26:010:685
Social Science Methods in Accounting Research

Dr. Peter R. Gillett
Associate Professor
Department of Accounting & Information Systems
Rutgers Business School – Newark & New Brunswick
Overview

- Theoretical Research and Analytical Models
  * Economic Analysis
  * Game Theory
  * Normative Models
- Questions and problems
- Readings for next week
Theoretical Research and Analytical Models

- “Moral Hazard and Observability”
  Robert Holmstrom
  The Bell Journal of Economics, 1979
Phillip C. Stocken & Robert E. Verrecchia
Theoretical Research and Analytical Models

“Possibility Theory: A Fuzzy Logic Approach to Audit Evidence and Audit Planning Models”
Peter R. Gillett
Questions and problems
Readings for next week

- “Stock Exchange Disclosure and Market Liquidity: An Analysis of 50 International Exchanges”
  Carol A. Frost, Elizabeth A. Gordon & Andrew F. Hayes

- “Earnings as An Explanatory Variable for Returns”
  Peter D. Easton & Trevor S. Harris
  Journal of Accounting Research Vol. 29 No. 1, 1991

- “What affects the efficiency of a market? Some answers from a laboratory”
  Russ Lundholm
  The Accounting Review, July 1991