Instructor
Michel Magnan (MB-15.301; 514-848-2424 x 4145; Michel.magnan@concordia.ca)

Department of Accountancy
John Molson School of Business

Summary
As a professional field, accounting encompasses a wide range of activities, practices, and concepts with accounting professionals acting in various capacities (e.g., auditor, controller, financial executive). Hence, in their efforts to understand how and why accountants make decisions as well as the impact of these decisions, accounting researchers need to rely on a broad set of theoretical and methodological tools that are drawn from various disciplines. The purpose of the seminar is to expose students to these theoretical and methodological tools. However, by emphasizing emerging issues and current trends, the seminar adopts a forward-looking stance with respect to accounting research so that students can better identify relevant and promising research themes.

Objectives
The purpose of Accounting Research: An Overview is threefold:
- Provide students with a comprehensive perspective of the tools, theoretical as well as methodological, that are currently driving accounting research;
- Expose students to emerging trends in accounting research;
- Introduce students to databases that are widely used in accounting research.

With this background, students will be better able to delineate their research interests as well as faculty members who may potentially serve as advisers. Hence, by the end of the seminar, students should be able to:
- Know and understand the main areas of accounting research, the underlying paradigms, theories and methodological approaches;
- Summarize and analyze a research paper, identifying its strengths and weaknesses;
- Identify and develop a research question that may eventually translate into a full-fledge research project that creates new knowledge;
- Acquire an understanding of ethical issues in research and scholarship.

Pedagogical Approach
Since the seminar is an introduction to accounting research, a mixed pedagogical strategy will be used. Each lecture investigates a particular research question from different theoretical and
methodological perspectives. At the beginning of each lecture, the instructor will provide students with background knowledge and information so that they can better understand the context in which the studies to be discussed were realized. Afterward, the lecture will turn into a more traditional seminar format, with students leading the discussion on some papers.

**Evaluation**
The seminar is to be viewed as a learning laboratory. Therefore, at each lecture, students are expected to turn in a short critique of a paper they would have selected. That critique could have the following format:

- What is the paper’s research question?
- What is the paper’s underlying theory?
- How was the study performed (method)?
- What does the paper show?
- What is the paper’s relevance (why is it interesting, important)?
- Provide three relevant questions that pertain to the paper and need to be addressed.

Students who have critiqued a particular paper are expected to provide leadership when it is discussed in the seminar. However, at each session, all students (whether or not they have critiqued a paper) are expected to turn in three relevant questions that pertain to the assigned papers and need to be addressed.

Students are expected to write a term paper. The term paper will take the form of a research proposal (5-10 pages), with a research question, a theoretical framework and a methodology. The proposed study’s contribution will also need to be discussed.

| Sessionly critiques, questions and presentations | 30 % |
| Class discussion | 20 % |
| Term paper | 50 % |
| Total | 100 % |

**Highlights of the Term**
| Session 1  | Course introduction  
| (September 6) |  
| Part 1: Ethics in research: what can we learn from the Hunton case?  
| Part 2: Critiquing research |  
| Session 2  | Is financial reporting relevant to investors?  
| (September 13) |  
| Session 3  | What is the stewardship role of financial reporting?  
| (September 20) |  
| Session 4  | Does measurement matter? The Fair Value Accounting debate as an illustration  
| (September 27) |  
| Session 5  | What’s wrong with earnings management?  
| (October 4) |  
| Session 6  | Beyond numbers: How and why does disclosure affect investors’ decisions?  
| (October 11) |  
| Session 7  | Reading week for term project  
| (October 18) |  
| Session 8  | Does governance matter?  
| (October 25) |  
| | Abstract of term paper due (with abbreviated bibliography) |  
| Session 9  | Beyond financial markets: a look at accounting within organizations and in society  
| (November 1) |  
| Session 10 | Beyond financial reporting: why do firms provide social and environmental disclosure? Does it matter?  
| (November 8) |  
| Session 11 | Audit research: presentations by JMSB faculty  
| (November 15) |  
| Session 12 | Financial reporting and capital markets research: presentations by JMSB faculty  
| (November 22) |  
| Session 13 | Presentation of term papers  
| (TBD) |  

Detailed Content of Lectures

Session 1
Course introduction

Part 1: Ethics in research; What can we learn from the Hunton case?

Required Reading


Further readings


http://aaahq.org/Portals/0/documents/Website-FinalListofRetractedArticles-6-25-15.pdf

Part 2: Critiquing research

Required Reading


This paper will be used in class as an illustration to introduce the research paper critique methodology to be used for this course.
Session 2
Is financial reporting relevant for investors?

**Required Readings**


**Further Readings**


Session 3
What is the stewardship role of financial reporting?

Required Readings


Further Readings


Session 4
Does measurement matter? The Fair Value Accounting debate as an illustration

**Required Readings**


**Further Readings**


Session 5
What’s wrong with earnings management?

Required Readings


Further readings


Session 6
Beyond numbers: How and why does disclosure affect investors’ decisions?

Required Readings


Miller, G. S., & Skinner, D. J. (2015). The evolving disclosure landscape: How changes in technology, the media, and capital markets are affecting disclosure. Journal of Accounting Research, 53(2), 221-239.

Further Readings


Session 8
Does corporate governance matter?

**Required Readings**


**Further Readings**


Session 9  
Beyond financial markets: a look at accounting within organizations and in society

**Required Readings**


**Further Readings**


Session 10
Beyond financial reporting: Why do firms provide social and environmental disclosure? Does it matter?

Required Readings


Further Readings


Session 11
Audit Research: Presentations by JMSB Faculty

Required Readings
TBA

Further Readings
TBA
Session 12
Financial Reporting and Capital Markets Research: Presentations by JMSB Faculty

Required Readings
TBA

Further Readings
TBA
Session 13
Synthesis and Wrap-Up/ Presentations