020)

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Victor Maas	<i>University of Amsterdam, The Netherlands</i>
Habib Mahama	<i>United Arab Emirates University, United Arab Emirates</i>
Molly Mercer	<i>DePaul University</i>
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Christopher J. Wolfe	<i>Texas A&amp;M University</i>
Richard A. Young	<i>The Ohio State University</i>

## SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *Behavioral Research in Accounting* for the period from 2014 to 2017.

**TABLE 1**  
Annual Activity Summary – For the Journal Year

Year	Manuscripts In-Process, Beginning of Year	New Submissions Received	Resubmissions Received	Manuscripts Available for Evaluation	Decision Letters Sent	Manuscripts In-Process, End of Year
	(a)	(b)	(c)	(a)+(b)+(c) = (d)	(e)	(d)–(e) = (f)
2017	21	62	41	124	103	21
2016	25	62	38	125	104	21
2015	19	63	50	132	107	25
2014	21	52	36	109	90	19

- (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 2014 to 2017.

**TABLE 2**  
Annual Outcome Summary – By Journal Year Annual Cohort

Year	New Submissions Received	Number of Rejections	Percentage of Rejections	Number of Papers in Process	Percentage in Process	Number of Acceptances	Percentage of Acceptances
	(a)	(b)	(c) = b)/(a)	(d)	(e)=(d)/(a)	(f)	(g)=(f)/(a)
2017	62	32	52%	28	45%	2	3%
2016	62	44	71%	6	10%	12	19%
2015	63	51	81%	0	0%	12	19%
2014	52	40	77%	0	0%	12	23%

- (a) Number of submitted manuscripts from that year's cohort
- (b) Percent of rejected manuscripts from that year's cohort
- (c) Number of manuscripts still being evaluated (no report yet, revise, resubmit)
- (d) Percent of manuscripts from that year's cohort still being evaluated
- (e) Number of accepted manuscripts from that year's cohort
- (f) Percent accepted manuscripts from that year's cohort



## AAA DIGITAL LIBRARY and CONTENT AGGREGATOR DOWNLOAD DATA

The American Accounting Association publishes 17 journals in the areas of accounting research, education, practice, and public interest. Table 3 shows the download of articles from the AAA's Digital Library (<http://www.aaajournals.org>) and content aggregators (EBSCO, JSTOR, and/or Proquest) in 2016.

**TABLE 3**  
**2016 AAA Digital Library and Content Aggregators Downloads (Full-Text)**

<b>Journals</b>	<b>Downloads</b>
<i>The Accounting Review</i> *	974,213
<i>Accounting Horizons</i> *	271,726
<i>Issues in Accounting Education</i> *	216,922
<i>Auditing: A Journal of Practice &amp; Theory</i>	203,106
<i>Journal of Management Accounting Research</i>	102,280
<i>Current Issues in Auditing</i>	95,046
<i>Journal of Information Systems</i>	86,981
<b><i>Behavioral Research in Accounting</i></b>	<b>56,410</b>
<i>The Journal of the American Taxation Association</i>	36,369
<i>Journal of International Accounting Research</i>	34,708
<i>Journal of Emerging Technologies in Accounting</i>	11,865
<i>Journal of Governmental &amp; Nonprofit Accounting</i>	10,876
<i>Accounting and the Public Interest</i>	9,652
<i>The ATA Journal of Legal Tax Research</i>	5,788
<i>Journal of Financial Reporting</i>	2,590
<i>Journal of Forensic Accounting Research</i>	441

\* Association-wide journal.

### Other Important Statistics

1. *Behavioral Research in Accounting* is ranked #35 of 127 Accounting (Business, Management, and Accounting: Accounting) journals (CiteScore, Elsevier, 2017).
2. Median time to first decision (2017): 68 days
3. Median time to final decision (2017): 85 days
4. Percentage of international authors: 37%

## TOP 10 ARTICLES (AAA Digital Library, 2017)

1. Field Evidence about Auditors' Experiences in Consulting with Forensic Specialists  
*Stephen K. Asare, Arnold Wright*
2. Trust and Professional Skepticism in the Relationship between Auditors and Clients: Overcoming the Dichotomy Myth  
*Ewald Aschauer, Matthias Fink, Andrea Moro, Katharina van Bakel-Auer, Bent Warming-Rasmussen*
3. Introduction: Special Forum on Sociological Perspectives of Accounting  
*Mark A. Covalleski, Mark W. Dirsmith*
4. Inferring Remediation and Operational Risk from Material Weakness Disclosures  
*Stephen K. Asare, Arnold M. Wright*
5. Financial Reporting Interview-Based Research: A Field Research Primer with an Illustrative Example  
*Staci A. Kenno, Susan A. McCracken, Steven E. Salterio*
6. Blowing the Whistle: Individual Persuasion under Perceived Threat of Retaliation  
*Randall F. Young*
7. The Effects of Time Pressure on Belief Revision in Accounting: A Review of Relevant Literature within a Pressure-Arousal-Effort-Performance Framework  
*Christian P. R. Pietsch, William F. Messier*
8. An Investigation of Ethical Environments of CPAs: Public Accounting versus Industry  
*Donna D. Bobek, Derek W. Dalton, Brian E. Daugherty, Amy M. Hageman, Robin R. Radtke*
9. Professional Skepticism: The Effects of a Partner's Influence and the Level of Fraud Indicators on Auditors' Fraud Judgments and Actions  
*Tina D. Carpenter, Jane L. Reimers*
10. Audit Reviewers' Judgments in Multiple Client Audit Environments  
*Sudip Bhattacharjee, Mario J. Maletta, Kimberly K. Moreno*

## TOP ISSUE USAGE (AAA Digital Library, 2017)

Rank		Number of Views
1	Fall 2016	2,800
2	Fall 2011	1,251
3	Spring 2016	1,116
4	Fall 2015	1,102
5	Spring 2015	1,084

### TOP KEYWORD SEARCH (AAA Digital Library, 2015–2017)

	Keyword	Searches Run
1.	Management	24,213
2.	Auditing	24,201
3.	Audit	22,129
4.	IFRS	20,722
5.	Audit quality	18,877
6.	Governance	15,618
7.	Accounting	14,576
8.	Financial accounting	13,753
9.	Earnings	13,053
10.	Auditor fees	12,313

## 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, 2017), 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 citation 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 2014 to 2016 (most recent data) with comparable data for AAA peers, as well as those in the accounting and finance disciplines

**TABLE 4**  
**SNIP and SJR Rankings: 2014–2016**

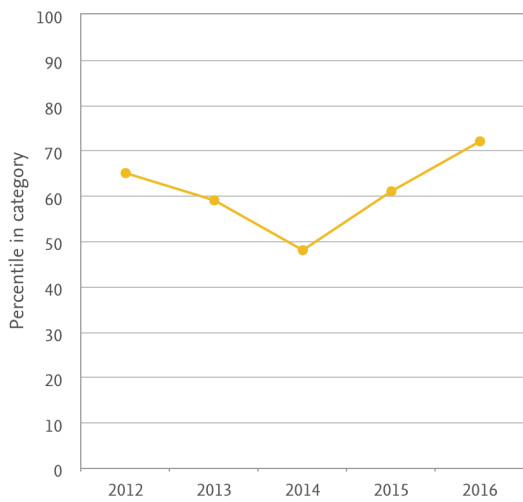
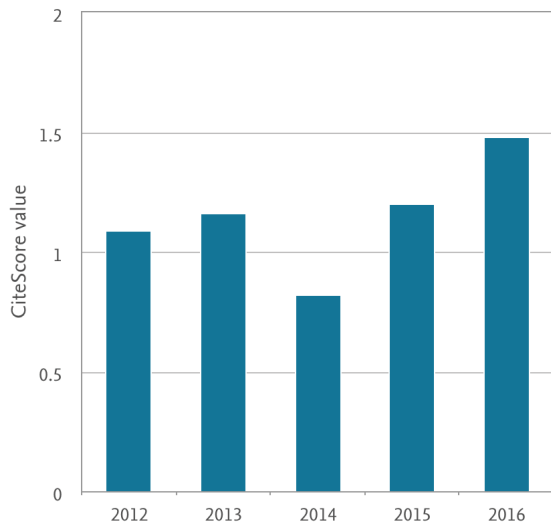
Source Title	SNIP			SJR		
	2016	2015	2014	2016	2015	2014
<b><i>Behavioral Research in Accounting</i></b>	<b>1.188</b>	<b>0.900</b>	<b>0.772</b>	<b>0.833</b>	<b>0.642</b>	<b>0.737</b>
<b>AAA Peers</b>						
<i>Accounting and the Public Interest</i>	0.799	0.394	0.222	0.206	0.299	0.152
<i>Accounting Historians Journal</i>	0.072	0.934	n/a	0.125	0.506	n/a
<i>Accounting Horizons</i>	1.099	1.909	1.319	0.926	1.063	1.148
<i>Auditing: A Journal of Practice &amp; Theory</i>	1.913	1.857	1.538	2.133	1.652	2.881
<i>Current Issues in Auditing</i>	0.386	0.248	0.311	0.270	0.229	0.303
<i>Issues in Accounting Education</i>	1.075	1.062	1.109	0.582	0.765	0.481
<i>Journal of the American Taxation Association</i>	1.097	0.535	0.534	1.462	0.859	1.199
<i>Journal of Emerging Technologies in Accounting</i>	0.648	0.283	0.384	0.161	0.139	0.304
<i>Journal of Information Systems</i>	1.535	1.199	1.001	0.718	0.643	1.001
<i>Journal of International Accounting Research</i>	1.510	0.942	0.726	0.379	0.478	0.505
<i>Journal of Management Accounting Research</i>	1.204	0.398	0.574	0.964	0.783	0.623
<i>The Accounting Review</i>	2.298	3.237	2.434	3.571	4.478	4.578
<b>Accounting and Finance Peers</b>						
<i>Accounting, Auditing &amp; Accountability Journal</i>	1.611	1.507	1.166	1.579	0.880	0.765
<i>Accounting &amp; Finance</i>	1.035	1.256	1.225	0.607	0.547	0.426
<i>Accounting, Organizations and Society</i>	2.004	2.813	2.269	2.451	2.515	2.616
<i>British Accounting Review</i>	1.754	2.065	1.339	0.746	0.711	0.482
<i>Contemporary Accounting Research</i>	2.681	1.774	2.016	3.190	2.594	3.513
<i>European Accounting Review</i>	1.718	1.504	1.057	1.418	0.828	0.871
<i>Journal of Accounting &amp; Economics</i>	3.787	3.507	2.969	7.662	6.834	5.652
<i>Journal of Accounting and Public Policy</i>	1.884	1.478	1.289	1.530	1.030	0.853
<i>Journal of Accounting Research</i>	3.111	2.649	2.071	6.172	5.733	5.425
<i>Journal of Finance</i>	5.685	4.786	6.036	20.973	14.54	21.48
<i>Journal of Financial Economics</i>	4.604	4.028	4.599	13.218	9.920	12.72
<i>Management Accounting Research</i>	3.479	2.715	1.957	2.494	1.913	1.504
<i>Review of Accounting Studies</i>	1.687	1.708	1.576	2.867	2.039	2.284

Source: SCOPUS database, <http://www.journalmetrics.com>, Elsevier, 2017.

## 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 trend for *BRIA*, and the CiteScore table lists the CiteScore for each journal in the AAA collection indexed in Scopus.

CiteScore trend



Source: CiteScore, Elsevier, 2017.

Journal	CiteScore, 2017	
	2016 Citations/2013-2015 docs	
<i>Accounting Historians Journal</i>	0.06	2 cites/33 docs
<i>Accounting Horizons</i>	1.67	230 cites/138 docs
<i>Accounting and the Public Interest</i>	0.36	9 cites/25 docs
<i>Accounting Review, The</i>	2.97	739 cites/249 docs
<i>ATA Journal of Legal Tax Research</i>	0.00	0 cites/26 docs
<i>Auditing: A Journal of Practice &amp; Theory</i>	2.50	298 cites/119 docs
<i>Behavioral Research in Accounting</i>	1.48	62 cites/42 docs
<i>Current Issues in Auditing</i>	0.33	19 cites/57 docs
<i>Issues in Accounting Education</i>	0.68	71 cites/104 docs
<i>Journal of the American Taxation Association</i>	1.24	62 cites/50 docs
<i>Journal of Emerging Technologies in Accounting</i>	0.86	18 cites/21 docs
<i>Journal of Financial Reporting</i>	new	new
<i>Journal of Forensic Accounting Research</i>	new	new
<i>Journal of Governmental &amp; Nonprofit Accounting</i>	n/a	n/a
<i>Journal of Information Systems</i>	2.26	165 cites/73 docs
<i>Journal of International Accounting Research</i>	1.03	31 cites/30 docs
<i>Journal of Management Accounting Research</i>	1.27	71 cites/56 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 April 2017). The following table lists *BRIA*'s position on selected rankings, along with those of peers from the accounting and finance disciplines. Detailed explanations of the selected rankings follow.

*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**  
*Behavioral Research in Accounting in International Rankings*

Journal	ABDC 2016	EJL 2016	ESS 2016	HEC 2011	UQ 2011
<i>Behavioral Research in Accounting</i>	A	S	2	B+	2
<b>Accounting Peers</b>					
<i>Accounting and the Public Interest</i> †	B				
<i>Accounting Historians Journal</i> †	B			B	3
<i>Accounting Horizons</i> †	A	S	2	B	2
<i>Accounting, Auditing &amp; Accountability Journal</i>	A	S	1	B+	1
<i>Accounting, Organizations and Society</i>	A*	P+	0+	A	1
<i>Auditing: A Journal of Practice &amp; Theory</i> †	A*	P	1	B+	2
<i>Behavioral Research in Accounting</i> †	A	S	2	B+	2
<i>British Accounting Review</i>	A	S	2	B	2
<i>Contemporary Accounting Research</i>	A*	P+	0	A	1
<i>Current Issues in Auditing</i> †	B				
<i>European Accounting Review</i>	A*	P	1	A	2
<i>International Journal of Accounting</i>	A		1	B	4
<i>International Journal of Auditing</i>	A			B	3
<i>Issues in Accounting Education</i> †	A		2	C	2
<i>Journal of Accounting &amp; Economics</i>	A*	P+	0+	A	1
<i>Journal of Accounting and Public Policy</i>	A	S	1	B+	2
<i>Journal of Accounting Research</i>	A*	P+	0+	A	1
<i>Journal of Business Finance &amp; Accounting</i>	A	P	1	B+	2
<i>Journal of Emerging Technologies in Accounting</i>	C				
<i>Journal of Governmental &amp; Nonprofit Accounting</i> †	B				
<i>Journal of Information Systems</i> †	A		2	B	2
<i>Journal of International Accounting Research</i> †	A	S	2	C	3
<i>Journal of Management Accounting Research</i> †	A	S	1	B+	1
<i>Management Accounting Research</i>	A*	P	1	B+	2
<i>Review of Accounting Studies</i>	A*	P+	0	A	2
<i>The Accounting Review</i> †	A*	P+	0+	A	1

† Denotes the journal is published by the American Accounting Association.

### ***Australian Business Deans Council Journal Rankings List (2016)***

The influence of this ranking goes well beyond Australia.

<b>Rank</b>	<b>Interpretation</b>
A*	Best or leading journal in its field—publishes outstanding, original, and rigorous research that will shape the field. Acceptance rates are typically low and the editorial board is dominated by leading scholars in the field or subfield, including from top institutions in the world. Where relevant to the field or subfield, the journal has the highest impact factors or other indices of high reputation.
A	Highly regarded journal in the field or subfield—publishes excellent research in terms of originality, significance, and rigor; has competitive submission and acceptance rates; excellent refereeing process; and, where relevant to the field or subfield, has higher than average impact factors. Not all highly regarded journals have high impact factors, especially those in niche areas.
B	Well-regarded journal in the field or subfield—publishes research of a good standard in terms of originality, significance, and rigor, and papers are fully refereed according to good standards and practices but acceptance rates are higher than for Tiers A* and A. Depending on the field or subfield, will have a modest impact factor and will be ISI-listed.
C	A recognized journal—publishes research that is of a modest standard and/or is yet to establish its reputation because of its newness. This tier is more inclusive than the other categories. Only includes refereed journals.

### ***EJL 2016 — Erasmus Research Institute of Management Journals Listing (The Netherlands)***

<b>Rank</b>	<b>Interpretation</b>
P+	Top journals among P
P	Best journals in the field
PA	Top international journals (aspirant)
S	Scientific refereed journals of a recognized academic reputation that do not reach the quality levels of the Primary Set (P)
M*	Top managerial journal

### ***ESS 2016—ESSEC Business School Paris***

<b>Rank</b>	<b>Interpretation</b>
0+	Recognized internationally as the best in the discipline
0	Excellence at a level close to the top journals in the field
1	High-level scientific journals of international reputation and circulation
2	Generally national-circulation journals, or international journals of lesser reputation
3	Journals with a very narrow circulation or low profile

### ***HEC 2011—Hautes Études Commerciales de Paris Ranking List***

An amalgam of five rankings including *Financial Times*' Journals List (2010), and ABS (Association of Business Schools) (UK) Academic Journal Quality Guide.

<b>Rank</b>	<b>Interpretation</b>
A	Highest quality rating
B+ and B	Intermediate quality ratings
C	Lowest quality rating



### ***UQ 2011—The University of Queensland Adjusted ERA Rankings List***

This list is a combination of The University of Queensland 2007 list and the ERA (Excellence in Research for Australia) list. The ERA list is a national ranking.

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<b>Rank</b>	<b>Interpretation</b>
1	Highest quality rating, A* ERA
2	Intermediate quality rating, A ERA
3	Intermediate quality rating, B ERA
4	Lowest quality rating, C ERA

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