

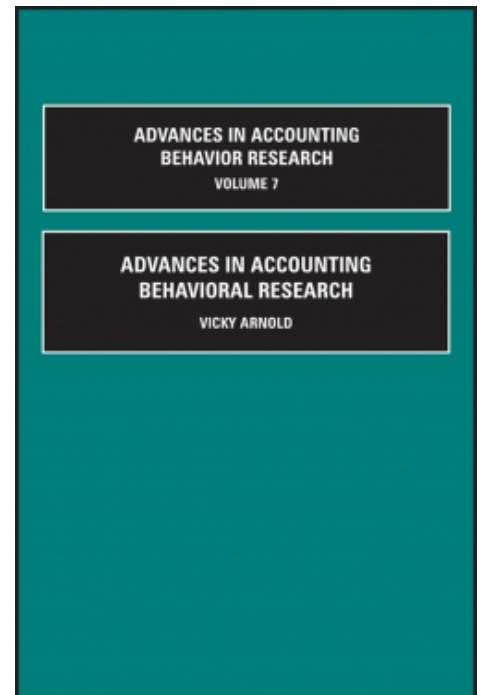
Advances in Accounting Behavioral Research

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Vicky Arnold

About the Book

"Advances in Accounting Behavioral Research" publishes quality articles encompassing all areas of accounting that incorporate theory from and contribute knowledge and understanding to the fields of applied psychology, sociology, management science, and economics. The series promotes research that integrates accounting issues with organizational behavior, human judgment/decision making, and cognitive psychology. Volume 7 contains papers on a variety of behavioral accounting topics including tax, financial, audit, forensic, and managerial accounting. One paper in the area of taxation is an insightful look at the influence of the earned income tax credit in which the authors collected the data from low-income individual taxpayers. The other taxation paper examines the variables that influence tax professional judgments. This volume also contains a paper examining the behavioral implications of alternative going concern reporting formats, a particularly timely issue as many countries struggle with how to make financial reporting more transparent. Another study examines how forensic experts at professional service firms assess the factors that indicate financial statement fraud. Three research studies examining performance in a managerial setting are also reported. One investigates the differences between individual and collective budgeting decisions with respect to budgetary slack creation and task performance; a second examines conditions that affect budget team performance; and a third examines whether superiors who evaluate the performance of their subordinates consider information asymmetry. The final paper develops an assurance services model that identifies the gaps in expectations between users and providers of assurance services. Overall, these papers provide interesting insight into the problems examined.



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