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 both lead the discussions and prepare a handout for the class for most specific studies. The handout should include the following 5 categories: 1) Motivation and Research Question, 2) Hypothesis, 3) Methodology, 4) Results, and 5) Issues to Discuss.

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 March 2 and will be presented/discussed in class on April 27.

The final grade will be based on class participation (35%), proposals (30%), and a final exam (35%).

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

Please familiarize yourself with these policies.

Students with Disabilities

In compliance with the Americans with Disabilities Act (ADA), students who require special accommodations due to a disability to properly execute coursework must register with the Office for Students with Disabilities (OSD) located in Boca Raton – SU 133 (561-297-3880), in Davie – MOD I (954-236-1222), in Jupiter – SR 117 (561-799-8585), or at the Treasure Coast – CO 128 (772-873-3305), and follow all OSD procedures.

University Honor Code

Students at Florida Atlantic University are expected to maintain the highest ethical standards. Academic dishonesty, including cheating and plagiarism, is considered a serious breach of these ethical standards, because it interferes with the University mission to provide a high quality education in which no student enjoys an unfair advantage over any other. Academic dishonesty is also destructive of the University community, which is grounded in a system of mutual trust and places high value on personal integrity and individual responsibility. Harsh penalties are associated with academic dishonesty. For more information, see:


All articles should be available online through the FAU library.
Coverage Schedule

January

12 Introduction

19 Survey and field studies

26 Experimental studies
February

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

Focus on Budgeting and Ethics


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

Focus on Accountability


Messner, M. 2009. The Limits of Accountability. Accounting, Organizations and Society 34: 918-938. ADAM

16 BAR Ch. 3 – Judgment and Decision Making, Part II: Expertise, Consensus and Accuracy

Focus on Expertise


23 BAR Ch. 6 – Examining Accountants’ Ethical Behavior: A Review and Implications for Future Research

Focus on Ethics and Taxes


March

2 Additional Ethics and Taxes


First draft of research proposals are due and will also be discussed. Students should bring a list of 3 proposed articles that they will use as the basis of their research proposals. In the first week following spring break, each student will lead the class discussion of these 3 articles. This should prove helpful in refining your research proposal topics.

9 SPRING BREAK!

16 *Student papers*
Focus on Group Decision Making


Focus on Decision Aids


April

Additional Ethics Studies


Sikka, P. 2009. Commentary on Roy Suddaby, Yves Gendron and Helen Lam “The Organizational Context of Professionalism in Accounting.” *Accounting, Organizations and Society* 34: 428-432. YUN

13  Publishing Behavioral Accounting Research


Chan, K., K. Chan, G. Seow, and K. Tam. 2009. Ranking Accounting Journals Using Dissertation Citation Analysis: A Research Note. Accounting, Organizations and Society 34: 875-885. YUN


20  Potpourri


27  Proposal Presentations