



## Course and Examination Fact Sheet: Autumn Semester 2021

### 9,124: Selected Topics in Accounting

ECTS credits: 6

#### Overview examination/s

(binding regulations see below)

Decentral - examination paper written at home (in groups - all given the same grades) (50%)

Examination time: term time

Decentral - Presentation (individual in groups - individual grades) (30%)

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](#) -- 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 "Sustainability Reporting". Students will be exposed to high-quality accounting research on one of the biggest global challenges, where the focus will be on sustainability reporting including integrated reporting, non-financial disclosures, sustainability assurance and the economic and real effects of such 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 and indications of the learning and teaching design

*The following dates, times and locations are not binding. Binding information on the date and place of the course are published in the course directory.*

- First Kick-Off (22 Sep)
- Second Kick-Off (20 Oct)
- 3-day seminar during the break (8/9/10 Nov): Presentations

## 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 AS2021, the course information listed above will be changed as follows:

The course will be conducted online via the platform Zoom.

The examination information listed below would change as follows:

- The group presentations are conducted online via Zoom and are being recorded.

## Examination information

### Examination sub part/s

#### 1. Examination sub part (1/3)

##### Examination time and form

Decentral - examination paper written at home (in groups - all given the same grades) (50%)

Examination time: term time

##### Remark

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##### Examination-aid rule

Term papers

Written work must be written without outside help according to the known citation standards, and a declaration of authorship must be attached, which is available as a template on the StudentWeb.

Documentation (quotations, bibliography, etc.) must be carried out universally and consistently according to the requirements of



the chosen/specified citation standard such as e.g. APA or MLA.

The legal standard is recommended for legal work (cf. by way of example: FORSTMOSER, P., OGOREK R., SCHINDLER B., Juristisches Arbeiten: Eine Anleitung für Studierende (the latest edition in each case), or according to the recommendations of the Law School).

The reference sources of information (paraphrases, quotations, etc.) that has been taken over literally or in the sense of the original text must be integrated into the text in accordance with the requirements of the citation standard used. Informative and bibliographical notes must be included as footnotes (recommendations and standards e.g. in METZGER, C., Lern- und Arbeitsstrategien (latest edition)).

For all written work at the University of St.Gallen, the indication of page numbers is mandatory, regardless of the standard chosen. Where page numbers are missing in sources, the precise designation must be made differently: chapter or section title, section number, article, etc.

#### Supplementary aids

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#### Examination languages

Question language: English

Answer language: English

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## 2. Examination sub part (2/3)

#### Examination time and form

Decentral - Presentation (individual in groups - individual grades) (30%)

Examination time: term time

#### Remark

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#### Examination-aid rule

Presentations

In presentations, aids for visual presentation can be used. These aids can be specified or restricted by the lecturers.

#### Supplementary aids

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#### 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

Active classroom participation

In the "Active classroom participation" examination form, regular participation in class is assessed.

The assessment criteria can be as follows:

- Requests to speak enrich the discussion (productive) / requests to speak disturb the discussion (counterproductive);
- Requests to speak are correct/requests to speak are incorrect;



- Requests to speak are frequent/average/rare;
- No requests to speak, but students follow the lesson/no requests to speak and students do not noticeably follow the lessons.

### Supplementary aids

No further means of aid are allowed.

### Examination languages

Question language: English

Answer language: English

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## 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, 26 August 2021);
- Examination information (regulations on aids, examination contents, examination literature) for decentralised examinations: in CW 42 (Monday, 18 October 2021);
- Examination information (regulations on aids, examination contents, examination literature) for centrally organised mid-term examinations: in CW 42 (Monday, 18 October 2021);

Examination information (regulations on aids, examination contents, examination literature) for centrally organised examinations: two weeks before the end of the registration period in CW 45 (Monday, 8 November 2021).