Course Outline 2018
ACCTG 711: FINANCIAL ACCOUNTING RESEARCH (15 POINTS)
Semester 1 (1183)

Course Prescription
This course examines contemporary issues in financial accounting research. The course covers a wide range of financial accounting research topics and explores the current boundaries of financial accounting research. The course will focus on recent research studies that have been published in top accounting journals.

Goals of the Course
Objectives of this paper are to:
- Gain an awareness of the different types of financial accounting research
- Learn how to read and evaluate academic accounting studies
- Develop an understanding of recent financial accounting research relating to a wide range of topics
- Develop the skills needed to do more in-depth study on a current financial accounting topic.

Learning Outcomes
By the end of this course it is expected that the student will be able to:
- Identify and describe different types of financial accounting research
- Read an accounting research article and be able to explain it and critique it
- Identify and discuss examples of recent financial accounting research relating to a wide range of topics
- Complete a project related to financial accounting research.

Content Outline
Weeks 1-10  Readings plus seminar. A list of readings will be provided at the start of the semester.

Learning and Teaching
This course will be delivered at the City Campus on Monday from 9am-12pm in room 260-321 (OGGB). There will be ten 3-hour seminars over the course of the semester. Attendance at each seminar is compulsory.

This course is based on seminar presentations. Students will lead the seminars. Each student will be assigned to a research article and will have to make a presentation where they review it (see Assessment below). However, students are required to read all articles whether presenting or not. Non-presenting students will be expected to ask and answer questions and to participate in all discussions. Participation will be assessed.
**Teaching Staff**

Prof. Steven Cahan (Course Director)

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**Learning Resources**

All readings will be available on-line.

**Assessment**

The final grade will determined as follows:

<table>
<thead>
<tr>
<th>Component</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>Seminar presentation¹</td>
<td>15%</td>
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<tr>
<td>Class participation²</td>
<td>20%</td>
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<tr>
<td>Project³</td>
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<td>Take Home Test⁴</td>
<td>45%</td>
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¹ Each student will present one paper during the semester. The paper will be presented individually. Each presentation should last between 25-30 minutes. In the presentation, the student should provide an overview of the study. Each student should discuss the:

- 1/ research question,
- 2/ motivation and contribution,
- 3/ literature review,
- 4/ conceptual model and hypotheses,
- 5/ research design including the sample, variables, and methods of analysis,
- 6/ results,
- 7/ conclusion, and
- 8/ strengths/weaknesses of the paper.

The presentation will be assessed on the content (scope and depth of coverage of the items listed above), explanation (ability to clearly explain the material), and presentation (organisation, visual aids, communication skills, time management). A ‘good’ presentation is one where the presenter explains the paper in his/her own words and adds value by helping the class to better understand the study. A presentation that involves re-reading substantial parts of the assigned article is not acceptable. Slides that are creative both in terms of what information is presented and how it is shown (e.g., how much on each slide, use of diagrams or figures) are an integral part of a ‘good’ presentation.

Presentations that exceed 30 minutes will be penalized. As it is unlikely that you will be able to cover every aspect of the paper in 30 minutes, you will need to decide on which points to emphasize. Presentation slides should be emailed to the instructor by 8.30am on the day of your presentation. You should also bring sufficient copies to distribute in class.

² Class participation will be based on the quality and quantity of the student’s verbal interactions. Students should be able to participate in general discussions, e.g., asking/answering questions, discussing the paper’s strengths and weaknesses. Attendance at the seminars is compulsory and will not be considered in evaluating class participation.
Information about the project will be distributed in April.

The final examination will be an open book, take-home exam.

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<tr>
<th>Learning Outcome</th>
<th>Presentation</th>
<th>Participation</th>
<th>Project</th>
<th>Exam</th>
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**Inclusive Learning**

Students are urged to discuss privately any impairment-related requirements face-to-face and/or in written form with the Course Director.

**Student Feedback**

Students should feel free to discuss any aspect of the course with the Course Director at any time.