This course provides a foundation for using theoretical frameworks from psychology to conduct scholarly research on judgment and decision making in accounting contexts. The course is delivered in a seminar format. Students complete advance preparation assignments that we will discuss and critique during our weekly class meeting from 2:00 p.m. until 5:00 p.m. on Tuesday in the School of Accountancy conference room (Rehn 236A). Advance reading assignments and the questions that we will address are presented below.

Tuesday 8-19-14

Read Jackson (2006) chapters 1 and 2. Be prepared to address the following issues, among others:

- The objective of research is to acquire knowledge. Explain how accounting researchers might acquire knowledge through superstition (5), intuition (6), authority (6), tenacity (7), rationalism (7), empiricism (8) or science (8).
- What is the role of skepticism in scientific research (9-10)?
- What makes empiricism systematic and why is this important (10)?
- Explain the role of public verification in scientific research (10).
- Explain the interaction between description, prediction, and explanation with respect to creating useful accounting knowledge (13).
- Explain why correlation does not imply causation (15-16).
- Differentiate between predictive and explanatory research methods (16-17).
- Why can a single study provide knowledge that is only tentative (19)?
- Why can’t we prove a theory (20-21)?
- Discuss the relative advantages of selecting an accounting problem to research by (1) starting with existing research, (2) existing theories, (3) observation, or (4) problems that occur in practice (26)?
- Describe each of the following components of a typical journal article: (a) abstract, (b) introduction, (c) method, (d) results, (e) discussion (33-34).
- Why do you think scientific journals place a premium on standard formats for the articles they publish?

Read Duggan (2007) Chapter 2, which provides a perspective on where theoretical frameworks come from. Ignore the references to strategic intuition (the name of the book), focus on Kuhn’s description of how scientific achievement really happens, and be prepared to address the following issues, among others:

- Why did Copernicus suspect that the earth revolved around the sun instead of the other way around? (13-14)
Was Copernicus trying to revolutionize physics? Explain. (14-15)

Describe Kuhn’s concept of a “bend in the road.” (15-16)

Compare and contrast the three steps in the scientific method described by Duggan (2007) on page 18 and the alternative approaches to choosing a research question described by Jackson (2006) on page 26.

Explain how “the problem and solution arise at the same time” as asserted by Duggan on page 21.

Explain pragmatism as a philosophy of science (21-23).

**Tuesday 8-26-14**

Read Bonner (2008) Chapter 1 and be prepared to address the following issues, among others:

- What is the difference between a judgment and a decision?
- What aspects of accounting JDM can be researched?
- What qualities make a research question an accounting research question?
- What two things must researchers do to study accounting JDM effectively?
- How can you use Bonner’s framework for studying accounting JDM issues to evaluate a potential project ex ante?
- Assigned individuals will discuss each of the following questions about Bonner’s framework for accounting JDM research:
  a) Leslie: The first question in the framework is whether the task the researcher intends to study is an important accounting-related JDM task?
  b) Kate: Are there differences on a particular dimension of JDM quality for certain individuals in the task of interest?
  c) Brandon: Do the dimensions on which there are quality differences matter to the individuals themselves or to others who use their JDM Products?
  d) Leslie: Is the level of this dimension of JDM quality in this task low?
  e) Kate: Are there other reasons to study these individuals' JDM in this task?
  f) Brandon: Which factors create differences in or low levels on a particular dimension of JDM quality for these individuals in this task?
  g) Leslie: By what cognitive processes do these factors affect quality?
  h) Kate: Do third parties understand the factors that create differences in JDM quality for this task?
i) Brandon: Which changes affect the factors that create differences in a dimension of JDM quality for this task, and can these changes occur in practice?

✓ Why is it helpful to use psychology theories to provide a foundation for studying accounting JDM?

✓ What advantages do experimental methods have for studying accounting JDM?

✓ What advantages do archival methods have for studying accounting JDM?

✓ What are the disadvantages of using archival methods for studying accounting JDM?

Read sections I, II, and III of Hunton and McEwen (1997). Answer questions (a) through (j) above with regard to the study they describe in their article.

Tuesday 9-2-14


In essence, empirical research involves theory, hypothesis, and fact. "Facts" are states or events that are observable in the real world. A "theory" offers a tentative explanation of the relationship between or among groups of facts in general. "Hypotheses" are predictions (or assertions) about the "facts" that will occur in a particular instance assuming that the theory is valid. Finally, observing "facts" consistent with the prediction or assertion made in the hypothesis lends credibility to the theory.

Ordinarily, research begins with a real-world problem or question. One thinks about or studies the problem, reads about seemingly similar problems in other areas or disciplines such as economics, psychology, organizational behavior, or political science. By immersing himself or herself in the problem, the researcher adapts a solution from another area or develop a general theory to explain relationships among facts. From this statement of the general relationship among facts, hypotheses about what should be observed in a particular situation can be derived. An experiment then can be designed to support or deny the hypotheses.

To add credibility to a theory, one must not only be able to show hypothesis test results that are consistent with the theory's predictions, but also have a basis to rule out alternative explanations of the observed facts. This requires consideration of a reasonably comprehensive list of alternative explanations. Again, knowledge of related disciplines is useful in generating alternative explanations for accounting-related facts. Some possible explanations can, of course, easily be ruled out as being of likely negligible effect, but others must be addressed by the experimental design.

Read Creswell (2009) Chapter 7. The following individuals will summarize and discuss their assigned sections:

✓ Brandon: Qualitative Research Sections

✓ Leslie: Quantitative Research Questions and Hypotheses
✓ Kate: A Model for Descriptive Questions and Hypotheses

Read Jackson (2006) Chapter 7. The following individuals will summarize and discuss their assigned sections:
✓ Leslie: Hypothesis Testing
✓ Kate: Single-sample Research and Inferential Statistics; The z Test (ignore discussion of how to calculate various statistics and focus on interpreting the findings).
✓ Brandon: Confidence Intervals; The t Test (ignore discussion of how to calculate various statistics and focus on interpreting the findings); Correlation Coefficients and Statistical Significance.

Read section IV of Hunton and McEwen (1997) and explain how they tested their two hypotheses and analyzed data they collected after their initial experiment.

Read Whetten (1989). The following individuals will summarize and discuss their assigned sections:
✓ Kate: What Are the Building Blocks of Theory Development?
✓ Brandon: What Is a Legitimate Value-Added Contribution to Theory Development?
✓ Leslie: What Factors Are Considered in Judging Conceptual Papers?

Tuesday 9-9-14

to be announced

Tuesday 9-16-14

to be announced

Tuesday 9-23-14

to be announced

Tuesday 9-30-14

to be announced
Tuesday 10-7-14

to be announced

Tuesday 10-14-14

No class meeting

Tuesday 10-21-14

to be announced

Tuesday 10-28-14

to be announced

Tuesday 11-4-14

to be announced

Tuesday 11-11-14

to be announced

Tuesday 11-18-14

to be announced

Tuesday 11-25-14

No class meeting

Tuesday 12-2-14

Course exam