This seminar introduces the major areas of current inquiry in behavioral accounting, as well as some of the methodologies employed. As such, it is designed to provide a good background on the area and a starting point for further study. We will concentrate on theoretical and methodological issues faced by researchers in behavioral accounting.

When possible, the assignments will begin with a reading from a book or review article that will introduce you to the issues addressed and methodologies used in the area. This is followed by several specific studies. All students should thoroughly read all papers, however, individual students will be assigned to lead the discussions of most specific studies.

Each student is required to write a proposal for a research project that involves the analysis of a behavioral issue in accounting. Students can propose an extension of an existing study or a more original project. The proposal should include a brief discussion of the research question and a more detailed plan for the proposed analysis of hypotheses. Written proposals are due by April 15 and will be presented/discussed in class either April 15 or April 22.

The final grade will be based on class participation (35%), proposals (25%), and a final exam (40%).

Course Objectives

By the end of the course students should be familiar with many of the major areas of behavioral accounting research. Students should also be familiar with the various methodologies used in this area. As a result, students should be capable of designing and carrying out a basic research study in behavioral accounting research.

Religious Holidays

A student who intends to observe a religious holy day should make that intention known to the instructor prior to the absence. A student who is absent from classes for the observance of a religious holy day shall be allowed to take an examination or complete an assignment scheduled for that day within a reasonable time after the absence.
Changes

Any changes in assignments or due dates will be announced in class. It is the responsibility of each student to attend class and become aware of such changes.

**School of Accounting policies are available at the following website:**

[http://www.soa.fau.edu/policies.html](http://www.soa.fau.edu/policies.html)

Please familiarize yourself with these policies.

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All articles should be available online at either the ProQuest, ScienceDirect, or American Accounting Association websites. If you have trouble finding any articles, please let me know ASAP.
Coverage Schedule

January

8    Introduction

15    Survey and field studies

22    Experimental studies
BAR Ch. 1 – The Role of Accounting Information in Organizational Control: The State of the Art

**Focus on Budgeting and Ethics**


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February

BAR Ch. 2 – Judgment and Decision Making, Part I: The Impact of Environmental Factors

**Focus on Accountability**


Focus on Expertise


Additional Expertise Studies


Detailed analysis of:


March

**SPRING BREAK!**
BAR Ch. 6 – Examining Accountants’ Ethical Behavior: A Review and Implications for Future Research

Focus on Ethics and Taxes


Additional Ethics Studies


BAR Ch. 4 – Judgment and Decision Making Part III: Group Processes

Focus on Group Decision Making


BAR Ch. 5 – Judgment and Decision Making Part IV: Information Technology and Decision Aids

Focus on Decision Aids


Potpourri


Proposal Presentations

Proposal Presentations