

Course and Examination Fact Sheet: Spring Semester 2021

10,058: A Guide to Applied Empirical Archival Research

ECTS credits: 4

Overview examination/s

(binding regulations see below)

Decentral - examination paper written at home with presentation (individual) (80%)

Examination time: term time

Decentral - Active participation (20%)

Examination time: term time

Attached courses

Timetable -- Language -- Lecturer

10,058,1.00 A Guide to Applied Empirical Archival Research -- Englisch -- Allee Kristian, Stenzel Arthur, Dinh Tami

Course information

Course prerequisites

None.

Learning objectives

The aim of this course is to get PhD students familiar with empirical archival research methods in accounting, governance, corporate finance and to discuss current empirical research designs, methods, and econometric issues. At the end of the course, PhD students will have gained in-depth knowledge on state-of-the-art applied empirical archival research, more specifically, students

- will be able to extract and clean financial data from the most common databases and transform them into a data frame for their empirical data project,
- will apply reproducible workflow principles,
- will learn how current research and researchers address endogeneity concerns in empirical archival research using econometric methods and research designs,
- will gain practical knowledge about the strengths, weaknesses, and benefits of current state-of-the art empirical research methods in accounting, governance, and corporate finance.

Course content

A majority of research papers in accounting and finance use empirical archival research designs. In this course, PhD students will get to know the DOs and DON'Ts in empirical archival research. Through reading selected research papers published in top tier journals and focusing on their research designs, PhD students will learn how to approach empirical archival research projects and how to address common pitfalls. The focus will be to equip PhD students with the necessary skills to prepare them for conducting their own empirical archival research project for future publication.

The course includes practical, methodological, and reflective parts. In the practical parts, we will interactively work on how to extract data from financial databases, how to match, clean and wrangle datasets using R and Stata, where we will particularly focus on reproducible research and how to organize the workflow. In the methodological and reflective parts, we will discuss state-of-the-art empirical archival research methods and designs in accounting, governance, and corporate finance. For all topics covered (e.g., endogeneity, interpretations of logit regressions, principal component analysis, nonlinearities and competing effects, etc.) we will analyze current papers, focusing particularly on why and how the research design was employed and the strengths and weaknesses of each design.

Course structure



Please note thatdates, times and locations are not binding. Binding information on the date and place of the course are published in the course directory.

The course will consist of several interactive sessions (5 to 6 half-daily sessions), including hands-on exercises and active discussions, where the focus will be on applying empirical archival research methods and less theoretical discussion.

Course literature

Literature is provided during the course.

Additional course information

In the case of the President's Board having to implement SARS-CoV-2 pandemic directives, the course information listed above will be changed as follows:

- The course is conducted online via the platform Zoom;
- The recordings of the course will not be saved;
- The lecturer informs via StudyNet//e-mail on the changed implementation modalities of the course.

The examination information listed below would be changed as follows:

• The presentation is conducted online and being recorded.

Examination information

Examination sub part/s

1. Examination sub part (1/2)

Examination time and form

Decentral - examination paper written at home with presentation (individual) (80%)

Examination time: term time

Remark

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Examination-aid rule

Term papers

Term papers must be written without anyone else's help and in accordance with the known quotation standards, and they must contain a declaration of authorship which is a published template in StudentWeb.

The documentation of sources (quotations, bibliography) has to be done throughout and consistently in accordance with the chosen citation standard such as APA or MLA.

For papers in law, the legal standard is recommended (by way of example, cf. FORSTMOSER, P., OGOREK R. et SCHINDLER B., Juristisches Arbeiten: Eine Anleitung für Studierende, newest edition respectively, or according to the recommendations of the Law School).

The indications of the sources of information taken over verbatim or in paraphrase (quotations) must be integrated into texts in accordance with the precepts of the applicable quotation standard, while informative and bibliographical notes must be added as footnotes (recommendations and standards can be found, for example, in METZGER, C., Lern- und Arbeitsstrategien, newest edition respectively.

For any work written at the HSG, the indication of the page numbers is mandatory independent of the chosen citation standard. Where there are no page numbers in sources, precise references must be provided in a different way: titles of chapters or sections, section numbers, acts, scenes, verses, etc.



Supplementary aids

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Examination languages Question language: English Answer language: English

2. Examination sub part (2/2)

Examination time and form

 $Decentral - Active\ participation\ (20\%)$

Examination time: term time

Remark

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Examination-aid rule

Practical examination

No examination-aid rule is necessary for such examination types. The rules and regulations of the University of St. Gallen apply in a subsidiary fashion.

Supplementary aids

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Examination languages Question language: English Answer language: English

Examination content

The final mark is based on the presentation, seminar paper and active discussion in class.

Examination relevant literature

Literature is provided during the course.



Please note

Please note that only this fact sheet and the examination schedule published at the time of bidding are is binding and takes precedence over other information, such as information on StudyNet (Canvas), on lecturers' websites and information in lectures etc.

Any references and links to third-party content within the fact sheet are only of a supplementary, informative nature and lie outside the area of responsibility of the University of St.Gallen.

Documents and materials are only relevant for central examinations if they are available by the end of the lecture period (CW21) at the latest. In the case of centrally organised mid-term examinations, the documents and materials up to CW 12 are relevant for testing.

Binding nature of the fact sheets:

- Course information as well as examination date (organised centrally/decentrally) and form of examination: from bidding start in CW 04 (Thursday, 28 January 2021);
- Examination information (regulations on aids, examination contents, examination literature) for decentralised examinations: in CW 12 (Monday, 22 March 2021);
- Examination information (regulations on aids, examination contents, examination literature) for centrally organised mid-term examinations: in CW 12 (Monday, 22 March 2021);
- Examination information (regulations on aids, examination contents, examination literature) for centrally organised examinations: two weeks before the end of the registration period in CW 14 (Thursday, 8 April 2021).