



UGSM-MONARCH BUSINESS SCHOOL SWITZERLAND

Decision Making in Accounting - MGMT655

Course Outline

PROFESSOR: Prof. Raymond Leducd, MBA, CGA

COURSE OBJECTIVES

The course is designed to examine issues surrounding judgment and decision making (JDM) in an accounting setting. JDM considerations are found throughout all accounting environments and require a synthesis of both psychology and accounting literature and research.

Judgment and Decision Making in Accounting is structured around an innovative framework that provides a unique way of thinking about JDM projects and organizing JDM research. Developed based on many years of teaching and research on accounting JDM, this unique framework succinctly describes the key issues in accounting JDM research, enabling readers to more quickly assimilate the vast material related to those issues. The framework also provides a basis to help readers evaluate their own current JDM research ideas, as well as generate further research questions.

Through the use of readings, assignments, and a research paper, students will build upon their existing skills and knowledge and develop a strong foundation upon which to address their own decision making approaches in an accounting environment.

TEXTBOOK AND CASEBOOK REQUIREMENTS

Judgment and Decision Making in Accounting
Sarah E. Bonner
Pearson Prentice Hall
ISBN-10: 0138638950
ISBN-13: 9780138638955

EVALUATION

The evaluation will consist of:

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| 1. Two short assignments worth 10% each covering specific chapter material | 20% |
| 2. Two business case write-ups worth 20% each | 40% |
| 3. A single capstone report | 40% |
| Total | 100% |

The course is broken into four sections as follows:

Section 1

Introduction to Judgment and Decision Making Research
JDM Quality

Section 2

Knowledge and Personal Involvement
Abilities, Intrinsic Motivation, and Other Person Variables
Cognitive Processes

Section 3

Task Variables
Environmental Variables

Section 4

Understanding the Factors that Affect JDM Quality
Methods for Improving JDM
Conclusion

ASSIGNMENT SCHEDULE

The assignments are primarily based upon the textbook material but other material may be made available or referenced where appropriate. The written assignments need to be completed at an appropriate level of writing with proper referencing of any material cited.

The short assignments should be a **minimum** of five pages (double spaced) plus any exhibits you may wish to include. A separate reference page, if necessary, is not counted as part of the page limit.

The business case write-ups should be a **minimum** of 10 pages (double spaced) plus any exhibits you may wish to include. A separate reference page, if necessary, is not counted as part of the page limit.

The final capstone report should be a **minimum** of 25 pages (double spaced) plus any exhibits you may wish to include. A separate reference page is not counted as part of the page limit. The specific topic will be agreed upon between the student and the instructor prior to the report being approved.

Section 1

This section covers chapters 1 and 2 and will be the basis for the first written assignment.

Section 2

This section covers chapters 3, 4, and 5 and will be the basis for the second written assignment.

Section 3

This section covers chapters 6 and 7 and will be the basis for the first case write-up.

Section 4

This section covers chapters 8, 9, and 10 and will be the basis for the second case write-up.

FINAL CAPSTONE REPORT

The report will represent a comprehensive analysis of a topic agreed upon by the student and instructor once the course has begun. The report will involve identification and analysis of the issues and presentation of recommendations. The report needs to be written at an appropriate level and will include a properly formatted reference section.