

Social Sciences Research Paper Abstract

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College Essay

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This paper develops a unified framework to synthesize the growing stream of positive research on the role of individual decision-makers in shaping observed accounting phenomena (Introduction). This line of research recognizes two central ideas in behavioral economics. First, individual behavior depends not only on economic incentives and accessible information but also on individual preferences, abilities, experiences, and other characteristics. Second, the constraints that structure human interactions encompass both formal institutions (e.g., rules, laws, constitutions) and informal institutions (e.g., norms, conventions, rituals) (Key Ideas). Our review covers a broad set of individuals who are of interest in accounting research: managers, directors, audit partners, analysts, standard setters, politicians, judges, journalists, loan officers, financial advisors, and investors (Scope of Review). We aim to understand the systematic effects of individual characteristics on a wide spectrum of accounting phenomena, including financial reporting, disclosure, tax planning, auditing, and corporate social responsibility. We highlight the importance of personal characteristics not only for an individual's own behavior but also for others' perceptions (Objective of Review). Our review mainly focuses on archival research in accounting and provides some thoughts about opportunities for archival empiricists going forward. We also, when feasible, highlight opportunities for future field, survey, and experimental research (Research Methods and Scope). A central takeaway from our review is that individual-level factors significantly improve our ability to explain and predict accounting phenomena beyond firm-, industry-, and market-level factors (Central Takeaway).