



## Course and Examination Fact Sheet: Autumn Semester 2020

### 10,000: Writing, Presenting and Publishing Accounting Research

ECTS credits: 6

#### Overview examination/s

(binding regulations see below)

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

Examination time: term time

Decentral - Active participation (20%)

Examination time: term time

#### Attached courses

Timetable -- Language -- Lecturer

[10.000.1.00 Writing, Presenting and Publishing Accounting Research](#) -- Englisch -- [Dinh Tami](#) , [Möller Klaus](#)

#### Course information

#### Course prerequisites

The course requires no prerequisites.

#### Learning objectives

In the course, students will critically discuss and develop strategies, how one's own work can be positioned and published. Based on high-quality published work, we will discuss strategies how to position accounting research, the "writing rules and review game" and develop key elements of a successful research presentation (e.g. conference presentations, PhD defense etc.). Based on lectures, discussions, and active work participants are enabled to develop an approach how to write, present, and publish their Accounting Research.

#### Course content

Empirical research is taking a leading position in international academic journals. It encompasses different research approaches, ranging from behavioral experimental and field studies to questionnaire-based and archival studies. Empirical research is based on observable data that is used to test predictions of theories in line with the positivist approach. This course provides an overview on the various methods used in the area of management accounting and financial accounting.

Whether you write a monograph or a cumulative dissertation, writing and presenting your Accounting research are a key element of scientific discourse. In addition, publications - also derived from monographs - are the products that get cited nowadays. With the increasing pressure to measure research results, a differentiated structure of publication outlets emerged based on numerous rankings. The quality of scientific work is assessed based on these rankings of the journals in which the article was published. For the scientific community, this has a deep impact on the credo "publish or perish" in a quantitative and qualitative dimension. This may also be the case already during the period of doctoral studies, particularly when writing a cumulative dissertation.

After this course, participants should have a clear understanding about the key aspects of writing and presenting Accounting research as well as how to approach the publishing process.

#### Course structure

The course is split into a methodological and practical part. In the first part, a range of papers covering the various research methods (archival, experimental, survey, case study) 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 debate and dialogue on research methods and approaches. To achieve this, students will present a core paper for their own dissertation, published by other authors in a high-quality journal. Participants are expected to discuss the application of the research method with specific regard to their own field of research.

## 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 AS2020, 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 and being recorded;

## 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%)

Examination time: term time

##### 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 which is a published template in StudentWeb.

The documentation of sources (quotations, bibliography) has to be done throughout and consistently in accordance with the chosen citation standard such as APA or MLA.

For papers in law, the legal standard is recommended (by way of example, cf. FORSTMOSER, P., OGOREK R. et SCHINDLER B., *Juristisches Arbeiten: Eine Anleitung für Studierende*, newest edition respectively, or according to the recommendations of the Law School).

The indications of the sources of information taken over verbatim or in paraphrase (quotations) must be integrated into texts 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., *Lern- und Arbeitsstrategien*, newest edition respectively).

For any work written at the HSG, the indication of the page numbers is mandatory independent of the chosen citation standard. 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.

##### Supplementary aids

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## Examination languages

Question language: English

Answer language: English

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

### Examination time and form

Decentral - Active participation (20%)

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

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## Examination content

Participation in the seminar is obligatory. Additionally, students are required to attend at least ONE of the regular ACA research seminars (about 2 hours). Students further have to hand in a short summary for all papers of the methods workshop 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 (CW51) at the latest. In the case of centrally organised mid-term examinations, the documents and materials up to CW 42 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 34 (Thursday, 20 August 2020);
- Examination information (regulations on aids, examination contents, examination literature) for decentralised examinations: in CW 42 (Monday, 12 October 2020);
- Examination information (regulations on aids, examination contents, examination literature) for centrally organised mid-term examinations: in CW 42 (Monday, 12 October 2020);
- Examination information (regulations on aids, examination contents, examination literature) for centrally organised examinations: two weeks before the end of the registration period in CW 44 (Thursday, 29 October 2020).