After completing this course students should be able to explain how to gather and interpret data to test theory-based hypotheses about auditor judgment. The course is delivered in a seminar format. Students complete advance preparation assignments to be discussed during weekly class meetings from 2:00 p.m. until 5:00 p.m. on Monday in the School of Accountancy conference room (Rehn 236A). Advance reading assignments and discussion questions are provided below.

**Monday 8-24-15**

Prepare a presentation (with handouts) that accomplishes the following for the topic addressed by your assigned paper (see paper assignments below):

- Summarize findings from experimental studies that examined research questions about the topic discussed in your paper.
- Describe the different theoretical frameworks that were used to examine those research questions.
- Discuss unanswered research questions that could be addressed through experimental studies.
- Suggest theoretical frameworks that would provide an appropriate foundation for examining unanswered research questions, and describe how those theories could be applied.

Assigned papers (available on D2L):

- **Blix**: Gordon et al. (2007)
- **Sorensen**: Cohen et al. (2007)
- **Vagner**: Allen et al. (2006)

**Monday 8-31-15**

Prepare a presentation (with handouts) that accomplishes the following for the topic addressed by your assigned paper (see paper assignments below):

- Summarize findings from experimental studies that examined research questions about the topic discussed in your paper.
- Describe the different theoretical frameworks that were used to examine those research questions.
- Discuss unanswered research questions that could be addressed through experimental studies.
- Suggest theoretical frameworks that would provide an appropriate foundation for examining unanswered research questions, and describe how those theories could be applied.
Assigned papers (available on D2L):

- **Blix**: Church, Davis, and McCraken (2008)
- **Sorensen**: Gramling, Jenkins, and Taylor (2010)

**Monday 9-7-15**

Labor Day Holiday (no class meeting)

**Monday 9-14-15**

Prepare a presentation (with handouts) for your assigned article that

(a) presents the research question and describes the motivation for examining it
(b) explains how the study contributes to audit practice and extends the audit judgment literature
(c) describes the auditing task that provided a context for testing hypotheses and explain why that task provides strong external validity
(d) describes the theory used to support the study and explains how hypotheses map onto the theoretical framework
(e) describes the experiment and manipulations used to test the hypotheses, and explain why this design provides strong internal validity
(f) explains how methods used to analyze the data provided a check on success of the manipulations and a test of the hypotheses
(g) discusses how results of the study could motivate future research

Present the study as though you were the author of the article and be prepared to answer questions during your presentation. I expect presenters to know details of the article well, and have reviewed enough of the citations provided in the article to answer questions about how and why the theoretical framework maps onto the experimental task.

You are not in a position to explain the statistical methods in much detail, but you should be able to describe relationships examined by tests that substantiate the manipulations and evaluate the hypotheses. I expect all participants to have read each article and be ready to question presenters during class.

Your article assignments are:


**Monday 9-21-15**

No class meeting

**Monday 9-28-15**

To be announced

**Monday 10-5-15**

To be announced

**Monday 10-12-15**

Fall Break (no class meeting)

**Monday 10-19-15**

To be announced

**Monday 10-26-15**

To be announced

**Monday 11-2-15**

To be announced
Monday 11-9-15
   To be announced

Monday 11-16-15
   To be announced

Monday 11-23-15
   To be announced

Monday 11-30-15
   To be announced

Monday 12-7-15
   Course exam