



Universitas Islam Indonesia

Faculty of Economics

INTERNATIONAL PROGRAM

Syllabus Behavioral Accounting

Subject : Behavioral Accounting
Credits : 3

Description

This subject aims to learn the basic concept of human behavior, the relation of accounting and human behavior, theories and approaches in behavioral accounting, and the application of behavioral accounting on empirical research of financial accounting, management accounting, information system, public accounting and syariah accounting.

Competence

- Students are able to understand the characteristics and the scope of behavioral accounting.
- Students are able to understand any concepts related to human behavior
- Students are able to understand approaches and theories that is used in behavioral accounting.
- Students are able to understand the application of behavioral accounting on empirical research of financial accounting, management accounting, information system, public accounting and syariah accounting.

Topics

1. Introduction: understanding the learning process in university. Definition and Scope, History and various Perspective of Behavioral Accounting.
2. Various Concept of Behavior and Assumption about Human Behavior
3. Various Dimension of Management Accounting
4. Characteristic of Controlling Process
5. Contingency approach and Theories in behavioral Accounting
6. Behavioral Aspects of Performance Measurement
7. Goal setting, Participatory Budgeting and Performance
8. Behavioral Aspect of Auditing
9. Behavioral aspect of Responsibility Accounting
10. Behavioral Aspect of Financial Accounting
11. Behavioral Aspect of Accounting Information System
12. Behavioral Aspect of Public Accounting
13. Behavioral Aspect of Syariah Accounting

References

Siegel, G dan Marconi, H.R. (1989). *Behavioral Accounting*. Ohio: South Wester Publishing, Co.
Belkaoui, A.R. (2002). *Behavioral Management Accounting*. London:Quorum Books.
Empirical articles about behavioral accounting