

 FLORIDA ATLANTIC UNIVERSITY	NEW COURSE PROPOSAL Graduate Programs		UGPC Approval _____ UFS Approval _____ SCNS Submittal _____ Confirmed _____ Banner _____ Posted Catalog _____
	Department Accounting College Business <i>(To obtain a course number, contact erudolph@fau.edu)</i>		
Prefix ACG Number 7837	<i>(L = Lab Course; C = Combined Lecture/Lab; add if appropriate)</i> Lab Code	Course Title ACG 7837 Survey of Behavioral Accounting Research	
Credits <i>(Review Provost Memorandum)</i> 3	Grading <i>(Select One Option)</i> Regular Sat/UnSat	Course Description <i>(Syllabus must be attached; see Guidelines)</i> This course serves as a survey of behavioral accounting research for Business Ph.D., executive concentration, doctoral candidates. The course includes behavioral research methods that are applied to accounting topics that may be of interest to students seeking a Business Ph.D. executive concentration. Methods include: surveys, experiments, and verbal protocols. Topics include accounting education, corporate governance, taxpayer issues, investor judgments and auditor judgments.	
Effective Date <i>(TERM & YEAR)</i> Spring 2018			
Prerequisites Admission to Business PhD, Executive Concentration		Corequisites	Registration Controls <i>(Major, College, Level)</i>
Prerequisites, Corequisites and Registration Controls are enforced for all sections of course			
Minimum qualifications needed to teach course: Member of the FAU graduate faculty and has a terminal degree in the subject area (or a closely related field.)		List textbook information in syllabus or here See Syllabus	
Faculty Contact/Email/Phone Julia Higgs, jhiggs@fau.edu , 954-815-9396		List/Attach comments from departments affected by new course	

Approved by Department Chair _____ College Curriculum Chair _____ College Dean _____ UGPC Chair _____ Graduate College Dean _____ UFS President _____ Provost _____	Date _____ 8/23/17 10-31-2017 _____ 12/15/17 10-15-17 _____ _____
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Email this form and syllabus to UGPC@fau.edu one week before the UGPC meeting.

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1. Course title/number, number of credit hours	
ACG 7837 Survey of Behavioral Accounting Research	3 credit hours
2. Course prerequisites, co-requisites, and where the course fits in the program of study	
Requirements : Admission to the business PhD, Executive Concentration	
3. Course logistics	
TBA	
4. Instructor contact information	
<i>Instructor's name</i>	Julia Higgs, PhD
<i>Office address</i>	Kaye Hall 124
<i>Office Hours</i>	TBA
<i>Contact telephone number</i>	561-297-3663
<i>Email address</i>	Jhiggs@fau.edu
5. TA contact information	
<i>TA's name</i>	TBA
<i>Office address</i>	
<i>Office Hours</i>	
<i>Contact telephone number</i>	
<i>Email address</i>	
6. Course description	
This course serves as a survey of behavioral accounting research for executive doctoral candidates. The course includes behavioral research methods that are applied to accounting topics that may be of interest to students seeking a PhD. Methods include: surveys, experiments, and verbal protocols. Topics include accounting education, corporate governance, taxpayer issues, investor judgments and auditor judgments.	
7. Course objectives/student learning outcomes/program outcomes	
<i>Course objectives</i>	<p>After taking this course, students will have the following qualifications/skills</p> <ul style="list-style-type: none"> • CITI credentials allowing students to conduct human subject research. • Know how to complete the documents required for the FAU Institutional Review Board in order to conduct Human Subject Research • Ability to create a basic survey and/or experimental questionnaire in Qualtrics that includes manipulations and quotas.

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	<ul style="list-style-type: none"> • Demonstration of basic proficiency in SPSS demonstrated through the analysis of a simple data set • Ability to critically analyze behavioral research • Ability to write a literature review of a behavioral topic and be able to identify research topics/opportunities • Complete the Kinney three paragraphs on a behavioral topic; • Develop a research proposal on a behavioral topic • Write an original survey or experimental instrument related to the research proposal. 																		
8. Course evaluation method																			
<p>Students are graded on the following:</p> <p>Completion of CITI training</p> <p>Replication of a published survey/scale questionnaire using Qualtrics Software</p> <p>Using instructor provided data and SPSS, prepare descriptive statistics, correlation tables, ANOVA analysis, ANCOVA analysis.</p> <p>Participation</p> <p>Critique of research/working paper</p> <p>Literature review</p> <p>Kinney three paragraphs, Research proposal and survey/research instrument</p>	<p>5 %</p> <p>10%</p> <p>10%</p> <p>15%</p> <p>20%</p> <p>15%</p> <p>25%</p>																		
9. Course grading scale																			
	<table style="width: 100%; border-collapse: collapse;"> <tr><td style="padding: 2px;">A</td><td style="padding: 2px;">92-100</td></tr> <tr><td style="padding: 2px;">A-</td><td style="padding: 2px;">90-91.99</td></tr> <tr><td style="padding: 2px;">B+</td><td style="padding: 2px;">88-89.99</td></tr> <tr><td style="padding: 2px;">B</td><td style="padding: 2px;">82-87.99</td></tr> <tr><td style="padding: 2px;">B-</td><td style="padding: 2px;">80-81.99</td></tr> <tr><td style="padding: 2px;">C+</td><td style="padding: 2px;">78-79.99</td></tr> <tr><td style="padding: 2px;">C</td><td style="padding: 2px;">70-77.99</td></tr> <tr><td style="padding: 2px;">D</td><td style="padding: 2px;">60-69.99</td></tr> <tr><td style="padding: 2px;">F</td><td style="padding: 2px;">Below 60</td></tr> </table>	A	92-100	A-	90-91.99	B+	88-89.99	B	82-87.99	B-	80-81.99	C+	78-79.99	C	70-77.99	D	60-69.99	F	Below 60
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10. Policy on makeup tests, late work, and incompletes																			
<p>Late Work will only be accepted for a valid (sickness, extreme circumstances) and documented reason. Incompletes will only be given if the student is making a B or better at the time the incomplete is requested.</p>																			
11. Special course requirements																			
12. Classroom etiquette policy																			
<p>University policy requires that in order to enhance and maintain a productive atmosphere for education, personal communication devices, such as cellular phones and laptops, are to be disabled in class sessions.</p>																			

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Students should always be respectful of others and constructive in critiques of others' work.

13. Disability policy statement

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 Accessibility Services (SAS) located in Boca Raton campus, SU 133 (561) 297-3880 and follow all SAS procedures.

14. Honor code policy

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 unfair advantage over any other. Academic dishonesty is also destructive of the university community, which is grounded in a system of mutual trust and place high value on personal integrity and individual responsibility. Harsh penalties are associated with academic dishonesty. See University Regulation 4.001 at www.fau.edu/regulations/chapter4/4.001_Code_of_Academic_Integrity.pdf

15. Required texts/reading

Enroll in the CITI - Collaborative Institutional Training Initiative -- Complete the Human Subjects Research Unit and the Responsible Conduct of Research Unit. Obtain copies of the training certificates and create an account in IRBNET.org. Upload the CITI certificates to your IRB account.

Create an FAU Qualtrics Account at: <https://fau.qualtrics.com/>

Other weekly readings available through FAU Library; Use the ABI Inform Complete database to find these articles.

16. Supplementary/recommended readings

Watch the following movies on research ethics:
Miss Evers' Boys (movie about the Tuskegee Syphilis experiment)
Experimenter (movie about the Milgram experiment)

17. Course topical outline, including dates for exams/quizzes, papers, completion of reading

Week 1:

Beyer, B., D. Hermanson, G. K. Meek, and E. T. Rapley. 2010. What it means to be an accounting professor: A concise career guide for doctoral students in accounting. *Issues in Accounting Education* 25 (2): 227-244.

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Hermanson, D. R. 2008. What I have learned so far: Observations on managing an academic accounting career. *Issues in Accounting Education* 23 (1): 53-66.

Hermanson, Dana R. "'Model 2'—A personal journey in pursuit of creativity and impact." *Critical Perspectives on Accounting* 26 (2015): 130-140.

Kinney Jr, William R. "Accounting scholarship: what is uniquely ours?." *The Accounting Review* 76, no. 2 (2001): 275-284.

Kinney Jr, William R. "The relation of accounting research to teaching and practice: A "positive" view." *Accounting Horizons* 3, no. 1 (1989): 119.

Week 2:

Kinney Jr, William R. "Empirical accounting research design for Ph. D. students." *Accounting Review* (1986): 338-350.

Handout on Libby Boxes (provided by instructor)

Carcello, J. V., D. R. Hermanson, and Z. Ye. 2011. Corporate governance research in accounting and auditing: Insights, practice implications, and future research directions. *Auditing: A Journal of Practice & Theory* 30 (3): 1-31.

Cohen, J. R., G. Krishnamoorthy, and A. M. Wright. 2008. Form versus substance: The implications for auditing practice and research of alternative perspectives on corporate governance. *Auditing: A Journal of Practice & Theory* 27 (2): 181-198 – key is pp. 181-189.

Nishani Edirisinghe Vincent, Julia L. Higgs, and Robert Pinsker (2015) IT Governance and the Maturity of IT Risk Management Practices. *Journal of Information Systems In-Press.*

CITI training assignment due

Week 3:

Beasley, M. S., J. V. Carcello, D. R. Hermanson, and T. L. Neal. 2009. The audit committee oversight process. *Contemporary Accounting Research* 26 (1): 65-122.

Bierstaker, J., J. Cohen, F. T. DeZoort, and D. R. Hermanson. 2012. Audit committee compensation, fairness, and the resolution of accounting disagreements. *Auditing: A Journal of Practice & Theory* (May): 131-150.

Clune, Richard, Dana R. Hermanson, James G. Tompkins, and Zhongxia Shelly Ye. "The nominating committee process: A qualitative examination of board independence

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and formalization." *Contemporary Accounting Research* 31, no. 3 (2014): 748-786.

Kinney three paragraphs of research idea due

Week 4:

Daugherty, Brian E., Denise Dickins, Richard C. Hatfield, and Julia L. Higgs. "An examination of partner perceptions of partner rotation: Direct and indirect consequences to audit quality." *Auditing: A Journal of Practice & Theory* 31, no. 1 (2012): 97-114.

Dickins, Denise E., Julia L. Higgs, and Terrance R. Skantz. "Estimating audit fees post-SOX." *Current Issues in Auditing* 2, no. 1 (2008): A9-A18.

Lawrence J. Abbott, Veena L. Brown, and Julia L. Higgs (2016) The Effects of Prior Manager-Auditor Affiliation and PCAOB Inspection Reports on Audit Committee Members' Auditor Recommendations. *Behavioral Research in Accounting: Spring*, Vol. 28, No. 1, pp. 1-14.

Qualtrics survey replication due

Week 5:

Ashton, R. H. 1998. Writing accounting research for publication and impact. *Journal of Accounting Education* 16 (2): 247-260.

Zimmerman, J. L. 1989. Improving a manuscript's readability and likelihood of publication. *Issues in Accounting Education* 4 (2): 458-466.

Oler, Derek K., and William R. Pasewark. "How to review a paper." *Issues in Accounting Education* 31, no. 2 (2014): 219-234.

Cook, Kirsten A., Matthew Hart, Michael R. Kinney, and Derek K. Oler. "How to discuss a paper: Developing and showcasing your scholarly skills." *Issues in Accounting Education* 31, no. 2 (2014): 211-218.

Dalton, Derek W., Nancy L. Harp, Derek K. Oler, and Sally K. Widener. "Managing the review process in accounting research: Advice from authors and editors." *Issues in Accounting Education* 31, no. 2 (2014): 235-252.

SPSS Assignment Due.

Week 6:

Libby R., R. Bloomfield, and M. Nelson. 2002. Experimental research in financial accounting. *Accounting, Organizations, and Society* 27: 775-810.

Bonner, S. 1999. Judgment and decision making research in accounting. *Accounting*

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Horizons 13 (4): 385-398.

DeZoort, F. T. and A. T. Lord. 1997. A review and synthesis of pressure effects research in accounting. *Journal of Accounting Literature* 16: 28-85.

Critique of working paper due

Week 7:

Nelson, M. W. 2009. A model and literature review of professional skepticism in auditing. *Auditing: A Journal of Practice & Theory* 28 (2): 1-34.

R. Kathy Hurtt, H. Brown-Liburd, C. E. Earley, and G. Krishnamoorthy. 2013. Research on auditor professional skepticism: Literature synthesis and opportunities for future research. *Auditing: A Journal of Practice & Theory* 32: 45-97.

Working paper by Ruwan Adikaran on Cognitive Dissonance and professional skepticism.

Week 8:

Falsetta, D., J. Schafer, and G.T. Tsakumis. 2013. Improving tax compliance attitudes and behavior through choice and goal congruency. Working paper. The University of Miami.

Jackson, S. B., P. Shoemaker, J. Barrick, and G. Burton. 2005. Taxpayers' prepayment positions and tax return preparation fees. *Contemporary Accounting Research* 22 (Summer): 409-447.

Hatfield R. C., S. B. Jackson, and J. K. Schafer. 2008. An investigation of the relation between tax professionals, tax refunds, and fees. *Behavioral Research in Accounting* 20 (2): 19-35.

Stephenson, Teresa. "Measuring taxpayers' motivation to hire tax preparers: The development of a four-construct scale." *Advances in Taxation* 19 (2010): 95-121.

Literature Review Due

Week 9:

Bobek, D., A. Hageman, and R. Hatfield. 2010. The role of client advocacy in the development of tax professionals' advice. *The Journal of the American Taxation Association* 32 (1): 25-51.

Magro, A. M. 2005. Knowledge, adaptivity, and performance in tax research. *The Accounting Review* 80: 703-722.

Barrick, J. A. and B. C. Spilker. 2003. The relations between knowledge, search strategy, and performance in unaided and aided information search. *Organizational Behavior and Human Decision Processes* 90:1-18.

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Week 10:

Barrick, J. A. and B. C. Spilker. 2003. The relations between knowledge, search strategy, and performance in unaided and aided information search. *Organizational Behavior and Human Decision Processes* 90:1-18.

Bobek, Donna D., and Richard C. Hatfield. "An investigation of the theory of planned behavior and the role of moral obligation in tax compliance." *Behavioral Research in Accounting* 15, no. 1 (2003): 13-38.

Bobek, Donna D., Amy M. Hageman, and Charles F. Kelliher. "Analyzing the role of social norms in tax compliance behavior." *Journal of business ethics* 115, no. 3 (2013): 451-468.

Final Research proposal and instrument due

1. Students will be required to develop an original research idea into a workable proposal.

Research proposal: Motivate the topic, explain why it is important, develop a theoretical structure and hypotheses, and then describe in detail the experimental method you would use to carry out a test of those hypotheses (focus on the basic setting and any key manipulations – there is no requirement to actually develop the experimental materials).

Simplicity is a virtue in design. It is often the case that experimental ideas sound great until one tries to implement them, so do not get overly complex or complicated. This project should provide insights into the problems that one faces when attempting to examine even simple ideas, and thus enhance your ability to understand and evaluate the literature. A quality proposal can be developed in 15 typed and double-spaced pages or less. Also include a 200-word abstract with your proposal. Key quality criteria are: creativity and innovation, strength of motivation, organization, and concern for validity in the experimental design.

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Critical analysis items to consider when reading articles

(Adapted from Dana Hermanson who adapted from Bud Fenema. Also see Ashton 1998)

Introduction and Motivation

Is the research question clearly articulated?

Is the question interesting (does it pass the “so what” test)?

Theory and Hypothesis

Does the literature review support the study?

Is the theory clearly stated?

Do the hypotheses flow from the theory?

Are the hypotheses adequate to answer the research question?

Method

What is the design?

Are the variables (IVs and DVs) operationalized in a way that will test the theory?

Are there any confounds?

Are there adequate control variables?

Are the subjects appropriate?

Is there external validity?

Results

Were adequate statistical procedures used?

Are the results able to allow for conclusions about the proposed hypotheses?

Conclusion

Has the research question been answered?

Is it clear what we have learned?

Are there any limitations?

Overall

Is the study clearly written?

Is the paper organized well?

Are the introduction and conclusion linked?