Accounting Research

Academic Year: (2019 / 2020) **Review date: 25-04-2019**

Department assigned to the subject: Business Administration Department

Coordinating teacher: GARCIA LARA, JUAN MANUEL

Type: Electives ECTS Credits : 5.0

Year : 2 Semester : 1

REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

Accounting

OBJECTIVES

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 6: The economic consequences of accounting choices.

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

% end-of-term-examination:	0
% of continuous assessment (assigments, laboratory, practicals…):	100

BASIC BIBLIOGRAPHY

- Leuz, C. and Wysocki, P. ¿The economics of disclosure and financial reporting regulation: Evidence and suggestions for further research¿,, 54(2): 525-622., Journal of Accounting Research. Wiley., 2016
- S.P. Kothari Capital Markets Research in Accounting - Journal of Accounting and Economics, Elsevier, 2001