

ACCOUNTING 6290
BEHAVIORAL RESEARCH IN ACCOUNTING
FALL 2004

Alan G. Mayper e-mail: Mayper@unt.edu Office/Phone: 217J/565-3100 Home: 321-0686

COURSE OBJECTIVES

This course is designed to introduce you to the study of judgment and decision making in professional settings, particularly in the accounting profession. This is accomplished by studying contemporary theories, methods and issues in psychology and in the applied areas. For those potentially interested in conducting research in professional judgment and decision making, the course should provide a solid platform and direction for subsequent study. Others will learn enough to understand the issues and paradigms used by those who work in the area so as to be able to effectively communicate and interact with colleagues working in the area. The course will concentrate on recent and selected work and takes a distinctively cognitive approach. This comes at the expense of not covering some of the acknowledged "classic" behavioral studies in accounting, but **I expect**, when appropriate, you will seek out older, underlying works from the reference lists of papers we will cover.

COURSE PROCEDURES

The course will be conducted in a **workshop format**. Each class period will generally be comprised of both *background* readings and *primary* readings (which will primarily be experimental or quasi-experimental studies). All of you are responsible for reading the background and primary readings (knowing the detail and thinking "**deeply**" about the issues). The *primary readings* will be the focus for discussion. For each class I will assign one of you to the role of the presenter (advocate) and someone else to the role of the critic, for two of the primary readings. A few class periods have a third primary reading which will be discussed generally in class, if time permits (i.e., without anyone serving as a presenter or critic). It is expected all will read the third primary reading (and all will be considered participants for this paper—hence be responsible for the written assignment); we will however spend most of our time on the first two articles, so you need to spend more of your preparation time on them. Generally, for each class assignments will include the following:

- (1) **Presenter (advocate)**. This student has primary responsibility for the primary reading being discussed, including formal presentation and responses to comments and questions. Put yourself in the author(s)' shoes and defend the paper accordingly. She or he has **25 minutes** to present the paper and to provide the relevant theoretical background. Presenters should assume that everyone has read the paper **carefully**: therefore, the **presenter should not repeat what is written in the primary paper**. You *should* consult related articles in the reference list to the assigned articles, to the extent that you feel it is necessary to put the contribution of the assigned paper in perspective. Consider the questions left unanswered by the assigned papers, and suggest how future research might approach such questions. You will also have **5 to 10 minutes** to respond to the *specific critic comments* and provide relevant counter arguments or explanations. Ex ante communication between the critic and presenter is not allowed. Such communication would defeat the objective of these roles (i.e., you cannot learn how to defend your own work when presenting papers if you know all the points ahead of time—for in the real world you will not have advance notice of the comments. However, you know the paper inside and out and you should be able to give reasonable responses to most any comment on "your" paper.

- (2) **Discussant (critic).** The critic reviews the paper as a journal referee might do. However, you should not attempt to summarize the paper [since this would have previously been done by the advocate and everyone has already carefully read the paper]. You will have **20 minutes** to present your critique. You may want to structure your critique using one of the frameworks (questions to think about when reading an article) provided to you for the first class period. Your review should consider the strength of the motivation, design, analysis, presentation, theoretical (as well as practical) development and implications. If you observe flaws, consider the weight of these flaws **relative** to the benefits of the research contribution, and suggest any possible ways that the researcher might have avoided any problems encountered. Always endeavor to be **constructive**, in this class and in your future experience as reviewers. However, remember you only have a limited time for your role and you need to be sure to consider the big issues; do not get bogged down on minor issues.
- (3) **Participants and General Discussion.** Students not assigned the responsibilities of the presenter or discussant (for each individual paper) will assume the role of workshop participants. After the advocate briefly responds to the discussant's comments, the class will be open to general discussion. The participants will ask questions and make comments to either the presenter or the discussant. The discussant will be in charge of the discussion. Both the presenter and discussant are expected to be able to respond to the participant's comments/questions. The discussant may wish to have some pre-prepared material to stimulate discussion beyond points previously covered. **As in other workshop settings, the participants have a major impact on the level of discussion and bear a significant responsibility for the success of the learning experience.** Hence, they are expected to be actively involved. You are expected to come to class prepared (i.e., with written notes). If you consistently remain silent on papers which you are not the presenter, you will learn little and your participation grade and overall grade will suffer.

WRITTEN CLASS ASSIGNMENTS

At the beginning of each class (excluding the first day), you must turn in a copy (keep another copy for yourself) of a brief summary/critique [using one of the formats given out the first day]. At most this should be 4 pages for each primary paper assigned. All comments should be clearly decipherable and communicated. *For each of you, I will randomly select which of the primary readings you will turn in a written assignment for.* YOU SHOULD NOT refer to other students work in preparing your written assignment. This includes current students as well as prior students work which may be contained in "PhD files". My goal for you is to get YOU to learn the material and reliance on others' work will hinder the achievement of this goal.

PROJECT

RESEARCH PROPOSAL AND PRESENTATION: Each student will complete a research proposal over the course of the semester. This will involve the development of a research proposal using experimental methods and JDM/psychology theory to examine some specific issue in an professional judgment/decision making context or other accounting related behavioral issues. The *proposal includes* a draft of the experimental instructions and instruments for the project you propose. You do not need to actually carry out your proposed project, although if you do a good job, you may find that it is worthwhile pursuing in your future academic career. Complete proposals will be due by 4:30 p.m. January 7, 2005. Presentations will take place either during the last week of class or finals week, at a time to be determined later in the semester. Quality proposals

will be as specific as possible regarding the objectives of the proposed study, why those objectives are important in the context of the existing literature, how you propose to address the objectives, and how you propose to assess and evaluate your results. You should plan to work with me during the semester to develop your proposal. By the *9th class period* you should have a clear written draft of your research question(s) and motivation. I will talk to you each individually to ensure progress is being made. As you will learn, simplicity is a virtue in experimental design. Thus I suggest you keep your ideas simple. The purpose of this assignment is to provide insights into the problems that one faces when attempting to examine even simple ideas experimentally. It is often the case that experimental ideas sound great until one tries to implement them. Hence, you need to include all experimental material with your proposal. A quality proposal can be developed in 15 to 20 typed, double spaced pages [or less]; *excluding* the draft of the experimental materials. For the presentation you will need to turn in a one to two page abstract one week before the presentations (this will be given out to all faculty and phds). Presentations are to be used as a feedback mechanism. Comments made during the presentation, may (or should) influence you to go back and revise (improve) your proposal.

WORKSHOPS

All students from this class should attend both the morning seminars (for external presenters) and the Friday afternoon workshops; if you teach on Friday morning, please try to arrange to have someone cover your class. I expect all of you to **participate** (ask questions and offer constructive suggestions) in the afternoon workshops. This participation will be graded. Failure to ask a question in the workshop will result in an unsatisfactory grade for the day.

“PROPOSAL” REVIEW

You are required to perform a formal review of a proposal; conceptually, this will involve the same process you would use in reviewing an article submitted to a journal, i.e., a review as you may be requested to do in the near future for any academic journal. The primary difference is that the final experiment and results would not be included. You will need to give detailed critical comments (concentrating on the big issues), a rationale for these comments and practical suggestions on how to overcome the deficiencies. I will give you the paper on 10/27 and the review will be due on 11/10. The review should not be longer than five double spaced pages.

GRADING

Grading will be based on the (1) weekly assignments (written, presentation, and participation) in the seminar and workshops (55%), (2) research proposal and presentation (35%), and (3) the formal journal paper review (10%). "A" students will do a diligent job in all components. On the other hand, if your participation *or* research proposal are not satisfactory, you can not earn better than a "C" for the course.

AMERICANS WITH DISABILITIES ACT

I comply with the Americans with Disabilities Act. If you need special accommodation, please see me after class or in my office at the beginning of the semester.

TENTATIVE ASSIGNMENTS FOR CLASSES

(P = primary reading; B = background reading; CD = on cd rec'd at beginning; HC = hard copy)

DATE	TOPICS	READINGS
CLASS 1– 9/1	Overview Behavioral Accounting Research History, Experiments, Reviews, and Critiques	Hogarth, 1993, (CD) Goldstein & Hogarth, Ch 1. (HC) Plous, Chpts. 3,4, 7, 8 & Afterward (HC) Thaler, 1999 (CD) Thaler 1991–two short articles (HC) Libby, 1981, Ch. 1 Bonner, Dec. 1999 Mook, 1983 (HC) Miscellaneous Critique Handouts
CLASS 2 -- 9/8	Modeling: the Lens Approach (static models? and quality of judgment criteria?)	Libby, 1981, Ch. 2 (B HC) Ashton, 1982, pp. 13-53 (B HC) Ashton, 1985 (P CD) Bonner, 1990 (P CD) Harrell, 1977 (P CD)
CLASS 3 -- 9/15	Probabilistic Approaches and Human Infallibility; Heuristics and Biases	Ashton, 1982, pp. 94-108 (B HC) Libby, 1981, Ch. 3 (B HC) Plous, Chpts. 10, 12, 13, 14,&15 (B HC) Tversky & Kahneman, 1974 (B CD) Joyce & Biddle, 1981, (P CD) Kennedy, Mitchell & Sefcik, 1998, (P CD)
CLASS 4 -- 9/22	What the person brings to the task; knowledge structures, experience, knowledge and abilities.	Bonner & Pennington, 1991 (B HC) Libby and Luft, 1993 (B CD) Frederick, 1991, (P CD) Bonner and Lewis, 1990 and Libby and Tan, 1994 as “one paper” (P CD)
CLASS 5 -- 9/27	Continuation of above	Davis & Solomon 1989, (B HC) Low, 2004 (P CD) Frederickson and Miller, 2004, (P CD)
CLASS 6 -- 10/6	What the person brings to the task; information processing.	Plous, Chpts. 11, 13, &19 (B HC) Sedor, 2002 (P CD) Joe, 2003 (P CD)
CLASS 7 -- 10/13	What the person brings to the task; information search.	Carroll and Johnson, 1990, Ch. 5 (B HC) Cuccia and McGill, 2000 (P CD) Barrick & Spilker, 2003 (P CD)
CLASS 8 -- 10/20	Task affects-- format issues	Plous, Chpt. 16 (B HC) Russo, 1977 (B CD) Hirst and Hopkins, 1998 (P CD) Phillips, 1999 (P CD) Maines and McDaniel, 2000 (P CD)

DATE	TOPICS	READINGS
CLASS 9 -- 10/27	Task affects-- prospect theory and framing.	Kahneman & Tversky, 1979 (B CD) Plous, Chpts. 5, 6, 9 & 21 (B HC) Luft and Shields, 2001 (P CD) Copeland & Cuccia, 2002 (P CD)
CLASS 10 -- 11/3	Environmental Variables and Decision Aids	Arkes, 1991 (B HC) Plous, Chpts. 17, 18 & 20 (B HC) Hodge, Kennedy & Maines, 2004 (P CD) DeZoort, Harrison & Taylor, 2003 (P CD)
CLASS 11 --11/10	Environmental Variables-- Justification and Objectivity	Phillips, 2002 (P CD) Kadous, Kennedy & Peecher, 2003 (P CD)
CLASS 12 --11/17	Practice Issues-- Behavioral Approaches on Expert Testimony and Tax Systems	Ricchiute, 2004 (P CD) McCaffery & Baron, 2003 (P CD)
CLASS 13 --11/24	Expertise	McDaniel, Martin & Maines, 2002 (P CD) (with discussion by Peecher (CD) Hammersley, 2003 (P CD)
CLASS 14 --12/1	Negotiation Behavior	Brown, 2003 (P CD) Gibbins, McCracken & Salterio, 2003 (P CD)
CLASSES 15 & 16 -- 12/8 & TBA	Research Proposal Presentations	

This Assignment Sheet (and syllabus as a whole) is subject to change; depending on workshops and other environmental impacts which could happen during the semester.

Class 15 and Final's Week [class time to be decided]:

PRESENTATION OF RESEARCH PROPOSALS-- EACH STUDENT WILL HAVE 20 MINUTES TO PRESENT THE PROPOSAL (ONLY CLARIFICATION QUESTIONS ALLOWED) AND THEN WE WILL HAVE 30 MINUTES OF QUESTIONS, SUGGESTIONS, CRITIQUE (as in workshop, continuing the presentation), ETC. *AN ABSTRACT AND/OR OUTLINE OF YOUR PRESENTATION IS DUE ONE WEEK BEFORE THE PRESENTATIONS (THIS WILL BE HANDED OUT TO ALL FACULTY AND PHD STUDENTS---ALL WILL BE INVITED TO THE PRESENTATIONS.*

[Note: the contents of this syllabus was heavily influenced by recent syllabi received from Lisa Koonce, University of Texas (very heavily!) and Lauren Maines, Indiana University; as well as my prior syllabus which drew heavily from Sean Peffer, University of Kentucky; Mike Bamber, University of Georgia; David Frederick, University of Colorado; and Urton Anderson University of Texas.]

READINGS

Books

- Ashton, R. **Studies in Accounting Research #17: Human Information Processing in Accounting.** American Accounting Association, 1982.
- Carroll, J.S. and E. J. Johnson. **Decision Research A Field Guide,** Sage Publishing, 1990.
- Goldstein, W. and Hogarth, R. **Research on Judgment and Decision Making.** Cambridge University Press, 1997.
- Libby R., **Accounting and Human Information Processing: Theory and Applications,** Prentice-Hall, 1981.
- Plous, S. **The Psychology of Judgment and Decision Making.** McGraw-Hill, 1993.
- Thaler, R. **Quasi Rational Economics.** Russell Sage Foundation, 1991.

Articles

- Arkes, H. "Cost and Benefits of Judgment Errors: Implications for Debiasing." *Psychological Bulletin*, Vol. 110 No.3 (1991), pps. 486-98.
- Ashton, A. H. (1985). "Does Consensus Imply Accuracy in Accounting Studies of Decision Making?" *The Accounting Review* April: 173-185.
- Barrick, J. and B. Spilker. (2003). "The Relations between knowledge, search strategy, and performance in unaided and aided information search." *Organizational Behavior and Human Decision Processes* (90): 1-18.
- Bonner, S., "Experience Effects in Auditing: The Role of Task-specific Knowledge," *The Accounting Review* (January 1990) pgs., 72-92.
- Bonner, S., "Judgment and Decision-Making Research in Accounting," *Accounting Horizons* 13 (December 1999) pgs 385-398.
- Bonner S. and B. Lewis, "Determinants of Auditor Expertise." *Journal of Accounting Research*, 28 (Supplement 1990), pp. 1-20.
- Brown, H. (2003). "The Effects of Engagement Risk and Experience in Auditor-Client Negotiations." *Working Paper University of Wisconsin.*
- Copeland, P. and A. Cuccia. (2002). "Multiple Determinates of Framing Referents in Tax Reporting and Compliance." *Organizational Behavior and Human Decision Processes* (May 88 1): 499-526.
- Cuccia, A. D. and G. A. McGill, "The Role of Decision Strategies in Understanding Professionals' Susceptibility to Judgment Biases." *Journal of Accounting Research*, (Autumn 2000): pp. 419- 435.
- Davis, J. and I. Solomon. (1989). "Experience, expertise, and expert-performance research in

- public accounting.” *Journal of Accounting Literature*, 8: 150-164.
- Dezoort, F. T., P. Harrison and M. Taylor. (2003). “The Effects of Accountability Pressure Strength and Decision Aid Availability on Auditors’ Materiality Judgments.” *Working Paper University of Alabama*.
- Frederick D., "Auditors' Representation and Retrieval of Internal Control Knowledge." *The Accounting Review*, 66 (1991), pp. 240-258.
- Frederickson, J. and J. Miller. (2004). “The effects of pro forma earnings disclosures on analysts’ and nonprofessional investors’ equity valuation judgments.” *The Accounting Review*, 79 (3): 667-686.
- Gibbins, M., S. McCracken, and S. Saltario. (2003). “Auditor-Client Management Negotiation Concerning Client’s Financial Reporting: Evidence from the Client’s Side.” *Working Paper University of Alberta*.
- Hammersley, J. (2003). “Pattern Identification and Industry-Specialist Auditors.” *Working Paper University of Georgia*.
- Harrell, A. M. “The Decision-making Behavior of Air Force Officers and the Management Control Process,” *The Accounting Review*, 52 (1977), pp.833 - 841.
- Hirst D., and P. Hopkins, “Comprehensive Income Reporting and Analysts’ Valuation Judgments” *Journal of Accounting Research* (Supplement 1998) pgs. 47-75.
- Hodge, F., J. Kennedy, and L. Maines. (2004). “Does Search Facilitating Technology Improve the Transparency of Financial Reporting?” *The Accounting Review*, 79 (3): 687-704.
- Hogarth R. M., "Accounting for Decisions and Decisions for Accounting.", *Accounting, Organizations and Society*, 18 (No. 5 1993), pp. 407-424.
- Joe, J. (2003). "Why Press Coverage of a Client Influences the Audit Opinion." *Journal of Accounting Research*, 41 (1) 109-123.
- Joyce, E. and G. Biddle. (1981). "Are Auditors’ Judgments Sufficiently Regressive." *Journal of Accounting Research*, 19 (2) 323-349.
- Kadous, K., J. Kennedy, and M. Peecher (2003). “The Effect of Quality Assessment and Directional Goal Commitment on Auditors’ Acceptance of Client-Preferred Accounting Methods.” *The Accounting Review*, 78 (3): 759-778.
- Kahneman, D. and A. Tversky. (1979). “Prospect Theory: An Analysis of Decisions under Risk.” *Econometrica*, 47 (2): 263-291.
- Kennedy, J., T. Mitchell, and S. Sefcik. "Disclosure of Contingent Environmental Liabilities: Some Unintended Consequences?" *Journal of Accounting Research*, 36 (Autumn 1998), pp.257-277.
- Libby, R. and J. Luft. (1993). "Determinates of Judgment Performance in Accounting Settings: Ability, Knowledge , Motivation and Environment.", *Accounting, Organizations and*

- Society*, 18 (5) 425-450.
- Libby, R. and H. Tan. (1994). "Modeling the determinates of audit expertise.", *Accounting, Organizations and Society*, 19(8): 701-716.
- Low, Kin-Yew. (2004). "The effects of industry specialization on audit risk assessments and audit-planning decisions." *The Accounting Review*, 79 (1): 201-219.
- Luft, J. L. and M. D. Shields. "Why does Fixation Persist? Experimental Evidence on the Judgment Performance Effects of Expensing Intangibles." *The Accounting Review* (October 2001) pgs., 561 - 588.
- Maines, L. A. and L.S. McDaniel. "Effects of comprehensive-income characteristics on nonprofessional investors' judgments: The role of financial-statement presentation format." *The Accounting Review* (April 2000) pgs., 179-207.
- McCaffery E. and J. Baron. (2003). "The Humpty Dumpty blues: Disaggregation bias in the evaluation of tax systems." *Organizational Behavior and Human Decision Processes* (91): 230-242.
- McDaniel, L., R. Martin, and L. Maines. (2002). "Evaluating Financial Reporting Quality: The Effects of Financial Expertise vs. Financial Literacy." *The Accounting Review*, 77 (Supplement): 139-67.
- Mook, D. (1983). "In Defense of External Invalidity." *American Psychologist* 379-387.
- Peecher, M. E. (2002). "DISCUSSION OF: Evaluating Financial Reporting Quality: The Effects of Financial Expertise vs. Financial Literacy." *The Accounting Review*, 77 (Supplement): 169-173.
- Phillips, F. (1999). Auditor Attention to and Judgments of Aggressive Financial Reporting." *Journal of Accounting Research*, 37 (1): 167-189.
- Phillips, F. (2002). "The Distortion of Criteria after Decision-making." *Organizational Behavior and Human Decision Processes* (88): 769-784.
- Ricchiute, D. (2004). "Effects of an Attorney's Line of Argument on Accountants' Expert Witness Testimony." *The Accounting Review*, 79 (1): 221-245.
- Sedor, L. (2002). "An Explanation of Unintentional Optimism in Analysts' Earnings Forecasts." *The Accounting Review*, 77 (4): 731-753.
- Thaler, R. (1991). Introduction. In Thaler, R. **Quasi Rational Economics**. Russell Sage Foundation, 1991.
- Thaler, R. (1991). The Psychology and Economics Conference Handbook– Guide to Discussants. In Thaler, R. **Quasi Rational Economics**. Russell Sage Foundation, 1991.
- Thaler, R. (1999). The End of Behavioral Finance. *Financial Analysts Journal* (Nov/Dec): 12-17.

Tversky A. and D. Kahneman. "Judgment Under Uncertainty: Heuristics and Biases." *Science* (September 27, 1974) pp.1124-1131.

WHO DOES WHAT WHEN?*

DATE	PRESENTER**	DISCUSSANT**
9/8	Hangmin Grace	Sudhir Ray
9/15	Letitia Sudhir	Dan Yura
9/22	Ray Dan	Grace Letitia
9/27	Hangmin Grace	Ray Yura
10/6	Letitia Ray	Grace Dan
10/13	Sudhir Yura	Letitia Hangmin
10/20	Hangmin Letitia	Grace Ray
10/27	Dan Yura	Sudhir Hangmin
11/3	Sudhir Grace	Letitia Dan
11/10	Ray Grace	Hangmin Letitia
11/17	Dan Letitia	Yura Sudhir
11/24	Hangmin Sudhir	Dan Ray
12/1	Dan Yura	Sudhir Grace

*Each person will do 7 or 8 presentations of one sort or another. This list started off alphabetically (last name) and then I made adjustments to avoid the same pair for each paper. I also tried to “even out” the number of presenter and discussant roles. If you do want to swap with some one, both of you see me and I will try to accommodate. You need to do at least 7 presentations (except those minoring in Accounting) and the four behavioral oriented accounting students need to do at least 8 presentations [Grace, Dan, Sudhir, and Letitia].

**The first row listed for each date is assigned to the first paper of the three papers we “may” cover in class. The second row listed does the second paper of the usual three. No presenter or discussant for the third paper—this will only be generally discussed [see beginning of syllabus].

Now: Many other good (bad) readings (articles and books) which I have included on prior syllabi when I have taught this course. The first listing is various readings loosely listed by some topic areas..... you will note however, if you read one or two of these articles, they may not always be directly related to the area (when I initially categorized them, the title or abstract sounded relevant to the area). Next I will include several reference type readings which are primarily derived from the psychology literature. Finally I will list additional articles that have been considered (used) in this course, but have not been included this semester. None of these are listed in alphabetical order, for I do not want you to get fixated on authors. One of these days, I may alphabetize them as a bibliography.

Heuristics and Biases--Experimental Work

Anderson, J. C., Jennings, M. M., Lowe, D. J., and Reckers, P. M. J. "The Mitigation of Hindsight Bias in Judge's Evaluation of Auditor Decisions." **Auditing: A Journal of Theory & Practice**. Vol. 16, Fall, 1997, pp. 20-39.

Bamber, E. Michael, Ramsay, Robert J., and Tubbs, Richard M. "An Examination of the Descriptive Validity of the Belief-Adjustment Models and Alternative Attitudes to Evidence in Auditing." *Accounting, Organizations and Society*, Vol. 22, No. 3/4, pp. 249-268, 1998.

Edwards, Kari and Smith, Edward E. "A Disconfirmation of Bias in the Evaluation of Arguments." **Journal of Personality and Social Psychology**. 1996, Vol. 71. No.1, pp. 5-24.

Hammersley, Jacqueline S. "Cognitive and Strategic Components of the Explanation Effect." **Organizational Behavior and Human Decision Processes**. Vol. 70, No. 2, May, 1997, pp. 149-158.

Hutchinson, J. Wesley and Alba, Joseph W. "Heuristics and Biases in the "Eyeballing" of Data: The Effects of Context on Intuitive Correlation Assessment." **Journal of Experimental Psychology: Learning, Memory, and Cognition**. 1997, Vol. 23, No3, pp. 591-621.

S. Kachelmeier and M.H. Granof, "Depreciation and Capital Investment Decisions: Experimental Evidence in a Governmental Setting.", *Journal of Accounting and Public Policy*, 12 (1993), pp.291-323.

A. Mayper, B. Kilpatrick and U. Anderson, "Tax Workpaper Review: The Impact of Staff Conclusions and Argument Presentation." Working Paper, University of North Texas, July 1998

J.J. McMillan and R.A. White, "Auditors' Belief Revisions and Evidence Search: The Effect of Hypothesis Frame, Confirmation Bias, and Professional Skepticism." *The Accounting Review*, 68 (1993), pp. 443-465.

Mellers, B. A., Schwartz, A., Cooke, A. D. J. "Judgment and Decision Making." **Annual Review of Psychology**. 1998, Vol. 49, pp. 447-477.

D.V. Moser, "The Effects of Output Interference, Availability, and Accounting Information on Investors' Predictive Judgments." *The Accounting Review*, 64 (1989), pp. 433-448.

- B.K.W. Pei, S.A. Reed, and B.S. Koch, "Auditor Belief Revisions in a Performance Auditing Setting: An Application of the Belief Adjustment Model.", *Accounting, Organizations and Society*, 17 (No. 2 1992), pp. 169-183.
- Russo, J., V. H. Medvec, and M. Meloy. "The Distortion of Information During Decisions.", *OBHDP* (April 1996) pp. 102-110.
- R.J. Swieringa, M. Gibbins, L. Larsson and J.L. Sweeney, "Experiments in the Heuristics of Human Information Processing." *Journal of Accounting Research*, 14 (Supplement 1976), pp. 159-195 [Includes Discussion by J.W. Dickhaut].
- R.J. Swieringa and K.E. Weick, "An Assessment of Laboratory Experiments in Accounting." *Journal of Accounting Research*, 20 (Supplement 1982), pp. 56-116 [Includes Discussions by R.H. Ashton and R.M. Hogarth].
- Trotman, K. and A. Wright. "Recency Effects: Task Complexity, Decision Mode and Task-Specific Experience.", *BRIA* (1996) pp. 175-193.
- Wilson, T. D., Houston, C. E., Etling, K.M., and Brekke, N. "A New Look at Anchoring Effects: Basic Anchoring and Its Antecedents." **Journal of Experimental Psychology: General**. 1997, Vol. 125, No. 4, pp. 387-402.

Group Decision Making

- Bamber, M., R. Watson and M. Hill, "The Effects of Group Support System Technology on Audit Group Decision Making," *Auditing: A Journal of Practice and Theory* (Spring 1996) pp. 122-134.
- Bamber, M. and P. Ramsey, "An Investigation of the Effects of Specialization on Audit Workpaper Review," Working Paper, University of Georgia, 1996.
- Carnes, Gregory A., Harwood, Gordon B., Sawyers, Roby B. "A Comparison of Tax Professionals' Individual and Group Decisions When Resolving Ambiguous Tax Questions." **Journal of the American Tax Association**. Vol. 18, No. 2, Fall, 1996, pp. 1-18.
- Guzzo, Richard A. and Dickson, Marcus W. "Teams in Organizations: Recent Research on Performance and Effectiveness." **Annual Review of Psychology**. 1996, Vol. 47, pp. 307-338.
- Hollingshead, Andrea B. "The Rank-Order Effect in Group Decision Making." **Organizational Behavior and Human Decision Processes**. Vol. 68, No. 3, December, 1996, pp. 181-193.
- Johnson, E. "Auditor Memory for Audit Evidence: Effects of Group Assistance, Time Delay, and Memory Task," *A:AJPT*, Spring 1994, pp. 36-56.
- LePine, Jeffrey A., Hollenbeck, John R., Ilgen, Daniel R., and Hedlund, Jennifer. "Effects of Individual Differences on the Performance of Hierarchical Decision-Making Teams:

Much More Than g." **Journal of Applied Psychology**. 1997, Vol. 82, No. 5, pp. 803-811.

Littlepage, Glenn, Robinson, William, and Reddington, Kelly. Effects of Task Experience and Group Experience on Group Performance, Member Ability, and Recognition of Expertise." **Organizational Behavior and Human Decision Processes**. Vol. 69, No. 2, February, 1997, pp. 133-147.

O'Connor, Kathleen M. "Groups and Solos in Context: The Effects of Accountability on Team Negotiation." **Organizational Behavior and Human Decision Processes**. Vol. 72, No. 3, December, 1997, pp. 384-407.

Prussia, Gregory E. and Kinicki, Angelo J. "A Motivational Investigation of Group Effectiveness Using Social-Cognitive Theory." **Journal of Applied Psychology**. 1996, Vol. 81, No. 2, pp.187-198.

Rich, Jay S., Solomon, Ira, and Trotman, Ken T. "Multi-Auditor Judgment/Decision Making Research: A Decade Later." **Journal of Accounting Literature**. Vol. 16, 1997, pp. 86-126.

Sutton, S. and S. Hayne, "Judgment and Decision Making, Part III: Group Processes," *Behavioral Accounting Research: Foundation and Frontiers (1998)*

Whyte, Glen and Sebenius, James K. "The Effect of Multiple Anchors on Anchoring in Individual and Group Judgment." **Organizational Behavior and Human Decision Processes**. Vol. 69, No. 1, January, 1997, pp. 75-85.

Knowledge Structures

J.C. Bedard and L.E. Graham, Jr., "Auditors' Knowledge Organization: Observations From Audit Practice and Their Implications." *Auditing: A Journal of Practice and Theory*, **13** (1994), pp. 73-83.

S.E. Bonner and P.L. Walker, "The Effects of Instruction and Experience on the Acquisition of Auditing Knowledge." *The Accounting Review*, **69** (1994), pp.157-178.

S. Bonner and N. Pennington, "Cognitive Processes and Knowledge as Determinants of Auditor Expertise.", *Journal of Accounting Literature*, **10** (1991), pp. 1-50.

F. Choo and K. Trotman, "The Relationship Between Knowledge Structure and Judgments for Experienced and Inexperienced Auditors." *The Accounting Review*, **66** (1991), pp. 464-485.

M.Y. Christ, "Evidence on the Nature of Audit Planning Problem Representations: An Examination of Auditor Free Recalls." *The Accounting Review*, **68** (1993), pp. 304-322.

Conway, Martin A., Gardiner, John M., Perfect, Timothy J., Anderson, Stephen J., and Cohen, Gillian M. "Changes in Memory Awareness During Learning: The Acquisition of Knowledge by Psychology Undergraduates." **Journal of Experimental Psychology**:

General. 1998, Vol. 126, No. 4, pp. 393-413.

D.M. Frederick, V.B. Heiman-Hoffman and R. Libby, "The Structure of Auditors' Knowledge of Financial Statement Errors." *Auditing: A Journal of Practice and Theory*, **13** (1994), pp. 1-21.

Kennedy, Jane and Peecher, Mark E. "Judging Auditors' Technical Knowledge." **Journal of Accounting Research**. Vol. 35, No. 2, Autumn 1997 pp. 279-293.

Libby, Robert. review Chapter 7 in: *Judgment and Decision Making Research in Accounting and Auditing* (The Ashton and Ashton Book)

Libby, R. "Accounting Ratios and the Prediction of Failure: Some Behavioral Evidence." *Journal of Accounting Research*, 13 (1975), pp.150- 161.

R. Libby, "Availability and the Generation of Hypotheses in Analytical Review," *Journal of Accounting Research*, 23 (1985), pp. 648-667.

R. Libby and D. Frederick, "Experience and the Ability to Explain Audit Findings." *Journal of Accounting Research*, 28 (1990), pp.348-367.

R. Libby and K. Trotman, "The Review Process as a Control for Differential Recall of Evidence in Auditor Judgments.", *Accounting, Organizations and Society*, **18** (No. 6 1993), pp. 559-574.

M.W. Nelson, "The Effects of Error Frequency and Accounting Knowledge on Error Diagnosis in Analytical Review." *The Accounting Review*, **68** (1993), pp.804-824.

Nelson, M., R. Libby, and S. Bonner., "Knowledge Structure and the Estimation of Conditional Probabilities in Audit Planning," *The AR* (Jan 1995) pgs., 27-47

D. Plumlee, "The Standard of Objectivity for Internal Auditors: Memory and Bias Effects." *Journal of Accounting Research*, 23 (1985), pp. 683-699.

Ricchiute, David N. "Effects of Judgment on Memory: Experiments in Recognition Bias and Process Dissociation in a Professional Judgment Task." **Organizational Behavior and Human Decision Processes**. Vol. 70, No. 1, April, 1997, pp. 27-39.

Ricchiute D. N., "Working-paper Order Effects and Auditors' Going-Concern Decisions." *The Accounting Review*, 67 (1992), pp.46-58.

Sprinkle, G. B. and R. M. Tubbs. "The effect of audit risk and information importance on auditor memory during working paper review." *The Accounting Review* 73 (October 1998) pgs., 475-502.

Tan, H., "Effects of Expectations, Prior Involvement, and Review Awareness on Memory for Audit Evidence and Judgment," *JAR* (Spring 1995) pgs. 113-136.

R. Tubbs, "The Effect of Experience on the Auditor's Organization and Amount of Knowledge." *The Accounting Review*, **67** (1992), pp. 783-801.

Vera-Munoz, Sandra C. "The Effects of Accounting Knowledge and Context on the Omission of Opportunity costs in Resource Allocation Decisions." **The Accounting Review**. Vol. 73, No. 1, January, 1998, pp. 47-72.

Experience and Expertise

Asare, S. and A. Wright. "Normative and Substantive Expertise in Multiple Hypotheses Evaluation," *OBHDP* (Nov 1995) pgs 171-84.

Anderson, M. and S. Sunder. "Professional Traders as Intuitive Bayesians," *OBHDP* (Nov 1995) pgs. 185-202.

Bamber, M. E., "Expert Judgment in the Audit Team: A Source Reliability Approach." *JAR* (Autumn 1983) pgs 396-412.

J. Bédard and M.T.H. Chi, "Expertise in Auditing." *Auditing: A Journal of Practice and Theory*, **12** (Supplement 1993), pp. 21-56 [Includes Discussion by L.G. Graham and J. Shanteau].

S.E. Bonner, J.S. Davis, and B.R. Jackson, "Expertise in Corporate Tax Planning: The Issue Identification Stage." *Journal of Accounting Research*, **30** (Supplement 1992), pp. 1-36 [Includes Discussion by Mike Schadewald].

Davis, E., J. Kennedy, and L. Maines. "The Relation Between Consensus and Accuracy in Low-to-Moderate Accuracy Tasks: An Auditing Example." *Auditing: A Journal of Practice and Theory* (Spring 2000) pp. 101-121.

DeZoort, F. T. "An Analysis of Experience Effects on Audit Committee Members' Oversight Judgements." *AOS*, Vol. 23, No. 1, pp.1-21, 1998.

DeZoort, Todd and Salterio, Steven. "The Effects of Experience and Knowledge on Audit Committee Members' Performance of Financial Reporting Oversight Tasks." **Working Paper**. University of South Carolina, Rev. January 5, 1998.

Ganzach, Yoav. "Theory and Configurality in Clinical Judgments of Expert and Novice Psychologists." **Journal of Applied Psychology**. 1997, Vol. 82, No. 6, pp. 954-960.

C. Jeffrey, "The Relation of Judgment, Personal Involvement, and Experience in the Audit of Bank Loans." *The Accounting Review*, **67** (1992), pp.802-819.

G. Marchant, J. Robinson, U. Anderson, and M. Schadewald, "The Use of Analogy in Legal Argument: Problem Similarity, Precedent, and Expertise.", *Organizational Behavior and Human Decision Processes*, **55** (No. 1, 1993), pp. 95-119.

K. McGraw and N. Pinney, "The Effect of General and Specific Expertise on Political Memory and Judgment." *Social Cognition*, **8** (1990), pp. 9-30.

R. Ramsay, "Senior/Manager Differences in Audit Workpaper Review Performance." *Journal of Accounting Research*, **32** (1994), pp.127-134.

Roberts, Michael L. "Tax Accountants' Judgment/Decision-Making Research: A Review and

Synthesis." **Journal of the American Tax Association**. Vol. 20, No. 1, Spring, 1998, pp. 78-121.

Simnett, Roger, Luckett, Peter, and Wright, Arnold M. "The Development of Specialist Industry Knowledge in Government Auditing." **Working Paper**. University of New South Wales, Rev. November, 1997.

Solomon, Shields, and Whittington, "What do industry-specialist auditors know?" *Journal of Accounting Research*, 37 (Spring 1999): pp. 191-207.

Stewart, Thomas R., Roebber, Paul J., and Bosart, Lance F. "The Importance of the Task in Analyzing Expert Judgment." **Organizational Behavior and Human Decision Processes**. Vol. 69, No. 3, March, 1997, pp. 205-219.

Stone, Dan N. and Shelley Marjorie K. "Educating for Accounting Expertise" **Journal of Accounting Research**. Vol. 35, Supplement, 1997 pp. 35-61. (including Pincus, discussant of article (pgs. 63-74)

Tan, Hun-Tong and Libby, Robert. "Tacit Managerial versus Technical Knowledge as Determinants of Audit Expertise in the Field." *Journal of Accounting Research*. Vol.35, No. 1 (Spring 1997) pp. 97-113.

Information Search

Benson, Lehman, III, and Beach, Lee Roy. "The Effects of Time Constraints on the Prechoice Screening of Decision Options." **Organizational Behavior and Human Decision Processes**. Vol. 67, No. 2, August, 1996, pp. 222-228.

Carroll, J.S. and E. J. Johnson, *Chapter 5 "Process Methods" in: Decision Research A Field Guide* (Sage Pub., 1990) pgs. 71-90.

Cloyd, C. B. and B. Spilker., "The Influence of Client Preferences on Tax Professionals' Search for Judicial Precedents, Subsequent Judgments and Recommendations," Working Paper, University of Texas (Aug 1996)

J. Dukerich and M. Nichols, "Causal Information Search in Managerial Decision Making." *Organizational Behavior and Human Decision Processes*, **50** (1991), pp. 106-122.

Hunton, James E. and Ruth Ann McEwen. "An Assessment of the Relation Between Analyst's Earnings Forecast Accuracy, Motivational Incentives and Cognitive Information Search Strategy." *The Accounting Review*. Vol. 72, No. 4, (October, 1997) pp. 497-515.

Lohse, Gerald L. and Johnson, Eric J. "A Comparison of Two Process Tracing Methods in Choice Tasks." **Organizational Behavior and Human Decision Processes**. Vol. 68, No. 1, October, 1996, pp. 28-43.

O'Donnell, Ed. "Measuring Cognitive Effort During Analytical Review: A Process-Training Framework with Experimental Results." **Auditing: A Journal of Theory and Practice**. Vol. 15, No. 2, Supplement, 1996, pp. 100-110.

S. Salterio, "The Effects of Precedents on Financial Accounting Policy Judgment.", Working Paper, University of Alberta, April 1994.

Spilker, Brian C. and Prawitt, Douglas F. "Adaptive Responses to Time Pressure: The Effects of Experience on Tax Information Search Behavior." **Behavioral Research in Accounting**. Vol. 9, 1997, pp. 172-198.

B.C. Spilker, "The Effects of Time Pressure and Knowledge on Key Word Selection Behavior in Tax Research.", *The AR* (Jan 1995) pgs., 49-70.

Schum, D. A. and W. DuCharme, "Comments on the Relationship Between the Impact and the Reliability of Evidence", *OBHDP* (Vol. 6, 1971) pgs. 111-131.

Schum, D. A., W. DuCharme, and K. Pitts, "Research on Human Multistage Probabilistic Inference Processes, *OBHDP* (Vol 10, 1973) pgs. 404-423.

W. Waller and W. Felix, "Auditors' Causal Judgments: Effects of Forward versus Backward Inference on Information Processing." *Accounting, Organization and Society*, **14** (1989), pp. 179-200.

Hypothesis Testing

Asare, S. K. and Wright, A. "Hypothesis Revision Strategies in Conducting Analytical Procedures." **Accounting, Organizations and Society**, Vol. 22, No. 8, pp. 737-755, 1997.

Asare, Stephen K. and Wright, Arnold M. "Evaluation of Competing Hypotheses in Auditing." **Auditing: A Journal of Theory and Practice**. Vol. 16, No. 1, Spring, 1997, pp. 1-13.

Briggs, K. and D. Krantz. "Judging the Strength of Designated Evidence." *Journal of Behavioral Decision Making* (Vol. 5, 1992) pgs. 77-106.

Gettys, C., T. Mehle, and S. Fisher. "Plausibility Assessments in Hypothesis Generation." *OBHDP* (1986, vol.37) pgs. 14-33.

Krishnamoorthy, Ganesh, Wright, Arnold, and Cohen, Jeffrey. "Evidence on the Effect of Financial and Non-Financial Trends on Hypothesis Generation." **Working Paper**. Boston College, Rev. March 20, 1998.

Van Wallendael, L. and R. Hastie. "Tracing the Footsteps of Sherlock Holmes: Cognitive Representations of Hypothesis Testing." *Memory and Cognition* (1990, Vol. 18 No.2) pgs. 240-50.

Wright, Sally and Wright, Arnold. "The Effect of Industry Experience on Hypothesis Generation and Audit Planning Decisions." **Behavioral Research in Accounting**. Vol. 9, 1997, pp. 273-294.

Framing and Context

S.E. Bonner, "A Model of the Effects of Audit Task Complexity.", *Accounting, Organizations and Society*, **19** (No. 3 1994), pp. 213-234.

Cloyd, C. Bryan, "Performance in Tax Research Tasks: The Joint Effects of Knowledge and Accountability." **The Accounting Review**. Vol. 72, No. 1, January, 1997, pp. 111-131.

M. Gibbins and K. Jamal, "Problem-Centred Research and Knowledge-Based Theory in the Professional Accounting Setting.", *Accounting, Organizations and Society*, **18** (No. 5 1993), pp. 451-466.

K. Hackenbrack, "Implications of Seemingly Irrelevant Evidence in Audit Judgment." *Journal of Accounting Research*, **30** (1992), pp.126-136.

P. Johnson, K. Jamal and R. G. Berryman, "Effects of Framing on Auditor Decisions," *Organizational Behavior and Human Decision Processes*, **50** (1991), pp.75-105.

M.G. Lipe, "Analyzing the Variance Investigation Decision: The Effects of Outcomes, Mental Accounting, and Framing." *The Accounting Review*, **68** (1993), pp. 748-764.

M. Schadewald, "Reference Point Effects in Taxpayer Decision Making." *The Journal of the American Taxation Association*, **10** (1989), pp. 68-84.

Shelley, M. and T. Omer,. "Intertemporal Framing Issues in Management Compensation.", *OBHDP* (April 1996) pp. 42-58.

Feedback

Hilton, R., R. Swieringa and M. Turner, "Product Pricing, Accounting Costs and Use of Product Costing Systems." *The AR* (April 1988) pgs. 195-218.

Ilggen, D., C. Fisher and M. Taylor. "Consequences of Individual Feedback on Behavior in Organizations," *Journal of Applied Psychology* (1979) pgs.349-71.

Remus, W., M. O'Conner and K. Griggs,. "Does Feedback Improve the Accuracy of Recurrent Judgmental Forecasts?," *OBHDP* (April 1996) pp. 22-30.

Rossman, Andrew J. and Marchant, Garry. "The Impact of Cognitive Information Feedback on Information Acquisition Strategies and Professional Judgment." **Working Paper**. University of Connecticut, Rev. May 15, 1998.

Subbotin, V. "Outcome Feedback Effects on Under- and Overconfident Judgments (General Knowledge Tasks).", *OBHDP* (June 1996) pp. 268-276.

Tuttle, Brad M. and Stocks, Morris H. "The Use of Outcome Feedback and Task Property Information by Subjects with Accounting-Domain Knowledge to Predict Financial Distress." **Behavioral Research in Accounting**. Vol. 10, 1998, pp. 76-108.

Accountability and Justification

Chang, Janie C., Ho, Joanna L.Y., and Liao, Woody M. "The Effects of Justification, Task

Complexity and Experience / Training on Problem Solving Performance." **Behavioral Research in Accounting**. Vol. 9, Supplement, 1997, pp. 98-116. (including discussion by Lipe).

M. Gibbins and J. Newton., "An Empirical Exploration of Complex Accountability in Public Accounting." *JAR* (Autumn 1994) 165-186.

Hoffman, Vicky B. and Patton, James M. "Accountability, the Dilution Effect, and Conservatism in Auditors' Fraud Judgments." **Journal of Accounting Research**. Vol. 35, No. 2, Autumn 1997 pp. 227-237.

V. Johnson and S. Kaplan, "Experimental Evidence on the Effects of Accountability on Auditor Judgments." *Auditing: A Journal of Practice & Theory*, **10** (1991-Supp), pp.96-107.

Kennedy, J. "Debiasing Audit Judgment with Accountability: A Framework and Experimental Results." *Journal of Accounting Research*, 31 (Autumn 1993), pp.231-245.

Kennedy, Jane, Kleinmuntz, Don N., and Peecher, Mark E. "Determinants of the Justifiability of Performance in Ill-Structured Audit Environments." *Journal of Accounting Research*. Vol. 35, Supplement, 1997 pp. 105-123. PLUS discussion by Karl Hackenbrack, pgs. 125-130.

Koonce L, U. Anderson and G. Marchant., "Justifications of Decisions in Auditing" *JAR* (Autumn 1995) pgs. 369-84.

A. Lord, N. Dopuch, and M. Gibbins, "A Forum on The use of Deception in Behavioral Research in Auditing." *Auditing: A Journal of Practice & Theory*, **11** (1992), pp. 88-126.

Messier, W. F. Jr. and W.C. Quilliam, "The Effect of Accountability on Judgment: Development of Hypotheses for Auditing." *Auditing: A Journal of Practice and Theory*, 11 (Supplement 1992), pp. 123-151 [Include Discussion by Hirst and Craig].

Peecher, Mark E. "The Influence of Auditor's Justification Processes on Their Decisions: A Cognitive Model and Experimental Evidence." **Journal of Accounting Research**. Vol. 34, No.1, Spring 1996, pp. 125-140.

I. Simonson and P. Nye, "The Effect of Accountability on Susceptibility to Decision Errors." *Organizational Behavior and Human Decision Processes*, **51** (1992), pp.416- 446.

Decision Aids

Chapter from *Behavioral Accounting Research: foundations and frontiers*, Chapter 5: "Judgment and Decision Making, Part IV: Information Technology and Decision Aids by D. L. Brown and M. M. Eining.

The following chapter from: *Judgment and Decision Making Research in Accounting and Auditing*: 8 [by William Messier]

Anderson, John C., Kaplan, Steven E., and Reckers, Phillip M. J. "The Effects of Interference and Availability From Hypotheses Generated by a Decision Aid Upon Analytical Procedures Judgments." **Behavioral Research in Accounting**. Vol. 9, Supplement, 1997, pp. 1-25.

- R. Ashton. "Pressure and Performance in Accounting Decision Settings: Paradoxical Effects of Incentives, Feedback, and Justification." *Journal of Accounting Research*, **28** (Supplement 1990), pp. 148-180.
- Boatsman, James R., Moeckel, Cindy, and Pei, Buck K. W. "The Effects of Decision Consequences on Auditors' Reliance on Decision Aids in Audit Planning." **Organizational Behavior and Human Decision Processes**. Vol. 71, No. 2, August, 1997, pp. 211-247.
- Bonner, S., R. Libby, and M. Nelson., "Using Decision Aids to Improve Auditors' Conditional Probability Judgments," *The AR* (April 1996) pgs., 221-40
- Chu, P. C. and E.E. Spires, "Does Time Constraint on Users Negate the Efficacy of Decision Support Systems?" *Organizational Behavior and Human Decision Processes*, 85 (No. 2, July. 2001), pp. 226-249.
- Earley, C. "Knowledge Acquisition in Auditing: Training Novice Auditors to Recognize Cue Relationships in Real Estate Valuation." *The Accounting Review* (January 2001) pgs., 81-98.
- Eining, Martha M., Jones, Donald R., Loebbecke, James K. "Reliance on Decision Aids: An Examination of Auditors' Assessment of Management Fraud." **Auditing: A Journal of Theory and Practice**. Vol. 16, No. 2, Fall, 1997, pp. 1-19.
- Glover, Steven M., Prawitt, Douglas F., and Spilker, Brian C. "The Influence of Decision Aids on User Behavior: Implications for Knowledge Acquisition and Inappropriate Reliance." **Organizational Behavior and Human Decision Processes**. Vol. 72, No. 2, November, 1997, pp. 232-255.
- Kleinmuntz, B. "Why We Still Use Our Heads Instead of Formulas: Toward an Integrative Approach." *Psychological Bulletin*, **Vol. 107 No.3** (1990), pps. 296-310.
- Whitecotton, S. "The Effects of Experience and Confidence on Decision Aid Reliance: A Causal Model.", *BRIA* (1996) pp. 194-216.
- Whitecotton, S. "The Effects of Experience and a Decision Aid on the Slope, Scatter, and Bias of Earnings Forecasts.", *OBHDP* (April 1996) pp. 111-121.

Ethics

Chapter from *Behavioral Accounting Research: foundations and frontiers*, Chapter 6: "Examining Accountants' Ethical Behavior: A Review and Implications for Future Research" by T. J. Louwers, L. A. Ponemon and R. R. Radke.

Batson, C. Daniel, Kobrynawicz, Diane, Dinnerstein, Jessica L., Kampf, Hannah C. and Wilson, Angela D. "In a Very Different Voice: Unmasking Moral Hypocrisy." *Journal of Personality and Social Psychology*. 1997, Vol. 72, No. 6, pp. 1335-1348.

- A. Brief, J. Dukerich and L. Doran, "Resolving Ethical Dilemmas in Management: Experimental Investigations of Values, Accountability, and Choice." *Journal of Applied Social Psychology*, **21** (1991), pp. 380-396.
- Finegan, Joan and Theriault, Cindy. "The Relationship Between Personal Values and the Perception of the Corporation's Code of Ethics." *Journal of Applied Social Psychology*. Vol. 27, No. 8, 1997, pp. 708-724.
- J.R. Francis, "After Virtue? Accounting as a Moral and Discursive Practice.", *Accounting, Auditing and Accountability Journal*, **3** (No.3, 1990), pp. 5-17.
- Franke, George R., Crown, Deborah F. and Spake, Deborah F. "Gender Differences in Ethical Perceptions of Business Practices: A Social Role Theory Perspective." *Journal of Applied Psychology*. 1997, Vol. 82, No. 5, pp. 920-934.
- S.L. Grover, "Why Professionals Lie: The Impact of Professional Role Conflict on Reporting Accuracy.", *Organizational Behavior and Human Decision Processes*, **55** (No. 2, 1993), pp. 251-272.
- Lord, A.T. and F. T. DeZoort, "The Impact of Commitment and Moral Reasoning on Auditors' Responses to Social Influence Pressure," *Accounting Organizations and Society*, **26**, 2001, pp. 215-235.
- Kaplan, Steven E., Newberry, Kaye J., and Reckers, Phillip M. J. "The Effect of Moral Reasoning and Educational Communications on Tax Evasion Intentions." *Journal of the American Tax Association*. Vol. 19, No. 2, Fall, 1997, pp. 38-54.
- R.S. Peters, "Moral Development: A Plea for Pluralism." In *Cognitive Development and Epistemology*, edited by T. Mischel. NY, NY: Academic Press, 1971, pp. 237-267.
- L. Ponemon, "Ethical Reasoning and Selection-Socialization in Accounting" *Accounting, Organizations and Society*, **17** (1992), pp. 239-258.
- Rest, James, D. Narvaez, M. Bebeau and S. J. Thoma. **Postconventional Moral Thinking**, Lawrence Erlbaum Associates, Publishers, 1999.
- J. Schaefer and R.B. Welker, "Distinguishing Characteristics of Certified Public Accountants Disciplined for Unprofessional Behavior.", *Journal of Accounting and Public Policy*, **13** (1994), pp.97-119.
- Schminke, Marshall, Ambrose, Maureen L., and Noel, Terry W. "The Effect of Ethical Frameworks on Perceptions of Organizational Justice." *Academy of Management Journal*. Vol. 39, No. 1, pp. 1190-1207.
- J.J. Schultz, Jr., D.A. Johnson, D. Morris, and S. Dyrnes, "An Investigation of the Reporting of Questionable Acts in an International Accounting Setting." *Journal of Accounting Research*, **31** (Supplement 1993), pp. 75 - 110 [Includes Discussion by Helen Gernon].
- Street, M. D., S. C. Douglas, S.W. Geiger, and M.J. Martinko, "The Impact of Cognitive Expenditures on the Ethical Decision-Making Process: The Cognitive Elaboration Model." *Organizational Behavior and Human Decision Processes*, **86** (No. 2, Nov. 2001), pp. 256-277.

Sweeney, John T. and Fisher, Dann G. "An Examination of the Validity of a New Measure of Moral Judgment." *Behavioral Research in Accounting*. Vol. 10, 1998, pp. 138-158.

Sweeney, John T. and Roberts, Robin W. "Cognitive Moral Development and Auditor Independence." *Accounting, Organizations and Society*, Vol. 22, No. 3/4, pp. 337-352, 1997.

Thorne, Linda. "Assessing Auditor's Prescriptive and Deliberative Moral Reasoning: The Development of Two Objective Measures." *Working Paper*. York University, Rev. November, 1997.

Wright, Gail B., Cullinan, Charles P., and Bline, Dennis M. "The Relationship Between an Individual's Values and Perception of Moral Intensity: An Empirical Study." *Behavioral Research in Accounting*. Vol. 9, Supplement, 1997, pp. 26-49.

Organizations and Time Pressure

Choo, Freddie, Tan, Kim B. "A Study of the Relations Among Disagreement in Budgetary Performance Evaluation Style, Job-Related Tension, Job Satisfaction and Performance." *Behavioral Research in Accounting*. Vol. 9, 1997, pp. 199-218.

DeZoort, F. Todd and Lord, Alan T. "A Review and Synthesis of Pressure Effects Research in Accounting." *Journal of Accounting Literature*. Vol. 16, 1997, pp. 28-85.

Durham, Cathy C., Knight, Don, and Locke, Edwin A. "Effects of Leader Role, Team-Set Goal Difficulty, Efficacy, and Tactics on Team Effectiveness." *Organizational Behavior and Human Decision Processes*. Vol. 72, No. 2, November, 1997, pp. 203-231.

Eden, Don and Moriah, Leah. "Impact of Internal Auditing on Branch Bank Performance: A Field Experiment." *Organizational Behavior and Human Decision Processes*. Vol. 68, No. 3, December, 1996, pp. 262-271.

Glover, Steven M. "The Influence of Time Pressure and Accountability on Auditors' Processing of Nondiagnostic Information." *Journal of Accounting Research*. Vol. 35, No. 2, Autumn 1997 pp. 213-226.

Ordonez, Lisa and Benson, Lehman, III. "Discussions Under Time Pressure: How Time Constraint Affects Risky Decision Making." *Organizational Behavior and Human Decision Processes*. Vol. 71, No. 2, August, 1997, pp. 121-140.

B.C. Spilker, "The Effects of Time Pressure and Knowledge on Key Word Selection Behavior in Tax Research.", *The AR* (Jan 1995) pgs., 49-70.

ADDITIONAL REFERENCES and REVIEW ARTICLES CONSIDERED FOR CLASS-- ALL SHOULD BE AVAILABLE FOR PHOTOCOPYING

Books

Ashton, R. H. and Ashton, A. H. **Judgment and Decision Making Research in Accounting and Auditing**, Cambridge University Press, 1995.

Hogarth, R. **Judgment and Choice**, Wiley Publishing, 1987.

Kerlinger, F.N., **Foundations of Behavioral Research**, Chicago: Holt, Rinehart and Wiston, Inc., 1986.

Payne, J., J. Bettman, and E. Johnson. **The Adaptive Decision Maker**, Cambridge University Press, 1993.

Schwartz, B. and D. Reisberg., **Learning and Memory.**, W. W. Norton and Company, 1991.

Articles

Alba, J. and L. Hasher, "Is Memory Schematic?," *Psychological Bulletin* (Vol. 93, No. 2, 1983) pgs. 203-31.

J. Alba and J. W. Hutchinson, "Dimensions of Consumer Expertise," *Journal of Consumer Research*, **13** (1987) pp.411-454.

Arvey, R. D. and Murphy, K. R. "Performance Evaluation in Work Settings." *Annual Review of Psychology*. 1998, Vol. 49, pp. 141-168.

J. Bettman, E. Johnson, and J. Payne, "A Componential Analysis of Cognitive Effort of Choice," *Organizational Behavior and Human Decision Processes*, **45** (1990) pp.111-139.

Carroll, John M. "Human-Computer Interaction: Psychology as a Science of Design." *Annual Review of Psychology*. 1997, Vol. 48, pp. 61-83.

R. Cialdini, et. al, "Attitude and Attitude Change," *Annual Review of Psychology*, (1981).

J. Cohen and D. Chakravarti, "Consumer Psychology," *Annual Review of Psychology*, (1990).

J. Davis, "Some Compelling Intuitions about Group Consensus Decisions, Theoretical and Empirical Research, and Interpersonal Aggregation Phenomena: Selected Examples, 1950-1990," *Organizational Behavior and Human Decision Processes*, **52** (1992).

R. Dawes, "Social Dilemmas," *Annual Review of Psychology*, (1980).

S. Hoch, "Availability and Interference in Predictive Judgment," *Journal of Experimental Psychology: Learning, Memory, and Cognition*, **10** (1984) pp.649-662.

R. Hogarth, B. Gibbs, C. McKenzie and M. Marquis. "Learning From Feedback: Exactness and Incentives." *Journal of Experimental Psychology: Learning, Memory, and Cognition*, **17**, pp.734-752.

D. Holt and P. Morrow, "Risk Assessment Judgments of Auditors and Bank Lenders: A Comparative Analysis of Conformance to Bayes Theorem," *Accounting, Organizations and Society*, **17** (1992) pp.549-559.

A. Kohn, "Why Incentive Plans Cannot Work." *HBR*, (September/October 1993) pgs. 54-63.

J. Klayman, "Cue Discovery in Probabilistic Environments: Uncertainty and Experimentation," *Journal of Experimental Psychology: Learning, Memory, and Cognition*, **14** (1988)

pp.317-330.

- J. Klayman and Y. Wa, "Hypothesis Testing in Rule Discovery: Strategy, Structure, and Content," *Journal of Experimental Psychology: Learning, Memory, and Cognition*, **15** (1989) pp.596-604.
- J. Klayman and Y. Wa, "Confirmation, Disconfirmation, and Information in Hypothesis Testing," *Psychological Review*, **94** (1987) pp.211-228.
- R. Libby, "Experimental Research and Distinctive Features of Accounting Settings," *The State of Accounting Research As We Enter the 1990's, Illinois PhD Jubilee*, (1989) pp. 126-152.
- McGuire, William J. "Creative Hypothesis Generating in Psychology: Some Useful Heuristics." *Annual Review of Psychology*. 1997, Vol. 48, pp. 1-30.
- D. Nadler, "The effects of feedback on task group behavior: A review of Experimental Research," *Organizational Behavior and Human Decision Processes*, ? (1979).
- R. Nickerson, "Retrieval inhibition from part-set cuing: A persisting enigma in memory research," *Memory & Cognition*, **12** (1985) pp.531-552.
- J. W. Payne, "Contingent Decision Behavior," *Psychological Bulletin*, **92** (1982) pp.382-402.
- J. Payne and J. Bettman, "Behavioral Decision Research: A Constructive Processing Perspective," *Annual Review of Psychology*, (1992).
- J. Payne, J. Bettman and E. Johnson, "Adaptive Strategy Selection in Decision Making," *Journal of Experimental Psychology: Learning, Memory, and Cognition*, **14** (1988) pp.534-552.
- J. Raaijmakers and R. Shiffrin, "Models for Recall and Recognition," *Annual Review of Psychology*, (1992).
- Rousseau, Denise M. "Organizational Behavior in the New Organizational Era." *Annual Review of Psychology*. 1997, Vol. 48, pp. 515.546.
- J. Sniezek, "Groups Under Uncertainty: An Examination on Confidence in Group Decision Making," *Organizational Behavior and Human Decision Processes*, **52** (1992).
- A. Stone, et. al., "Measuring Daily Events and Experiences: Decisions for the Researcher," *Journal of Personality*, (1991).
- S. Tannebaum and G. Yukl, "Training and Development in Work Organizations," *Annual Review of Psychology*, (1992).
- L. Wheeler and H. Reis, "Self-Recording of Everyday Life Events: Origins, Types and Uses," *Journal of Personality*, (1990).

MORE ARTICLES CONSIDERED FOR COURSE BUT NOT USED CURRENTLY

Ackert, Lucy F. Church, Bryan K., and Shehata, Mohamed. "An Experimental Examination of

- the Effects of Forecast Bias on Individuals Use of Financial Information." *Journal of Accounting Research*. Vol. 35, No. 1, Spring 1997 pp. 25-42.
- Almer, Elizabeth Dreike. "Auditor-User Communications: A Contributing Factor to the Expectation Gap." *Working Paper*. University of Miami, Rev. November 19, 1997.
- American Accounting Association, "Sub-Report on "On the use of Surrogates in Behavioral Experimentation", part of committee report on Research Methodologies in Accounting, *The Accounting Review* (Supplement, 1972) pgs. 455- 471.
- Anderson, Urton and Koonce, Lisa. "Evaluating the Sufficiency of Causes in Audit Analytical Procedures." *Auditing: A Journal of Theory and Practice*. Vol. 17, No. 1, Spring, 1998, pp. 1-12.
- Asare, S. and L. McDaniel., "The Effects of Familiarity With the Preparer and Task Complexity on the Effectiveness of the Audit Review Process," *The AR* (April 1996), 139-59.
- Ashton, R. H., and S. S. Kramer. "Students as Surrogates in Behavioral Accounting Research: some Evidence." *Journal of Accounting Research* 18 (1980) pgs. 1 - 15.
- V. Awasthi and J. Pratt, "The Effects of Monetary Incentives on Effort and Decision Performance: The Role of Cognitive Characteristics." *The Accounting Review*, **65** (1990), pp. 797-811.
- J. Bedard and S. Biggs, "Pattern Recognition, Hypotheses Generation, and Auditor Performance in an Analytical Task." *The AR*, 66 (1991), pp. 622-642.
- S. Biggs, M. Selfridge, and G.R. Krupka, "A Computational Model of Auditor Knowledge and Reasoning Processes in the Going-Concern Judgment." *Auditing: A Journal of Practice and Theory*, **12** (Supplement 1993), pp. 82-112.
- S.E. Bonner, "A Model of the Effects of Audit Task Complexity.", *Accounting, Organizations and Society*, **19** (No. 3 1994), pp. 213-234.
- S. Bonner, J.S. Davis, and B. Jackson, "Frontiers in Experimental Tax Research: Experimental Economics and Tax Professional Judgment." In *A Guide to Tax Research Methodologies*, edited by C.R. Ennis. Sarasota, FL.: American Accounting Association, 1991, pp. 42-80.
- F.A. Buckless and R.L. Peace, "The Influence of the Source of Professional Standards on Juror Decision Making.", *The Accounting Review*, **68** (1993),pp.164-178. [Includes comments by Muchler and Pany].
- B. Carpenter and M. Dirsmith, "Early Debt Extinguishment Transactions and Auditor Materiality Judgments: A Bounded Rationality Perspective." *Accounting, Organizations and Society*, **17** (1992), pp. 709-739.
- B.W. Carpenter, M.W. Dirsmith and P.P. Gupta, "Materiality Judgments and Audit Firm Culture: Social Behavioral and Political Perspectives.", *Accounting, Organizations and Society*, **19** (No. 4/5 1994), pp. 355-380.
- V. Carpenter and E. Feroz, "GAAP as a Symbol of Legitimacy: New York State's Decision To

- Adopt Generally Accepted Accounting Principles." *Accounting, Organizations and Society*, **17** (1992), pp. 613-643.
- C.W. Chow, Y. Kato, and M.D. Shields, "National Culture and the Preference for Management Controls: An Exploratory Study of the Firm-Labor Market Interface.", *Accounting, Organizations and Society*, **19** (No. 4/5 1994), pp. 381-400.
- Chow, C., M. Hirst and M. Shields., "The Effects of Pay Schemes and Probabilistic Management Audits on Subordinate Misrepresentation of Private Information: an Experimental Investigation in a Resource Allocation Context," *BRIA* (1995) pgs. 1-16.
- B. Cloyd, J.R. Frederickson, and J.W. Hill, "Motivating Factors in Attorneys' Recommendations to Sue Auditors: How Important is Causality.", Working Paper, University of Texas, August 1994.
- B. Cloyd, J.R. Frederickson, and J.W. Hill, "The Effects of Legal Cost Allocation Rules and Auditors' Reputations for Settling on Non-Meritorious Suits Against Auditors.", Working Paper, University of Texas, July 1994.
- Cuccia, A. K. Hackenbrack, and M. Nelson., "The Ability of Professional Standards to Mitigate Aggressive Reporting," *The AR* (April 1995) pgs., 227-48
- Cushing, Barry E. and Ahlawat, Sunita S. "Mitigation of Recency Bias in Audit Judgment: The Effect of Documentation." *Auditing: A Journal of Theory and Practice*. Vol. 15, No. 2, Fall, 1996, pp. 110-122.
- C. Emby, "Framing and Presentation Mode Effects in Professional Judgment: Auditors' Internal Control Judgments and Substantive Testing Decisions.", Working Paper, Simon Fraser University, August 1994.
- Fisher, J., J. Frederickson, and S. Pfeffer. "Budgeting: An Experimental Investigation of the Effects of Negotiation." *The Accounting Review* (January 2000) pgs., 93-114.
- J. Frederickson, "Relative Performance Information: The Effects of Common Uncertainty and Contract Type on Agent Effort." *The Accounting Review*, **67**, pp. 647-669.
- Frederickson, J.R., S. Pfeffer, and J. Pratt, "Performance Evaluation Judgments: Effects of Prior Experience under Different Performance Evaluation Schemes and Feedback Frequencies," *Journal of Accounting Research*, **37** (Spring 1999), pp.151-165.
- Ganzach, Yoav. "Judging Risk and Return of Financial Assets." *Organizational Behavior and Human Decision Processes*, **83** (No. 2, Nov. 2000), pp. 353-370.
- Ghosh, Dipankar. "De-escalation Strategies: Some Experimental Evidence." *Behavioral Research in Accounting*. Vol. 9, 1997, pp. 88-112.
- Gibbins, M., S. Salterio, and A. Webb, "Evidence About Auditor-Client Management Negotiation Concerning Client's Financial Reporting," *Journal of Accounting Research*. Vol. 39, No. 3, December 2001, pp. 535-563.
- G.L. Harrison, "Reliance on Accounting Performance Measures in Superior Evaluative Style - The Influence of National Culture and Personality.", *Accounting, Organizations and*

- Society*, **18** (No. 4 1993), pp. 319-339.
- F.D. Hertog, "Control Systems in Dissonance: The Computer as an Ink Blot.", *Accounting, Organizations and Society*, **17** (No. 2 1992), pp. 103-127.
- Highhouse, S., P. Paese, and T. Leatherberry., "Contrast Effects on Strategic-Issue Framing.", *OBHDP* (Feb. 1996) pp. 95-105.
- Highhouse, S. and P. Yuce., "Perspectives, Perceptions, and Risk-Taking Behavior.", *OBHDP* (Feb. 1996) pp. 159-167.
- Highhouse, S., P. Paese, and T. Leatherberry., "Contrast Effects on Strategic-Issue Framing.", *OBHDP* (Feb. 1996) pp. 95-105.
- D.E. Hirst, "Auditors' Sensitivity to Source Reliability." *Journal of Accounting Research*, **32** (1994), pp.113-126.
- Hirst, D. E., L. Koonce, and J. Miller, "The Joint Effect of Management's Prior Forecast Accuracy and the Form of Its Financial Forecasts on Investor Judgment," *Journal of Accounting Research*. Vol. 37, Supplement, 1999 pp. 101-134. [includes discussion comments by Kennedy].
- Hirst D., L. Koonce, and P. Simko., "Investors Reactions to Financial Analysts' Research Reports" *JAR* (Autumn 1995) pgs. 335-52.
- Hodge, F. "Hyperlinking Unaudited Information to Audited Financial Statements: Effect on Investor Judgments." *The Accounting Review* (October 2001) pgs., 675-692.
- R. Hogarth, "A Perspective on Cognitive Research in Accounting." *The Accounting Review*, **66** (1991), pp.277-290.
- Hopkins, P. E., R. W. Houston, and M. F. Peters. "Purchase, Pooling, and Equity Analysts' Valuation Judgments. *The Accounting Review*. Vol. 75, No. 3, July, 2000, pp. 257-282.
- Irwin, J. and J. Baron., "Response Mode Effects and Moral Values." *Organizational Behavior and Human Decision Processes*, 84 (No. 2, March 2001), pp. 177-197.
- Jamal, K. and H. Tan, "Can Auditors Predict the Choices Made by Other Auditors?" *Journal of Accounting Research*. Vol. 39, No. 3, December 2001, pp. 583-597.
- B. Jaworski and M. Young, "Dysfunctional Behavior and Management Control: An Empirical Study of Marketing Managers." *Accounting, Organizations and Society*, **17** (1992), pp. 17-35.
- Jennings, Marianne M., Lowe, D. Jordan, and Reckers, Phillip M. J. "Causality as an Influence on Hindsight Bias: An Empirical Examination of Judges' Evaluation of Professional Audit Judgment." *Working Paper*. Virginia Polytechnic Institute and State University
- C. S. Jones, "The Attitudes of Owner-Managers Towards Accounting Control Systems Following Management Buyout." *Accounting, Organizations and Society*, **17** (1992), pp. 151-168.

- Kadous, K. "The Effects of Audit Quality and Consequence Severity on Juror Evaluations of Auditor Responsibility for Plaintiff Losses." *The Accounting Review*. Vol. 75, No. 3, July, 2000, pp. 327-342
- Kennedy, Jane., "Debiasing the Curse of Knowledge in Audit Judgment," *The AR* (April 1995) pgs., 249-73.
- Kinney, William R., Jr. and Nelson, Mark W. "Outcome Information and the 'Expectation Gap': The Case of Loss Contingencies." *Journal of Accounting Research*. Vol. 34, No. 2, Autumn 1996, pp. 281-299.
- L. Koonce, "Explanation and Counterexplanation during Analytical Review." *The Accounting Review*, **67** (1992), pp. 59-76.
- Libby, R. and H. Tan, "Analysts' Reactions to Warnings of Negative Earnings Surprises," *Journal of Accounting Research*, 37 (Autumn 1999), pp.415-435.
- Libby, R. and W. R. Kinney. "Does Mandated Audit Communication Reduce Opportunistic Corrections to Manage Earnings to Forecasts? *The Accounting Review*. Vol. 75, No. 4, October, 2000, pp. 383-404.
- R. Libby and M. Lipe, "Incentives, Effort, and the Cognitive Processes Involved in Accounting Related Judgments." *Journal of Accounting Research*. Vol. 37, Supplement, 1999 pp. 135-165. [includes discussion comments by Bloomfield].
- Lipe, M. G. and S. E. Salterio. "The Balance Scorecard: Judgmental Effects of Common and Unique Performance Measures." *The Accounting Review* (July 2000) pgs., 283-298.
- Lipe M.G. and S. Salterio, "A Note on the Judgmental Effects of the Balanced Scorecard's Information Organization," *Accounting Organizations and Society*, (Forthcoming, 2002).
- Luft, Joan L. and Libby, Robert. "Profit Comparisons, Market Prices and Managers' Judgments About Negotiated Transfer Prices." *The Accounting Review*. Vol. 72, No. 2, April, 1997, pp. 217-229.
- Maines, Lauren A., McDaniel, Linda S., and Harris, Mary S. "Implications of Proposed Segment Reporting Standards for Financial Analysts' Investment Judgments." *Journal of Accounting Research*. Vol. 35, Supplement, 1997 pp. 1-24. [including discussion by Koonce, pp. 25-33].
- M.J. Maletta and T. Kida, "The Effect of Risk Factors on Auditors' Configural Information Processing." *The Accounting Review*, **68** (1993), pp. 681-691.
- Matsumoto D., M.E. Peecher, and J. S. Rich. "Evaluations of Outcome Sequences." *Organizational Behavior and Human Decision Processes*, 83 (No. 2, Nov. 2000), pp. 331-352.
- J. Morrill, "Information Search Behaviour of Experienced and Novice Auditors When a Directed Search Strategy is Required.", Working Paper, Université Laval, August 1994.
- Nelson, Mark W. and W.R. Kinney, Jr. "The Effect of Ambiguity on Loss Contingency

- Reporting Judgments." *The Accounting Review*. Vol. 72, No. 2, April, 1997, pp. 257-274.
- Payne, J., J. Bettman and M. Luce,. "When Time is Money: Decision Behavior Under Opportunity-Cost Time Pressure.", *OBHDP* (May 1996)
- N. Pennington and R. Hastie. "Explanation-Based Decision Making: Effects of Memory Structure on Judgment." *Journal of Experimental Psychology: Learning, Memory and Cognition*, **14** (1988), pp. 521-533.
- J.M. Peters, "Decision Making, Cognitive Science and Accounting: An Overview of the Intersection.", *Accounting, Organizations and Society*, **18** (No. 5 1993), pp. 383-405.
- J. Peters, "A Cognitive Computational Model of Risk Hypothesis Generation," *Journal of Accounting Research*, **28** (Supplement 1990), pp. 1-20.
- Phillips, Fred, "Auditor Attention to and Judgments of Aggressive Financial Reporting," *Journal of Accounting Research*, 37 (Spring 1999), pp.167-189.
- Pohl, R. and W. Hell,. "No Reduction in Hindsight Bias After Complete Information and Repeated Testing.", *OBHDP* (July 1996) pp. 49-58.
- Ratcliff, Roger and McKoon, Gail. "Bias Effects in Implicit Memory Tasks." *Journal of Experimental Psychology: General*. Vol. 125, No. 4, pp. 403-421.
- Ravenscroft, S. and S. Haka., "Incentive Plans and Opportunities for Information Sharing," *BRIA* (1996) pgs. 114-33.
- J.L. Reimers and S.A. Butler, "The Effect of Outcome Knowledge on Auditors' Judgmental Evaluations.", *Accounting, Organizations and Society*, **17** (No. 2 1992), 185-194.
- Ritinger, D. A., R. Hastie., "Content Effects on Decision Making." *Organizational Behavior and Human Decision Processes*, 85 (No. 2, July. 2001), pp. 336-359.
- Salterio, S. and Koonce, L. "The Persuasiveness of Audit Evidence: The Case of Accounting Policy Decisions." *Accounting, Organizations and Society*, Vol. 22, No. 6, pp. 573-587, 1997.
- Shelton, S. W. "The Effect of Experience on the Use of Irrelevant Evidence in Auditor Judgment." *The Accounting Review*. Vol. 74, No. 2, April, 1999, pp. 217-224.
- R. Simnett, "The Effect of Information Selection and Task Complexity on Predictive Accuracy, Confidence and Calibration of Auditors.", Working Paper, University of New South Wales, March 1994.
- Simnett, R. "The Effect of Information Selection, Information Processing and Task Complexity on Predictive Accuracy of Auditors." *Accounting, Organizations and Society*. Vol. 21, No. 7-8, October/November, 1996, pp. 699-719.
- Sprinkle, G.B. "The Effect of Incentive Contracts on Learning and Performance." *The Accounting Review*. Vol. 75, No. 3, July, 2000, pp. 299-326.

- Sprinkle, G. B., "Perspectives on Experimental Research in Managerial Accounting," *Accounting Organizations and Society*, (Forthcoming, 2002).
- Staw, Barry M., Barsade, Sigal G., and Koput, Kenneth W. "Escalation at the Credit Window: A Longitudinal Study of Bank Executives' Recognition and Write-Of Problem Loans." *Journal of Applied Psychology*. 1997, Vol. 82, No. 1, pp. 130-142.
- Tan, H. and A. Kao, "Accountability Effects on Auditors' Performance: The Influence of Knowledge, Problem-Solving Ability, and Task Complexity," *Journal of Accounting Research*, 37 (Spring 1999), pp.209-223.
- Tan, Hun-Tong and Karim Jamal. "Do Auditors Objectively Evaluate Subordinates Work?" *The Accounting Review*. Vol. 76, No. 1, January, 2001, pp. 99-110.
- Vera-Munoz, S. C., W. R. Kinney, and S. E. Bonner. "The Effects of Domain Experience and Task Presentation Format on Accountants' Information Relevance Assurance." *The Accounting Review*. Vol. 76, No. 3, July, 2001, pp. 405-430.
- Yamagishi, K. "Strength of Preference and Effects of Valance in the Domain of Gains and Losses.", *OBHDP* (June 1996) pp. 290-306.
- Zimbelman, Mark F. "The Effects of SAS No. 82 on Auditors' Attention to Fraud Risk Factors and Audit Planning Decisions." *Journal of Accounting Research*. Vol. 35, Supplement, 1997 pp. 75-97. [including discussion of Hoffman, pp. 99-106]
- Zimbleman, M. F. and W.S. Waller, "An Experimental Investigation of Auditor-Auditee Interaction under Ambiguity," *Journal of Accounting Research*. Vol. 37, Supplement, 1999 pp. 135-165. [includes discussion comments by Bloomfield].