

## A new classification of topics in behavioral accounting: current research direction from BRIA journal in the past 10 years

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### Keywords

Behavioral accounting research, research and development direction, analyze and examine research content, article content, category of topic, research method.

### Abstract

*The purpose of this study is to analyze and examine the research content and method which was used in BRIA during 2005-2014 in order to depict the research direction and development of behavioral aspect in accounting over the past decade. The analysis is done by comparing the article content (scope), category of topic, and research method. The scope of behavioral accounting is classified according to Siegel & Marconi (1989). The article topic is classified using Birnberg and Shield (1989) taxonomy which has been modified by Meyer and Rigsby (2001). Descriptive analysis technique is used to analyze data.*

*The analysis result shows that the behavioral accounting research scopes are dominated by topics about (1) the strategy/method to alter human behavior (29.75%); (2) the handling of human can affect the subject's behavior (27.27%); and (3) the effect of accounting system to human behavior (13.22%). As much as 47.09% of articles discuss the behavioral accounting topics outside of Siegel & Marconi's (1989) scopes, which are the handling of human can affect the subject's behavior; research methodology related to behavioral aspect in accounting; building a model related accounting professions; and the use of theory to analyze human behavior in accounting discipline.*

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### Introduction

#### 1.1 Background to the Research

The accounting research and development in Indonesia in the behavioral field is still a relatively new thing compared to other fields of accounting. For instance, if compared to researches in financial accounting with topics such as the ability of financial ratios to predict stock prices, bankruptcy, etc then we can say that accounting research in the behavioral field is lagging. This can be understood considering behavioral accounting subject (behavioral aspect in accounting) itself is quite new. For example, only in 1995/1996, the Accounting Department of Gadjah Mada University introduced this course as an optional course while the Accounting Department of Maranatha Christian University just started to offer this course in 2002/2003 academic year. Even until now (2015), the behavioral accounting course is still not commonly offered in accounting undergraduate degree programs in many universities, even though the behavioral accounting course has been included in the national curriculum as an optional course. This might be caused by the lack of information regarding this course.

As the field of behavioral aspect in accounting continues to grow, then the consequences include the need for human resources (accountants) who are ready to develop and teach the course. The academics in Indonesia especially lecturers who teach behavioral accounting course must be ready to declare his/her specialization in this field by continuously learning and always be updated about this course's development, which can be done by studying behavioral accounting researches so that he/she can eventually contribute to the development of this relatively new field.

The development of behavioral accounting surely depends on the results of the researches conducted. Therefore, information about the direction of research and development in behavioral accounting is very useful for accountants who are interested in carrying out researches in this field.

The challenge of conducting a research on behavioral accounting is mostly caused by inadequate supporting reading facilities (books and journals). Academics should initiate the research interests in the field of behavioral accounting and it is shown through the ones compiled in the BRIA journal (Behavioral Research in Accounting).

Behavioral Research in Accounting (BRIA) is a special journal which contains studies in the behavioral field. It was first published in 1989 by Accounting, Behavior & Organizations Section of the American Accounting Association. Before BRIA existed, studies on behavioral accounting were published in other popular accounting journals such as *The Accounting Review (TAR)*; *Journal of Accounting Research (JAR)*; dan *Accounting, Organizations & Society*. However, behavioral research wasn't those journals' main focus.

Up until now (2015), BRIA journal has undergone 12 years of added publication. Yet there are still no authors that explain the development of BRIA journal. Thus, the authors are interested in analyzing the development of BRIA journal over the past decade which is from 2005-2014.

In order to have a clearer picture and more extensive knowledge about the direction and development in behavioral aspect of accounting, this study will broaden the analysis aspect used by Ming Kuang and Se Tin (2006). If Ming Kuang and Se Tin (2006) only analyzed the development of research based on topic, method, and research subject that's used, then in this study, the analysis is also developed the most used method for each research topic and which articles most affect the studies in BRIA. The analysis is done by comparing the article content (scope), category of topic, and research method. The scope of behavioral accounting is classified according to Siegel & Marconi (1989). The article topic is classified using the taxonomy of Birnberg and Shield (1989) which has been modified by Meyer and Rigsby (2001).

In this research, the authors also elaborate further about the behavioral accounting scopes discussed in 2005-2015 BRIA journals, which are not in Siegel & Marconi's (1989) classification. By continuing the research conducted by Kusuma (1999) and Ming Kuang & Se Tin (2006), and improving the analysis method and adding new analysis aspect, it is hoped that this study will provide more information for researchers and practitioners who are interested in the field of behavioral accounting.

## 1.2 Research Questions

How was the research direction and development in behavioral accounting aspect over the past 10 years (2005-2014) in BRIA journal?

## 1.3 Statement of Purpose

The purpose of this study is to analyze and examine the research content and method which was used in BRIA during 2005-2014 in order to depict the research direction and development of behavioral aspect in accounting in the past decade.

## 1.4 Research Contribution

BRIA as a special research journal in behavioral accounting makes it a handbook for practitioners and academics to know about how the development of behavioral accounting is.

### For academics:

The result of this study shows the academics how far behavioral accounting has developed, so it can be a reference for academics to take part in developing this field.

### For practitioners:

The result of this study shows the practitioners there are many behavioral accounting studies that are linked to business, how great the advantage of understanding behavioral accounting aspect is in resolving practical problems. With this awareness, eventually the research in behavioral accounting no longer starts from academics, but practitioners instead.

## Literature Review

Below are the study findings which shows the direction and development of research in behavioral accounting aspect in BRIA journal in its first 14 (fourteen) years of publication.

### 2.1 BRIA Study (1989-1999) → first decade of publication

Kusuma (1999) in Jurnal Bisnis dan Ekonomi conducted a simple BRIA Study of volume 1989 - 1999 (first 11 years of BRIA publication). Kusuma (1999) reviewed the discussion topics of the journal, by categorizing the topics into a few categories, such as managerial accounting, financial reporting, auditing, ethics, information system, methodologies, and general topic. The following are explanations of the analysis of research direction and development of BRIA journal results:

- a. In the first 5 years of publication, there are 44 articles in BRIA (volume 1-5). The biggest portion of these articles is divided equally between ethics, auditing, and managerial accounting (20% each);
- b. In the next 6 years (1994-1999), of 95 pieces of writing in BRIA (volume 6-11), auditing takes 30% of the portion and managerial accounting takes up to 28% of the portion.

The analysis done by Kusuma (1999) about BRIA journal in its 11 years of publication is very simple, because Kusuma (1999) only categorized the topics without any further explanations, for instance, the explanation of research methodology which is used in every research that includes the use of statistics, data collecting method, and research subject.

### 2.2 BRIA Study (1998-2003)

Based on the weakness of Kusuma's work (1999), then Ming Kuang and Se Tin (2006) did an analysis of BRIA development in the next 5 (five) years (1998-2003) by providing a further explanation that includes article classification and research methodology. The BRIA analysis results are the following:

1. The most published topic/content during 1998-2003 is Processing Accounting Information, Auditing, and Management Control. While the least published topic during said period is Organizational Sociology and Accounting Information System Design. This result matches Meyer & Rigsby's (2001) study for 1989-1998 BRIA publication.
2. A research method that BRIA articles use most frequently during 1998-2003 is the experiment method (29 articles) and survey/questionnaire/interview (21 articles). Case research method is never used. This result is consistent with Meyer & Rigsby's (2001) finding.
3. The subject type that BRIA articles use most often during 1998-2003 is Accountant/Auditor and Undergraduate students. Bankers and academics are subject types which are never used. This result is also consistent with Meyer & Rigsby's (2001) study.

The changes of BRIA development in 14 years (1989-2003) relating to the topic, method, and research subject are not significant. This can be seen through the same dominant topic type, method, and subject type used in 1989-1998 as well as in 1998-2003 BRIA period.

## Research Method

The purpose of this study is to analyze and examine the research content and method which was used in BRIA during 2005-2014. There are 121 articles for 10 years publication that are analyzed in this study. The research method used is dominated by the experiment method. This descriptive study continues the previous study done by Kusuma (1999) as well as Ming Kuang & Se Tin (2006) by improving the analysis method and adding new analysis aspects. The analysis is done by comparing the article content (scope), category of topic, and research method. The scope of behavioral accounting is classified according to Siegel & Marconi (1989). The article topic is classified using Birnberg and Shield (1989) taxonomy which has been modified by Meyer and Rigsby (2001).

In this study, the authors also decipher the behavioral accounting scopes discussed in 2005-2015 BRIA journals which are not included in Siegel & Marconi's classification (1989) in more detail.

## Discussion

### 4.1 Behavioral Accounting Scopes according to Siegel & Marconi (1989)

The behavioral accounting scopes according to Siegel & Marconi (1989) are as follows:

1. Topics which discussed the influence of human behavior to the design, construction, and use of the accounting systems implemented in the company. In this area, the behavioral aspect of accounting is related to how the attitude and philosophy style of management affect the nature of accounting control and organization function. In other words, accounting control (strong or weak) is affected by human behavior.
2. Topics which discussed the effect of accounting system on human behavior. In this area, the behavioral aspect of accounting is related to how the accounting system affects motivation, productivity, decision making, job satisfaction, and cooperation.
3. Topics which discussed the methods to predict human's behavior and strategy to alter it. In this area, the behavioral aspect of accounting is related to how the accounting system can be used to influence behavior.

### 4.2 Behavioral Accounting Scope outside of Siegel & Marconi's category (1989)

Besides the three behavioral accounting scopes according to Siegel & Marconi (1989), there is addition/extension to the behavioral accounting research direction and development scope, reviewed from 2005-2014 BRIA journals, which are as follows (numbers continued from Siegel & Marconi's, 1989):

4. Topics which discussed the handling of human can affect subject's behavior.
5. Topics which discussed the research methodology associated with a behavioral aspect of accounting, such as measures, development of measures, and variable construct dimension towards human behavior testing.
6. Topics which discussed building a model in accounting professions.
7. Topics which discussed the use of theory to analyze human behavior in accounting.

The behavioral accounting scopes in 2005-2015 BRIA journals, which are/are not in the Siegel & Marconi category (1989), as shown in table 4.1.

**Table 4.1.**  
**Behavioral Accounting Research Scopes in BRIA Journal**  
**2005-2014**

Year	$\Sigma$ article	I	II	III	IV	V	VI	VII
2005	11	2	1	0	2	4	1	1
2006	13	0	0	4	6	3	0	0
2007	13	2	3	3	4	0	0	1
2008	14	0	1	7	4	1	0	1
2009	10	3	1	3	3	0	0	0
2010	13	0	1	2	8	0	0	2
*2011	8	1	0	4	1	0	2	1
2012	12	1	3	5	1	0	1	1
2013	14	2	4	4	2	1	0	1
2014	13	2	2	4	2	2	0	1
<b>Total</b>	<b>121</b>	<b>13</b>	<b>16</b>	<b>36</b>	<b>33</b>	<b>11</b>	<b>4</b>	<b>9</b>
%		10.74%	13.22%	29.75%	27.27%	9.09%	3.30%	7.43%

\*2011 (2categories)

### 4.3 Behavioral Accounting Research Scopes 2005-2014 (BRIA Journal)

#### I. Topics which discussed the effect of human behavior on the design, construction, and use of the accounting system

There are 10.74% of BRIA articles that cover the human behavior topic and its effect on various decision making and performance. The following are various sub-topics which are discussed in articles of BRIA Journal:

**Tax Related**, it is discussed how interest, talent and knowledge in taxes play a role in task completion.

**Auditing Related,**

(a) How auditor's trust in other people affects the amount of reporting evidence and certainty about intentional/misstatements;

(b) Auditor's "tone at the top" mentality affects the audit judgments and improves the audit quality;

(c) The professional skepticism affects the effective and efficient identification of relevant fraud risk factor and choice of relevant audit procedures.

**Managerial Accounting Related**, it is discussed how the pay scheme and personal values as the determinants of moral judgments regarding budgetary slack.

**General Topics Related,**

(a) Professional experience, inductive reasoning ability, the effects of cognitive style on performance;

(b) User's understanding of the financial statement impact of accounting alternatives and the disclosure choices management has made jointly influence users' assessments of management credibility and investment risk.

(c) Manager's performance affects their ability to deal with simultaneous expectations of innovation, empowerment, and budget objectives achievement.

**II. Topics which discussed the effect of accounting system on human behavior.**

There are 13.22% of 2005-2014 BRIA articles that cover the effect of accounting system on human behavior topic. The following are some sub-topics which are discussed in BRIA journal articles;

**Cost Accounting and Managerial Accounting Related,**

(a) The effect of management control system on performance quality,

(b) Cost information (specific and relative) affects designer to focus on cost minimization for incremental products and radical products

(c) How the provision of accurate historical activity data affects the cost estimation accuracy

(d) The judgmental effects of management communications and a fifth balanced scorecard category on performance evaluation

**Accounting and Auditing Related,**

(a) The influence of PCAOB inspections on audit committee members' judgment

(b) The use of NFMs to assess audit report

(c) The application of principles-based accounting standards theoretical model and its correlation with accountability

**Analyst Profession/Investor Related,**

(a) The effects of type of standard (rules-based or principles-based) on investment choices and allocation decisions

(b) The effects of increased reporting frequency on nonprofessional investor's earning prediction

(c) The interactive effect of financial and non-financial performance measures and their favorable outcomes on analysts' recommendations (buy, hold, or sell)

(d) The effect of accounting information (program spending rations from charity) on donation decisions

**III. Topics which discussed the method/strategy to alter human behavior.**

There are 29.75% of BRIA articles in 2005-2014 that discuss the method/strategy to alter human behavior.

The following are sub-topics which are discussed in articles in BRIA journal:

**Auditing (Audit Professions) Related,**

- (a) Post-review discussion and familiarity between auditors and their effects on audit team performance
- (b) Task information feedback, its effectiveness in promoting higher ethical reasoning so that it aspires auditors to consider the public interest when resolving the ethical dilemma
- (c) Cultures and subcultures within audit firms, and the linkage between culture and audit quality
- (d) The dependency between audit firms supervisors and teams involved, the strategic moves associated with audit quality
- (e) The effect of documentation structure and task-specific experience on auditors' ability to identify control weakness
- (f) How training in audit influences advocacy attitudes, and how the elements of decision environment interact with these attitudes to influence accountant's judgments
- (g) Sampling technique affects the strength of audit evidence (audit efficiency)
- (h) The credibility of anonymous/non-anonymous whistle-blowing reports according to chief audit executives
- (i) Haphazard sampling to simulate various random samplings when testing the error status of accounting populations
- (j) Audit fee disclosure affects investor perceptions of audit characteristics (audit quality and auditor effort)

**Analyst Professions/Investor Related,**

- (a) Examine the effect of disclosure patterns (sequential vs. simultaneous) and direction of information (+/- vs -/+ ) on nonprofessional investors' belief revisions
- (b) Non-audit fee disclosure reduces the accuracy of investors' belief of auditor independence
- (c) The impact of graphical displays of earnings information on investors earnings judgments
- (d) The visualization and interactivity features can increase decision-maker overconfidence

**Managerial Accounting Area;** there are discussions about some research results and sub-topics as follows:

- (a) Discussion of performance with written review notes doesn't enhance preparers' motivation to improve performance
- (b) Firms with more extensive performance measurement systems— especially those that include objective and subjective non-financial measures— have higher performance
- (c) Examine how types of performance feedback and performance-based rewards affect psychological dimensions of empowerment
- (d) Investigate whether accounting information reduces perceived uncertainty about nonprofit operations
- (e) Discounted Cash Flow techniques and nonfinancial measures are widely used in capital budgeting. Both are frequently use in capital budgeting method. DCF techniques are more important, but when it is not efficient accordingly nonfinancial measures will be used.
- (f) Governance and control mechanisms, including policies related to consultation, independent monitoring boards, ethics training, and acculturation
- (g) The use of non-financial performance measures was perceived as procedurally fair, which can increase organizational commitment and enhance job performance
- (h) Performance variability, ambiguity intolerance, and BSC-based performance assessments
- (i) The effects of different compensation contracts (flat wage, group incentive, and non-competitive individual incentive) on decision quality when information is distributed among different individuals
- (j) The effects of aggregation and timing on budgeting

- (k) Managerial influence on performance measure system design and perception of performance measure system failure
- (l) Partners are more likely to intend to use contending strategy and managers are more likely to intend to use the compromising and concessionary strategies for negotiation (depends on accounting context)
- (m) Determinants of moral judgments regarding budgetary slack by examining pay scheme and personal values
- (n) Financial incentives and outcome feedback are both critical to performance improvement in relatively complex iterative tasks
- (o) Target specificity and the use of information sources to determine various target levels, with firms' environmental dynamism and task uncertainty the intensity of financial incentives provided to subordinate managers
- (p) Corporate social performance as the most superior indicator of corporate financial performance
- (q) Disclosure and recognition of stock option compensation affect the credit decisions of loan officers
- (r) The effectiveness of the Sarbanes-Oxley Act in promoting high-quality financial reporting and good corporate governance

#### IV. Topics which discussed the handling of human that can affect subject's behavior.

There are 27.28% of 2005-2014 BRIA articles that discuss how the handling of human can affect subject's behavior. The following are some sub-topics that are covered and/or research results in BRIA Journal articles;

##### **Auditing (Audit Profession) Related,**

- (a) Client importance to auditors financially affects the perception of auditor independence
- (b) Auditors' experience (problem representation) impacts judgment
- (c) The effect of audit inquiries on the accountant's ability to detect deception accurately, by inducing a skeptical mindset for their evaluations of financial representations
- (d) The level of moral reasoning and their assessed influence of the Sarbanes-Oxley Act significantly positively associated with the amount of loss recognized through their financial statement adjustment decisions
- (e) CPAs with graduate degrees have higher moral reasoning than those with only an undergraduate degree, and politically moderate or liberal CPAs have higher moral reasoning than conservatives
- (f) Auditors who work in complex industries have greater comparative ability to identify business risks, information sources, and process of collecting audit evidence than those who work in generic industries
- (g) The effects of audit committee members' dispositional trust and management incentives on audit committee judgments
- (h) The auditor's likelihood of whistleblowing on colleagues' (peers and superiors) unethical behavior is related to organizational response and power distance

##### **Managerial Accounting Related,**

- (a) Decision maker's experience in designing BSC affect the measures of BSC (performance evaluation judgment and business allocation decision)
- (b) The similarities in work style between a manager and a subordinate influence the manager's performance evaluation for the subordinates
- (c) Obedience pressure from an immediate superior affects the violation of corporate policy and creation of budgetary slack

- (d) Management accounting experience mitigates the effect of vague opportunity costs and project completion stage
- (e) Intrinsic and extrinsic motivation and participation in budgeting: antecedents and consequences

#### **Taxes Related**

- (a) Tax professionals advise taxpayers to make larger quarterly estimated tax payments when they believe that tax refunds positively influence taxpayers' willingness to pay higher tax return preparation fees
- (b) Compensation level and its effect on income reporting behavior in the tax-specific and context-free treatment

#### **Other Topics Related,**

- (a) Cognitive process accidentally causes biased profit estimation
- (b) The source of work-family conflict, work interfering with the family, is found significantly relate to job satisfaction and turnover intentions
- (c) How the United States and China differ in their judgments of cause-effect and their reactions to fraud/deception
- (d) Academic instruction, training from accountant office and practical experience as the determinants of judgment performance
- (e) Workers with incomplete personal capability knowledge on their contract selection decision/just learned their actual performance capability will be more likely to switch contracts in subsequent period than those who know their performance capability at the time of initial contract selection
- (f) The effect of individual, group, and mixed incentive structure on group performance in assembly lines and teams
- (g) How credit-granting decisions are affected by creditor perceptions on reporting and governance quality
- (h) Role stress, mediated by job burnout and its effect on psychological well-being, has a negative impact on job outcomes
- (i) The effect of social confrontation on individuals' intentions to internally report fraud
- (j) Managers are more risk-taking in the loss context than in the gain context when they have at-the-money stock options but not when they have wealth at stake through in-the-money stock options
- (k) Whether knowledge of how to manage earnings strategically is learned tacitly over time through experience
- (l) Supervisor trust & organizational trust mediate the relationship between organizational justice and the likelihood of whistleblowing

#### **V. Topics which discussed the research methodology associated with a behavioral aspect of accounting, such as examining measures, developing measures, and variable construct dimension towards human behavior examination.**

There are 9.09% articles in 2005-2014 BRIA journal which in the category of articles that discuss research methodology in behavioral accounting. Topics discussed are as follows:

- (a) Examining the validity of the DIT (Defining Issue Test) related to ethical and political aspect measure in public accounting profession
- (b) Designing and testing theory-based experiential questionnaire (EQ) theory-based and some threats to validity of the data resulting from an EQ
- (c) The role experimental research plays in developing accounting knowledge and advantages and disadvantages of experimental research in creating legitimacy

- (d) Development of managers' performance evaluation and reflective cognitive capacity measures
- (e) Examining the statistically significant interaction between experimental delivery method and demographic measures
- (f) Examining the validity of Meyer et al.'s (1993) three-component model of Professional Commitment and assessing whether Professional Commitment Questionnaire is a measure of a specific dimension of Professional Commitment, affective Professional Commitment
- (g) Testing the construct of professionalism and management measurement model in the accounting profession
- (h) Online instrument delivery services can be used to distribute experimental materials to geographically distributed participants quickly and inexpensively

#### VI. Topics which discussed building a model in accounting professions.

There are 3.3% of BRIA journal articles in the 2005-2014 period that are in the category of articles which discuss building a model related to accounting professions. Topics that are covered are as follows:

- (a) Building a relationship model between auditor and public accountant office, work environment, pressure, and auditor incentives
- (b) Framework for behavioral accounting research which focuses on research of the individual, group, organization, and society
- (c) Retail investors and their concern about corporate economic performance information, market share, customer satisfaction, and product innovation information
- (d) Scale development of individual attitudes and beliefs regarding alternative work arrangements in public accounting

#### VII. Topics which discussed the use of theory to analyze human behavior in accounting.

There are 7.43% articles in BRIA journal in 2005-2014 period which are in the category of articles that discuss the use of theory to analyze human behavior in accounting. Topics that are covered are as follows:

- (a) The use of SDT theory in analyzing accounting behavior in terms of assessing/considering, as well as investigating the reliability of financial incentives as motivators which can affect performance
- (b) Machiavellian behavior in achieving success in the accounting profession and the promulgation of ethical standards, integrity level, and idealism in accounting profession
- (c) Revitalizing accounting ethics in the Neo-Kohlberg framework by using the DIT perspective
- (d) Creativity needed by professional accountants, especially in financial, audit, taxation, and its relation to ethics
- (e) Chief audit executives' perception of performance attributes of internal auditors by professional ranking and cultural cluster
- (f) Cultural differences implicit theories and values on the perceptions of morality

#### 4.4 Article Topic Classification (Sub-Field) and Profession

Table 4.2 shows the classification of article topics based on accounting sub-fields and professions which are most discussed in 2005-2014 BRIA journal using the taxonomy of Birnberg and Shield (1989) which have been modified by Meyer and Rigsby (2001).

The following are most discussed professions in 2005-2014 BRIA Journal sequentially: public accountant/auditor (21%), investor (6.61%), general accountant (4.95%), manager (2.47%), financial analyst (1.65%), creditor, internal auditor, and director (0.82% each). The following are accounting sub-fields which are discussed the most, sequentially: managerial accounting (16.52%), general topics (12.39%), auditing (9.09%), financial accounting (7.43%), accounting research (4.95%), taxation and ethics (each 3.30%), cost accounting (2.47%), and capital market (1.65%).

**Table 4.2**  
**Behavioral Accounting Research on BRIA Journal**  
**in Terms of Profession/Sub-Field**  
**2005-2014**

No	Subject Type	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	Total	%
1	Public accountant	3	4	2	2	4	3	1	3	2	1	25	21%
2	Financial analyst	0	1	0	0	0	1	0	0	0	0	2	1.65%
3	General accountant	0	1	0	1	1	0	1	0	1	1	6	4.95%
4	Investor	0	0	1	1	0	0	2	2	2	0	8	6.61%
5	Creditor	0	0	0	0	0	1	0	0	0	0	1	0.82%
6	Manager	0	0	0	0	0	0	1	0	2	0	3	2.47%
7	Internal Auditor	0	0	0	0	0	0	0	1	0	0	1	0.82%
8	Director	0	0	0	0	0	0	0	0	1	0	1	0.82%
	<b>Topics (SubFields)</b>												
1	Managerial accounting	4	3	2	2	1	3	1	0	1	3	20	16.52%
2	Taxation	1	1	0	2	0	0	0	0	0	0	4	3.30%
3	Financial accounting	1	0	1	0	2	1	0	3	1	0	9	7.43%
4	General topics	2	0	1	2	0	3	0	3	2	2	15	12.39%
5	Auditing	0	1	3	2	0	0	1	0	1	3	11	9.09%
6	Accounting research	0	2	0	0	1	0	1	0	0	2	6	4.95%
7	Cost accounting	0	0	2	0	1	0	0	0	0	0	3	2.47%
8	Capital market	0	0	0	1	0	0	0	0	0	1	2	1.65%
9	Ethics	0	0	1	1	0	1	0	0	1	0	4	3.30%
	<b>Total articles</b>	<b>11</b>	<b>13</b>	<b>13</b>	<b>14</b>	<b>10</b>	<b>13</b>	<b>8</b>	<b>12</b>	<b>14</b>	<b>13</b>	<b>121</b>	<b>100</b>

#### 4.5 Additional Analysis

According to BRIA (2005-2014), the dominant sub topics about behavioral research are auditing (audit professional) and accounting management. Sub topic audits generally discuss about performance audit improvement, ethical behavior, and completion of ethical dilemma. In ethical behavior, it cannot be denied that any finance and accounting scandals (Enron scandal, 2001; WorldCom scandal, 2002; Tyco, 2002; Lehman Brothers, 2007; Olympus, 2011; etc.) have disgraced accounting profession. Firstly, accountants are found guilty because they are initiating and designing schemes. Secondly, they fail to detect frauds. In our opinion, finance and accounting scandals bring trends about variable discussion in sub topic audit. To put it another way, researchers try to find any variables which can drive quality improvement, credibility, professionalism, integrity, and accountant's ethics to produce high audit quality that is in accordance with user report's expectation.

Generally, sub topic accounting management discusses behavior aspects in associated with performance variables, such as performance measurement system, performance feedback, performance targets, performance evaluation, and financing. We believe that the trend of performance variables focuses more efficient and integrated on predicting the development of entity or organization development. As the roles of accounting management have expanded and become enterprise performance management, these roles integrated with performance measurement (such as balanced scorecard), cost driver, and strategy map become a new trend in accounting management behavioral research.

Moreover, principle-based IFRS replacing rule-based accounting standard also becomes a new trend in behavior research associated with accountability, investment decisions, report frequency, and performance measurement interaction.

### **BRIA Journal Writer**

Interestingly, BRIA publications (2005-2014) involve 280 authors; specifically, there are 262 authors or 93.57% Anglosphere, and only 18 authors or 6.43% (writing in 11 articles) are not Anglosphere. Non-Anglosphere authors emerge in 2008 BRIA publications (3 authors in 2 articles), 2010 BRIA (2 authors in 2 articles), 2012 BRIA (5 authors in 2 articles), and 2014 (2 authors in 2 articles). It is hard to explain these findings because we do not have any access about how many articles have been reviewed by BRIA committees; therefore, we cannot determine whether numbers of applicants from non-Anglosphere is low or number of non-Anglosphere applicants are high but most of their papers are rejected.

### **Conclusions, Limitations and Suggestions**

#### **Conclusions**

The analysis result shows that behavioral accounting scopes are dominated by topics which discuss (1) method/strategy to change human behavior (29.75%), (2) the handling of human can affect subject's behavior (27.27%), (3) the effect of accounting system on human behavior (13.22%). As much as 47.09% articles discuss behavioral accounting topics outside Siegel & Marconi's (1989) scopes, which are the handling of human can affect subject's behavior (29.75%), research methodology related to behavioral aspect in accounting (9.09%), building a model related to accounting profession (3.30%), and the use of theories to analyze human behavior in accounting (7.43%).

Accounting professions and/or sub-fields which are most discussed are public accountant (auditor) and managerial accounting, which are 21% and 16.52% consecutively. The research method used is dominated by experiment method.

#### **Limitations**

The goal of this paper is to give research direction in behavioral accounting, which is taken from all the articles listed in BRIA journal (2005 - 2014) as we mention in our title. Neither we analyze other articles outside BRIA journal nor have any access to know rejected (not accepted) articles in BRIA.

#### **Suggestions**

It is hoped that future researchers continue the analysis of behavioral accounting research development, not only in BRIA journal but also other accounting journals. A more comprehensive analysis is also advised to get greater results and contributions for future behavioral accounting research development.

#### **References**

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