

Philipps



Universität
Marburg

SCHOOL OF BUSINESS & ECONOMICS
ACCOUNTING & FINANCE
Professor Kevin Rich, Ph.D. (CPA, CFE)

PhD-Seminar

Contemporary Research in Accounting

Summer 2022

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Language: English

Modality: Hybrid of online and in-person work

Time and place: May 19-21, 2022 (10.00 – 18.00) & Digital Meetings in June 2022

"A good scientist needs a thick skin and an irrational sense of optimism."

Course Objectives

In this course we will explore empirical accounting research in three specific areas: auditing, political connections, and textual analysis. We'll also spend time discussing the elements of good research papers (such as writing a good introduction and thinking about what referees look for) to help increase your chances of successfully publishing your future work.

Class Format

The format of this class will primarily be discussion, which means that you will be required to do a lot of talking. We will cover two papers during each class meeting, with one student leading the discussion (allocated prior to the first day of class). The presenter will orient the discussion around the following questions:

1. What is the question of interest (main hypothesis or prediction), the motivation (why is this topic interesting and important), and how does it relate to the existing literature?
2. How do the authors attempt to answer the question of interest, with a focus on methods and research design?

3. What are the main findings and results?
4. Did the authors answer the question(s) proposed? Why or why not?
5. What improvements would you make to this paper, and/or what questions are left unanswered?

Normally the presentation should last around 30-45 minutes if uninterrupted. However, interruptions are expected: the non-presenting students (and myself) are strongly encouraged to ask questions and make comments *during* the presentations, as they arise. I do not expect the presenter to know everything about the paper, or to be able to answer all questions (neither can I!). However, non-presenting students should read the assigned papers thoroughly to the extent that they can explain the paper to a lay person, and make useful comments. Each non-presenting student should ask at least one question about every paper, and/or provide thoughtful comments.

To help you be ready for the paper discussions, I ask that you prepare a short summary for each paper. The summaries should be oriented around the above five questions, and should be sufficiently succinct (on average, one page, but *no more* than two pages) to allow using them for future reference. I will not collect these – they are for your benefit.

You will need to complete three assignments for the course.

1-page Research Idea

During the first week you will need to submit a 1-page write up of a proposed empirical paper. My preference is that this is completely new for this course – please do not submit something you have already in process.

Referee Report

You will be provided with an unpublished manuscript that you need to critique as a reviewer of a high-quality journal. You will need to provide point-by-point feedback and a formal decision (Reject, Minor Revision, Major Revision, Accept).

Paper Front End

The format for this component is similar to any empirical accounting paper: Introduction, hypothesis development, literature review (if not fully incorporated in the introduction or hypothesis development), description of proposed sample and data, description of proposed research design. No data collection or empirical analyses are necessary. You are free to use the topic proposed in your 1-page idea above, or another topic with instructor approval.

You will also need to prepare a formal presentation on your paper to deliver to the class during the second phase of the course.

Application Process

Please send applications (motivation letter and CV) to rlsek@wiwi.uni-marburg.de. Deadline for applications is **May 6, 2022**.