University of Illinois at Urbana-Champaign
Accountancy 494 (& 493)
Seminar in Behavioral Science Applied to Accounting1
Spring 2003

Instructor: Mark E. Peecher Office hours: By appointment
Office: 343B Wohlers Contact Info.: peecher@uiuc.edu; 333-4542

Required Materials:
   Decision Making: Judgment and Decision-Making Research in Accounting and Auditing.
   Cambridge University Press. (Hereafter abbreviated as A&A)
2. Various articles and working papers as outlined in the course calendar.

Prerequisite:
I presume familiarity with behavioral accounting and psychology research.

Course Objectives:
This seminar will provide you with opportunities to pursue accounting research questions that
are at least partially answerable by applying or extending psychology theories via
experimentation. It also will provide you with opportunities to think through practical and
methodological issues related to pursuing such research questions. Development of a
proposed dissertation is the overarching goal for students who enroll as 494 participants.

Course Requirements:
All students are required to:
a. study assigned readings and participate in class discussions (lead class on your days);
b. write three critical and constructive reviews. I will assign one of the reviews to the
   whole class, one to you (and perhaps a few other students) in particular, and you will
   choose the third paper for review;
c. write a research proposal. For students enrolling in the course as 494 should strive for
   this proposal to be a draft of your proposed dissertation. For other students, more
   modest proposals are potentially acceptable. You will present your proposal during the
   last few weeks of class.

   Proposals must identify an interesting accounting issue, draw on a guiding framework
   or theory, and feature an experimental research design. They should provide an
   integrative and forward-looking review of relevant research as well as specify and
   support hypotheses. Proposals should have an introduction that summarizes why the
   issue is important, what we already know about it, and the incremental learning to be
   provided. Inclusion of pilot data is encouraged but not required.

Course Grade: I will use the University's plus and minus grading system and base final
grades on the following allocation:

1 I thank Rob Bloomfield, Sarah Bonner, Joan Luft, Steve Kachelmeier, Lisa Koonce, Jane Kennedy, Bob
Libby, and Ira Solomon for supplying me with their syllabi and helpful ideas for this seminar.
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<thead>
<tr>
<th>Task</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>Class discussion and questions</td>
<td>30%</td>
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<tr>
<td>Three written reviews</td>
<td>30%</td>
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<tr>
<td>Research proposal</td>
<td>40%</td>
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## Course Calendar

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Readings</th>
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<tbody>
<tr>
<td>1. Jan 27</td>
<td>Introduction</td>
<td>A&amp;A, Ch. 4, Maines&lt;br&gt;A&amp;A, Ch. 6, Solomon and Shields&lt;br&gt;A&amp;A, Ch. 9, Gibbins and Swieringa</td>
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<tr>
<td></td>
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<td>Discuss areas of interest</td>
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<td>(March 24 is during spring break)</td>
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<tr>
<td>Date</td>
<td>Topic</td>
<td>References</td>
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<tr>
<td>April 7</td>
<td>Auditor Skepticism</td>
<td>McMillan and White (1993)</td>
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<td>Brown Peecher and Solomon (1999)</td>
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<td></td>
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<td>Cushing (2000a) and Cushing (2000b)</td>
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<td>Kinney (2000)</td>
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<td>April 14</td>
<td>Functional Fixation?</td>
<td>Hopkins (1996)</td>
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<td></td>
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<td>Hopkins, Houston, and Peters (2000)</td>
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<td>Hirst and Hopkins (1998)</td>
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<td>Luft and Shields (2001)</td>
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<td>Elliott (2002)</td>
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<td></td>
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<td>Hodge, Kennedy, and Maines (2002)</td>
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<td>April 28</td>
<td>Proposal Presentations</td>
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<td>May 5</td>
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References


