

# FLORIDA ATLANTIC UNIVERSITY™

## Graduate Programs—COURSE CHANGE REQUEST

UGPC APPROVAL \_\_\_\_\_  
 UFS APPROVAL \_\_\_\_\_  
 SCNS SUBMITTAL \_\_\_\_\_  
 CONFIRMED \_\_\_\_\_  
 BANNER POSTED \_\_\_\_\_  
 CATALOG: \_\_\_\_\_

DEPARTMENT NAME: SCHOOL OF ACCOUNTING

COLLEGE OF: BUSINESS

COURSE PREFIX & NUMBER: ACG 7835

CURRENT COURSE TITLE: SEMINAR IN BEHAVIORAL ACCOUNTING RESEARCH

**CHANGE(S) REQUESTED**

SHOW "X" IN FRONT OF OPTION

- CHANGE CREDITS FROM \_\_\_\_\_ TO: \_\_\_\_\_
- CHANGE GRADING FROM \_\_\_\_\_ TO: \_\_\_\_\_
- CHANGE PREREQUISITES TO:  
ADMISSION TO A PH.D. PROGRAM
- CHANGE MINIMUM GRADE TO: \_\_\_\_\_
- CHANGE COREQUISITES TO: \_\_\_\_\_
- CHANGE OTHER REGISTRATION CONTROLS TO: \_\_\_\_\_
- OTHER \_\_\_\_\_

SHOW "X" IN FRONT OF OPTION

- CHANGE PREFIX FROM \_\_\_\_\_ TO: \_\_\_\_\_
- CHANGE COURSE NO. FROM \_\_\_\_\_ TO: \_\_\_\_\_
- CHANGE TITLE TO: \_\_\_\_\_
- CHANGE DESCRIPTION TO: \_\_\_\_\_

**CHANGES TO BE EFFECTIVE (TERM):**

*Fall 2011*

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

Will the requested change(s) cause this course to overlap any other FAU course(s)? If yes, please list course(s).

YES                      NO                      X

Any other departments and/or colleges that might be affected by the change(s) must be consulted. List entities that have been consulted and attach written comments from each.  
None

**TERMINATE COURSE, EFFECTIVE (GIVE LAST TERM COURSE IS TO BE ACTIVE):**

Faculty Contact, Email, Complete Phone Number:  
Mark Kohlbeck, [mkohlbec@fau.edu](mailto:mkohlbec@fau.edu), 561-297-1363

**SIGNATURES**

*Approved by:*  
 Department Chair: \_\_\_\_\_  
 College Curriculum Chair: *Paul Stearns*  
 College Dean: *Paul Stearns*  
 UGPC Chair: \_\_\_\_\_  
 Dean of the Graduate College: \_\_\_\_\_

*Date:*  
 \_\_\_\_\_  
*3-24-2011*  
 \_\_\_\_\_  
*3-29-11*  
 \_\_\_\_\_  
 \_\_\_\_\_

**SUPPORTING MATERIALS**

**Syllabus**—must include all criteria as detailed in UGPC Guidelines.  
  
 Go to: <http://graduate.fau.edu/gpc/> to access Guidelines and to download this form.  
  
**Written Consent**—required from all departments affected.

Email this form and syllabus to [diamond@fau.edu](mailto:diamond@fau.edu) and [eqirjo@fau.edu](mailto:eqirjo@fau.edu) one week **before** the University Graduate Programs Committee meeting so that materials may be viewed on the UGPC website by committee members prior to the meeting.

ACG 7835  
SEMINAR IN BEHAVIORAL ACCOUNTING RESEARCH  
SPRING 2010

Dr. Robin Radtke  
DS 101D 561-297-????  
[rradtke4@fau.edu](mailto:rradtke4@fau.edu)

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:

[http://www.fau.edu/regulations/chapter4/4.001\\_Honor\\_Code.pdf](http://www.fau.edu/regulations/chapter4/4.001_Honor_Code.pdf)

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Note: BAR is used as an abbreviation for *Behavioral Accounting Research – Foundations and Frontiers*, 1997, edited by V. Arnold and S. Sutton, American Accounting Association.

All articles should be available online through the FAU library.

## Coverage Schedule

### January

#### **12** Introduction

Schwartz, B., S. Williams, and P. Williams. 2005. US Doctoral Students' Familiarity with Accounting Journals: Insights into the Structure of the US Academy. *Critical Perspectives on Accounting* 16: 327-348. **ROBIN**

#### **19** Survey and field studies

Bryant, S., J. Hunton, and D. Stone. 2004. Internet-Based Experiments: Prospects and Possibilities for Behavioral Accounting Research. *Behavioral Research in Accounting* 16: 107-129. **ADAM**

Alexander, R., A. Blay, and R. Hurtt. 2006. An Examination of Convergent Validity between In-Lab and Out-of-Lab Internet-Based Experimental Accounting Research. *Behavioral Research in Accounting* 18: 207-217. **YUN**

Gibbins, M., and S. Qu. 2005. Eliciting Experts' Context Knowledge with Theory- Based Experiential Questionnaires. *Behavioral Research in Accounting* 17: 71-88. **ADAM**

Merchant, K., and W. Van der Stede. 2006. Field-Based Research in Accounting: Accomplishments and Prospects. *Behavioral Research in Accounting* 18: 117-134. **YUN**

Maines, L., G. Salamon, and G. Sprinkle. 2006. An Information Economic Perspective on Experimental Research in Accounting. *Behavioral Research in Accounting* 18: 85-102. **ADAM**

#### **26** Experimental studies

Sprinkle, G. 2003. Perspectives on Experimental Research in Managerial Accounting. *Accounting, Organizations and Society* 28(2-3): 287-318. **ROBIN**

Evans, J., R. Hannan, R. Krishnan, and D. Moser. 2001. Honesty in Managerial Reporting. *The Accounting Review* 76(4): 537-559. **YUN**

Hannan, R., R. Krishnan, and A. Newman. 2008. The Effects of Disseminating Relative Performance Feedback in Tournament and Individual Performance Compensation Plans. *The Accounting Review* 83(4): 893-913. **ADAM**

Liedtka, S., B. Church, and M. Ray. 2008. Performance Variability, Ambiguity Intolerance, and Balanced Scorecard-Based Performance Assessments. *Behavioral Research in Accounting* 20(2): 73-88. **YUN**

## February

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

**Focus on Budgeting and Ethics**

Davis, S., F. DeZoort, and L. Kopp. 2006. The Effect of Obedience Pressure and Perceived Responsibility on Management Accountants' Creation of Budgetary Slack. *Behavioral Research in Accounting* 18: 19-35. **ADAM**

Cardinaels, E., and E. Labro. 2008. On the Determinants of Measurement Error in Time-Driven Costing. *The Accounting Review* 83(3): 735-756. **YUN**

Denison, C. 2009. Real Options and Escalation of Commitment: A Behavioral Analysis of Capital Investment Decisions. *The Accounting Review* 84(1): 133-155. **ADAM**

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

**Focus on Accountability**

Gibbins, M., and J. Newton. 1994. An Empirical Exploration of Complex Accountability in Public Accounting. *Journal of Accounting Research* 32(2): 165-186. **YUN**

Libby, T., S. Salterio, and A. Webb. 2004. The Balanced Scorecard: The Effects of Assurance and Process Accountability on Managerial Judgment. *The Accounting Review* 79(4): 1075-1094. **ADAM**

Roberts, J. 2009. No One is Perfect: The Limits of Transparency and an Ethic for 'Intelligent' Accountability. *Accounting, Organizations and Society* 34: 957-970. **YUN**

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**

Vera-Munoz, S., J. Ho, and C. Chow. 2006. Enhancing Knowledge Sharing in Public Accounting Firms. *Accounting Horizons* 20(2): 133-155. **YUN**

McCracken, S., S. Salterio, and M. Gibbins. 2008. Auditor-Client Management Relationships and Roles in Negotiating Financial Reporting. *Accounting, Organizations and Society* 33: 362-383. **ADAM**

Bradley, W. 2009. Ability and Performance on Ill-Structured Problems: The Substitution Effect of Inductive Reasoning Ability. *Behavioral Research in Accounting* 21(1): 19-35. **YUN**

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

### **Focus on Ethics and Taxes**

Henderson, B., and S. Kaplan. 2005. An Examination of the Role of Ethics in Tax Compliance Decisions. *Journal of the American Taxation Association* 27(1): 39-72. **YUN**

Bobek, D., and R. Hatfield. 2003. An Investigation of the Theory of Planned Behavior and the Role of Moral Obligation in Tax Compliance. *Behavioral Research in Accounting* 15: 13-38. **ADAM**

Bobek, D., R. Hatfield, and K. Wentzel. 2007. An Investigation of Why Taxpayers Prefer Refunds: A Theory of Planned Behavior Approach. *Journal of the American Taxation Association* 29(1): 93-111. **YUN**

Hatfield, R., S. Jackson, and J. Schafer. 2008. An Investigation of the Relation between Tax Professionals, Tax Refunds, and Fees. *Behavioral Research in Accounting* 20(2): 19-35. **ADAM**

## **March**

### **2** **Additional Ethics and Taxes**

Bobek, D., and R. Radtke. 2007. An Experiential Investigation of Tax Professionals’ Ethical Environments. *Journal of the American Taxation Association* 29(2): 63-84. **ROBIN**

Blanthorne, C., and S. Kaplan. 2008. An Egocentric Model of the Relations Among the Opportunity to Underreport, Social Norms, Ethical Beliefs, and Underreporting Behavior. *Accounting, Organizations and Society* 33: 684-703. **ROBIN**

**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**

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

**Focus on Group Decision Making**

Hunton, J. 2001. Mitigating the Common Information Sampling Bias Inherent in Small-Group Discussion. *Behavioral Research in Accounting* 13: 171-194. **ADAM**

Volkema, R., and R. Gorman. 1998. The Influence of Cognitive-Based Group Composition on Decision-Making Process and Outcome. *Journal of Management Studies* 35: 105-121. **YUN**

Cheng, M., P. Lockett, and A. Schulz. 2003 The Effects of Cognitive Style Diversity on Decision-Making Dyads: An Empirical Analysis in the Context of a Complex Task. *Behavioral Research in Accounting* 15: 39-62. **ADAM**

O’Leary, C., and G. Pangemanan. 2007. The Effect of Groupwork on Ethical Decision-Making of Accountancy Students. *Journal of Business Ethics* 75: 215-228. **YUN**

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

**Focus on Decision Aids**

Lowe, D., P. Reckers, and S. Whitecotton. 2002. The Effects of Decision-Aid Use and Reliability on Jurors’ Evaluations of Auditor Liability. *The Accounting Review* 77: 185-202. **ADAM**

Rose, J. 2005. Decision Aids and Experiential Learning. *Behavioral Research in Accounting* 17: 175-189. **YUN**

Wheeler, P., and V. Arunachalam. 2008. The Effects of Decision Aid Design on the Information Search Strategies and Confirmation Bias of Tax Professionals. *Behavioral Research in Accounting* 20(1): 131-145. **ADAM**

## **April**

**6** **Additional Ethics Studies**

Fleischman, G., S. Valentine, and D. Finn. 2007. Ethical Reasoning and Equitable Relief. *Behavioral Research in Accounting* 19: 107-132. **YUN**

Marginson, D., and B. Bui. 2009. Examining the Human Cost of Multiple Role Expectations. *Behavioral Research in Accounting* 21(1): 59-81. **ADAM**

Suddaby, R., Y. Gendron, and H. Lam. 2009. The Organizational Context of Professionalism in Accounting. *Accounting, Organizations and Society* 34: 409-427. **YUN**

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**

Radtke, R. 2008. Role Morality in the Accounting Profession – How do we Compare to Physicians and Attorneys? *Journal of Business Ethics* 79: 279-297. **ROBIN**

### **13**    *Publishing Behavioral Accounting Research*

- Moizer, P. 2009. Publishing in Accounting Journals: A Fair Game? *Accounting, Organizations and Society* 34: 285-304. **ADAM**
- 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**
- Bonner, S., J. Hesford, W. Van der Stede, and S. Young. 2006. The Most Influential Journals in Academic Accounting. *Accounting, Organizations and Society* 31: 663-685. **ADAM**
- Williams, P., J. Jenkins, and L. Ingraham. 2006. The Winoing Away of Behavioral Accounting Research in the US: The Process for Anointing Academic Elites. *Accounting, Organizations and Society* 31: 783-818. **YUN**

### **20**    *Potpourri*

- Bailey, C., J. Hasselback, and J. Karcher. 2001. Research Misconduct in Accounting Literature: A Survey of the Most Prolific Researchers' Actions and Beliefs. *Abacus* 37: 26-54. **ADAM**
- Amer, T. 2005. Bias Due to Visual Illusion in the Graphical Presentation of Accounting Information. *Journal of Information Systems* 19: 1-18. **YUN**
- Curtis, M. 2006. Are Audit-related Ethical Decisions Dependent on Mood? *Journal of Business Ethics* 68: 191-209. **ADAM**
- McMahon, J., and R. Harvey. 2007. The Effect of Moral Intensity on Ethical Judgment. *Journal of Business Ethics* 72: 335-357. **YUN**

### **27**    **Proposal Presentations**