

Accounting 6010 – Seminar in Behavioral Accounting Research¹
Dr. Mary Curtis - Spring, 2016

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Office Hours:

Tuesday 3:00 to 6:00 and by appointment. If you would like to visit, please email me or feel free to pop in, if I am in my office and not with someone.

Prerequisite:

Admittance to the UNT Ph.D. program in accounting, or permission of instructor.

Course Objectives: This seminar is for Ph. D. students interested in behavioral research in accounting contexts. We have two behavioral seminars, one that focuses on the stream of research commonly called Judgment and Decision Making (JDM) and another that attempts to address all other topics in behavioral accounting research. This is the “all other topics” seminar – thus, a cursory review of the topics may give the impression of a grab-bag of this-and-that. To some extent, that is true. However, there are many interesting research topics outside of the strict definition of JDM, and this course attempts to share them with you.

My goals for you in this course are to:

- Gain an introduction to the relevant behavioral theory, research, and methods in accounting
- Integrate and synthesize concepts and theories to identify weaknesses and research opportunities in behavioral research in accounting
- Develop your
 - ability to think and write critically about theories of human behavior in accounting contexts, as well as the research in accounting that employs them
 - own ideas for advancing behavioral theory and research in accounting
 - ability to present, and lead discussions of, academic research
 - ability to write academic prose

My teaching philosophy for a doctoral seminar: My goal for you is that you will develop an approach to academic research that will be enjoyable for you. From enjoyment comes all reward: motivation, productivity, and success. Thus, I try to be low-key in my interactions, supportive of your efforts, positive in my feedback, and available to hear your concerns. I will be your mentor as you travel this path, but I am not an expert in any of the fields or topics to be discussed. Be assured – I will learn as much as you do this semester.

¹ In compiling this syllabus, I have borrowed liberally from the many generous people who shared their syllabi and projects with me. These individuals, in turn, acknowledge the contributions to their syllabi from other researchers. It's a small world, and your wealth is measured by how much you contribute to others.

CLASS ACTIVITIES

YOUR ROLES IN CLASS WEEKLY:

Each class session focuses on two or three research papers, and background readings.

Student roles for designated research papers include:

1. Discussion facilitator
2. Statistical resource expert
3. Advisor to the authors (critique)

These roles are as follows:

1. *Discussion facilitator*
 - a. The easiest of the three roles is to summarize, and lead a discussion of, a paper.
 - b. Oral summaries should be very short. Participants can ask questions to probe unclear or controversial aspects of the paper.
2. *Statistical resource expert*
 - a. Prepare a one-page (max) summary/critique of the statistical analyses contained in the research paper assigned to you, to turn in..
 - b. Provide (where available) page citations to discussion these statistics in the statistical source materials for the class (i.e., Huck, 2004; Shadish, Cook & Campbell, 2002)
 - c. Critique and answer questions raised during class regarding the statistics and statistical procedures used in the assigned papers.
3. *Advisor* is to assist the authors, and our understanding, by critiquing the paper:
 - a. First, summarize the strengths and then identify weaknesses. We generally discuss papers in the following order: the motivation, contribution, theoretical foundation, design, analysis, and findings. While you may not need to address all of these areas, you should structure your discussion along these categories when identifying weaknesses.
 - b. Identify the most important threats to validity, include references to discussions of these threats where appropriate (i.e., Martin, 2000; Shadish et al., 2002)
 - c. *Provide recommendations* as to how to best address these issues. This is very important – anyone can find fault – a true scholar can recommend solutions, when they are possible.
 - d. Prepare a short summary of the critique to turn in.
4. All students should write and hand in a reading summary when assigned – see the class schedule. We use the Libby et al. (2002) format, presented below.
5. All summaries/statistical analyses/critiques should be handed in at the start of the relevant class session. They should be typed. Obviously, you should make a copy for yourself to employ during class discussion.

Our discussion goal is dialogue, not presentation and monologue (That goes for me, too).

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RESEARCH MINI-PROPOSALS:

You will write two research mini-proposals on topics of your choice, but related to the subjects covered in this class (behavioral AIS, Ethics and Managerial). These mini-proposals should identify a specific accounting-related research question along the lines of research we are reading this semester, and identify at least two existing research papers related to this issue (these need not be accounting papers). The proposal should:

1. be 5-6 pages long (double-spaced, 12-point type, 1" margins).
2. identify your research question, summarize the two or more related papers, and, propose a study that will extend the identified research.
3. identify the contributions and limitations of the previous, related papers (~ 1 page per paper) as motivation to the study you are proposing.
4. include experimental designs that are scientifically valid, feasible, and consequential.
5. may be significantly improved versions of papers written for previous classes, but they should not be slight modifications or "recyclables" from your previous course work. However, you can use these papers in more than one class this semester, if you choose.

The due date is flexible - You should turn in one by the 5th week and the second by at least the 8th week of the semester.

A suggestion: Research that proposes alternative theoretical perspectives, or possible mediator or moderator variables, generally represent larger scientific contributions than do studies that propose adding a new dependent variable or an alternative sample population. This statement is true both for this class and for science, generally.

I'll grade the mini-proposals on five criteria:

1. motivation / contribution / interest
2. theory
3. logic / hypotheses
4. method
5. writing quality – your papers must be written with proper grammar

PARTICIPATION IN CLASS DISCUSSION AND PAPER SUMMARIES (ALL STUDENTS):

In-class participation in the paper discussions is a vital part of this course. You should add to the discussant and advisor remarks, either while they are discussing or afterward.

Questions may be directed specifically toward the discussant, advisor or statistics resource person, or offered as general discussion. The discussant will manage this discussion of their assigned paper. All members of the class must be fully prepared and ask questions related to the paper. General discussion regarding the paper will enhance the participation grade.

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RESEARCH PROJECT – FINAL PROPOSAL: You will turn in a major proposal at the end of the semester.

To prepare for this, you are required to lead a class regarding the area of research (relevant to the topics discussed in this seminar) that you plan to use in your final proposal. After the class discusses the papers you assign for reading, you will either present a research proposal or lead the class in preparing a proposal, along with the experimental design that includes instruments and procedures for data collection. You will then write up the proposal and turn it in by the end of the semester. I would like for you to submit your research proposal idea as early as possible so it can be built into the syllabus. As a starting point, you might read articles on a topic that interests you and think about how you could replicate and extend the results of a prior paper. Discuss your topic of interest with me as early in the semester as possible.

WORKSHOP SUMMARIES

1. Public dialogue about research is a critical process for improving research quality in a community of scholars. We will have speakers (both visiting and in-house) presenting papers in brownbags and workshops throughout the semester. You will be required to write summaries of these papers and create 2 or more questions or comments about the paper.
2. Summaries are due by 11 am on the day of the workshop or brownbag. My goal is to increase your confidence in joining, and willingness to join, our public research dialogues.

GRADES:

Presentations (discussion, advisor and statistics roles)	20%
Participation in-class and paper summaries	35%
Workshops and brownbags (discussion, summaries)	5%
Mini-Proposals	20%
Your day: Class materials and discussion, and final research proposal	<u>20%</u>
Total	<u>100%</u>

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Summary Sheet**

Your Name:

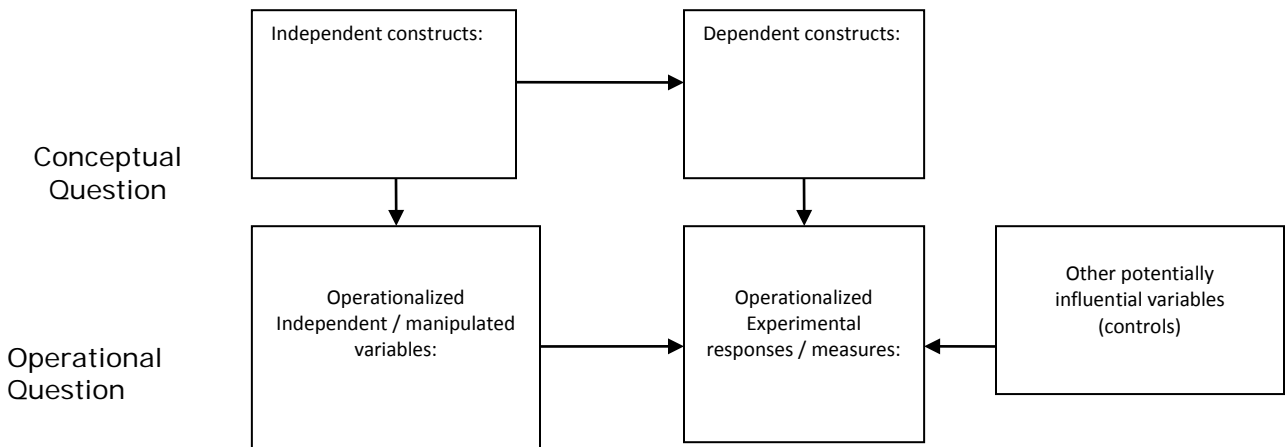
Paper title and complete academic reference:

Motivation: What is the problem, why is it important, and what do the authors plan to do about it (in their study)

Contribution:

Framework or theory used: Discuss their theory and tie it to the background readings for the day. *For example, What do the readings say about the theory employed and/or the manipulations?*

Next, complete the following:



Methodology (Discuss their methodology, including selection of subjects, and tie it to the background readings for the day. *For example: Are there limitations to the constructs and measurements that should be dealt with in the experimental design?*):

Results (by hypothesis):

Conclusions:

Limitations and Future Research:

** Adapted from forms developed by S. Kachelmeier, M. Peecher, and from R. Libby et al. (2002).

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Critique
paper reference
By: your name

Summary: Provide a general, short description of the paper

General Questions:

1. Motivation: Can you easily identify the accounting question? Is it an important and interesting question? Will answering the research question (as operationalized) enhance our understanding of the identified accounting issues?
2. Theory: What framework, theory or literature underlies the study? What are (and how applicable are) the underlying issues addressed? Specify the relations among variables, both conceptual and operational. Discuss how it relates to other readings for the day and to-date in the course – does it advance theory? does it replicate previous studies?
3. Method: (assess threats to validity – see below)
 - a. Design: treatments, assignment of units to conditions, measures, comparison groups
 - b. Task
 - c. Experimental procedures
 - d. Participants – including process for selecting, if known
 - e. Are the independent and dependent constructs measured credibly?
4. Analyses and Results: Are the results as reported, given the measures and analyses? Data analysis method/s (emphasize the comparisons made and, to a lesser extent, the statistical techniques). What's confusing?
5. Reasonableness of conclusions and acknowledgements of limitations. Do the conclusions follow from the design and results?
6. Overall: Consider the importance of your criticisms in terms of (1) the magnitude and direction of the "defect" on the results and conclusions of the study, and (2) the availability of good solutions to the discovered problem. What are the paper's strengths? Consider these in deciding contribution of the paper, not just weaknesses.

Threats to Validity (Shadish et al. 2002)

1. Statistical conclusion threats to validity (Table 2.2)
 - a. Low statistical power
 - b. Violated assumptions of statistical tests
 - c. Fishing (repeated tests for significance) and inflated error rates
 - d. Unreliability of measures
 - e. Restriction of variable range
 - f. Unreliability of treatment implementation
 - g. Extraneous variance
 - h. Heterogeneity of units
 - i. Inaccurate effect size estimates
2. Threats to internal validity (Table 2.4)
 - a. Ambiguous temporal precedence
 - b. Selection
 - c. History
 - d. Maturation
 - e. Regression
 - f. Attrition
 - g. Testing
 - h. Instrumentation
 - i. Additive & interactive effects
3. Threats to construct validity (Table 3.1)
 - a. Inadequate explanation of constructs
 - b. Construct confounding
 - c. Mono-operation bias
 - d. Mono-method bias
 - e. Confounding constructs with levels of constructs
 - f. Treatment sensitive factorial structure
 - g. Reactive self-report changes
 - h. Reactivity to experimental situation
 - i. Experimenter expectancies
 - j. Novelty & disruption effects
 - k. Compensatory equalization
 - l. Compensatory rivalry
 - m. Resentful demoralization
 - n. Treatment diffusion
4. Threats to external validity
 - a. Interaction of causal relationship with units
 - b. Interaction of the causal relationship over treatment variations
 - c. Interaction of the causal relationship with outcomes
 - d. Interaction of the causal relationship with settings
 - e. Context-dependent mediation

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Class Schedule
Behavioral Seminar ACCT6010 – Spring, 2016

Assignments:

Week 1 (Jan 20): Preparation for the class: Complete readings of the Behavioral Research Methods textbook I distributed before the break; Read supplemental readings listed below (Every week you should identify a topic from these Supplemental readings for the class to discuss); Read Birnberg (2011) – Framework for Behavioral Accounting Research; attend the PhD luncheon schedule during class time.

Supplemental readings: (**conducting and evaluating research**) Libby et al. (2002) for an introduction to the type of summaries we will prepare, Peecher and Solomon (2001), Gibbins (2001). Every week you should identify a topic from these Supplemental readings for the class to discuss.

Week 2 (Jan 27): Introduction to the class:

Literature reviews for your reference, only: O’Fallon and Butterfield (2005), Jones et al. (2003), Loe et al. (2000); Craft (2012)

Background reading: Kish-Gephart et al. (2010), Jones (1991)

Read for class discussion: Trevino and Weaver (2001) – try to prepare Summary Sheet like that discussed in Libby et al. (2002) (don’t turn in)

Supplemental readings: (**reviewing**) Oler and Pasewark (2014), Cook et al (2014), Omer et al (2004), Campion (1993). Every week you should identify a topic from these Supplemental readings for the class to discuss.

Weeks 3-5: Ethics

Week 3 (Feb 3):

Background reading: Haidt and Kosebier (2010), Feinberg et al (2012), Kouchaki et al. (2013)

Read for class discussion: Anonymous (2016) for class discussion and prepare summary: Roles are discussion leader (Klaus), advisor (Adhikari) and statistics (Wu); Eyal et al. (2008) for class discussion

Supplemental readings: (**selecting research topics**) Chow and Harrison (2002), Weber (2003), McGrath (1981).

Week 4 (Feb 10): Business fraud: Moral disengagement or neutralization?

Background: Bandura (1999, MI), Detert et al. (2008), Shu et al. (2011), Maruna and Copes (2005, N – very long, just scan), Sykes and Matza (1957, N),

Read for class discussion: Mayhew and Murphy (2014) for class discussion and prepare summary: Roles are discussion leader (Wu), advisor (Klaus) and statistics (Adhikari); Harris and Dumas (2009) for discussion.

Supplemental readings: (**mediation and moderation**) Baron and Kenny (1986), Shrout and Bolder (2002), Carte and Russell (2003), Holmbeck (1997)

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Week 5 (Feb 17):

Background reading: Donaldson and Dunfee (1994), Robertson and Ross (1995), Bailey and Spicer (2007)

Read for class discussion: Tayler et al (2014) for class discussion and prepare summary: Roles are discussion leader (Seymore), advisor (Pan) and statistics (Nie); Cohen et al. (1993) for discussion.

Supplemental readings: (**writing**) Webster and Watson (2002), Ashton (1998), Zimmerman (1989)

Weeks 6-8: AIS:

Week 6 (Feb 24): AIS

Background reading: Debreceeny and Curtis (2015), Sutton and Arnold (2002), Tuttle (2005), Steinbart (2009), Hunton (2002)

Read for class discussion: Zhang and Wheeler (2016) for class discussion and prepare summary: Roles are discussion leader (Nie), advisor (Pan) and statistics (Seymore); Kelton, Pennington and Tuttle (2010) for discussion.

Supplemental readings: (**multivariate vs univariate, contrasts**) Huberty and Morris (1989), Buckless and Ravenscroft (1990)

Week 7 (Mar 2): AIS

Background reading: Warren et al. (2015), Vasarhelyi et al. (2015), Krahel and Titera (2015)

Read for class discussion: Kelton and Pennington (2016) for class discussion and prepare summary: Roles are discussion leader (Seymore), advisor (Wu) and statistics (Adhikari).

Supplemental readings: (**Research ethics**) American Accounting Association Policies on Publication Ethics (<http://aaahq.org/About/Governance/Policies-Procedures>), Academy of Management Code of Ethical Conduct (1995), APA Ethical Principles on research and publishing (2002), AJP Scientific Integrity Policy, Hunton - Report from Bentley (2015), (<http://ajp.amjpathol.org/content/integrity>), Hooks and Schultz (1996a and 1996b), Gibbins (1992), Dopuch (1992)

Week 8 (Mar 9): AIS to Ethics link – **get Eileen to help identify**

Background reading: Guragai et al., (2016), Alles (2016)

Roles are discussion leader (Pan), advisor (Nie) and statistics (Klaus).

Supplemental readings: (**writing**), Chow and Harrison (1998), Murthy and Wiggins (2002), Brinn and Jones (2008), Rogelberg et al. (2009), Stout et al. (2006)

Mar 16 – spring break

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Week 9 (Mar 23): Intro to Managerial Research

Reading for class discussion: ----- for class discussion and prepare summary: Class roles are discussion leader (Adhikari), advisor (Klaus) and statistics (Pan); Church et al (2014) for class discussion.

Supplemental readings: (**reviewing**) Kachelmeier (2004), Feldman 2003, Holbrook 1986, Bailey et al (2008), Koh (2003), Anonymous (2014)

Weeks 10-12: Your Weeks

Week 10 (Mar 30): Supplemental readings: (**decline of behavioral research**) Williams, Jenkins and Ingraham (2006);

Week 11 (Apr 6): Supplemental readings: (**comparing archival, behavioral and qualitative research methods**) Hageman 2008 AABR

Week 12 (Apr 13): Supplemental readings: (**comparison of accounting publishing to other disciplines**) Swanson (2004)

Weeks 13-15: Managerial, continued

Week 13 (Apr 20):

Background reading:

Reading for class discussion: Shoemaker (2015) for class discussion and prepare summary: Roles are discussion leader (Nie), advisor (Seymore) and statistics (Wu); ---- for class discussion.

Supplemental readings: (**professionalism and our profession**) Beyer et al (2010), Hamermesh (1992), Kahneman (2003), Kelsky (2012), Parfitt (2010)

Week 14 (Apr 27): MA to AIS link

Background reading:

Reading for class discussion: ----- for class discussion and prepare summary: Roles are discussion leader (Adhikari), advisor (Nie) and statistics (Klaus); ----- for class discussion.

Supplemental readings: (**getting a manuscript published**) 2005 14(2) *Accounting Education*, including DeLange; English; Wright and Tippet; Stout

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Week 15 (May 4): *Experimental economics*

Read for background: Kachelmeier and King (2002), Sprinkle (2003), Moser (1998)

Empirical: Tafkov (2012) for class discussion and prepare summary: Roles are discussion leader (Seymore), advisor (Wu) and statistics (Pan); Boster and Majerczyk (2013) for class discussion.

Supplemental readings: (**research fraud**) Bailey et al. (2001), Lam (2015), Tseng et al (2010), Stapel et al (2002), Nosek (2015), Bartlett (2011), Jump (2011), Shea (2011), Also peruse the Table of Contents for JIS 2015 29(2).

Week 16 (May 11): Final exam

Supplemental readings: (**common method bias**) Spector (2006), Conway & Lance (2010), Podsakoff, MacKenzie, & Podsakoff (2012)

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