Seminar Outline

Concordia University
John Molson School of Business
Department of Accountancy
ADMI 860/2 A - Accounting Research: An Overview
PhD in Business Administration Seminar
Fall 2018

Class Time and Location
Tuesday 8:45AM – 11:15AM

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

Each week, some students will be asked to lead the discussion on a particular paper. However, at each session, all students (whether or not they have critiqued a paper) are expected to turn in a critique.

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.

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<thead>
<tr>
<th>Critiques and presentations</th>
<th>30 %</th>
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<tbody>
<tr>
<td>Class discussion</td>
<td>20 %</td>
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<td>Term paper (oral presentation and written report)</td>
<td>50 %</td>
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<td>Total</td>
<td>100 %</td>
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<tr>
<td>Session 1</td>
<td>Course introduction</td>
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<tr>
<td>(September 10)</td>
<td>Part 1: Ethics in research: what can we learn from the Hunton case?</td>
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<td>Part 2: Critiquing research</td>
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<td>Session 2</td>
<td>Is financial reporting relevant to investors?</td>
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<td>(September 17)</td>
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<td>Session 3</td>
<td>What is the stewardship role of financial reporting?</td>
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<td>(September 24)</td>
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<td>Session 4</td>
<td>Does measurement matter? The Fair Value Accounting debate as an illustration</td>
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<td>(October 1st)</td>
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<td>Session 5</td>
<td>What’s wrong with earnings management?</td>
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<td>(October 15)</td>
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<td>Session 6</td>
<td>Beyond numbers: How and why does disclosure affect investors’ decisions?</td>
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<td>(October 22)</td>
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<td>Session 7</td>
<td>Special Workshop on Databases and WRDS</td>
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<td>(October 29)</td>
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<td>Session 8</td>
<td>Does governance matter? Abstract of term paper due (with abbreviated bibliography)</td>
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<td>(November 5)</td>
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<td>Session 9</td>
<td>Beyond financial markets: a look at accounting within organizations and in society</td>
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<td>(November 12)</td>
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<td>Session 10</td>
<td>Beyond financial reporting: why do firms provide social and environmental disclosure? Does it matter?</td>
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<td>(November 19)</td>
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<td>Session 11</td>
<td>Audit research: presentations by JMSB faculty</td>
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<td>(November 26)</td>
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<td>Session 12</td>
<td>Financial reporting research: presentations by JMSB faculty</td>
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<td>(December 3)</td>
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<td>Session 13</td>
<td>Presentation of term papers</td>
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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 Readings**


Session 2
Is financial reporting relevant for investors?

**Required Readings**


**Session 3**

**What is the stewardship role of financial reporting?**

**Required Readings**


Church, B.K., Kuang, X.J. and Liu, Y.S., 2018. The effects of measurement basis and slack benefits on honesty in budget reporting. *Accounting, Organizations and Society*.


**Session 4**

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

**Required Readings**


**Session 5**

**What’s wrong with earnings management?**
Required Readings


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

Required Readings


Lipe, M.G., 2018. Unpacking the disclosure package: Using experiments to investigate investor reactions to narrative disclosures. *Accounting, Organizations and Society*.


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.
Session 8
Does corporate governance matter?

Required Readings


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

Required Readings


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

**Required Readings**


Session 11
Audit Research: Presentations by JMSB Faculty

**Required Readings**

TBA

Session 12
Financial Reporting Research: Presentations by JMSB Faculty

**Required Readings**

TBA

Session 13
Synthesis and Wrap-Up/ Presentations