This course provides an introduction to behavioural accounting research and, more specifically, judgement and decision making research in accounting. The literature in this area is extensive, and encompasses disciplines including auditing, financial accounting and management accounting. As part of this course, you are expected to develop an appreciation and understanding of how behavioural research is conducted. Individuals' decisions are affected by accounting information, and judgement is the cornerstone of auditing. BUSN8200 is designed to introduce you to some concepts related to judgement and decision-making and apply these concepts to the broader accounting and auditing contexts.

This course is only available to students enrolled in the Doctoral program in the Research School of Accounting, ANU College of Business and Economics. Enrolment must be approved by the Convenor of the program.

<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>Mode of Delivery</td>
<td>On campus</td>
</tr>
<tr>
<td>Prerequisites</td>
<td>N/A</td>
</tr>
<tr>
<td>Course Convenor</td>
<td>Professor Juliana Ng</td>
</tr>
<tr>
<td>Phone</td>
<td>+61 2 6125 7331</td>
</tr>
<tr>
<td>Email</td>
<td><a href="mailto:Juliana.Ng@anu.edu.au">Juliana.Ng@anu.edu.au</a></td>
</tr>
<tr>
<td>Office</td>
<td>CBE Building 26C, Room 3.28</td>
</tr>
<tr>
<td><strong>Office hours for student consultation</strong></td>
<td>By appointment</td>
</tr>
<tr>
<td>------------------------------------------</td>
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</tr>
<tr>
<td><strong>Research Interests</strong></td>
<td>Juliana Ng is a Professor in the Research School of Accounting. Her primary research interests are in the areas of judgment and decision making research in accounting and strategic management accounting.</td>
</tr>
<tr>
<td><strong>Student Administration</strong></td>
<td>Room 2037 Hanna Neumann Building 21 enquiries <a href="mailto:rsa@anu.edu.au">rsa@anu.edu.au</a> +61 2 6125 0025 or 6125 7968 Office Hours: Monday-Friday 9-5 pm</td>
</tr>
</tbody>
</table>

**SEMESTER 1**

2018
COURSE OVERVIEW

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.

Assessment Summary

<table>
<thead>
<tr>
<th>Assessment Task</th>
<th>Value</th>
<th>Due Date</th>
<th>Date for Return of Assessment</th>
<th>Linked Learning Outcomes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Research Project - Experimental Design and Analysis</td>
<td>40%</td>
<td>3pm Thursday 31 May</td>
<td>Available for collection after the exam grading period.</td>
<td>LO1, LO2 and LO3</td>
</tr>
<tr>
<td>2. Seminar Report and Presentation</td>
<td>30%</td>
<td>Various</td>
<td>Approximately 2 weeks after due date.</td>
<td>LO1 and LO2</td>
</tr>
<tr>
<td>3. Essay</td>
<td>30%</td>
<td>10am Tuesday 1 May</td>
<td>Approximately 2 weeks after due date.</td>
<td>LO1 and LO2</td>
</tr>
</tbody>
</table>

Research-Led Teaching

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

Feedback

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 the lecturer.

Student Feedback

ANU is committed to the demonstration of educational excellence and regularly seeks feedback from students. One of the key formal ways students have to provide feedback is through Student Experience of Learning Support (SELS) surveys. The feedback given in these surveys is anonymous and provides the Colleges, University Education Committee and Academic Board with opportunities to recognise excellent teaching, and opportunities for improvement.
For more information on student surveys at ANU and reports on the feedback provided on ANU courses, go to:

http://unistats.anu.edu.au/surveys/selt/students/ and
http://unistats.anu.edu.au/surveys/selt/results/learning/

Policies

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 Rule before the commencement of their course.

Other key policies include:

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

READING LISTS

There is no prescribed textbook for this course. Course readings will be assigned during class.
## COURSE SCHEDULE

<table>
<thead>
<tr>
<th>Week</th>
<th>Summary of Activities</th>
<th>Assessment</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Course administration. Introduction to the course. Experimental research designs.</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Judgements and decisions.</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Cognitive biases (1).</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td><strong>Public Holiday – no class.</strong></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Cognitive biases (2).</td>
<td></td>
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<tr>
<td>6</td>
<td>Social dimensions. Short presentations of proposed research experiment.</td>
<td></td>
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<tr>
<td></td>
<td><strong>MID-SEMESTER BREAK</strong></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Individual variables.</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Environmental variables.</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Task variables.</td>
<td>1 May - Essay</td>
</tr>
<tr>
<td>10</td>
<td>Student consultation on research project.</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Manager and investor judgements and decisions.</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Student presentations on research project.</td>
<td>31 May – Research Project</td>
</tr>
</tbody>
</table>

## ASSESSMENT REQUIREMENTS

Any student identified, either during the current semester or in retrospect, as having used ghost writing services will be investigated under the University’s Academic Misconduct Rule.

### Assessment Tasks

**Assessment Task 1: Research Project - Experimental Design and Analysis**

**Details of task:**

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.

Ideally, this research project should be related to your PhD topic. Within this topic, 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 31 May 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**

**Details of task:**

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, excluding any references. 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**

**Details of task:**

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 [RSA 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 Convener 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.

**RESUBMISSION OF ASSIGNMENTS**

Assignments may not be resubmitted in this course.

**REFERENCING REQUIREMENTS**

All assessments must be appropriately referenced. A referencing guide is available from the ANU Academic Skills and Learning Centre website.

**EXAMINATIONS**

There are no examinations in this course.

**Scaling**

Your final mark for the course will be based on the raw marks allocated for each of your assessment items. 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 the scaled mark of that student), and may be either up or down.
Privacy Notice

The ANU has made a number of third party, online, databases available for students to use. Use of each online database is conditional on student end users first agreeing to the database licensor’s terms of service and/or privacy policy. Students should read these carefully.

In some cases student end users will be required to register an account with the database licensor and submit personal information, including their: first name; last name; ANU email address; and other information.

In cases where student end users are asked to submit ‘content’ to a database, such as an assignment or short answers, the database licensor may only use the student’s ‘content’ in accordance with the terms of service – including any (copyright) licence the student grants to the database licensor.

Any personal information or content a student submits may be stored by the licensor, potentially offshore, and will be used to process the database service in accordance with the licensors terms of service and/or privacy policy.

If any student chooses not to agree to the database licensor’s terms of service or privacy policy, the student will not be able to access and use the database. In these circumstances students should contact their lecturer to enquire about alternative arrangements that are available.

SUPPORT FOR STUDENTS

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