

Behavioral Research in Accounting

Editorial Policy

Sponsored by the Accounting, Behavior and Organizations Section of the American Accounting Association, *Behavioral Research in Accounting* 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. *Behavioral Research in Accounting* 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 readers. *Behavioral Research in Accounting* 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 domains that the journal seeks to influence, and promises prompt and fair reviews by subject matter experts.

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 clearly, effectively, and efficiently.

SUBMISSION OF MANUSCRIPTS

Please follow these guidelines for submitting manuscripts:

1. New manuscripts are submitted using the Manuscript Submission and Peer Review System, at <https://www.editorialmanager.com/bria>. Revisions with a manuscript number less than BRIA-2019-500 are resubmitted at <http://bria.allentrack.net>. Both sites contain detailed instructions regarding the preparation of files for submission. To ensure anonymous review, the title page is submitted as a separate file from the manuscript text. Research materials (e.g., questionnaire, case, interview schedule) are necessary for the review process. If these are in a separate file, delete from the instruments all information that might identify the author(s).
2. Do not submit manuscripts that are under consideration by another journal or publisher. The submitting author will verify this requirement during the web-based submission process.
3. For manuscripts that report on field surveys or experiments, please see the AAA "Manuscript Preparation and Style" guide section on Tables and Figures. Additionally, statistical analyses may be more informative with the inclusion of effect sizes (e.g., R^2 , ω^2 , Cohen's d , or odds ratios) and confidence intervals. These are encouraged in the submission, where appropriate, and may be recommended in a revision, with the objective of making the paper readable and useful.
4. Research reports should be in the first person, active voice, telling what you did, why and how. In addition to following the AAA "Manuscript Preparation and Style" guidelines, please terminate sentences with a single space and left-justify the text. For questions of English usage, see *Webster's Dictionary of English Usage*.
5. Manuscripts that report studies utilizing human participants must verify approval by the appropriate agency at the institution at which the study took place. Notation of approval should appear within the manuscript, and the submitting author will verify approval during the submission process.

6. 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 must disclose potential conflicts of interest during manuscript submission.
7. Authors should review the AAA policies and requirements related to ethical scholarly conduct (see <https://aaahq.org/About/Governance/Policies-Procedures>):
 - Policy on Prior Publication
 - Policies on Publication Ethics
 - Authorship
 - Plagiarism
 - Data Integrity
 - Citing Corrected Articles
8. 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 cannot pay by credit card or have any questions, please contact the AAA Member Services Team at (941) 921-7747 or info@aaahq.org.
9. Unless the editor grants an extension, revisions not submitted within 12 months from the request 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) will be 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 Senior 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 normally 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. Except in rare circumstances, authors can expect an editorial decision (which may be a conditional acceptance) after completing three or fewer rounds.
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>), 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 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.