

# Course and Examination Fact Sheet: Spring Semester 2023

# 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 <u>10,014,1.00 Topics in Accounting Research II</u> -- Englisch -- <u>Fehrenbacher Dennis</u>, <u>Berndt Thomas</u>, <u>Leibfried Peter</u>, <u>Eugster Florian</u>

# **Course information**

## **Course prerequisites**

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.

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. Clearly Communicate the idea and/or 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 content

This workshop runs in 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to support doctoral students in developing a solid research foundation and discussing and receiving feedback on unpublished work before entering the publication process and finalizing the dissertation.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 a 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. The workshop is designed to enable discussions on key parts of dissertations.

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

The class starts with a kick-off meeting, where we define the exact roadmap and the expectations of the coursework. Information on a mandate to attend research seminars of certain institutes will also be communicated.



Subsequently, up to two block seminars will take place towards the end of the spring term. The block seminars serve two purposes. First, to reflect on a variety of different ways of scientific communication that should help students to communicate their own thesis projects. Second, to let students practice to communicate their thesis project, and thus, be in a position to gather adequate feedback on open issues to advance their own thesis.

### **Course literature**

Summaries and open-issues papers of all participants.

### Additional course information

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# 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 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

Nature of examination analog

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, 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).