



Course and Examination Fact Sheet: Autumn Semester 2019

9,124: Selected Topics in Accounting

ECTS credits: 6

Overview examination/s

(binding regulations see below)

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

Decentral - Active participation (20%)

Attached courses

Timetable -- Language -- Lecturer

[9,124,1.00 Selected Topics in Accounting](#) -- Englisch -- [Stenzel Arthur](#) , [Dinh Tami](#)

Course information

Course prerequisites

It is recommended that students of this course have passed the compulsory subject "8,102 Financial Reporting" and/or are acquainted with IFRS from another previous course.

Course content

The aim of this course is to make students familiar with accounting research methods, to discuss current topics in international accounting and prepare them for conducting their own research project. At the end of the course students should have gained in depth knowledge on what research in accounting at the international level means. The seminar serves also as an ideal preparation for writing a Master Thesis in the area of accounting.

This semester, the general topic will be on "Internationalization and digitization in accounting". Students will be exposed to high-quality accounting research covering different areas, where the focus is on the impact of the wide-scale adoption of IFRS standards as well as on the role of the increasing digitization in accounting (e.g. big data, machine learning, the use of social media as a dissemination channel).

The seminar will start with an introduction into understanding and conducting accounting research, which equips students with the necessary information to summarize key factors of research papers and independently elaborate on their own designated topic. Students are guided to critically evaluate scientific papers based on the full array of research question, research design, methods, results, and implications for future research as well as practice (users/preparers of financial information, regulators etc.).

In teams, students will prepare and hold a presentation and discussion of the literature assigned to them. The format is designed at encouraging critical thinking, problem solving and providing constructive critique, which is crucial both in academia and in the corporate world. After the presentation and discussion, each team will write a final seminar paper incorporating the presentation, feedback and the discussion outcome (10-14 pages, subject to change).

A few thoughts...



Sessions are designed to be interactive by enabling students to bring in their own experiences and thoughts, which maximizes the learning outcome. Therefore, participation and contribution are expected by everyone for which it is indispensable that class preparation is taken seriously. Careful and complete preparation is the only way to enable lively debates and discussions to take place in class. Further, critical thinking is highly encouraged as science is all about exchange and development.

As you are your own most valuable asset, and are individually responsible for the skills, knowledge and competence package that is part of you, it is assumed that you desire to do well in the course. To this end you will be fully supported. However, you are expected to play the major role in your outcome. To do so, you are required to familiarize yourself with the prescribed readings for the course prior to the sessions, to attend lectures, reflect on and apply what you learn, and to complete the assessment performance.

Course structure

- Semester week 1: First Kick-Off
- Semester week 5: Second Kick-Off
- 3-day seminar during the break: Presentations
- Hand in final paper incorporating discussion in class

Course literature

The mandatory reading list will be provided before the seminar. Students are expected to search additional reading material on their topic if necessary.

Additional course information

Assessment

Active participation (20%)

Presentation (30%)

Final seminar paper (50%)

Notes

Submission Checklist:

- Presentation of each team's assigned paper: team work, individual marks for presentation
- Final seminar paper: team work (10-14 pages, subject to change)

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%)

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.
- The documentation of sources (quotations, bibliography) has to be done throughout and consistently in accordance with the APA or MLA standards. The indications of the sources of information taken over verbatim or in paraphrase (quotations) must be integrated into the text 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. (2017), Lern- und Arbeitsstrategien (12th ed., Cornelsen Schweiz).
- For any work written at the HSG, the indication of the page numbers both according to the MLA and the APA standard is never optional.
- 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.
- For papers in law, the legal standard is recommended (by way of example, cf. FORSTMOSER, P., OGOREK R. et SCHINDLER B. (2018, Juristisches Arbeiten: Eine Anleitung für Studierende (6. Auflage), Zürich: Schulthess, or the recommendations of the Law School).

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%)

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

No further means of aid are allowed.

Examination languages

Question language: English

Answer language: English

Examination content

Students are expected to thoroughly read the required reading list and critically reflect upon the papers. The final mark is based on the seminar paper, discussion in class and the one-page summaries.

Examination relevant literature

The mandatory reading list will be provided before the seminar. Students are expected to search additional reading material on their topic if necessary.



Please note

Please note that this fact sheet alone is binding and has priority over any other information such as StudyNet (Canvas), personal databases or faculty members' websites and information provided in their lectures, etc.

Any possible references and links within the fact sheet to information provided by third parties are merely supplementary and informative in nature and are outside the University of St.Gallen's scope of responsibility and guarantee.

Documents and materials that have been submitted no later than the end of term time (CW51) are relevant to central examinations.

Binding nature of the fact sheet:

- Information about courses and examination time (central/decentral) and examination type starting from the beginning of the bidding on 22 August 2019
- Information about examinations (examination aid regulations, examination content, examination-relevant literature) for decentral examinations after the 4th semester week on 14 October 2019
- Information about examinations (examination aid regulations, examination content, examination-relevant literature) for central examinations as from the starting date for examination registration on 4 November 2019

Please consult the fact sheet again after these deadlines have expired.