

Literature Review of BEHAVIORAL RESEARCH IN ACCOUNTING between 1999-2008

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ABSTRACT: This paper gives a brief information about Behavioral Accounting Research and provides a description of content, research methods, subjects used, purpose analysis and authorship analysis of the articles published in the journal of 'Behavioral Research in Accounting' (BRIA) during its second ten years between 1999 and 2008. Findings are discussed and compared with the results of Meyer and Rigsby's (2001) analysis of BRIA during its first ten years between 1989 -1998 and similarities and differences are discussed.

KEYWORDS: *Behavioral Accounting Research, Managerial Control, Accounting Information Processing, Auditing, Research Methods*

INTRODUCTION

There are various descriptions of Behavioral Accounting and Behavioral Accounting Research: "Behavioral accounting is an offspring from the union of accounting and behavioral science (Report of The Committee 127). It represents the application of the method and outlook of behavioral science to accounting problems." Hofstetd and Kinard (1970:43) mentioned that "behavioral accounting research may be defined as the study of the behavior of accountants or the behavior of non-accountants as they are influenced by accounting functions and reports." They also mentioned three perspectives that can be applied to the study of accounting relative to behavior: "The influence of the accountant's technical functions on behavior, the behavior of accountants and the influence of accounting information on those receiving the information." Sorensen (1990:327) stated that "the characteristics of behavioral research in accounting include observation of accounting phenomena, systematic observation of people and measurement of variables with a basic research question or theory in mind". Kwok and Sharp (1998:137) inferred that "A key methodological concern in behavioral accounting research is good construct measurement which means that they must meet generally accepted psychometric criteria, such as reliability and validity".

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The purpose of this paper is to examine the content, research methods, research subjects, authorship and purpose of the articles of BRIA (Behavioral Research in Accounting) from 1999-2008. A previous descriptive analysis of content and contributors of BRIA was made from (the beginning of BRIA) 1989-1998 for its first ten years (Meyer and Rigsby, 2001). Our analysis would be for the second ten years.

The reason to perform this kind of analysis is to provide useful information for behavioral accounting researchers about influences and developments in the behavioral accounting research literature, most published authors, design of studies and also information of the way that the journal follows to reach this valuable position.

The following section of the paper discusses early studies of BAR (Behavioral Accounting Research) explains the method of this paper. Following the prior research, methodology is explained. In Results and Discussion section, the results are reported for this paper and compared with the results of 'Meyer and Rigsby (2001)'. The last section is conclusion of the paper.

PRIOR RESEARCH

Schepansky et al. (1992) stated that behavioral accounting researchers used various "sources to support their concern; recent articles cited Libby (1979), Pany and Reckers (1980), Pany and Reckers (1987), Orne (1962) or Greenwald (1976) as authoritative sources." Borkowski et al. (2001) analyzed the statistical power of published behavioral accounting research from 1993 to 1997 in *Issues in Accounting Education*, *Behavioral Research in Accounting* and *Journal of Management Accounting Research*. Reckers and Solomon's (2005) study is related with 20 doctoral granting institutions who shared their syllabi and lists of required reading for doctoral students in the behavioral accounting arena. Birnberg et al. (1998) compared two books which reviewed the literature of Behavioral Accounting Research.

Castellano and Roehm (1977:211) mentioned "the 1971 American Accounting Association Committee Report on Behavioral Science Content of the Accounting Curriculum noted the increasing interest of accountants concerning behavioral science issues and their impact on accounting; the Committee urged academic accountants to begin to incorporate behavioral science materials into accounting curriculum." They also mentioned the "particular attention [that] was devoted to the problems of behavioral science instruction in accounting classes" in a similar Committee Report issued in 1974 which "concluded that the instructional gap between accounting and behavioral science might be closed through usage of teaching techniques such as laboratory training, simulation, cases, games and independent study."

Meyer and Rigsby (2001:253) stated that Accounting, Behavior and Organizations (ABO) Section of the American Accounting Association (AAA) established *Behavioral Research In Accounting* (BRIA) in 1989, based upon the perceived need for a quality research journal dedicated solely to behavioral accounting. They stated that while *The Accounting Review* (TAR), *Journal of Accounting Research* (JAR) and *Accounting, Organizations and Society* (AOS) were accounting journal outlets for behavior research, that it was not their main focus. They also stated that "The leadership of ABO section believed that there was sufficient quality behavioral research being done to support a solely behavioral journal" which was dedicated on accounting and its relationships with individuals and organizations.

Meyer and Rigsby (2001, 254) indicate that often journals “examine their content at various points in time, to look at trends in the topical content and research methods and to recognize contributors to the field study.” Napier (2006) reviewed the development of accounting history in AOS in its 30 years from 1976 to 2005; Stlowy and Breton (2004) reviewed accounts manipulation; Solomon and Trotman (2003) reviewed the papers published in the first 25 years of *Accounting, Organizations and Society* from 1976 to 2000 that report auditing judgment and decision experiments; Smith and Krogstad (1984, 1988, 1991) examined the first 10 years of *Auditing: A Journal of Practice and Theory* and provided insight into how the editorial objective has been operationalized and updated prior analyses and provided assessment of the impact of the journal on the literature; Merchant and Van der Stede (2006) reviewed the use and contributions of field-based research method in accounting published between 1981 to 2004; Williams et al. (2006) reviewed the most prestigious accounting journals between 1963 to 1999 to examine the status of BAR; Bryant et al. (2004) reviewed the use of Internet-based experiments in Behavioral Accounting Research and the potential benefits of Internet-based experimentation for BAR that offer new possibilities to accounting behavioral researchers;

Bamber’s (1993) study was related with behavioral accounting research opportunities; Lord (1989) analyzed the development of the behavioral thought in accounting between 1952 and 1981; Caplan’s (1989) study was related to personal views about the development of behavioral accounting; Brown et al. (1987) examined the research contributions of *Accounting, Organizations and Society* during the years from 1976 to 1984; Heck and Bremser (1986:735) examined the contributing authors to *The Accounting Review* for three 20 year periods and the entire 60 years from 1926 to 1985 and Dyckman and Zeff (1984, 225) reviewed the first 20 years of the *Journal of Accounting Research* from 1963 through 1982. Burgstahler and Sundem (1989) examined 20 years of Behavioral Accounting Research between 1968 and 1987 from the perspective of non-behavioral researchers by reviewing papers published in *The Accounting Review*, *Journal of Accounting Research* and *Accounting, Organizations and Society*.

A Descriptive Analysis of the Content and Contributors of Behavioral Research in Accounting (hereinafter will be called as ‘Meyer and Rigsby (2001)’) categorized contents, research methods and contributors of BRIA and examined 134 articles published in the first ten volumes and four supplement volumes of BRIA (Meyer and Rigsby 2001, 255). A modified version of Birnberg and Shield’s (1989) taxonomy of Behavioral Accounting Research (BAR) Schools is used in the content analysis. Commentaries and replies to those commentaries were not included in the content analysis. Articles were also examined by applied research methods and subjects used. The analysis of contributors to BRIA was made by examining the authors whose papers were published in BRIA and by examining the citations included in these articles. Commentaries were included in this analysis.

Early studies of BAR research in Managerial Control area reflected concern with the budget process (Birnberg and Shields 1989:30). Argyris (1952) initially attempted to examine how people use the budget and their attitudes toward the budget and he was concerned with behavioral part of the budget process like participation, leadership and standard setting. Participation and budget process has continued to be a topic for accountants. Researchers at Carnegie Tech worked in Managerial Control area; some of the studies were about performance audits which had an announcement effect (Churchill and Cooper 1965) and about the relationship

between budget levels and degree of commitment and subject performance (Stedry 1960). The papers focused on leadership style (DeCoster and Fertakis 1968; Hopwood 1973), managers' budget related behaviors (Hopwood 1972; Otley 1978; Rahman and McCosh 1976), individual differences that affected the individual's response to the control system (Dermer 1973; Foran and DeCoster 1974; Driver and Mock 1975; Hopwood 1976), the role of uncertainty in the development of control systems (Perrow 1972; Duncan 1972; Hirst 1981), how the decision was made, the response of the decision maker to changes (Chang and Birnberg 1977; Magee and Dickhaut 1978; Brown 1981 and 1983; Lewis et al. 1983; Shields 1980), effects of differing types of employment contracts on the employee's performance (Chow 1983), performance evaluation and the utilization of feedback (Birnberg et al. 1977; Shields 1980) were classified in Managerial Control area by Birnberg and Shields (1989:30-41).

Accounting Information Processing (AIP) area included studies examine "the entire decision model or the decision process of various classes of users" (Meyer and Rigsby 2001:256). This area "was the natural extension of the role of accounting in disclosure of financial information to users" (Birnberg and Shields 1989:41). The studies about processing accounting information by public utility boards for regulatory decisions (Livingstone 1967a and 1967b), accounting information value for investors (Pankoff and Virgil 1970), processing of accounting data when making financial judgments (Wright 1977) and the prediction of failure by loan officers (Libby 1975) were also included to the accounting information processing area by Birnberg and Shields (1989:41-47).

Birnberg and Shields (1989:47) stated that Accounting Information System Design (AIS) area "can be distinguished from the previous schools by the ability to generalize their findings to all aspects of the firm's information system." If the focus is on a specific change within the AIS, the study belongs to the AIP School, if the focus is the generalization of the issue to system design; it has been included in the AIS. Studies about the effect of individual differences like in decision style (Driver and Mock 1975) and the effect of information load on the quality of decisions (Schroder et al. 1967) were included to the Accounting Information System Design area by Birnberg and Shields (1989:47-51).

Behavioral Accounting Research on Auditing area included internal and external audits and focused especially on their expertise (Meyer and Rigsby 2001:256). Birnberg and Shields (1989:52) acknowledge Joyce and Libby's (1982) review of auditing literature which identified three distinct research paradigms: Policy capturing studies are related with the behavior of auditors to determine their expertise, judgment studies are "concerned with the limitations of the auditor-decision maker relative to the appropriate normative model" and predecisional behavior studies are related with "auditor's decision making by examining the cognitive processes of the auditor-decision maker directly." Using auditors as subjects isn't sufficient to be classified in this area; studies must focus on auditing as a special profession (Meyer and Rigsby 2001:256).

Organizational sociology area asked questions about the influence of the environment on an organization's accounting system, the forces which cause an accounting system to change over time, the role that accounting play in the political realm of an organization and how individuals use available accounting information to make sense of their organizational experience (Birnberg and Shields 1989:55; Meyer and Rigsby 2001:256). Studies about examining the organizational function for accounting (Ansari and Euske 1987),

organizational and socio-political function for accounting (Dent 1991), organizational, socio-political and individual function for accounting (Covaleski and Dirsmith 1983, 1986) were included in the Organizational Sociology area by Birnberg and Shields (1989:54-61).

There are five additional classifications besides the above mentioned classifications such as career paths of accountants, BAR research design, historical /categorical/future research, ethics and other in 'Meyer and Rigsby (2001)' to classify 134 articles published in BRIA in its first ten years (Meyer and Rigsby 2001:256).

METHOD

The first ten years of BRIA from 1989 to 1998 was analyzed by Meyer and Rigsby (2001) by contents, research methods, research subjects and the contributors. In this paper 106 behavioral accounting articles published in the journal of BRIA in its second ten years for the period 1999 through 2008 are analyzed by contents, applied research methods, subjects used, purposes and authorship. Because BRIA is solely dedicated to behavioral accounting; after excluding the table of contents and editorials, all of the 106 main (behavioral accounting) articles published in BRIA for 1999-2008 are included in the analysis

Content Analysis

Meyer and Rigsby (2001)'s classifications are utilized in content analysis. Five classifications of 'Meyer and Rigsby (2001)' are included: Managerial control (MC), accounting information processing (AIP), auditing, organizational sociology (OS) and ethics. Besides these classifications, two additional classifications are created by changing the names of the classifications of 'Meyer and Rigsby (2001)': Behavioral accounting research and accounting research/research methods. We also created an "Other" topic as in 'Meyer and Rigsby (2001)', for the articles which are not related to the mentioned classifications. We changed some classification's names as follows because the new names sound more suitable to the contents of the second period articles: We didn't use the classification of 'Career paths' from 'Meyer and Rigsby (2001)'. We combined AIP and 'Accounting Information System' (AIS), in the name of AIP. We changed the 'Behavioral accounting research design' as 'BAR research'. And we changed 'Hist.Cat.Future Res.' as 'Accounting research/ research methods'.

Articles focused on participation in the budget process and the effect of this process on behavior, leadership, performance, feedback, control, the effect of individual differences on individual's response to the control system, role ambiguity and conflict and decision making in cognitive studies are included in Managerial Control area.

Articles related with processing of accounting data when making financial judgments, the role of accounting in disclosure of financial information to users, examining the entire decision model or the decision

process of various classes of users and perception of financial performance are included in Accounting Information Processing area.

Research on internal and external auditors by focusing their expertise, behavior of auditors in determining their expertise, studies which focus on decision making of the auditor and audit planning by examining cognitive process of the auditor-decision maker are included in Auditing area.

Studies related with the influence of the environment on an organization's accounting system, the forces which cause an accounting system to change over time, organizational responsibility and the effects of the organizational design on behavior and control systems are included in Organizational Sociology area.

Studies about the analysis of behavioral accounting research articles published in various journals are included in Behavioral Accounting Research (BAR) area.

Behavioral studies especially related with ethics, moral reasoning, recognizing and resolving ethical dilemmas, reactions to fraudulent behavior are included in Ethics area.

Articles about accounting research and its research methods are included accounting research/research methods area and studies other than the above topics are included in 'Other'.

In content analysis, 106 articles are analyzed by classifying them according to the above mentioned areas and years. Table 1 shows the content analysis of the articles.

TABLE 1 Classification of the Articles According to the Content

CONTENTS	YEARS										TOTAL
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	
Managerial Control	1	3	4	4	2	2	3	3	2	5	29
Accounting Information Processing	3	1	1	2	1	1	3	2	4	3	21
Auditing	2	5	4	3	2	4	1	4	5	2	32
Organizational Sociology	0	1	1	1	0	0	1	0	0	0	4
BAR	0	0	2	0	0	1	0	0	0	0	3
Ethics	0	1	0	1	1	0	0	1	2	1	7
Accounting Research/ Research Method	0	0	0	0	0	0	2	3	0	1	6
Other	1	0	0	0	0	0	1	0	0	2	4
TOTAL	7	11	12	11	6	8	11	13	13	14	106

Analysis of the Research Methods

Methods are classified in four groups as experiment, survey or interview, theoretical and literature review/overview. Number of the methods used for each research classification can be seen in Table 2.

TABLE 2 Methods Used in Articles

METHODS CONTENTS	Experiment	Survey/ Interview	Theoretical	Literature Review/ Overview	TOTAL
Managerial Control	12	17	0	0	29
Accounting Information Processing	17	3	1	0	21
Auditing	23	8	1	0	32
Organizational Sociology	1	1	0	2	4
BAR	0	0	0	3	3
Ethics	4	3	0	0	7
Accounting Research/ Research Method	1	1	3	1	6
Other	3	1	0	0	4
TOTAL	61	34	5	6	106

'Meyer and Rigsby (2001)' classified the methods in four groups as experiment, survey/questionnaire/interview, case study and theoretical/non-experiment. Experiment and survey/interview methods are similar in our paper. We added a classification of literature review/overview, because we thought that it would be a useful and quick guide to the behavioral researchers who want to look at the types of the articles as a whole. We didn't use 'Case study' because the research methods of the articles were more suitable to other methods.

TABLE 3 Subject Types Used in Experimental Designs and Surveys

	Auditors	Accountants / CPAs	Managers	MBA Students	Undergraduate Students	Other
Experiment^a	19	7	1	11	27	2
Survey / Interview^b	10	12	10	0	2	4
TOTAL	29	19	11	11	29	6

^a There were 6 experimental studies where the subjects were in two categories: 2 studies that used both auditors and undergraduated students; 2 studies that used both undergraduated students and others; 1 study that used both accountants and undergraduated students, 1 study that used both MBA students and undergraduated students.

- ^b There were 4 survey/interview studies where the subjects were in two categories: 1 study that used both auditors and undergraduated students; 1 study that used both auditors and managers; 2 studies that used both accountants and others.

Analysis of Purpose

Besides other analysis in the previous studies, there is an additional analysis of purpose. Table 4 shows the publishing years, name of the authors and purposes of the articles under the area topic.

This analyze is different than 'Meyer and Rigsby (2001)'. We added this analyze, because we thought that it would be a guide for the researchers who want to examine the behavioral accounting articles in a specific area. For example, it would be a guide for a researcher who is interested especially in budget participation; by the help of the purpose analysis, it could be found which articles in 'Managerial control' area are mostly related with budget participation.

TABLE 4 Classification of the Articles by Purpose

Managerial Control		
Year	Author	Purpose
1999	<ul style="list-style-type: none"> ● Comerford <i>et al.</i> 	<ul style="list-style-type: none"> ● To examine the conditions necessary to facilitate the effective involvement of health care professionals in the budgeting process to evaluate whether the potential for conflict can be mitigated by the development of a commitment to managerial values when individuals with a high commitment to professional goals and values become integrated in the budgeting process.
2000	<ul style="list-style-type: none"> ● Fogarty <i>et al.</i> ● Chalos and Poon ● Dwyer <i>et al.</i> 	<ul style="list-style-type: none"> ● To develop the concept of burnout construct in accounting profession and show that burnout is a key mediator in a role stress model. ● To examine the role of the teams in capital budgeting projects by analysing information sharing and budget performance emphasis as mediators between budgetary participation and performance. ● To examine the psychometric properties of the 15-item scale to measure professional commitment.
2001	<ul style="list-style-type: none"> ● Chow <i>et al.</i> ● Clinton and Hunton ● Fisher ● Kaplan <i>et al.</i> 	<ul style="list-style-type: none"> ● To explore if employees' reaction to different levels of participation in the implementation of high-stretch performance standards are affected by national culture and how it is affected. ● To examine the relationship between participative budgeting congruence and organizational performance indicators. ● To examine the relationship between the elements of role stress and external auditor job outcome variables such as job performance and job satisfaction by using Type A behavior pattern as moderator. ● To examine auditors' perceived barriers to mentoring relationships and peer relationships in public accounting.
2002	<ul style="list-style-type: none"> ● Almer and Kaplan ● Chong and Chong ● Sweeney and Summers ● Wentzel 	<ul style="list-style-type: none"> ● To examine work arrangements and their relationships with job stressors, burnout and job outcome. ● To examine budget participation and performance linkage, budget goal commitment and motivational effect of budget participation. ● To examine the busy season workload's causal effect on public accountants' job burnout. ● To consider the impact of perceived fairness and goal commitment on the performance of managers in the budgeting process.
2003	<ul style="list-style-type: none"> ● Earley ● Cheng <i>et al.</i> 	<ul style="list-style-type: none"> ● To determine the impact of outcome feedback timing on the level of reasoning exhibited and on performance. ● To examine the effect of different cognitive styles on usage the same performance report format in a complex decision-making task.
2004	<ul style="list-style-type: none"> ● Roberts <i>et al.</i> ● Ulrich and Tuttle 	<ul style="list-style-type: none"> ● To examine performance evaluations using Disaggregated Balanced Scorecard and the relation with the Balanced Scorecard approach. ● To examine the influence of comprehensive management-reporting systems on how managers allocate their time between multiple areas of responsibility.
2005	<ul style="list-style-type: none"> ● Ghosh ● Maiga and Jacobs ● Xu and Tuttle 	<ul style="list-style-type: none"> ● To examine the impact of varying controllability of alternative performance measures on the extent of the outcome effect and to examine if the effect can be moderated by evaluator's assessment of the evaluatee's controllability of the performance measures prior to evaluation. ● To investigate the relationship between management control systems, quality improvement, customer satisfaction and financial performance at business units that have adopted total quality management. ● To investigate if work style similarities of managers and subordinates influence the way how managers use accounting data in performance evaluation.

2006	<ul style="list-style-type: none"> • <i>Pasewark and Viator</i> • <i>Van der Stede et al.</i> • <i>Davis et al.</i> 	<ul style="list-style-type: none"> • To identify the sources of work-family conflict, the relationship between work-family conflict and employee gender and flexible work arrangements and the effect of work-family conflict on job satisfaction and turnover intentions for public accounting professionals. • To examine the performance effects of performance measurement diversity, the relationship between quality-based manufacturing strategy and the use of different types of performance measures and their separate and joint effects on performance. • To evaluate the extent that management accountants' budget recommendations are affected by inappropriate obedience pressure to create budgetary slack violation of corporate budget policy.
2007	<ul style="list-style-type: none"> • <i>Burney and Widener</i> • <i>Drake et al.</i> 	<ul style="list-style-type: none"> • To investigate the relationship between SPMS (strategic performance measurement systems), job-relevant information, role ambiguity, and role conflict. • To examine how various psychological dimensions of empowerment are affected by specific types of performance feedback and reward systems.
2008	<ul style="list-style-type: none"> • <i>Smith and Hall</i> • <i>Ettredge et al.</i> • <i>Hyatt and Taylor</i> • <i>Lau and Moser</i> • <i>Liedtka et al.</i> 	<ul style="list-style-type: none"> • To test the validity of a three-component model of Professional Commitment of public accountants to test the Professional Commitment Questionnaire, to be a measure of affective PC. • To investigate the dependence of budget targets and organizational performance on prior engagement experience in an auditing setting by applying the theory of budget ratcheting. • To examine overconfidence and contract selection decisions when the workers are lack of performance capabilities. • To investigate how the use of nonfinancial performance measures affect employee behaviors including their fairness judgments, organizational commitment, and job performance. • To examine the influence of a quality of the evaluator on BSC (Balanced Scorecard)-based performance assessments.

Accounting Information Processing

Year	Author	Purpose
1999	<ul style="list-style-type: none"> • <i>Herz and Schultz</i> • <i>Harrison et al.</i> • <i>Ruchala</i> 	<ul style="list-style-type: none"> • To investigate the distinction between declarative and procedural knowledge using the constructs of ACT theory by examining whether using a structured accounting task generates procedural knowledge that contributes to performance without enhancing declarative knowledge. • To examine how private information and the potential for personal gain at the expense of others and different national cultures influence decision maker's choice to continue or discontinue an unprofitable project. • To examine the effects of budget goal attainment and bonus-based compensation on individual's choice making risky investment Project decision and to investigate whether making risky investment decisions extends to Project escalation.
2000	<ul style="list-style-type: none"> • <i>Swain and Haka</i> 	<ul style="list-style-type: none"> • To investigate the impact of the capital budgeting information on information search processes.
2001	<ul style="list-style-type: none"> • <i>Hunton</i> 	<ul style="list-style-type: none"> • To examine the information-gathering phase of group decision making to understand the efficacy of the small group discussion and to refine the CIS (collective information sampling) model and to introduce SCAT (shared cognition awareness training) technique.
2002	<ul style="list-style-type: none"> • <i>Chang et al.</i> • <i>Krishnan and Booker</i> 	<ul style="list-style-type: none"> • To examine three competing theories; prospect theory, probabilistic mental models and fuzzy-trace theory to explain framing effects in capital budgeting decision contexts. • To examine how the decisions of investors are affected by using analysts' recommendations to arrive at a short-term decision to hold or to sell a stock.
2003	<ul style="list-style-type: none"> • <i>Cheng et al.</i> 	<ul style="list-style-type: none"> • To test the hurdle rates effectiveness in reducing the level of escalation tendencies in managers in the context of capital budgeting decisions.
2004	<ul style="list-style-type: none"> • <i>Chenhall</i> 	<ul style="list-style-type: none"> • To examine the effects of cognitive and affective conflict in implementing Activity Based Cost Management (ABCM) and the usefulness of ABCM during the early stages of implementation.
2005	<ul style="list-style-type: none"> • <i>Maroney and ÓhÓgartaigh</i> • <i>Ramsay and Tubbs</i> • <i>Dilla and Steinbart</i> 	<ul style="list-style-type: none"> • To assess if the directional effect presented in 20-F reconciliations influence individual decision making. • To describe technical detail about Signal Detection Theory (SDT) and to demonstrate that it is beneficial in examining diagnostic tasks and provides superior measures of accuracy. • To investigate the behavior of trained end experienced decision makers who are knowledgeable about the design and structure of Balanced Scorecard.
2006	<ul style="list-style-type: none"> • <i>Eames et al.</i> • <i>Umashanker and Chung</i> 	<ul style="list-style-type: none"> • To investigate the impact of outstanding stock recommendations on the earnings forecasts of analysts. • To examine the effect of different levels of compensation on income reporting behavior in two types of context such as context-free and tax-specific treatments.
2007	<ul style="list-style-type: none"> • <i>Booker et al.</i> • <i>Heitger</i> • <i>Parsons</i> • <i>Pinsker</i> 	<ul style="list-style-type: none"> • To examine the effects of specific and relative cost information and radical and incremental new products on designers' focus and two New Product Development (NPD) performance measures such as product cost and product features. • To examine the effects of initial cost beliefs and cost system type on individuals' cost estimation accuracy especially in the case of multiple cost pool systems which provide accurate historical activity data. • To examine the effect of accounting information on individual's decision about nonprofit operations. • To examine the effects of disclosure pattern and direction on stock price beliefs by using long series of information.

2008	<ul style="list-style-type: none"> • <i>Chen</i> • <i>Viger et al.</i> • <i>Maroney and McDevitt</i> 	<ul style="list-style-type: none"> • To “measure and compare the degree of DCF analysis and nonfinancial consideration in capital budgeting and then based on contingency theory to examines the extent to which the use of DCF techniques and nonfinancial measures is associated with product standardization and firm strategy”. • To examine the effect of different stock option reporting formats on the judgments and decisions of bank loan officers. • To examine the influence of the Sarbanes-Oxley Act on financial reporting decisions of the managers.
Auditing		
Year	Author	Purpose
1999	<ul style="list-style-type: none"> • <i>Gupta et al.</i> • <i>Abdolmohammadi</i> 	<ul style="list-style-type: none"> • To examine the relationship between audit tasks, supervision practices and the effectiveness of actual audit teams when supervision practices fit or misfit the level of complexity and interdependence of audit tasks. • To provide empirical evidence on task structure, professional rank and decision aids applicable to perform each task in a comprehensive inventory of detailed audit tasks.
2000	<ul style="list-style-type: none"> • <i>Arnold et al.</i> • <i>Lowe and Reckers</i> • <i>Guess et al.</i> • <i>Hall et al.</i> • <i>Peterson and WongOnWing</i> 	<ul style="list-style-type: none"> • To examine the effect of time pressure and group support system on group decision making in an audit judgment task. • To examine the implementation of foresight decision aids to mitigate hindsight effects. • To investigate the effects of inherent and control risk factors and the ambiguity present in those risk factors on auditors’ planned extent of substantive tests. • To investigate the usage of nonstatistical sampling procedures by auditors in audit practice and the likelihood of the nonstatistical samples exhibit selection biases. • To examine confirmation bias in terms of a positive test strategy among the auditors completing hypothesis testing audit task.
2001	<ul style="list-style-type: none"> • <i>Apostolou et al.</i> • <i>Ballou</i> • <i>Bierstaker and Wright</i> • <i>Chung and Monroe</i> 	<ul style="list-style-type: none"> • To report the evaluation of management fraud risk factors by auditors and to determine the effectiveness of the Analytic Hierarchy Process to be audit decision aid. • To investigate the contribution of reviewer characteristics to conduct an effective and efficient review process and the association with the creation of evidence-oriented review notes and documentation-oriented review notes. • To investigate if Practical Problem Solving Ability (PPSA) is a reliable predictor of performance on internal- control evaluation and analytical procedures. • To examine the effects of auditor gender and two levels of task complexity on the accuracy of audit judgments related with misstatement in financial statements.
2002	<ul style="list-style-type: none"> • <i>Emby et al.</i> • <i>Mueller and Anderson</i> • <i>O’Donnell</i> 	<ul style="list-style-type: none"> • To examine the effects of outcome knowledge on ex post auditor’s judgment in peer review context. • To investigate the effects of goal framing on an auditor’s use of a decision aid and the effects of client risk on the reduced list of explanations in analytical review. • To examine the association between auditor performance and error specific experience during analytical procedures.
2003	<ul style="list-style-type: none"> • <i>Anderson et al.</i> • <i>Donnelly et al.</i> 	<ul style="list-style-type: none"> • The study examines if the judgement of auditors in explaining an unusual fluctuation provided by a decision aid to be more sufficient than the same explanations from a client, when the explanations are insufficient to account for the fluctuation. • To examine the individual auditor differences caused by the factors such as locus of control, performance and turnover intensions that influence the acceptance of Dysfunctional Behavior and reduce audit quality.
2004	<ul style="list-style-type: none"> • <i>Abdolmohammadi et al.</i> • <i>Dikolli et al.</i> • <i>Iyer and Rama</i> • <i>Fuller and Kaplan</i> 	<ul style="list-style-type: none"> • To investigate the attributes of expertise considered important for top industry audit specialists and to examine the expertise attributes differences by industry of specialization. • To investigate the impact of different types of performance measures used in client-employee compensation contracts on audit-planning judgements of auditors. • To examine the impact of some factors on client’s perceptions about their ability to convince the auditor to accept their position in the context of an accounting disputes. • To examine the role and the relationship between cognitive style and task characteristics on auditor task performance.
2005	<ul style="list-style-type: none"> • <i>Almer et al.</i> 	<ul style="list-style-type: none"> • To present a framework about the employment contract between a public accounting firm and the auditing professionals who work within the firm, which identifies what is contributed and received as a result of the professional’s work effort.
2006	<ul style="list-style-type: none"> • <i>Brandon and Mueller</i> • <i>Favere-Marchesi</i> • <i>Lehmann and Norman</i> • <i>Miller et al.</i> 	<ul style="list-style-type: none"> • To examine the relationship between client importance and juror evaluations of auditor liability and compensatory and punitive damage awards. • To examine the effect of the timing of face-to-face discussions and familiarity between the preparer and the reviewer on audit team performance. • To observe changes and the effects of experience level on complex problem representation and judgement by auditing professionals in a going-concern task. • To examine the effect of the addition of verbal discussion to the review feedback process on auditor motivation and performance.
2007	<ul style="list-style-type: none"> • <i>Asare et al.</i> • <i>Fedor and Ramsay</i> 	<ul style="list-style-type: none"> • To examine the impact of combined client risk and preparer risk on workpaper review effort and accuracy in an audit engagement. • To investigate the response of preparers to corrective feedback in audit review and to examine the effects of preparers’ perceptions of reviewers’ power on their responses.

	<ul style="list-style-type: none"> • <i>Lee and Welker</i> • <i>Rose</i> • <i>Wright</i> 	<ul style="list-style-type: none"> • To evaluate the ability of prospective accountants in detecting deceptions in an audit inquiry. • To examine the effects of auditor characteristics such as dispositional trust, induced skepticism, and prior fraud-specific audit experience on auditor attention to aggressive financial reporting practices and the effects of attention on judgments of intentional misstatement. • To examine the impact of task-specific graduate academic instruction and practice in performing loan collectibility judgment task.
2008	<ul style="list-style-type: none"> • <i>Asare and Wright</i> • <i>Davis and Hollie</i> 	<ul style="list-style-type: none"> • To examine the effect of a supporting justification memo and hypothesis set quality on the reviewer's ability to identify an inaccurate preparer conclusion. • To examine the effect of various fee ratios and proportionate level of nonaudit fees to total fees on investor perception of auditor independence and market.

Organizational Sociology

Year	Author	Purpose
2000	<ul style="list-style-type: none"> • <i>Ghosh</i> 	<ul style="list-style-type: none"> • To examine the impacts of organizational design complementarity involving sourcing and compensation structure on perceived fairness of the transfer pricing system by managers negotiating the prices and the behavioral results of the perceptions.
2001	<ul style="list-style-type: none"> • <i>Ketchand and Strawser</i> 	<ul style="list-style-type: none"> • To summarize prior research in the industrial/organizational psychology, organizational behavior and accounting literature concerning Organizational Commitment (OC) and the association of OC with important antecedents, correlates and consequences.
2002	<ul style="list-style-type: none"> • <i>Hooks and Higgs</i> 	<ul style="list-style-type: none"> • To provide basic data about the work environment in professional services firms by examining the factors that influence work schedules, work time and locations, work with technology, and choices to work from home.
2005	<ul style="list-style-type: none"> • <i>Hall et al.</i> 	<ul style="list-style-type: none"> • To review research related with antecedents, correlates and outcomes of professional commitment of accountants and to present opportunities for future research related to multidimensions of accountants' professional commitment.

Behavioral Accounting Research (BAR)

Year	Author	Purpose
2001	<ul style="list-style-type: none"> • <i>Borkowski and Welsh</i> • <i>Meyer and Rigsby</i> 	<ul style="list-style-type: none"> • To present the analysis of the statistical power of behavioral accounting research published in <i>Issues in Accounting Education</i>, <i>Behavioral Research in Accounting</i> and <i>Journal of Management Accounting Research</i> between 1993 and 1997 and to make a comparison between these results and previous power analyses in other disciplines. • To review the content, research methods, contributors and citation analysis of the articles published in <i>Behavioral Research in Accounting</i> from 1989 to 1998.
2004	<ul style="list-style-type: none"> • <i>Bryant et al.</i> 	<ul style="list-style-type: none"> • To review the use of Internet-based experiments in Behavioral Accounting Research and to examine the validity characteristics associated with Internet-based experiments and the potential benefits of Internet-based experimentation for BAR that offer new possibilities to accounting behavioral researchers.

Ethics

Year	Author	Purpose
2000	<ul style="list-style-type: none"> • <i>Thorne</i> 	<ul style="list-style-type: none"> • To develop two accounting-specific measures to evaluate accountants' moral reasoning used to resolve accounting-specific ethical dilemmas and to compare this with their cognitive moral capacity level.
2002	<ul style="list-style-type: none"> • <i>Schwartz and Wallin</i> 	<ul style="list-style-type: none"> • To investigate the behavioral effects on the issuance of fraudulent disclosures by using laboratory settings allowed for profit maximizing strategy implementation.
2003	<ul style="list-style-type: none"> • <i>Bobek and Hatfield</i> 	<ul style="list-style-type: none"> • To determine basic beliefs related to taxpayers' attitudes by using Ajzen's (1991) Theory of Planned Behavior and to examine the role of moral obligation in taxpayes' decision making.
2006	<ul style="list-style-type: none"> • <i>Massey and Thorne-</i> 	<ul style="list-style-type: none"> • To investigate the impact of Task Information Feedback in using ethical reasoning which will encourage to consider public interest in ethical dilemmas resolution.
2007	<ul style="list-style-type: none"> • <i>Fleischman et al.</i> • <i>Wong-On-Wing and Lui</i> 	<ul style="list-style-type: none"> • To determine the professional business decision-makers' consideration of equity and ethical reasoning content related with the application of existing tax law. • To examine the cross-cultural differences in attribution of morality and reaction to fraudulent behavior and to examine the impact of individuals' implicit theories on their attributions of morality.
2008	<ul style="list-style-type: none"> • <i>Wakefield</i> 	<ul style="list-style-type: none"> • To examine the relationships between the Machiavellian trait and demographic characteristics, job and career satisfaction and ethical ideology of accountants.

Accounting Research / Research Method

Year	Author	Purpose
2005	<ul style="list-style-type: none"> • <i>Scofield</i> • <i>Gibbins and Qu</i> 	<ul style="list-style-type: none"> • To assess the magnitude of the association between the DIT and political orientation in CPAs population in public accounting practice and the importance of the potential confounding. • To discuss the basis of experiential questionnaire research method, its features and current uses in accounting research and its usefulness for examining the context of experts' behavior.
2006	<ul style="list-style-type: none"> • <i>Mains et al.</i> • <i>Merchant and VanderStede</i> • <i>Alexander et al.</i> 	<ul style="list-style-type: none"> • To examine the role of experiments in accounting research and the advantages and disadvantages of experiments in creation of legitimate, consequential belief revision in accounting issues. • To review the use and contributions of field-based research method in accounting published between 1981 to 2004. • To examine convergent validity of in-lab and out-of-lab behavioral accounting experiments with professional accounting participants.

2008	• <i>Jenkins et al.</i>	• To review the literature related to culture and governance within public accounting firms and the relation between culture and audit quality.
Other		
Year	Author	Purpose
1999	• <i>Zimmermann et al.</i>	• To examine the link between an individual's position in the life cycle and preference for using of different tax systems in raising needed federal revenues.
2005	• <i>Rose</i>	• To examine the effects of the learning environment, decision and design and individual differences on the acquisition of accounting knowledge by investigating the effects of a tax decision aid on the knowledge acquisition of the participants with differences in perceived aptitudes for and interest in tax.
2008	• <i>Wheeler and Arunachalam</i> • <i>Hatfield et al.</i>	• To investigate "the effects of two decision aid designs on confirmation bias in tax professionals deciding on information search strategies during tax research". • To examine the "underlying cause of tax refunds and a wealth-related consequence that tax refunds may engender".

Authorship Analysis

Another analysis is Authorship analysis which includes the most published author, geographical affiliation of the authors and institutional affiliation of the authors of the articles.

In the analysis of the most published author, adjusted article basis is used in weighting the authors (Heck and Bremser 1986:739): single authored articles get a weighting of 1.00, co-authored articles get a weighting of 0.5 and articles with three authors get a weighting of 0.33 (Williams and Wines 2006:427; Anderson 2002). The analysis of the most published author represented more than 1 weighted article can be seen in Table 5-a.

Table 5-a The Most Published Author

Author	Weighted Articles
Hunton, James E.	2,16
Ghosh, Dipankar	2,00
Rose, Jacob M.	2,00
Thorne, Linda	1,50
Abdolmohammadi, Mohammad J.	1,33
Heitger, Dan L.	1,33
Kaplan, Steven E.	1,33
Mueller, Jennifer M.	1,33
Ramsay, Robert J.	1,33

In the analysis of the Geographic Affiliations of the authors, the countries of the institutions of the authors at the time of the publication are classified. A single author is weighted as 1.00 in the host country; if there are multiple authors from different countries, co-authors of different countries get a weighting of 0.5 for each country and three authors of different country 0.33 (Anderson 2002; Carnegie and Potter 2000). Geographic Affiliations of the authors can be seen in Table 5-b.

Table 5-b Geographical Affiliation of the Authors

Country	Weighted Articles
USA	84,75

Australia	8,00
Canada	7,50
New Zealand	2,00
Hong Kong	1,50
Taiwan	1,25
Ireland	0,50
UK	0,50

In the analysis of the Institutional Affiliations of the authors, the same adjusted article basis is used in relation to geographic location of authors (Anderson 2002; Heck and Bremser 1986; Williams and Wines 2006; Carnegie and Potter 2000). The analysis of the author Institutional Affiliations for universities represented more than 1.50 weighted article can be seen in Table 5-c.

Table 5-c Institutional Affiliation of the Authors

University	Country	Weighted Articles
Arizona State University	USA	4,08
York University	Canada	3,50
Auburn University	USA	2,83
University of South Florida	USA	2,49
University of Melbourne	Australia	2,25
Bentley College	USA	2,25
University of Texas System	USA	2,17
University of Cincinnati	USA	2,17
University of Oklahoma	USA	2,00
Lincoln University	New Zealand	2,00
La Salle University	USA	2,00
Florida Atlantic University	USA	2,00
University of South Carolina	USA	1,83
Southern Illinois University	USA	1,83
Monash University	Australia	1,83
San Diego State University	USA	1,74
University of Southern California	USA	1,67
University of New South Wales	Australia	1,67
Simon Fraser University	Canada	1,67
University of Kentucky	USA	1,66
University of Alabama	USA	1,66
Indiana University	USA	1,58
Brigham Young University	USA	1,58

RESULTS AND DISCUSSION

Analysis of the articles published in BRIA for 1999-2008 and comparison of this paper and 'Meyer and Rigsby (2001)'

In this paper, the second ten years of BRIA for 1999-2008 are analyzed by contents, research methods used, subjects used, purposes and authorship.

The first 10 years of BRIA for 1989-1998 were analyzed by contents, research methods used, subject types used and contributors in 'Meyer and Rigsby (2001)'. The name of the authors, each authors' school of affiliation at the time of the publication and currently, the schools of degree where the authors received their doctorate and most cited authors, articles and journals and books and citation of BRIA were also examined (Meyer and Rigsby, 2001).

Content Analysis

Content analysis of 106 articles which published between 1999-2008 in BRIA can be seen in Table 1. The largest numbers of studies are in Auditing (32), Managerial Control (29) and Accounting Information Processing (21).

Articles related with Auditing area are published mostly in 2000 and 2007. Articles related with Managerial Control area are published mostly in 2008 and then in 2001 and 2002. Articles related with Accounting Information Processing area are published mostly in 2007. There are four publications in Organizational Sociology, seven publications in Ethics, six publications in Accounting research/research method and three publications in BAR area. There are four publications other than these mentioned areas and it is classified as 'Other'. Some articles are related to more than one area like managerial control and auditing, accounting information processing and auditing or managerial control and organizational sociology, but they are classified in the predominant area.

The largest number of studies was in accounting information processing area (36) which was followed by auditing (21) and managerial control (16) in 'Meyer and Rigsby (2001)'

Research Methods Used

As it is seen in Table 2, the predominant method used is the 'experiment' which is used in 61 articles. Survey or interview is used in 34 articles and five articles are theoretical. Six articles are related with literature review/overview. Some experimental studies include also surveys, but they are classified in experimental group. Auditing and Accounting information processing articles used mostly experimental methods and Managerial Control used mostly survey or interview methods. All of the BAR articles are literature review/overview. Ethics articles used mostly experimental method. Organizational sociology articles used mostly literature review/overview and Accounting research/research method articles are mostly theoretical.

In looking at Tables 1 and 2, over the 1999-2008 period for BRIA, most articles used experimental method and most of the articles have been in auditing, managerial control and accounting information processing. Survey/interview method is mostly used in managerial control and then in auditing.

Experimental method (68) is mostly used in 'Meyer and Rigsby (2001)' and it is followed by survey/questionnaire/interview method (30). These results are similar with our results.

Type of Subjects Used

As it is seen in Table 3, undergraduate students are the mostly used subjects in the articles. The next mostly used subjects are auditors.

When we analyze the experimental and survey articles separately, among 61 experimental articles the most used subjects are undergraduate students and auditors. Among 34 survey/interview articles, the most used subjects are accountants/CPAs; the number of auditors and managers follows them. 6 experimental and 4 survey/interview articles used subjects in two categories like auditors and undergraduate students or MBA students and undergraduate students, etc.

The largest number of the subjects used was the accountants and CPAs in experimental and survey/questionnaire/interview articles in 'Meyer and Rigsby (2001)'.

Purposes

Table 4 shows that articles are related with various subjects within each area, but it can be seen that most of the articles are about performance measurement and evaluation and budgeting participation in Managerial Control area; about capital budgeting decisions, investor's decisions and cost information in Accounting Information Processing area; about auditor's judgment accuracy and quality and the effects of some factors on auditor decisions in auditing area; recognizing and resolving ethical dilemmas in Ethics area

Authorship Analysis

As it is seen in Table 5-a, James E. Hunton is the most published author with the weight of 2.16. The next most published authors are Dipankar Ghosh and Jacob M. Rose with the weight of 2.00 and Linda Thorne with the weight of 1.50.

Table 5-b shows that, most of the publications are by the authors from USA with the weighting of 84.75. Australia and Canada have the next highest degree with the weighting of 8.00 and 7.50 respectively.

As it is seen in Table 5-c, Arizona State University has the highest degree. York University from Canada and Auburn University follow it.

In 'Meyer and Rigsby (2001)', Philip Reckers and Arnold Wright were the most prolific authors in BRIA during the first decade.

In 'Meyer and Rigsby (2001)', Arizona State University and Boston College had the most total authorships in BRIA during first period. So, Arizona State University has the most total authorships in both the first and the second decades.

CONCLUSION

Behavioral accounting was defined by various descriptions according to the behavior of accountants and behavior of non-accountants as they are influenced by accounting functions and reports (Hofstetd and Kinard 1970:43).

There were several accounting journal outlets for behavior research like The Accounting Review, Journal of Accounting Research and Accounting, Organizations and Society but behavioral research was not their main focus except Accounting, Organizations and Society.

The Accounting, Behavior and Organizations section of the American Accounting Association established Behavioral Research in Accounting (BRIA) because there was a need for an accounting research journal devoted only to behavioral research. The purpose was to serve the accounting profession and society to inform them in behavioral and organizational constructs and their relation to accounting (Meyer and Rigsby 2001:275).

The reason to perform this kind of analysis is to provide useful information for behavioral accounting researchers about influences and developments in the behavioral accounting research literature, most published authors, design of studies and also information of the way that the journal follows to reach this valuable position.

BRIA played an important role in development of behavioral accounting research. As it is seen, the main areas are accounting information processing, auditing and managerial control respectively in Meyer and Rigsby (2001)'s analysis of the articles published in BRIA during its first ten years between 1989-1998 and the main areas are auditing, managerial control and accounting information processing in this paper's analysis of the articles published in BRIA during its second ten years between 1999-2008. Organizational sociology, behavioral accounting research and some other areas are also included. The largest numbers of research methods used are experimental methods and survey or interviews in both papers. Undergraduate students, auditors and accountants and CPAs are mostly used as subjects.

In this paper, performance measurement and evaluation and budgeting participation, capital budgeting decisions, investor's decisions and cost information, auditor's judgment accuracy and quality and recognizing and resolving ethical dilemmas are the most handled subjects in articles.

In the first decade of BRIA, Philip Reckers and Arnold Wright were the most prolific authors in 'Meyer and Rigsby (2001)'. The most published authors are James E. Hunton, Dipankar Ghosh and Jacob M. Rose in the second decade.

Most of the publications are by the authors from USA and then from Australia and Canada. Most of the articles are from the authors from Arizona State University, York University (Canada) and Auburn University. Arizona State University had also most authors in the first decade of BRIA in 'Meyer and Rigsby (2001)'.

It can be seen that Behavioral Accounting articles are published mostly in BRIA and it can be predicted that BRIA's future publications may focus on the above mentioned topics. It may include studies related with the behavior of both accountants and non-accountants who are influenced by accounting reports.

For the future researches, behavioral accounting researchers may continue to be specialized in research skills, but their goals should be coordinated and motivated with results from other research areas, because the ultimate goal of all the research is an understanding of individual human information processing behavior and how individuals decisions lead to aggregate consequences (Burgstahler and Sundem 1989:92).

BRIA will continue to meet the need in Behavioral Accounting Research and will be a guide for behavioral accounting researchers.

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