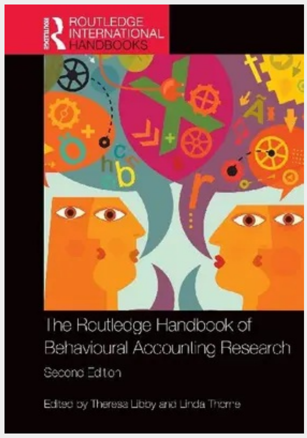
Libby / Thorne

The Routledge Handbook of Behavioural Accounting Research



The Routledge Handbook of Behavioural Accounting Research covers a full range of theoretical, methodological, and statistical approaches relied upon by behavioural accounting researchers, giving the reader a good grounding in both theoretical perspectives and practical applications. Behavioural research is broadly defined as research focused at the individual or small group level, drawing mainly on theories from psychology. It is well established in the social sciences and has flourished in the field of accounting in recent decades. This updated edition maintains the structure of the original handbook and includes all the original chapters which have been revised to reflect the current and evolving emphasis on the theories and tools employed in behavioural research and applied to the research in the accounting domain. In addition to the updated original chapters, eight new chapters have been included reflecting the expansion of the topics, theories, and methodologies and presenting developmental advice for behavioural accounting researchers. The new topic and theory chapters include chapters outlining our progress in research on the accounting for sustainability, language effects in financial disclosures, advances in policy-related research in financial accounting, the impact of algorithms and artificial intelligence, and the role of data analytics and data visualization on decision-making in accounting and auditing. Two additional method chapters include a primer on Hayes PROCESS models in mediation and moderation as well as a new chapter outlining best practices in the design and implementation of experiential questionnaires. Finally, a chapter has been added providing guidance and advice on responding to reviewers’ comments to complement the first-edition chapter on preparing a review. This book is a vital introduction for advanced doctoral students in behavioural accounting research as well as a valuable resource for established behavioural accounting researchers, providing a comprehensive guide to the development and implementation of a behavioural accounting research project.

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