BUSN8200

Judgement and Decision Making Research in Business

Course Description

This course provides an introduction to behavioural research, emphasising judgement and decision-making research in business. The literature in this area is extensive and encompasses concepts that are relevant to many business disciplines. Students in the course are expected to develop an appreciation of behavioural research and its relevance to business research, and an understanding of how to apply behavioural research methods.

This course is only available to students enrolled in a Doctoral degree within the College of Business and Economics. Enrolment must be approved by the Convenor of the PhD program in which you are enrolled.
COURSE OVERVIEW

Course Learning Outcomes

BUSN8200 is designed to introduce you to concepts related to judgement and decision-making, and you are expected to apply these concepts to the broader accounting and auditing contexts.

After studying this course, you are expected to have attained proficiency in the following areas:

- (LO1) appreciate the role of cognitive processes, individual characteristics, contextual factors and environmental variables on judgement and decision-making
- (LO2) critically evaluate empirical research in this area
- (LO3) develop a behavioural research question, design an appropriate behavioural experiment to examine the question, conduct appropriate analysis, and write a research paper.

Research-Led Teaching

This is a research-based course, predominantly drawing on journal articles to illustrate concepts relevant to judgement and decision making.

Continuous Improvement

We use feedback from students and staff to make regular improvements to courses.

Staff Feedback

Students will be given feedback in various ways in this course, including verbal or written feedback on the return of assessment tasks, during class discussion, or during consultation with lecturers and tutors.

Student Feedback

All CBE courses are evaluated using Student Experience of Learning and Teaching (SELT) surveys, administered by Planning and Statistical Services at the ANU. These surveys are offered online, and students will be notified via email to their ANU address when surveys are available in each course. Feedback is used for course development so please take the time to respond thoughtfully. Course feedback is anonymous and provides the Colleges, University Education Committee and Academic Board with opportunities to recognise excellent teaching and to improve courses across the university. For more information on student surveys at ANU and reports on feedback provided on ANU courses, visit http://unistats.anu.edu.au/surveys/selt/students/ http://unistats.anu.edu.au/surveys/selt/results/learning/
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<th>Week beginning</th>
<th>Topics/Activities</th>
<th>Key Due Dates</th>
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<tr>
<td>15 Feb</td>
<td>Course administration.</td>
<td></td>
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<td></td>
<td>Introduction to the course.</td>
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<td></td>
<td>Experimental research designs.</td>
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<td>22 Feb</td>
<td>Judgements and decisions</td>
<td></td>
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<td>29 Feb</td>
<td>Cognitive biases (1)</td>
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<td>7 March</td>
<td>Cognitive biases (2)</td>
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<td>14 March</td>
<td>Public Holiday – no class</td>
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<td>21 March</td>
<td>Individual Variables.</td>
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<td>Short presentations of proposed research experiment.</td>
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<td>28 March</td>
<td>Public Holiday – no class</td>
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<td></td>
<td><strong>MID-SEMESTER BREAK</strong></td>
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<tr>
<td>18 April</td>
<td>Social Dimensions</td>
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<td>25 April</td>
<td>Public Holiday – no class</td>
<td>28 April - Essay</td>
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<td>2 May</td>
<td>Contextual Variables</td>
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<td>9 May</td>
<td>Environmental Variables</td>
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<td>16 May</td>
<td>Student presentations on research project</td>
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<td>23 May</td>
<td>Review</td>
<td>2 June – Research Project</td>
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COURSE ASSESSMENT

Assessment Summary

<table>
<thead>
<tr>
<th>Assessment item</th>
<th>Due Date</th>
<th>Weighting (%)</th>
<th>Linked Learning Outcomes</th>
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<tr>
<td>Research Project - Experimental Design and Analysis</td>
<td>3pm Thursday 2 June</td>
<td>40</td>
<td>LO1, LO2 and LO3</td>
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<tr>
<td>Seminar Report and Presentation</td>
<td>Various</td>
<td>30</td>
<td>LO1 and LO2</td>
</tr>
<tr>
<td>Essay</td>
<td>10am Thursday 28 April</td>
<td>30</td>
<td>LO1 and LO2</td>
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Assessment Task 1: Research Project - Experimental Design and Analysis

As part of this course, you are required to develop a research project to examine a behavioural issue in accounting or auditing, using a true experimental design. This project will require you to develop a research question, investigate your issue using a true experimental design, conduct the experiment (i.e., administer it and analyse the data), and write it up as a research paper.

You can decide on the behavioural issue you wish to examine and the specific research question. Note that marks will be awarded for originality and potential contribution to the literature. Further details and guidance will be provided.

You will present your work as a research paper. This research paper should follow the style of a journal article, including all sections that you typically see in an article. Your research paper should follow the format guidelines of The Accounting Review. This research paper is worth 40% of your grade for the course and is due on Thursday 2 June at 3pm. Please place your research paper in the RSA assignment submission box, which is located in the School’s foyer under the main counter.

To assist you in this task, you will be expected to provide a short presentation of your proposed research during class in Week 6. While marks are not awarded for this presentation, it is an important part of the learning process as you will receive feedback on your proposed research. To gain the most benefit from this session, you should aim to cover all of the following points in your presentation, with emphasis on the research question or hypothesis and the research method:

- aim(s), motivation, and contribution
- (brief) literature review
- research question or hypothesis
- research method (including overview of experiment design and data analysis)
- expected results

The more detail you can provide on your experimental design, the more feedback you can receive.

You are also asked to present your work-to-date during class in Week 12. The presentation and the discussion that occurs should assist you in revising and improving your research
paper. It is the research paper that is graded, not the presentation, so use the presentation as an opportunity to “fine tune” your research paper.

**Assessment Task 2: Seminar Report and Presentation**

Each student will be required to lead the class discussion at various occasions. You may be asked to lead the discussion of a research paper and/or a topic area. You should prepare a small number of PowerPoint slides or handouts to highlight key points relevant to your assigned task.

You will also be required to submit a written summary and critical analysis of the paper(s) assigned to you. This report must not exceed four (4) pages in length. Please email the report to the course convenor by 9am on the day of the seminar.

You will be assessed on your demonstrated understanding of the issues and/or research paper(s), and on the quality of your critical analysis.

**Assessment Task 3: Essay**

You will be required to complete an essay on an issue pertinent to behavioural research. Details and requirements for this essay will be provided in due course.

**Assignment Submission**

The Research Project and the Essay are to be submitted in hard-copy. These assessments should be placed in the RSA assignment submission box, which is located in the School’s foyer under the main counter, by the due date. All hard-copy submissions must include a cover sheet.

Seminar Reports are to be submitted by email to the course convenor. The deadline for these Reports is listed above, under the details of the assessment task.

Students should keep a hard copy of assignments and related documents which are to be made accessible to the course convenor if required. Students should also keep returned marked assignments until final results for the semester are posted. Queries concerning the awarded mark can only be resolved with the original assignment.

**Extensions and Penalties**

Extensions and late submission of assessment pieces are covered by the Student Assessment (Coursework) Policy and Procedure.

The course convenor may grant extensions for assessment pieces that are not examinations or take-home examinations. If you need an extension, you must request it in writing on or before the due date. If you have documented and appropriate medical evidence that demonstrates you were not able to request an extension on or before the due date, you may be able to request it after the due date.

Late submission of assessment tasks without an extension are penalised at the rate of 5% of the possible marks available per working day or part thereof. Late submission of assessment tasks is not accepted after 10 working days after the due date, or on or after the date specified in the course outline for the return of the assessment item.
**Returning Assignments**

Wherever possible, assignments submitted during term time will be returned during classes. At the end of the semester, students should follow the course convenor’s instructions regarding where to collect assignments from. Please note that afterwards these assignments will be securely destroyed by the School Office.

**Scaling**

Your final mark for the course will be based on the raw marks allocated for each assignment or examination. However, your final mark may not be the same number as produced by that formula, as marks may be scaled. Any scaling applied will preserve the rank order of raw marks (i.e. if your raw mark exceeds that of another student, then your scaled mark will exceed or equal the scaled mark of that student), and may be either up or down.

**READING LISTS**

There is no prescribed textbook for this course. Assigned readings for each topic will be distributed during class on a week-by-week basis.

The assigned readings for this course are but a small subset of the available literature and serve to provide you with examples of the research that has been done. However, there are many other resources available. For your reference, in addition to psychology journals, the following are some journals that contain articles on behavioural research in the broader accounting and auditing fields: *Accounting, Organizations & Society; Auditing: A Journal of Practice and Theory; Behavioral Research in Accounting;* and *The Accounting Review*.

**COMMUNICATION**

**Email**

If necessary, the lecturers and tutors for this course will contact students on their official ANU student email address. Information about your enrolment and fees from the Registrar and Student Services' office will also be sent to this email address.

**Announcements**

Students are expected to check the Wattle site for announcements about this course, e.g. changes to timetables or notifications of cancellations. Notifications of emergency cancellations of lectures or tutorials will be posted on the door of the relevant room.

**Course URLs**

More information about this course may be found on:


- the College of Business and Economics website ([https://www.cbe.anu.edu.au/students/student-information/college-courses/](https://www.cbe.anu.edu.au/students/student-information/college-courses/)) and

- Wattle ([https://wattle.anu.edu.au](https://wattle.anu.edu.au)), the University's online learning environment. Log on to Wattle using your student number and your ISIS password.
POLICIES

The University offers a number of support services for students. Information on these is available online from http://www.anu.edu.au/students/get-involved

ANU has educational policies, procedures and guidelines, which are designed to ensure that staff and students are aware of the University’s academic standards, and implement them. You can find the University’s education policies and an explanatory glossary at: http://policies.anu.edu.au/

Students are expected to have read the Academic Misconduct Rules 2014 before the commencement of their course.

Other key policies include:

- Copyright (http://copyright.anu.edu.au/)