

DSEF ??.

**PhD Course: Course on Financial Accounting Research**

### 1. Course details

Semester:	1
Credit rating:	ECTS
Teaching units	15
Pre-requisite(s):	No pre-requisite is required
Lecturers:	Eddie Riedl is the John F. Smith Professor of Management, Professor of Accounting, and Chair of the Accounting Department in the Questrom School of Business at Boston University (BU)
Administrator:	
Tutors:	None
Seminar times and rooms:	please see Point 3
Tutorial times and rooms:	None
Communications	It is important that students should regularly read their University e-mails, as important information will normally be communicated this way.
Mode of assessment:	Attendance/assignment
Examination Periods:	TBA
Course WebPage:	Moodle.uni.lu

## **2. Aims and objectives**

This course provides: (1) a survey of several major areas of financial accounting research, and (2) insights into developing your research toolbox.

Regarding (1). We will survey several prominent areas of financial accounting research, to expose you to both the broad area as well as more detailed reviews of specific papers. You will learn how to understand and critique individual papers, and how to piece papers together to build a “research mosaic” (that is – how papers combine to address a broader area of research).

Regarding (2). Through intensive discussion, we will build your toolbox on how to understand, assess, and build upon research. Understanding requires the ability to place a paper within its literature (“contribution”). Assessing requires interpreting and critiquing the paper’s execution. Building requires the ability to see new and related questions, and develop ways to answer them.

## **3. Plan of semester**

10 to 12 Feb 2020 all day A02

#### 4. Course details (by topics)

##### **Course Grading:**

(1) Written Discussion of Assigned Readings	25%
(2) Participation	25%
(3) Paper proposal	25%
(4) Peer Review of Assigned Article	25%

##### **(1) Written Discussion of Assigned Readings and (2) Participation**

**All students should read *in detail* the required papers, and participate actively in the discussion.** Each student is assigned one paper to lead the discussion. As part of this discussion, the student should prepare a **3-page (max) summary of their paper. Please bring hard copies for all students and myself to distribute before discussing the paper in class.** This document, at the students' discretion, may be used to structure the discussion.

In crafting this discussion, kindly apply the Eddie Riedl process of "CEIing" (pronounced "seeing") – celebrate, evaluate, and innovate. That is, your review should:

- (1) **Celebrate** – what did you learn? Indicate the *primary*
  - a. question
  - b. data/setting
  - c. research design
  - d. support (such as most important table(s)) for its conclusion
- (2) **Evaluate** – what are your *major concerns*? Indicate the three most important, such as:
  - a. clarity of research question
  - b. theoretical support for expectations/hypotheses
  - c. challenges to the research method
  - d. concerns with the sample selection
  - e. limitations of setting
  - f. disagreements with inferences
- (3) **Innovate** – what can be done next? suggest:
  - a. how the paper can address the concerns you raise in (2) above
  - b. your strongest suggestion for one potential extension of the manuscript

Please note that **we simply cannot read everything.** The volume of material is just too large. Thus, the course objective is not to read all published papers, even in a given area. The course objective is to provide broad exposure to accounting research and **help stimulate your own ideas.**



			<b>(discussant: TBD)</b>
Thu (21 Nov) 9:00- 11:00	2	Disclosure	<p><b><u>The Economic Consequences of Increased Disclosure</u></b> Christian Leuz and Robert Verrecchia <i>JAR</i> (Supp 2000), pages 91-124 <b>(discussant: TBD)</b></p> <p><b><u>Market Reaction to Mandatory Nonfinancial Disclosure</u></b> Jody Grewal, Edward Riedl, and George Serafeim <i>Mgt Sc</i> (2018) <b>(discussants: TBD)</b></p>
Thu (21 Nov) 2:00-5:00	3	Individual Research Proposals	<b>Note: time to individual presentations will be allocated based on the number of students presenting</b>
Fri (22 Nov) 9:30- 11:30	2	The Peer-Review Process	Please read the attached working paper: <b><u>A Multinational Bayesian Analysis of Corporate Social Responsibility and Performance</u></b>

## 5. Further information about assessment

Examination(s)

Weighting:	(1) Written Discussion of Assigned Readings	25%
	(2) Participation	25%
	(3) Paper proposal	25%
	(4) Peer Review of Assigned Article	25%

Date: TBA

Length: Point 4

Structure: **All students should read *in detail* the required papers, and participate actively in the discussion.** Each student is assigned one paper to lead the discussion. As part of this discussion, the student should prepare a **3-page (max) summary of their paper. Please bring hard copies for all students and myself to distribute before discussing the paper in class.** This document, at the students' discretion, may be used to structure the discussion.