



Course and Examination Fact Sheet: Spring Semester 2022

10,014: Topics in Accounting Research II

ECTS credits: 4

Overview examination/s

(binding regulations see below)

Decentral - Presentation (individual) (100%)

Examination time: term time

Attached courses

Timetable -- Language -- Lecturer

[10,014,1.00 Topics in Accounting Research II](#) -- Englisch -- [Berndt Thomas](#) , [Leibfried Peter](#) , [Eugster Florian](#)

Course information

Course prerequisites

PromO07: Doctoral colloquia can only be attended if the coursework stage has been successfully completed.

PromO16/PromO17: One doctoral colloquium can be attended prior to completion of the coursework stage. A second, respectively a third doctoral colloquium can only be attended if the coursework stage has been successfully completed.

Learning objectives

Students get advice and a better understanding of how to solve the open issues within their Ph.D. projects in the fields of accounting, auditing, controlling, and corporate finance.

Course content

1. Identify gaps and evaluate the fit of relevant literature for the dissertation project
2. Critically reflect current methodological approach (research design, envisioned analyses, alternative modes of analysis, and extensions)
3. Carve out the unique contribution of the dissertation
4. Present and discuss your research in a professional and collegial manner
5. Develop the ability to evaluate original research (of yourself and others) critically

Course structure and indications of the learning and teaching design

This workshop runs parallel to the doctoral thesis and is designed to support doctoral students in developing a solid research foundation and discussing and receiving feedback on unpublished work before entering the publication process and finalizing the dissertation. The work presented in this workshop should be in a state where feedback is valuable to the students.

The aim is to support doctoral students in developing a solid theoretical and methodological foundation of their ongoing research projects for their dissertation and ideally at a later stage for publication in an academic journal with peer review.

A strong emphasis is on supporting progress on each critical element of the doctoral thesis process. Specifically, in positioning, the research idea, theoretical background, methodology, contributions, and publication strategy.



This workshop is designed to enable focused discussions on key parts of the dissertation and integrate internal and external doctoral students at the Institute of Accounting, Controlling, and Auditing. We are happy to host other Ph.D. students with a related topic from other Institutes and Universities if the topic fits.

The workshop starts with a kick-off meeting, where we define the exact roadmap and the expectations on the presentation.

The workshop combines individual research presentations and interactive workshops, where general topics related to the dissertation projects will be discussed.

Note: The slides for the individual research presentation should be sent one week prior to the block seminar and should cover the following aspects:

- 1) General idea & relevance
- 2) Specific research questions
- 3) Theoretical background
- 4) Theoretical contribution and managerial contribution
- 5) Methodology
- 6) Results (actual or envisioned)
- 7) Limitations
- 8) Publication strategy

Furthermore, the students should submit a one-pager of their thesis project. In case of a monograph a student can also present only a part of the dissertation. When a student is writing a cumulative dissertation, we would suggest that the student only presents one paper or a part of a paper. In addition, the students should also define three to five open points/problems/questions (open issues) they may have. This information will be passed on to all other participants. Until the end of spring term, each student develops an idea/advice/solution to the individual open issues raised by the other participants. These suggestions will be passed on to all the other students. Near the end of spring term, in a block seminar, each student's thesis project will discuss the open issues and possible solutions.

The day of the block seminar will be the 29. April, where we meet in person in St.Gallen. As the number of participants in this course traditionally is between 5-10 students only, it is planned to conduct the block seminar in a room sufficiently large to meet corona-safety-requirements on campus.

Course literature

Summaries and open issues-papers of all participants.

Additional course information

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

The block seminar will be conducted online.

Examination information

Examination sub part/s

1. Examination sub part (1/1)



Examination time and form

Decentral - Presentation (individual) (100%)

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

Participation in the block seminar near the end of spring term is obligatory.

Examination relevant literature

Summaries and open issues-papers of all participants.

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).