**FLORIDA ATLANTIC UNIVERSITY**  
Graduate Programs—COURSE CHANGE REQUEST

<table>
<thead>
<tr>
<th>DEPARTMENT: SCHOOL OF ACCOUNTING</th>
<th>COLLEGE: BUSINESS</th>
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<tbody>
<tr>
<td>CURRENT COURSE TITLE:</td>
<td>SEMINAR IN BEHAVIORAL ACCOUNTING RESEARCH</td>
</tr>
<tr>
<td>COURSE PREFIX AND NUMBER:</td>
<td>ACG 7835</td>
</tr>
<tr>
<td>CHANGE(S) ARE TO BE EFFECTIVE (LIST TERM): SPRING 2012</td>
<td></td>
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<tr>
<td>CHANGE TITLE TO:</td>
<td></td>
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<tr>
<td>CHANGE PREFIX FROM:</td>
<td>TO:</td>
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<td>CHANGE COURSE NO. FROM:</td>
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<tr>
<td>CHANGE CREDITS FROM:</td>
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<tr>
<td>CHANGE GRADING FROM:</td>
<td>TO:</td>
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<tr>
<td>CHANGE DESCRIPTION TO:</td>
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**CHANGE PREREQUISITES/MINIMUM GRADES TO**:  
This course doesn't have an existing PREREQ/COREQ statement listed  
*CHANGE PREREQUISITE TO: ADMISSION TO A PH.D. PROGRAM*

**CHANGE COREQUISITES TO**:  

**CHANGE REGISTRATION CONTROLS TO**:  

**Attach syllabus for ANY changes to current course information.**

Should the requested change(s) cause this course to overlap any other FAU courses, please list them here.  
No

Departments and/or colleges that might be affected by the change(s) must be consulted and listed here. Please attach comments from each.  
None

Faculty contact, email and complete phone number:  
Mark Kohlbeck, mkohlbec@fau.edu, 561-297-1363

**Approved by:**  
Department Chair:  
College Curriculum Chair:  
College Dean:  
UGPC Chair:  
Graduate College Dean:  

**Date:**  
9/2/11  
9/26/11  
9-27-11

**ATTACHMENT CHECKLIST**  

*Syllabus (see guidelines for requirements: [http://www.fau.edu/graduate/facultyandstaff/programscommittee/index.php])*  
*Written consent* from all departments affected by changes

Email this form and syllabus to diamond@fau.edu **one week before** the University Graduate Programs Committee meeting so that materials may be viewed on the UGPC website prior to the meeting.

**FAUchange—Revised August 2011**
Course Description

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.

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.

Course prerequisite (Proposed)

Admission to a Ph.D. program

Course Requirements

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

<table>
<thead>
<tr>
<th>Grade</th>
<th>Minimum</th>
<th>Maximum</th>
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<tbody>
<tr>
<td>A</td>
<td>92.00</td>
<td>91.99</td>
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<tr>
<td>A-</td>
<td>90.00</td>
<td>91.99</td>
</tr>
<tr>
<td>B</td>
<td>82.00</td>
<td>87.99</td>
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<tr>
<td>B-</td>
<td>80.00</td>
<td>81.99</td>
</tr>
<tr>
<td>B+</td>
<td>88.00</td>
<td>89.99</td>
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<tr>
<td>C</td>
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<td>77.99</td>
</tr>
<tr>
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<td>79.99</td>
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<tr>
<td>D</td>
<td>60.00</td>
<td>69.99</td>
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<tr>
<td>F</td>
<td>Below 60</td>
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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)—in Boca Raton, SU 133 (561-297-3880); in Davie, MOD 1 (954-236-1222); in Jupiter, SR 117 (561-799-8585); or at 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 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 University Regulation 4.001 at


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.

School of Accounting policies are available at the following website:

http://www.soa.fau.edu/policies.html

Please familiarize yourself with these policies.

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.

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

Week

1 Introduction

2 Survey and field studies

3 Experimental studies
Week

4  BAR Ch.1 – The Role of Accounting Information in Organizational Control: The State of the Art  
*Focus on Budgeting and Ethics*  

5  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

6  BAR Ch. 3 – Judgment and Decision Making, Part II: Expertise, Consensus and Accuracy  
*Focus on Expertise*  
Week

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

**Focus on Ethics and Taxes**


8  **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!**

10  **Student papers**
Week
11 BAR Ch. 4 – Judgment and Decision Making Part III: Group Processes

Focus on Group Decision Making


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

Focus on Decision Aids


13 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

Week
14  **Publishing Behavioral Accounting Research**


15  **Potpourri**


16  **Proposal Presentations**