

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. Manuscripts are submitted using the Manuscript Submission and Peer Review System, at <https://www.editorialmanager.com/bria>. The site contains 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 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. For the full version, please see: [Policy on Publication Ethics: Human Subjects Research](#).
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 are also responsible for disclosing any potential conflict of interest that might prevent an unbiased review. Potential conflicts for editor or reviewer assignments are described in the policy section below; however, this may not be an exhaustive list. Authors are requested to complete and submit an Author Conflict of Interest form upon submission.
8. 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
 - Citing Corrected Articles
 - Human Subjects Research
9. The nonrefundable submission fee is \$100.00 payable by credit card (VISA, MasterCard, or American Express only). The payment form is available online at: <https://my.aaahq.org/Shop/Product-Catalog>. 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.
10. Unless the editor grants an extension, revisions not submitted within 12 months from the request will be considered new submissions.
11. All decisions are final and not subject to appeal.

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, 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. For full version, please see: [Policy on Publication Ethics: Plagiarism](#).

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.

CONFLICT OF INTEREST

To promote the objective handling of papers under review, *BRIA* takes steps to prevent Editors and reviewers from handling papers by authors with whom they have a conflict of interest. Because a variety of circumstances can result in a loss of objectivity with respect to a particular paper, judgment is necessary to identify conflicts of interest. However, a conflict of interest is presumed to exist when an Editor or reviewer: (1) is an author of the paper; (2) has a personal relationship with an author that prevents the Editor or reviewer from being objective; (3) chaired an author's dissertation committee or an author chaired the dissertation committee of the Editor or reviewer; (4) works at the same institution as an author, or worked at the same institution within the last five years; or (5) has co-authored a paper with an author. An Editor also is presumed to have a conflict of interest with a paper when that Editor had editorial decision rights on a previous version of the paper at another journal.

BRIA Editors have editorial decision rights for papers they handle. When an Editor has a conflict of interest with a paper, the Senior Editor will assign a non-conflicted Editor to handle the paper unless the Senior Editor is an author of the paper, in which case a non-conflicted Editor will assign a non-conflicted Editor to handle the paper. If necessary, an ad hoc Editor will be assigned to handle the paper. The conflicted Editor will have no access to information about the paper. Because of the double-blind review process, it is primarily the responsibility of the Senior Editor and other Editors to identify conflicts of interest. Should a reviewer suspect a conflict of interest, it is the reviewer's responsibility to alert the Senior Editor or another Editor to the potential conflict. If a conflict arises during the review process, the Senior Editor will oversee a change in Editor or reviewers, as appropriate.