



## Course and Examination Fact Sheet: Spring Semester 2022

### 10,002: Theory in Accounting Research

ECTS credits: 6

#### Overview examination/s

(binding regulations see below)

Decentral - Presentation (individual) (40%)

Examination time: term time

Decentral - examination paper written at home (individual) (40%)

Examination time: term time

Decentral - Active participation (20%)

Examination time: term time

#### Attached courses

Timetable -- Language -- Lecturer

[10.002.1.00 Theory in Accounting Research](#) -- Englisch -- [Allee Kristian Dietrich](#) , [Berndt Thomas](#) , [Dinh Tami](#)

#### Course information

#### Course prerequisites

The course requires no prerequisites.

#### Learning objectives

- Understanding the role of a sound theoretical background in accounting research
- Differentiating between theories from other fields like management, psychology etc. used in accounting research
- Ability to write a convincing research proposal
- Ability to successfully pitch and present one's own research project

#### Course content

The course is aimed at providing doctoral students with the relevant theoretical background in the different fields of accounting (financial accounting, management accounting, auditing) and related fields (accounting information systems, tax, sustainability reporting, corporate governance, corporate finance). In the course, students will be exposed to theories that accounting research most widely draws upon. Based on high-quality published work, we will discuss the importance of having a sound theoretical base in accounting research.

Students will get to know which role the following theories play in accounting research: *positive accounting theory vs. normative, principal agency theory, efficient capital market theory, stakeholder theory, signaling theory, legitimacy theory, different psychological theories such as prospect theory, social comparison theory, expectancy theory etc.* Through this overview of different theories PhD students will learn how accounting is heavily influenced by other disciplines such as finance, economics, management and psychology.

Through lectures, discussions, and active work, students will be equipped with the necessary knowledge to understand why certain research questions may call for different theories and critically think about the theoretical base of their own work. In addition, students will learn how to write a convincing research proposal, i.e. how to pitch one's own work successfully based on Robert Faff's framework. In addition, we will discuss strategies how to pitch a research project to diverse groups of people and develop key elements of a successful research presentation (e.g. conference presentations, PhD defence etc.).

#### Course structure and indications of the learning and teaching design

The course is split into a theoretical and practical part. In the first part, a range of papers covering the various theories that



accounting research draws upon will be discussed in class. All participants will need to write a short review of each paper, which will be the core of the first part of the course. In the second part, individual presentations take place. The second part is more focused on the theory actually applied in one's own research project. To achieve this, students will hand in a research proposal for their own work indicating the theoretical lens used in the study as well as a core paper that is related to their own work. In addition, students will give a presentation of that core paper, published by other authors in a high-quality journal and link the theory that paper has used to their own work.

## Course literature

Literature is provided during the course.

## Additional course information

In the case of the President's Board having to implement new directives due to the SARS-CoV-2 pandemic in SpS2022, 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.

## Examination information

### Examination sub part/s

#### 1. Examination sub part (1/3)

##### Examination time and form

Decentral - Presentation (individual) (40%)

Examination time: term time

##### Remark

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##### Examination-aid rule

Presentations

In presentations, aids for visual presentation can be used. These aids can be specified or restricted by the lecturers.

##### Supplementary aids

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##### Examination languages

Question language: English

Answer language: English

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#### 2. Examination sub part (2/3)

##### Examination time and form

Decentral - examination paper written at home (individual) (40%)

Examination time: term time

##### Remark

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## Examination-aid rule

Term papers

Written work must be written without outside help according to the known citation standards, and a declaration of authorship must be attached, which is available as a template on the StudentWeb.

Documentation (quotations, bibliography, etc.) must be carried out universally and consistently according to the requirements of the chosen/specified citation standard such as e.g. APA or MLA.

The legal standard is recommended for legal work (cf. by way of example: FORSTMOSER, P., OGOREK R., SCHINDLER B., Juristisches Arbeiten: Eine Anleitung für Studierende (the latest edition in each case), or according to the recommendations of the Law School).

The reference sources of information (paraphrases, quotations, etc.) that has been taken over literally or in the sense of the original text must be integrated into the text in accordance with the requirements of the citation standard used. Informative and bibliographical notes must be included as footnotes (recommendations and standards e.g. in METZGER, C., Lern- und Arbeitsstrategien (latest edition)).

For all written work at the University of St.Gallen, the indication of page numbers is mandatory, regardless of the standard chosen. Where page numbers are missing in sources, the precise designation must be made differently: chapter or section title, section number, article, etc.

## Supplementary aids

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## Examination languages

Question language: English

Answer language: English

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## 3. Examination sub part (3/3)

### Examination time and form

Decentral - Active participation (20%)

Examination time: term time

### Remark

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### Examination-aid rule

Active classroom participation

In the "Active classroom participation" examination form, regular participation in class is assessed.

The assessment criteria can be as follows:

- Requests to speak enrich the discussion (productive) / requests to speak disturb the discussion (counterproductive);
- Requests to speak are correct/requests to speak are incorrect;
- Requests to speak are frequent/average/rare;
- No requests to speak, but students follow the lesson/no requests to speak and students do not noticeably follow the lessons.

### Supplementary aids

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### Examination languages

Question language: English

Answer language: English



## Examination content

Participation in the seminar is obligatory. Additionally, students are required to attend at least TWO of the regular ACA research seminars (about 2 hours). Students further have to hand in a short summary for all papers of the theory workshop, a research proposal and actively engage in the seminars.

## 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 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, 27 January 2022);
- Examination information (regulations on aids, examination contents, examination literature) for decentralised examinations: in CW 12 (Monday, 21 March 2022);
- Examination information (regulations on aids, examination contents, examination literature) for centrally organised mid-term examinations: in CW 12 (Monday, 21 March 2022);
- Examination information (regulations on aids, examination contents, examination literature) for centrally organised examinations: two weeks before the end of the registration period in CW 15 (Monday, 11 April 2022).