



Course and Examination Fact Sheet: Autumn Semester 2023

10,012: Topics in Accounting Research I

ECTS credits: 4

Overview examination/s

(binding regulations see below)

decentral - Presentation, Analog, Individual work individual grade (80%)

Examination time: Term time

decentral - Active participation, Analog, Individual work individual grade (20%)

Examination time: Term time

Attached courses

Timetable -- Language -- Lecturer

[10.012.1.00 Topics in Accounting Research I](#) -- English -- [Berndt Thomas](#) , [Leibfried Peter](#) , [Eugster Florian](#) , [Möller Klaus](#)

Course information

Course prerequisites

PromO07: Doctoral colloquia can only be attended if the coursework stage has been successfully completed.

PromO16/PromO17: 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 PhD projects in the fields of accounting, auditing, controlling and finance.

- Participants can present (parts) of their research projects and document the progress of the doctoral thesis in a comprehensible way.
- They take an active part in the discussion of the presentations of other participants.
- By doing so, they help other PhD-students and are able to identify, analyze, and solve problems which might occur during the research project.
- Students learn to criticize other PhD-projects in a constructive way and to argue from different points of view.
- They are getting additional insides in new reserach topics and current literature which will enable them to broaden their perspective on their own research project.

Course content

Guided and structured presentation and discussion of students' thesis projects in order to benefit from exchange of ideas.

Course structure and indications of the learning and teaching design

- Kick-off-meeting at beginning of fall term. Achieve common understanding about course objectives and administrative issues (e.g., timing). The kick-off-meeting will be held online.
- Until mid of fall all students summarize their thesis project as one-pager. They also define three to five open points / problems / questions (open issues) they may have. This information will be passed on to all other participants.
- Until end of fall term, each student develops an idea / advice / solution to the individual open issues raised by the other participants. These suggestions will be passed on to all the other students.



- Near the end of fall term, in a block seminar, each students' thesis project, the open issues and possible solutions will be discussed. Timing of block seminar will be determined during kick-off meeting.
- Kick off: 25.9.23 17-18 (online)
- Seminar: 19/20.12.23 (01-103)

The date, time and location information in the fact sheet is non-binding. Binding information on time and place will be published on the course website.

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 (1/2)

Examination modalities

Examination type	Presentation
Responsible for organisation	decentral
Examination form	Oral examination
Examination mode	Analog
Time of examination	Term time
Examination execution	Asynchronous
Examination location	On Campus
Grading type	Individual work individual grade
Weighting	80%
Duration	--

Examination languages

Question language: English

Answer language: English

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

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2. Examination sub part (2/2)

Examination modalities

Examination type	Active participation
Responsible for organisation	decentral
Examination form	Oral examination



Examination mode	Analog
Time of examination	Term time
Examination execution	Synchronous
Examination location	On Campus
Grading type	Individual work individual grade
Weighting	20%
Duration	--

Examination languages

Question language: English

Answer language: English

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

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Examination content

Participation in the block seminar near the end of fall term is obligatory. Timing will be defined at kick-off meeting.

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 (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, 24 August 2023);
- Examination information (supplementary aids, examination contents, examination literature) for decentralised examinations: in CW 42 (Monday, 16 October 2023);
- Examination information (supplementary aids, examination contents, examination literature) for centrally organised mid-term examinations: in CW 45 (Monday, 06 November 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 45 (Monday, 06 November 2023).