



Course and Examination Fact Sheet: Autumn Semester 2020

9,124: Selected Topics in Accounting - the Master's Thesis Seminar

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

[9,124,1.00 Selected Topics in Accounting - the Master's Thesis Seminar](#) -- 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.

Learning objectives

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's Thesis in the area of accounting.

Course content

This semester, the general topic will be on "Management-adjusted Earnings and Use of Social Media to Disseminate Financial Information". Students will be exposed to high-quality accounting research, where the focus will be on pro-forma earnings or non-GAAP earnings, which are often adjusted by management to exclude "one-time" effects, as well as on the role of the increasing use of social media channels to disseminate financial information.

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).



In addition, during the block seminar days, special time will be devoted to the pitfalls of writing a Master's thesis. We will particularly focus on how to find a qualified research question, how to evaluate whether a reference should be cited or not, how to structure a good table of contents and other typical challenges when working on the thesis, e.g., data issues, reference management, etc. Students will gain first-hand insights on how to succeed best in the Master's thesis process.

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

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

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

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.

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 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 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).