



## Behavioral Accounting vs. Behavioral Finance

By Robert Breitkreuz

Grin Verlag Jun 2009, 2009. Taschenbuch. Book Condition: Neu. 212x150x15 mm. This item is printed on demand - Print on Demand Titel. - Scholarly Essay from the year 2008 in the subject Business economics - Investment and Finance, printed single-sided, grade: -, University of St. Gallen (Institut für Accounting, Controlling und Auditing), language: English, abstract: An economic theory which is not incorporating human behavior is not imaginable. For reasons of simplification economic models traditionally use the concept of a rational acting market participant. In order to face the inadequateness of this abstraction behavioral economic science reject the assumption of the homo economicus and adds various findings from supporting disciplines as psychology, sociology, and organizational theory. While the exploration of human behavior in finance theory has a long tradition, research in the area of psychological effects in accounting started not earlier than the mid of last century. The main intention of modern financial reporting is the supply of useful information for actual and potential investors within their decision-making process. As information processing of agentson the market for equity is part of finance theory, this is the meeting point of the two disciplines. The intention of this paper is to identify overlapping...



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