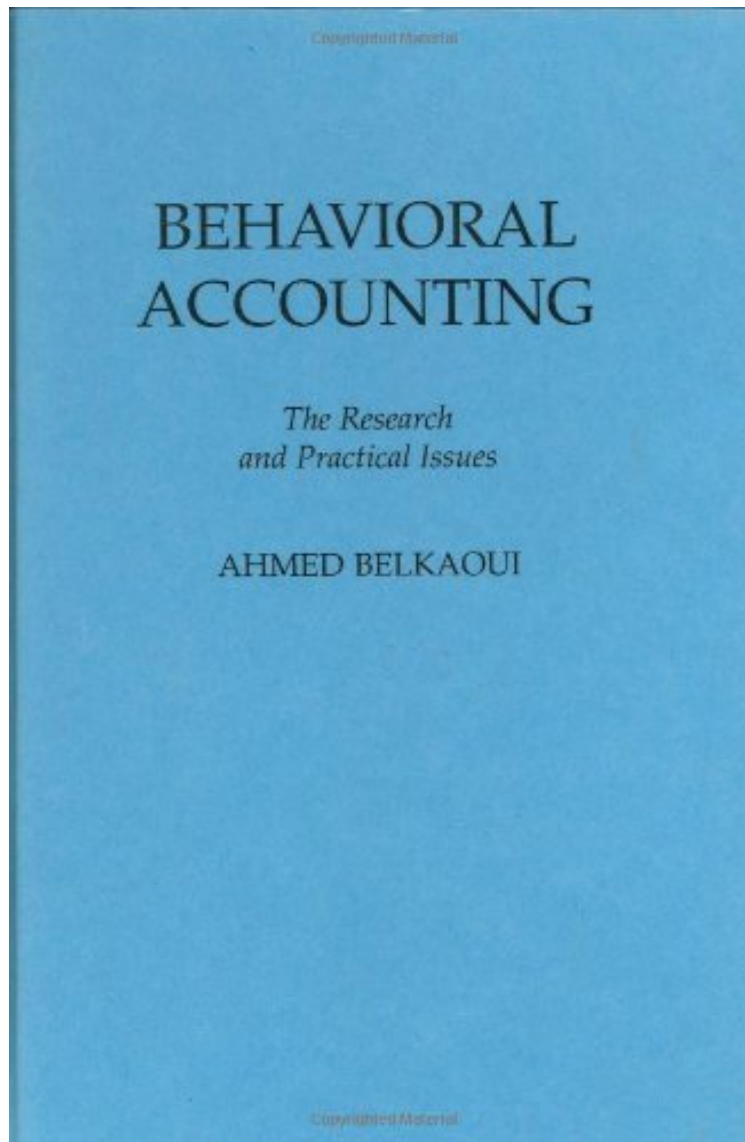


(Library ebook) Behavioral Accounting: The Research and Practical Issues

Behavioral Accounting: The Research and Practical Issues

Ahmed Riahi-Belkaoui

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Ahmed Riahi-Belkaoui : Behavioral Accounting: The Research and Practical Issues before purchasing it in order to gage whether or not it would be worth my time, and all praised Behavioral Accounting: The Research and Practical Issues:

This book is useful, readable and intelligent survey of the emerging field of behavioral accounting, a field that is doing much to narrow the gap between accounting and behavioral scholars and practitioners. Personnel Psychology The

relatively new field of behavioral accounting relies on the application of behavioral concepts from the social sciences for an understanding of the forces that underlie the accounting environment. Here, Belkaoui presents the first comprehensive survey of behavioral accounting theories and findings, organizing them into a systematic framework for the further study of behavioral accounting issues and questions. The result is a new understanding of the behavioral environment of accounting and a guide to solving practical behavioral problems that result from the preparation and use of accounting information. As Belkaoui demonstrates, the quality of accounting information is often adversely affected by human perceptions, attitudes, predispositions, and other behavioral characteristics. Belkaoui fully explores the behavioral underpinnings of the problem by examining the behavioral dimensions of a wide range of accounting issues and practices including: contingency approaches to the design of accounting systems; functional and data fixation; the practice of slack; accounting and language; goal setting, participative budgeting and performance; the human resource considerations in public accounting firms; and, finally, cultural determinism in accounting. By offering both a realistic appraisal of the theories behind behavioral accounting and a cogent statement of the questions still left unanswered, Belkaoui makes a major contribution to the ongoing inquiry into the influence of behavioral factors on accounting practice.

"Belkaoui, a prolific author in the accounting field, provides a summary of the latest research in behavioral accounting. Behavioral accounting concerns itself with human behavior as it relates to accounting information and problems. Its basic objective is to explain and predict human behavior in all possible accounting contexts.' Thus the author defines his topic and sets the direction of his book. He divides the book into seven chapters: (1) Contingency Approaches to the Design Accounting Systems; (2) Functional and Data Fixation; (3) The Practice of Slack: A , (4) Accounting and Language; (5) Goal Setting, Participative Budgeting and Performance; (6) Human Resource Considerations in Public Accounting Firms; and (7) Cultural Determinism in Accounting. Each chapter described the work of leading researchers on each of these topics. After discussing the chapter topic and defining the terms used, Belkaoui elaborates on the methodology and results of the leading researchers. This is done in a chronological fashion so that one may see how research progresses from pioneering to fine tuning. He uses exhibits to illustrate concepts and terminology. The research is amply footnoted, and each chapter is followed by a bibliography. Upper-level undergraduate and graduate accounting students."-Choice" This survey of conceptual and empirical work in behavioral accounting is addressed primarily to students and researchers within the accounting field. Readers of this journal, however, will find it both accessible and interesting. . . . This book is a useful, readable and intelligent survey of the emerging field of behavioral accounting, a field that is doing much to narrow the gap between accounting and behavioral scholars and practitioners. . . ."-Personnel Psychology? This survey of conceptual and empirical work in behavioral accounting is addressed primarily to students and researchers within the accounting field. Readers of this journal, however, will find it both accessible and interesting. . . . This book is a useful, readable and intelligent survey of the emerging field of behavioral accounting, a field that is doing much to narrow the gap between accounting and behavioral scholars and practitioners. . . .? -Personnel Psychology? Belkaoui, a prolific author in the accounting field, provides a summary of the latest research in behavioral accounting. Behavioral accounting concerns itself with human behavior as it relates to accounting information and problems. Its basic objective is to explain and predict human behavior in all possible accounting contexts.' Thus the author defines his topic and sets the direction of his book. He divides the book into seven chapters: (1) Contingency Approaches to the Design Accounting Systems; (2) Functional and Data Fixation; (3) The Practice of Slack: A , (4) Accounting and Language; (5) Goal Setting, Participative Budgeting and Performance; (6) Human Resource Considerations in Public Accounting Firms; and (7) Cultural Determinism in Accounting. Each chapter described the work of leading researchers on each of these topics. After discussing the chapter topic and defining the terms used, Belkaoui elaborates on the methodology and results of the leading researchers. This is done in a chronological fashion so that one may see how research progresses from pioneering to fine tuning. He uses exhibits to illustrate concepts and terminology. The research is amply footnoted, and each chapter is followed by a bibliography. Upper-level undergraduate and graduate accounting students.? -Choice About the Author AHMED BELKAOUI is Professor of Accounting at the University of Illinois at Chicago and is a recognized authority on accounting. He has served as a consultant to corporations, institutions, and governments throughout the world. Among his recent books are Human Information Processing in Accounting (Quorum, 1989), Industrial Bonds and the Rating Process, International Accounting, Socio-Economic Accounting, Public Policy and the Problems and Practices of Accounting, and The Learning Curve (all published by Quorum Books). He is the author of more than 70 articles and reviews.