

## ACCT90039 Behavioural Research in Accounting

<b>Credit Points:</b>	12.5
<b>Level:</b>	9 (Graduate/Postgraduate)
<b>Dates &amp; Locations:</b>	2016, Parkville This subject commences in the following study period/s: June, Parkville - Taught on campus.
<b>Time Commitment:</b>	Contact Hours: 36 hours, 3 x 3-hour seminars per week Total Time Commitment: 144 hours per semester
<b>Prerequisites:</b>	Admission into the Master of Commerce (Accounting) or the PhD program
<b>Corequisites:</b>	None
<b>Recommended Background Knowledge:</b>	None
<b>Non Allowed Subjects:</b>	None
<b>Core Participation Requirements:</b>	<p>&lt;p&gt;For the purposes of considering request for Reasonable Adjustments under the Disability Standards for Education (Cwth 2005), and Student Support and Engagement Policy, academic requirements for this subject are articulated in the Subject Overview, Learning Outcomes, Assessment and Generic Skills sections of this entry.&lt;/p&gt;         &lt;p&gt;It is University policy to take all reasonable steps to minimise the impact of disability upon academic study, and reasonable adjustments will be made to enhance a student's participation in the University's programs. Students who feel their disability may impact on meeting the requirements of this subject are encouraged to discuss this matter with a Faculty Student Adviser and Student Equity and Disability Support: &lt;a href="http://services.unimelb.edu.au/disability"&gt;http://services.unimelb.edu.au/disability&lt;/a&gt;&lt;/p&gt; </p>
<b>Coordinator:</b>	Prof Michael Davern
<b>Contact:</b>	Email: <a href="mailto:mjdavern@unimelb.edu.au">mjdavern@unimelb.edu.au</a> (mailto:mjdavern@unimelb.edu.au)
<b>Subject Overview:</b>	<p>This subject examines research relating to how accounting affects, and is affected by, people. Investigations of accounting related judgments, decision making and organisational behaviours will be studied. Conceptually the subject will be founded on contrasting analyses from three perspectives: normative (e.g. economics-based), descriptive (e.g., psychology-based) and prescriptive (current or proposed accounting related practices). Topically recent exemplars of research across the major accounting subfields (e.g., financial, managerial, assurance and systems) will be analysed and critiqued. Methodologically this subject will examine studies employing experiments and other methods common to behavioural research in accounting.</p>
<b>Learning Outcomes:</b>	<p>On completion of the subject, students will be able to:</p> <ul style="list-style-type: none"> <li># Critically discuss the scope and themes of experimental and behavioural research in accounting across the subfields of the discipline.</li> <li># Compare, contrast and synthesize normative, descriptive and prescriptive research into accounting related judgments, decisions and organisational behaviours.</li> <li># Analyse accounting questions and issues using frameworks and theories from the behavioural sciences.</li> <li># Critically evaluate accounting research employing experiments and other methods of behavioural research.</li> </ul>
<b>Assessment:</b>	<p>Class Participation. Due: Throughout the teaching period (10%) Seminar presentations (10 x 2 minutes). Due: Throughout the teaching period (20%) One 1750 word written assignment. Due: End of semester (35%) One 1750 word take-home examination. Due: One week after the teaching period (35%)</p>

<b>Prescribed Texts:</b>	Selected readings – Behavioural Research in Accounting - Department of Accounting (current year version).
<b>Breadth Options:</b>	This subject is not available as a breadth subject.
<b>Fees Information:</b>	Subject EFTSL, Level, Discipline & Census Date, <a href="http://enrolment.unimelb.edu.au/fees">http://enrolment.unimelb.edu.au/fees</a>
<b>Generic Skills:</b>	<ul style="list-style-type: none"><li># High level of development: oral communication; written communication; collaborative learning; statistical reasoning; application of theory to practice; interpretation and analysis; critical thinking; accessing data and other information from a range of sources; receptiveness to alternative ideas.</li><li># Moderate level of development: problem solving; synthesis of data and other information; evaluation of data and other information; teamwork.</li><li># Some level of development: use of computer software.</li></ul>
<b>Related Course(s):</b>	Master of Commerce (Accounting)