Unit Outline*

Behavioural Accounting

ACCT7451

Semester 1, 2010
Crawley Campus

Winthrop Professor: Juliana Ng

Business School

www.business.uwa.edu.au

* This Unit Outline should be read in conjunction with the Business School Unit Outline Supplement available on the Students web site http://www.business.uwa.edu.au/students
UNIT DESCRIPTION

Introduction
Welcome to ACCT7451 Behavioural Accounting. This unit is part of the Honours, Graduate Diploma and Masters courses in Accounting and Finance.

Unit content
This unit provides an introduction to behavioural accounting research. The literature in this area is extensive, and encompasses disciplines including auditing, financial accounting and management accounting. As part of this unit, you are expected to develop an appreciation and understanding of how behavioural research is conducted.

The Goal of the unit
Individuals’ decisions are affected by accounting information, and judgment is the cornerstone of auditing. ACCT7451 Behavioural Accounting is designed to introduce you to some concepts related to judgment and decision-making and apply these concepts to the broader accounting and auditing contexts.

Learning outcomes
On completion of this unit, you should be able to:
• appreciate the role of cognitive processes, individual characteristics, contextual factors and environmental variables on judgment and decision-making
• critically evaluate empirical research in behavioural accounting
• develop a research proposal for a behavioural issue
• design a behavioural experiment.

Educational Principles and Graduate Attributes
In this unit, you will be encouraged to develop the ability to:
• critically evaluate behavioural accounting research papers
• develop more effective communication skills through class presentations and by responding to any questions that arise from these presentations
• demonstrate self-management and independent learning skills through the development of a research project.
TEACHING AND LEARNING RESPONSIBILITIES

Teaching and learning strategies

As this unit is conducted as a seminar, and not a lecture, you are expected to actively participate in all activities and discussion during classes. The quality and depth of the discussion during class largely depends on the extent to which you contribute to, and share in, the exchange of ideas.

You are required to read all assigned material, think about it, reflect on it and question it. You will be asked to critically evaluate what you read, and through this process, you will gain experience in critically discussing research papers, including analysing the research design adopted.

However, reading other people’s research papers may not always provide you with a feel for the problems and issues they encountered in developing their research ideas and in designing and conducting their research. To provide you with an appreciation of some of the elements of the research process and the issues that you need to consider when designing empirical research and, of particular relevance to this unit, in designing behavioural experiments, you will be provided with the opportunity to write a research proposal and construct an appropriate experimental design to examine your research question.

Teaching and learning evaluation

You may be asked to complete two evaluations during this unit. The Student Perception of Teaching (SPOT) and the Students’ Unit Reflective Feedback (SURF). The SPOT is optional and is an evaluation of the lecturer and the unit. The SURF is completed online and is a university wide survey and deals only with the unit. You will receive an email from the SURF office inviting you to complete the SURF when it is activated. We encourage you to complete the forms as your feedback is extremely important and can be used to make changes to the unit or lecturing style when appropriate.

Attendance

Participation in class, whether it be listening to a lecture or getting involved in other activities, is an important part of the learning process. It is therefore important that you attend classes. More formally, the University regulations state that ‘to complete a course or unit students shall attend prescribed classes, lectures, seminars and tutorials’. Students should not expect to obtain approval to miss more than two classes per unit unless there are exceptional circumstances.
CONTACT DETAILS

We strongly advise students to regularly access their student email accounts. Important information regarding the unit is often communicated by email and will not be automatically forwarded to private email addresses.

<table>
<thead>
<tr>
<th>Unit coordinator/lecturer</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Name:</td>
<td>Winthrop Professor Juliana Ng</td>
</tr>
<tr>
<td>Email:</td>
<td><a href="mailto:Juliana.Ng@uwa.edu.au">Juliana.Ng@uwa.edu.au</a></td>
</tr>
<tr>
<td>Phone:</td>
<td>(08) 6488 7853</td>
</tr>
<tr>
<td>Consultation hours:</td>
<td>To be advised</td>
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<tr>
<td>Lecture times:</td>
<td>Mondays 1pm – 4pm</td>
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<tr>
<td>Lecture venue:</td>
<td>BUSN:101 Don Voelte &amp; Nancy Keegan Case Study Room</td>
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</tbody>
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TEXTBOOK(S) & RESOURCES

Unit Website

The website for ACCT7451 Behavioural Accounting is located at http://www.webct.uwa.edu.au. Please note that class materials for this unit will be distributed in class and not placed on WebCT, unless you are informed otherwise.

Recommended/required text(s)

There are no prescribed texts for this unit. Assigned readings for each topic will be distributed during class on a week-by-week basis.

Additional resources & reading material

The assigned readings for ACCT7451 Behavioural Accounting are a small subset of the available literature and serve to provide you with examples of the research that has been done. However, there are many other resources available. For your reference, the following are some journals that contain articles on behavioural research in the broader accounting field: Behavioral Research in Accounting; Auditing: A Journal of Practice and Theory; Accounting, Organizations & Society; The Accounting Review.
# UNIT SCHEDULE

<table>
<thead>
<tr>
<th>Week #</th>
<th>Date</th>
<th>Topic</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>22 February</td>
<td>Unit administration.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Introduction to the unit.</td>
</tr>
<tr>
<td>2</td>
<td>1 March</td>
<td>Overview of behavioural accounting</td>
</tr>
<tr>
<td>3</td>
<td>8 March</td>
<td>Cognitive processes (1)</td>
</tr>
<tr>
<td>4</td>
<td>15 March</td>
<td>Cognitive processes (2)</td>
</tr>
<tr>
<td>5</td>
<td>22 March</td>
<td>Individual characteristics</td>
</tr>
<tr>
<td>6</td>
<td>29 March</td>
<td>Short presentations of proposed research</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>One-week non-teaching break</strong></td>
</tr>
<tr>
<td>7</td>
<td>12 April</td>
<td>Updates on proposed research</td>
</tr>
<tr>
<td>8</td>
<td>19 April</td>
<td>Contextual variables (1)</td>
</tr>
<tr>
<td>9</td>
<td>26 April</td>
<td>Contextual variables (2)</td>
</tr>
<tr>
<td>10</td>
<td>3 May</td>
<td>Environmental variables</td>
</tr>
<tr>
<td>11</td>
<td>10 May</td>
<td>Proposal presentations</td>
</tr>
<tr>
<td>12</td>
<td>17 May</td>
<td>Proposal presentations</td>
</tr>
<tr>
<td>13</td>
<td>24 May</td>
<td>No class – Final research proposal and experimental</td>
</tr>
<tr>
<td></td>
<td></td>
<td>design due this week</td>
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</table>
ASSESSMENT MECHANISM

The purpose of assessment

There are a number of reasons for having assessable tasks as part of an academic program. The assessable tasks are designed to encourage you to explore and understand the subject more fully. The fact that we grade your work provides you an indication of how much you have achieved. Providing feedback on your work also serves as part of the learning process.

Assessment mechanism summary

<table>
<thead>
<tr>
<th>Item</th>
<th>Weight</th>
<th>Due date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Seminar Participation:</td>
<td></td>
<td></td>
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<tr>
<td>Oral presentations</td>
<td>20%</td>
<td></td>
</tr>
<tr>
<td>Class participation and contribution</td>
<td>10%</td>
<td></td>
</tr>
<tr>
<td>Essay</td>
<td>25%</td>
<td>At class, Monday 3 May</td>
</tr>
<tr>
<td>Research Project:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Submission of overview</td>
<td>15%</td>
<td>3pm, Thursday 15 April</td>
</tr>
<tr>
<td>Submission of final research project</td>
<td>30%</td>
<td>3pm, Tuesday 25 May</td>
</tr>
</tbody>
</table>

Note 1: Results may be subject to scaling and standardisation under faculty policy and are not necessarily the sum of the component parts.

Note 2: Your assessed work may also be used for quality assurance purposes, such as to assess the level of achievement of learning outcomes as required for accreditation and audit purposes. The findings may be used to inform changes aimed at improving the quality of Business School programs. All material used for such processes will be treated as confidential, and the outcome will not affect your grade for the unit.

Assessment components

Seminar Participation

You are expected to actively participate in each seminar session. Seminar participation is worth a total of 30%, and comprises the following:

- Oral presentation of assigned articles (20%)
- Participation and contribution during class (10%)
Assigned articles will be distributed on a week-by-week basis. If you are allocated to provide an oral presentation of an assigned article, you will be expected to lead the discussion of that article. In your discussion, you are required to provide a summary and critique of the article. Each presenter will have 30 minutes, and you may wish to use powerpoint/overheads or handouts if you think it will assist your presentation. Guidelines for the summary and critique will be provided.

Please note that while the presenter takes primary responsibility for the article they are presenting, the rest of the class is expected to have also read the article and to participate in its discussion.

Essay
You are required to submit an essay, which is worth 25% of your grade for the unit. Details of this essay will be distributed during class.

This essay is due on Monday 3 May 2010 (week 10), and is to be submitted at the commencement of our class.

Research Project
As part of this unit, you are required to develop a research project to examine a behavioural issue in accounting or auditing, using an experimental design. This project will require you to prepare a research proposal, and design an experiment to investigate your issue. Please note that you are not required to conduct the experiment (i.e., you do not have to collect and analyse data). You may base it on a topic that we have looked at in class and extend it, or it could be an idea that you have thought of. However, it cannot be the same as your Honours dissertation and it cannot be one that you are doing, or have done, for another unit. Marks will be awarded for originality and potential contribution to the literature. Further details and guidance will be provided.

This component of the course is worth a total of 45% marks, and comprises the following tasks:

- Submission of an overview of your research issue (15%)

  For many of you, this will be the first time that you will be developing a research project. To provide you with some guidance on this task, you will be asked to submit a short report on your proposed research issue. The specific headings you should cover in your report will be provided to you. This report will be due no later than 3 pm on Thursday 15 April, 2010 (week 7). Please submit this piece of assessment through the pigeon hole at the Student Centre. Please remember to attach an Assignment cover sheet (see next section).

  In addition to this report, you will be expected to provide a short presentation of your proposed research. The length of your presentation will, in part, depend on the size of the class, and will be confirmed once final class numbers are known. Your
presentation will be held on **Monday 29 March, 2010 (week 6)**. While marks will not be awarded for this particular presentation, it is an important part of the learning process as you will receive feedback on your proposed research, which you can then reflect upon prior to the submission of the report that is due in Week 7.

- Submission of the final project (i.e., research proposal and the experiment that you will design to investigate your issue) (30%)

The final proposal and the experiment that you have designed are due no later than 3 pm on **Tuesday 25 May 2010 (week 13)**. Please submit this piece of assessment through the pigeon hole at the Student Centre. Please remember to attach an Assignment cover sheet (see next section).

Prior to this submission, you will be asked to present your proposal to the class. You will be assigned to present your proposal in either Week 11 or Week 12 of the semester. Again, there will be no mark awarded for this particular presentation. To gain the most from this presentation, you should aim to be as advanced as possible on your proposal and experimental design. The more detail you can provide on your experimental design, the more feedback that can be provided. Use this as an opportunity to improve and “fine tune” your submission.

### Submission of assignments

Please remember to attach an Assignment Cover Sheet to the front of your assignments. You can download and print your Assignment Cover Sheet from the Students web page [http://www.business.uwa.edu.au/students/assessments](http://www.business.uwa.edu.au/students/assessments)

*Essay:*
The essay is to be submitted during class time.

*Submission of Overview and Final Research Project:*
The submission of these pieces of assessment must be through the Student Centre. Please submit them through the pigeon holes next to the Undergraduate Student Centre.

### Student Guild

Phone: (+61 8) 6488 2295
Facsimile: (+61 8) 6488 1041
E-mail: enquiries@guild.uwa.edu.au
Website: [http://www.guild.uwa.edu.au](http://www.guild.uwa.edu.au)