AMIS 8782
PhD Seminar in Financial Accounting

Syllabus as of 8/16/2017

Professor: Andrew Van Buskirk
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Tuesdays/Thursdays 9:30am-11:00am Fisher 400 Conference Room

Office hours: By appointment

Course objective:

The objective of this course is for you to develop an understanding of empirical accounting research by learning how to critically analyze and apply methods commonly used in empirical research. The seminar will primarily focus on disclosure-related topics.

Course Requirements:

1. Read all assigned readings before class. Participate fully and critically in class discussions. (25%)

2. For each paper, one student will prepare a written critique that addresses the questions that will guide our class discussion. The individual doing the write-up is expected to lead the discussion of that paper during class. (Paper assignments will be determined in class.) (20%)

3. Prepare referee reports as assigned. Each report should be 3-5 pages and written in the style of a review for a top accounting journal. (25%)

4. Submit a five-page (or more) outline of a new research paper idea (I suggest that you keep a journal during the course in which you jot down ideas as they come to you.) This outline should:

    a. Identify and motivate an interesting research question
    b. Explain why the question is interesting
    c. Provide a brief review of related literature
    d. Develop hypotheses, describe how you would test them, and describe how you would get your data. (For this assignment, you do not need to actually collect the data or run the tests.)

    These ideas will be presented in class. (30%)

Class format:

Each topic has a set of readings that will be discussed in class. Be prepared to discuss the following for each reading:

1. The research question and the theory or intuition used to motivate it. Why is the question (un)interesting? Is the question descriptive rather than predictive? How compelling is the logic or intuition used to develop the hypotheses?

2. What assumptions are necessary for the hypothesis to be sensible (i.e., assumptions about rationality, transactions costs, market efficiency, contract efficiency, etc.)? Are the authors explicit about the assumptions they make? Are there implicit or hidden assumptions that might have a large effect on the hypothesis?

3. How does the paper fit into the existing research in the area? You may have to read (skim) some of the cited papers to answer this question.

4. What is the study's research design? Consider sample selection, variable measurement, and empirical tests. How well is the research design tied to the research question? To what extent is the design capable of distinguishing between alternative hypotheses?

5. What difficulties arise in drawing inferences from the empirical work?

6. What are the paper's major results? How do the authors interpret the results? How do you interpret the results? Are the results consistent with the theory and with previous empirical studies?

7. What unresolved research questions are raised that could be investigated? How could these questions be addressed?

The papers assigned for each class will be posted on Carmen.