COURSE OBJECTIVE

The objective of the course is to introduce students to (i) the different areas of accounting research and (ii) basic issues related to conducting research in accounting. To enhance the classroom experience of students, the different areas of accounting research are taught by faculty members who are knowledgeable about the area.

COURSE MATERIALS

2. Assigned articles from academic journals
3. Papers presented at accounting research workshops

COURSE REQUIREMENTS

*Discussion of articles:* Each class will involve the presentation, critique, and discussion of assigned articles. In some instances, articles will be assigned as background reading, although we may not discuss them in class. For each article, one student will be assigned to present the main points of the article. Afterwards, we will critique the article and discuss any remaining relevant points.

The presenter lays out important features of the study, including, but not limited to, motivation (i.e., “what is the problem?”, “why is the problem important?”, and “what do the authors do about the problem?”), background, contribution, and possible research extensions. The presentation of the article should address questions of the following type:

1. What is the research question addressed by the paper? Is it interesting?
2. What is the contribution of the paper? Is it meaningful?
3. Are the hypotheses supported by theory?
4. Does the research method and design test the hypotheses?
5. Does the analysis test the hypotheses and is it appropriate for the data?
6. Are the conclusions appropriate?
7. What did you learn from the paper? If the answer is nothing, why not?
8. Does the paper change your beliefs or make you think differently?
9. Do you have concerns about validity issues?
Even though the presenter is assigned responsibility initiating discussion of an article, it is critical that all students read and study every assigned article. *Students may not remain silent on papers for which you are not the presenter.* I expect a vigorous and spirited discussion of all assigned readings. If in-class discussions become sufficiently thin, I will impose written requirements. *For all assigned articles involving the analysis of archival or experimental data, students must submit Libby boxes.*

**Research proposal:** You are required to submit a written research proposal on a topic of particular interest to you. The research proposal must be approved in advance by me and will be written during the course of the semester in consultation with me. I expect to read multiple drafts of your research proposal periodically during the semester. I suggest that you keep your research proposal simple and narrowly focused. The purpose of the research proposal is to (i) help you begin to identify an area of research interest and (i) provide you with real insights into the problems that one faces when attempting to examine even simple ideas (and thus enhance your ability to understand and evaluate accounting research). It is not acceptable to delay your research proposal until the end of the semester. Research proposals are graded on the basis of originality, contribution, cleverness, and quality of the exposition. Completed research proposals are due on December 11th, but progress on your proposal should be made throughout the semester. A high quality research proposal can be developed in 15-20 typed and double-spaced pages.

**Final exam:** Students will take a final exam on December 11th. Your preparation for this exam essentially requires you to carefully prepare for every class session of the semester. By preparing diligently for the final exam in this course, you are also preparing for the exam that is administered at the end of your first year of coursework.

**GRADES**

You grade in this course is based on the quality and quantity of your class participation (35 percent), your research proposal (30 percent), and your comprehensive exam (35 percent). Your class participation includes your participation and attendance at accounting research workshops.