



## Course and Examination Fact Sheet: Spring Semester 2023

### 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

This course aims at students who want to develop proficiency in identifying, discussing, and applying different theories used in accounting research. Students will also learn what it takes to successfully initiate and conduct publication projects and how to handle the review process. After completing the course, a successful student will be able to

- define theories widely used in accounting research.
- understand the role of a sound theoretical background in accounting research
- differentiate between theories from other fields like management, psychology etc. used in accounting research
- write a convincing research proposal
- successfully pitch and present one's own research project
- analyze various research papers, join critical debates about theories in accounting research and demonstrate ethical awareness while, e.g., arguing from different value positions or acknowledging different stakeholders.
- handle the "writing rules and review game" in the publishing process and determine strategies how one's own work can be positioned and published.
- understand the integrity and ethical issues that arise in the process of research and publication of papers in accounting academia.

#### 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, signalling 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.).

Students will also learn about an information economic perspective for evaluating and producing research. This framework centers around a general goal understanding and producing research under a legitimate, consequential belief revision lens. We explore the characteristics of research designs, writing techniques, and reviewing methodologies in accounting that have advantages and disadvantages in creating legitimate, consequential belief revision within the context of the publication and review process. Additionally, we discuss the increasingly common integrity and ethical issues that arise in the publication and review process.

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

The course is split into three parts. 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 lense 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. In the third part, we discuss the publication and review process of papers in accounting academia. The focus of this section is particularly pointed towards the top-tier accounting journals and the idiosyncrasies associated with publishing in these journals relative to other potential research outlets. Students will also be asked to perform a blind review of an unpublished manuscript and this process is discussed.

## Course literature

Literature is provided during the course.

## Additional course information

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## 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

Free aids provision

Basically, students are free to choose aids. Any restrictions are defined by the faculty members in charge of the examination under supplementary aids.



## Supplementary aids

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## Nature of examination

analog

## 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

Free aids provision

Basically, students are free to choose aids. Any restrictions are defined by the faculty members in charge of the examination under supplementary aids.

### Supplementary aids

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### Nature of examination

analog

### 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

Free aids provision

Basically, students are free to choose aids. Any restrictions are defined by the faculty members in charge of the examination under supplementary aids.

### Supplementary aids

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### Nature of examination

analog

### Examination languages

Question language: English

Answer language: English

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## 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, a review 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, 26 January 2023);
- Examination information (regulations on aids, examination contents, examination literature) for decentralised examinations: in CW 12 (Monday, 20 March 2023);
- Examination information (regulations on aids, examination contents, examination literature) for centrally organised mid-term examinations: in CW 12 (Monday, 20 March 2023);
- Examination information (regulations on aids, examination contents, examination literature) for centrally organised examinations: two weeks before the end of the de-registration period in CW 15 (Monday, 10 April 2023).