An Introduction to Behavioral Experimental Research in Accounting

Classes:
October 5-9

Instructor:
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Overview:
The purpose of this course is to introduce graduate students to behavioral experimental accounting research in the context of management disclosure. The goal is to present students with a research tool for answering research questions that may be difficult to address using traditional archival methods. At the end of the course, students should be able to recognize opportunities to deploy an experiment, have an understanding of what utilizing an experiment involves, and improve their ability to design research that allows them to draw compelling inferences.

Session 1: Experimental Research as a Tool

Purpose: To understand the strengths and weaknesses of experimental research and learn how to use the Conceptual Box framework (i.e., Libby Boxes).

Student Preparation:

2. Submit to the instructor an archival paper that they find interesting. Students can submit their own paper or a published paper from other authors.

Format: The session will consist of two parts. In the first part, the instructor will lead a discussion centered on discovering the purpose of experiments and where experimentation is most effective. In the second part of the lesson, students will be asked to complete Libby boxes for archival papers that they brought to the session.
Session 2: Developing a Research Question

Purpose: To explore what makes a good experimental research question and consider ways to generate viable experimental research.

Student Preparation:
Read Paper and complete Libby Boxes:
Harris, L.L., J.L. Hobson and K.E. Jackson. Forthcoming. The Effect of Investor Status on Investors’ Susceptibility to Earnings Fixation. Contemporary Accounting Research

Format: This session will consist of three parts. In the first part, students will discuss Libby boxes for the assigned papers. In the second part, the instructor will introduce the “Kinney 3 Paragraphs” as a tool for articulating research ideas, and will highlight elements of strong experimental research ideas. In the third part, students will work towards generating their own experimental research question.

Session 3: Theory Development

Purpose: To gain exposure to common psychological phenomena utilized in behavioral accounting research and consider how they might apply in their own research.

Student Preparation:

2. Prepare paragraph 1 of the “Kinney 3 Paragraphs” for their research idea (problem and importance) and submit prior to class.

Format: This session will consist of three parts. In the first part, students will discuss Libby boxes for the assigned paper. In the second part, the instructor will provide an overview of several common psychological phenomena and provide insights as to how each has been used in accounting research. In the third part, student volunteers will share their research ideas and we will have a round table discussion to model “shaping” the ideas as time allows.
Session 4: Experimental Design

Purpose: To build an appreciation for the types of experimental designs that allow for compelling inferences to be made.

Student Preparation:
1. Read Paper and complete Libby Boxes:

2. Prepare Paragraph 2 of the “Kinney 3 Paragraphs” for research idea (theory-driven prediction).

Format: This session will consist of three parts. In the first part, students will discuss Libby boxes for the assigned paper. In the second part, the instructor will discuss Experimental Validity and related threats, as well as common designs for quasi-experiments. In part three, student volunteers will share their research predictions and the theoretical basis for their predictions.

Session 5: Writing up the research

Purpose: To generate a rubric for preparing a first draft of an experimental research paper.

Student Preparation:
1. Read Paper and complete Libby Boxes

2. Prepare Paragraph 3 of the “Kinney 3 Paragraphs” for research idea (how will prediction be tested).

Format: this session will consist of four parts. In the first part, students will discuss Libby boxes for the assigned paper. In the second part, student volunteers will share their experimental designs for their research idea. In the third part, the instructor will offer a roadmap for preparing a first draft of a proposal/paper. In the fourth part, the instructor will explain the final project required for completing the course.

FINAL PROJECT: Students will prepare a draft proposal; ideally, the proposal will be related to the research idea developed during the course. Details regarding submission will be described during Session 5 of the course.