STUDENTS ARE EXPECTED TO HAVE COMPLETED
   Accounting

COMPETENCES AND SKILLS THAT WILL BE ACQUIRED AND LEARNING RESULTS.
   This course is intended to introduce students to a number of topics in empirical accounting research; and to familiarize
   students with the theory underlying the research, the nature of the research question addressed, and the method used
   to address the research question. The course will largely involve reading and discussing research papers. Topics
   include the information content and value relevance of accounting numbers, accounting-based anomalies, earnings
   management, economic implications of accounting choice.

DESCRIPTION OF CONTENTS: PROGRAMME
   Part 1: Introduction to accounting research
   Part 2: Accounting research in an international context
   Part 3: Research on earnings management
   Part 4: Research on accounting conservatism vs fair value
   Part 5: Research on the relation between firm governance and accounting numbers.
   Part 7: Fundamental analysis.
   Part 6: The economic consequences of accounting choice
   Part 7: Fundamental analysis (use of accounting numbers for valuation, bankruptcy prediction,...)
   Part 8: Other relevant issues and research streams

LEARNING ACTIVITIES AND METHODOLOGY
   We combine lectures, where the professor develops the prior literature, with practical sessions, where several papers
   are discussed, and where students take the lead and present papers. Also, students have to prepare several individual
   assignments. Class participation is of great importance to assess the student.

ASSESSMENT SYSTEM
   - Presentation and discussion of one or several papers
   - Referee report
   - Class participation
   - Research proposal

Re-sit: 100% exam or research proposal