

EAA PhD Forum 2019

Session: New Methodological Trends with Implications for Behavioural Accounting Research

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Learning objectives

- To develop an in-depth understanding of the issues around deception in behavioural accounting research and appraise its use when you encounter it
- To identify and classify replication studies into types and appraise their potential contribution to the behavioural accounting research literature
- To investigate the nature of registered reports of behavioural accounting research and evaluate their potential benefits and costs

Brief overview/summary

In this session, we will examine three issues that have recently received significant attention from behavioural accounting researchers. Specifically, we will focus on the following questions:

- How is deception defined by behavioural accounting researchers and are there ever situations in which it might be acceptable?
- How can I design a research replication study that contributes enough to be publishable in a good quality accounting journal?
- What exactly is a registered report of research and why do some editors think registered reports are so promising while others aren't yet convinced?

The session will include a presentation, the review of several related examples and an open question and answer period.

References

- Libby, T. and S. E. Salterio (2018) Deception in Management Accounting Experimental Research: "A Tricky Issue" Revisited. *Journal of Management Accounting Research*, Online early at <https://aaajournals.org/doi/10.2308/jmar-52217>.
- Gibbins, M. (1992). Deception: A tricky issue for behavioral research in accounting and auditing. *Auditing: A Journal of Practice and Theory*, 11(2), 113.
- Salterio, S.E. (2017). Initial Thoughts and Guidance on Publishing Replications in BRIA (Sept. 14, Version 1.0). Accessed at: <http://aaahq.org/abo/replication1>).
- Bloomfield, R., Rennekamp, K., and Steenhoven, B. (2018). No System Is Perfect: Understanding How Registration-Based Editorial Processes Affect Reproducibility and Investment in Research Quality. *Journal of Accounting Research*, 56(2), 313-362.

Who should attend?

This session aims at PhD students and who are interested in the design and conduct of behavioural accounting research.