

# University of Texas at Austin

## Accounting 386K.5— JDM Research in Accounting Spring 2004

Instructor: Lisa Koonce  
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Office Hours: 8:30-9:30 a.m. Monday  
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### Course Objectives:

This is a PhD-level survey course on judgment and decision-making (JDM) research in accounting. The overall objective of the course is to provide students with the tools needed for educated consumption of the JDM literature in accounting. Students should leave this course with a basic knowledge of JDM research in accounting and be better able to create, understand, and critique such research.

### Course Requirements:

***Participation and Homework.*** Participation and homework consists of presentations (by critics and advocates – explained below), non-presenter comments, answers to in-class questions, Libby boxes, and periodic pop quizzes. Comments will be graded based primarily on a **quality basis with an adjustment for quantity as well.**

Starting with the class on January 23, each class will involve a presentation and discussion of the primary readings. The background readings (denoted with a “B” in the list of reading assignments) are considered mandatory reading but typically will not be discussed in class per se.

For each class, I will assign someone to the role of critic and someone to the role of advocate for two of the primary readings. The third primary reading, if time, will be discussed generally in the class (i.e., without anybody serving as a critic or advocate). I want you to read that third primary reading, but we will spend most of our time on the first two articles, so spend more of your preparation time on them. Each week, I’ll indicate how much time to spend on the third article assigned for the following week.

The role of the critic and advocate (and the general procedures for discussing readings) are described below:

***Critic:*** The critic will begin the discussion of an article by taking no more than 10 minutes to provide a critical evaluation of the study. To be succinct, the critic might want to organize his/her presentation around the Libby boxes (discussed the first-class day). The critic should not spend much time summarizing the article (maybe 1 minute devoted to this), because everyone will have read the paper. Most of the papers we cover in this class will not be extraordinarily complex—so this approach should work fine. Any confusion about the article can be discussed in depth in the general discussion time. Keep in mind that the critic only has 10 minutes so s/he will need to “get to the point about the big stuff.” Dimensions to consider when developing critical evaluation include strength of motivation, design, analysis, presentation, and theoretical

and/or practical insights offered. Of course, the critic will not be able to address all of these dimensions—rather, they should focus on the big problem areas.

**Advocate:** Serve as a counterpoint person. That is, put yourself in the author(s)' shoes, and defend the paper accordingly. You will have 5 minutes after the critic makes his/her comments to counter-argue the specific criticisms of the critic. The advocate can bring up their own positive thoughts on the paper (that do not necessarily relate to a specific critic comment), but I do not want a “previously prepared presentation” that does not even acknowledge the points made by the critic. Keep in mind that the role of the advocate may be harder for most of you than the role of the critic. Ex ante communication between the critic and advocate is not allowed. Such communication defeats the objective of these roles (i.e., you cannot learn how to defend your own work when presenting papers if you know all of the points ahead of time – because, in the real world, you will never know all of the points ahead of time).

**General discussion:** After the presentation by the critic and the follow-up remarks by the advocate, the class will be open to general discussion with the critic in charge of the discussion—that is, audience members will ask questions of the critic (and perhaps even the advocate). The critic will want to have some prepared material to bring up points that s/he did not have time to cover in the first 10 minutes. The advocate also retains his/her role as well for the remainder of the discussion, and interjects comments as necessary. Even though the critic and advocate are fully prepared, it is critical that the audience members read all of the assigned papers. If you consistently remain silent on papers for which you are not the advocate or critic, this will lessen your participation grade. If, over time, the discussion becomes sufficiently “thin,” I will impose a written-critique requirement.

**What each class participant must hand in.** At the beginning of class, you must turn in a copy of your Libby boxes for one of the primary readings (this applies for all classes except the first class). I will randomly select which of the primary readings you will turn in. These Libby boxes—which will be explained during the first class period—should have decipherable comments for each of the five “links.” You should retain a copy of your homework to mark on during class (so you will need to have a copy of each of the Libby boxes, as you won’t know which one I will ask for.)

Please note that you should not refer to other students’ Libby boxes, class notes, etc. when preparing your own for this term. By other students, I am referring to those enrolled in the current class or those who have taken this class previously. The goal is to get you to learn the material and reliance on others’ work will hinder achievement of this goal.

**Research Proposal.** You are required to write a proposal using experimental methods and JDM/psychology theory for a research project.

As you will learn, simplicity (as well as elegance and cleverness) is a virtue in design. Thus, I suggest that you keep your ideas simple. The purpose of the project is to provide insights into the problems that one faces when attempting to examine even simple ideas, and thus enhance your ability to understand and evaluate the literature. It is often the case that ideas sound great until one tries to implement them, so do not get overly complex or complicated. A quality

proposal can be developed in 15-20 typed and double-spaced pages or less. Also include a one-page executive summary in your proposal. Completed research proposals due on May 7<sup>th</sup> at noon.

**Final Exam.** At this time, I anticipate this examination will be similar in scope and difficulty to comprehensive examinations, except that it will cover only the contents of this course. The examination will be 3 hours in length and will be closed book. The examination will be Monday, May 10 from 9-12 noon.

**Grading:**

There will be three components to your class grade. These are as follows:

Research proposal	25%
Final exam	35%
Participation and homework	40%

## Individual Class Topics and Assignments

(This syllabus organization is based heavily on the ideas of Sarah Bonner at USC and Bob Libby & Mark Nelson at Cornell.)

HC means that you have the hard copy of this article.

CD means you have the article on the CD I provided to you.

DATE	TOPICS	ASSIGNMENTS
1/19 9-10:30 Room TBA	Framework for Evaluating JDM in Accounting  History of JDM  -----	Libby 1981, pp. 10-16 (B) (HC) Mook, 1983 (B) (HC)  Plous, 1993, Chapters 7 and 8 and the Afterward (end of book) Hogarth, 1993 (CD) Tversky and Kahneman, 1974 (CD)  -----
1/23 8:30-10 Room TBA	Why study JDM in Accounting; Addressing the Context Issue and the Markets Issue	Plous, 1993, Chapter 19 (B) Bonner, 1999 (B) (CD) McDaniel & Hand, 1996 (B) (HC) Thaler, 1999 (B) (CD) Thaler, 1991 – two short articles here (B) (HC)  Solomon, Tomassini, and Ariyo, 1985 (HC)
1/26	Traditional JDM Perspective Modeling JDM – HA! Humans are just too complex! Measuring JDM quality -- Aren't we all Bayesian?	Plous, 1993, Chapters 10 and 12 (B) Libby, 1981, Chapter 2 and pp. 54-58 (B) (HC) Ashton, 1982, pp. 13-53 and 94-108 (B) (HC)  Ashton, 1985 (CD) Joyce and Biddle, 1981 (CD) Ashton and Brown, 1980 (CD) (and Ashton, 1974) (CD)
2/2	What the person brings to the task, continued (experience, knowledge, abilities)	Sternberg, Wagner, Williams, and Horvath, 1995 (B) (HC) Libby and Luft, 1993 (B) (CD) Bonner & Pennington, 1991 (B) (HC)  Bonner & Lewis, 1990 (CD) and Libby and Tan, 1994 (CD) Tan and Libby, 1997 (CD) Frederick, 1991 (CD)
2/9	What the person brings to the task (experience, knowledge, abilities)	Sternberg, 1997 (B) (HC) Davis and Solomon, 1989 (B) (HC)  Christ, 1993 (CD) Frederickson and Miller, 2004 forthcoming (CD) Frederick, Hoffman and Libby, 1994 (CD)
2/16	What the person brings to the task (processing)	Plous, 1993, Chapters 11, 13, and 19 (B) Einhorn & Hogarth, 1986 (B) (HC) Tversky and Kahneman, 1980 (B) (HD)  Heiman, 1990 (CD) Sedor, 2002 (CD) Joe, 2003 (CD)
2/23	What the person brings to the task, continued (processing)	Plous, 1993, pp. 102-105(B) Ashton, 1982, pp. 78-81 (B) Slovic, <i>et al.</i> , 2002 (B) (HC)  Hopkins, 1996 (CD) Kida, Smith and Maletta, 1998 (CD) Biggs, 1978 (HC)

3/1	Task variables that affect JDM (disclosure format)	<p>Plous, 1993, Chapter 16 (B)  Baron and Kenny, 1986 (B) (HC)  Kahneman and Tversky, 1982 (B) (HC)</p> <p>Hirst, Koonce and Miller 1999 (CD)  Phillips, 1999 (CD)  Hirst, Koonce and Simko, 1995 (CD)</p>
3/8	Task variables that affect JDM, continued (disclosure format)	<p>Russo, 1977 (B) (CD or HC)  Bernard and Schipper, 1993 (B) (HC)</p> <p>Hirst and Hopkins, 1998 (CD)  Libby and Tan, 1999 (CD)  Hodge, Kennedy, and Maines, 2003 w/p (CD)</p>
3/22	Task variables that affect JDM, continued (prospect theory, mental accounting, framing)	<p>Plous, 1993, Chapters 5, 6, 9 and 21 (B)  Kahneman and Tversky, 1979 (B) (CD)  Thaler, 1985 (B) (HC)</p> <p>Luft and Shields, 2001 (CD)  Heath and Fennema, 1996 (CD)  Luft, 1994 (CD)</p>
3/29	Task variables that affect JDM continued (task complexity)	<p>Plous, 1993, Chapter 9 (B)  Bonner, 1994 (B) (HC)</p> <p>Paquette and Kida, 1988 (HC)  Fennema and Kleinmuntz, 1995 (CD)  Plumlee, 2003 (CD)</p>
4/5	Environmental variables that affect JDM (the social aspects of JDM – judging the behavior of others)	<p>Plous, 1993, Chapters 17 and 18 (B)  Ross and Anderson, 1982 (B)</p> <p>Mercer, 2003 (to be provided)  Tan and Jamal, 2001 (CD)  Kennedy and Peecher, 1997 (CD)</p>
4/12	Environmental variables that affect JDM, continued (accountability, need to justify, time pressure, incentives, markets)	<p>Plous, Chapter 3 (B) (CD)  Arkes, 1991 (B) (HC)</p> <p>Peecher, 1996 (CD)  Kennedy, 1995 (CD)  Spilker, 1995 (CD)</p>
4/19	Environmental variables that affect JDM, continued (accountability, need to justify, time pressure, incentives, markets)	<p>Camerer and Hogarth, 1999 (B)  Libby, 1989, pp. 136-147 (also Joyce, 1989, follow-up) (B) (HC)</p> <p>Ganguly, Kagel, and Moser, 1994 (CD)  Cucca, Hackenbrack and Nelson, 1995 (CD)  Sprinkle, 2000 (CD)</p>
4/26	Solving JDM problems by changing the person (staffing, instruction, and experience)	<p>Bonner and Pennington, 1991, pp. 27-36 (B) (HC)  Glaser, 1990 (HC)</p> <p>Butt, 1988 (CD)  Prawitt, 1995 (CD)  Bonner, Davis and Jackson, 1992 (CD)</p>

5/3	<p>Solving JDM problems by changing the person, continued (feedback)</p> <hr/> <p>--</p> <p>Solving JDM problems by introducing decision aids</p>	<p>Waller and Felix, 1984 (B) (CD)  Einhorn, 1980 (B) (HC)</p> <p>Bonner and Walker, 1994 (CD)</p> <hr/> <p>-</p> <p>Plous, 1993, Chapter 20 (B)</p> <p>Hirst, Jackson and Koonce, 2003 (CD)</p>
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## READINGS

### BOOKS

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### ARTICLES

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## ***WHO DOES WHAT WHEN?\****

<b>Date</b>	<b>Critics**</b>	<b>Advocates**</b>
1/23	Bill	Jen
1/26	Jenny Kirill	Joon Nate
2/2	Neil Jen	Shankar Bill
2/9	Joon Nate	Jenny Kirill
2/16	Shankar Bill	Neil Jenny
2/23	Jen Nate	Joon Kirill
3/1	Shankar Jenny	Neil Jen
3/8	Joon Kirill	Bill Shankar
3/22	Neil Shankar	Nate Joon
3/29	Bill Jen	Shankar Neil
4/5	Nate Joon	Jenny Nate
4/12	Kirill Jenny	Shankar Joon
4/19	Neil Jen	Bill Jen
4/26	Shankar Nate	Kirill Bill
5/3	Jenny Kirill	Neil Jen

\* Each person will do 7 or 8 presentations of one sort or another. This list started off alphabetically (by first name) and then I made adjustments to avoid your teaming up with the same person every time. I also tried to “even out” the number of critic and advocate presentations. If you want to swap with someone else, just let me know and I’ll keep a master list with all changes. You need to do at least 7 presentations and at least 3 critic and advocate roles, but no more than 4 of each of these.

\*\*First person listed for a particular is either the critic or advocate (as applicable) for the first paper of the usual three that we cover in class. Second person listed does the second paper of the usual three. No critic or advocate for the usual third paper—general discussion.