

---

# The Routledge Companion to Behavioural Accounting Research

*Edited by*  
Theresa Libby and Linda Thorne

# Contents

---

<i>List of figures</i>	<i>xi</i>
<i>List of tables</i>	<i>xiii</i>
<i>List of contributors</i>	<i>xv</i>

## SECTION 1

### **Overview** **1**

- |   |   |    |
|---|---|----|
| 1 | Introduction<br><i>Theresa Libby and Linda Thorne</i>   | 3  |
| 2 | Planning for research success by answering three (universal) questions<br><i>William R. Kinney, Jr.</i> | 7  |
| 3 | Accounting and human information processing<br><i>Robert Libby</i>                                      | 22 |

## SECTION 2

### **Theoretical perspectives as applied to Behavioural Accounting Research (Link 1)** **35**

- |   |  |    |
|---|--|----|
| 4 | Understanding and improving judgment and decision-making in accounting<br><i>S. Jane Jollineau and Mary Parlee Durkin</i>                    | 37 |
| 5 | Social psychology theories as applied to Behavioural Accounting Research<br><i>Steven E. Kaplan, Janet A. Samuels and Kimberly M. Sawers</i> | 57 |
| 6 | Theoretical frameworks in ethics, morality and philosophy applied to Behavioural Accounting Research<br><i>James Gaa</i>                     | 72 |

7	Stakeholder and legitimacy frameworks as applied to Behavioural Accounting Research <i>Giacomo Manetti and Marco Bellucci</i>	83
8	Agency theory: applications in Behavioural Accounting Research <i>Irene M. Gordon and Kim Trottier</i>	101
<b>SECTION 3</b>		
	<b>Operationalization of theoretical constructs (Links 2 and 3)</b>	<b>111</b>
9	The development of behavioural measures of accounting constructs <i>Linda Thorne</i>	113
10	Manipulation and attention checks in Behavioural Accounting Research <i>Jacob M. Rose</i>	125
11	Social desirability in Behavioural Accounting Research <i>Radzi Jidin and Gary S. Monroe</i>	134
<b>SECTION 4</b>		
	<b>Study design choices (Link 4a)</b>	<b>147</b>
12	'Moving beyond the lab': building on experimental accounting researchers' core competencies to expand methodological diversity in accounting research <i>Steven E. Salterio and Pujawati Mariestha (Estha) Gondowijoyo</i>	149
13	Maximizing the contribution of JDM-style experiments in accounting <i>Kathryn Kadous and Yuepin (Daniel) Zhou</i>	175
14	Experimental economics: a primer for accounting researchers <i>Bryan K. Church and Lucy F. Ackert</i>	193
15	Survey research: facts and perceptions <i>J.F.M.G. (Jan) Bouwens</i>	213
16	The field research method as applied to Behavioural Accounting Research: interviews and observation <i>Matthew Hall and Martin Messner</i>	225

17	The field research method as applied to Behavioural Accounting Research: case studies <i>Ariela Caglio and Angelo Ditillo</i>	238
18	New technologies for behavioural accounting experiments <i>Kristian Rotaru, Axel K.-D. Schulz and Dennis D. Fehrenbacher</i>	253
<b>SECTION 5</b>		
<b>Study implementation (Link 4b)</b>		<b>273</b>
19	The ethics of Behavioural Accounting Research <i>Mary Marshall and Robin R. Radtke</i>	275
20	Use of student and online participants in Behavioural Accounting Research <i>Vicky Arnold and Anis Triki</i>	287
21	Improving statistical practice: incorporating power considerations in the design of studies and reporting confidence intervals <i>R. Murray Lindsay and George C. Gonzalez</i>	300
<b>SECTION 6</b>		
<b>Data analysis issues (Link 4c)</b>		<b>325</b>
22	A modern guide to preliminary data analysis and data cleansing in Behavioural Accounting Research <i>Ethan G. LaMothe and Donna Bobek</i>	327
23	Contrast coding in ANOVA and regression <i>Susan Pickard Ravenscroft and Frank A. Buckless</i>	349
24	Moderation and mediation in Behavioural Accounting Research <i>Ian Burt and Clark Hampton</i>	373
25	Structural equation modelling in Behavioural Accounting Research <i>Jonathan Farrar and Lan Guo</i>	388
26	Review of specialized multivariate approaches in Behavioural Accounting Research <i>Jean-François Henri</i>	400

<b>SECTION 7</b>	
<b>External validity concerns (Link 5)</b>	<b>417</b>
27 Evaluating behavioural research in tax: an external validity framework <i>Andrew D. Cuccia and Anne M. Magro</i>	419
28 Behavioural Accounting Research: a cross-cultural accounting perspective <i>Stephen B. Salter</i>	438
29 Risk management: towards a behavioural perspective <i>Jeannine Jeitziner, Anette Mikes and Daniel Oyon</i>	459
<b>SECTION 8</b>	
<b>Publication considerations</b>	<b>471</b>
30 Writing a literature review in Behavioural Accounting Research <i>Lindsay M. Andiola, Jean C. Bedard and Candice T. Hux</i>	473
31 Preparing a written review for Behavioural Accounting Research manuscripts <i>Jennifer Joe</i>	486
32 Replication of published studies in Behavioural Accounting Research <i>Frank G.H. Hartmann</i>	497
<i>Index</i>	507