Accounting Research: An Overview
Ph.D. in Business Administration Seminar

Seminar Outline

ADMI 860E
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Instructor

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Summary
As a professional field, accounting encompasses a wide range of activities, practices, and concepts with accounting professionals acting in various capacities (e.g., auditor, controller, financial executive). Hence, in their efforts to understand how and why accountants make decisions as well as the impact of these decisions, accounting researchers need to rely on a broad set of theoretical and methodological tools that are drawn from various disciplines. The purpose of the seminar is to expose students to these theoretical and methodological tools. However, by emphasizing emerging issues and current trends, the seminar adopts a forward-looking stance with respect to accounting research so that students can better identify relevant and promising research themes.

Objectives
The purpose of Accounting Research: An Overview is threefold:

- Provide students with a comprehensive perspective of the tools, theoretical as well as methodological, that are currently driving accounting research;
• Expose students to emerging trends in accounting research;
• Introduce students to databases that are widely used in accounting research.

With this background, students will be better able to delineate their research interests as well as faculty members who may potentially serve as advisers.

**Pedagogical Approach**
Since the seminar is an introduction to accounting research, a mixed pedagogical strategy will be used. Each lecture investigates a particular research question from different theoretical and methodological perspectives. At the beginning of each lecture, the instructor will provide students with background knowledge and information so that they can better understand the context in which the studies to be discussed were realized. Afterward, the lecture will turn into a more traditional seminar format, with students leading the discussion on some papers.

**Evaluation**
The seminar is to be viewed as a learning laboratory. Therefore, at each lecture, students are expected to turn in a short critique of a paper they would have selected. That critique could have the following format:

• What is the paper's research question?
• What is the paper’s underlying theory?
• How was the study performed (method)?
• What does the paper show?
• What is the paper’s relevance (why is it interesting, important)?

Students who have critiqued a particular paper are expected to provide leadership when it is discussed in the seminar.

Students are expected to write a term paper. The term paper will take the form of a research proposal (5-10 pages), with a research question, a theoretical framework and a methodology. The proposed study’s contribution will also need to be discussed.

Weekly outlines and presentations 30 %
Class discussion 20 %
Term paper 50 %
100 %
Detailed Content of Lectures

Week 1
Accounting Research – Some background
- A brief history of accounting research
- A paradigm view of accounting research
- From a normative world to positive accounting
  - An user’s perspective of accounting information
  - A managerial perspective of accounting information
- The accountant as decision-maker

Week 2: Is Accounting Information Useful and/or Relevant?


Week 3: Is Accounting Information Reliable and Unbiased?


**Week 4: Is Accounting Information a Sufficient Indicator of Firm Performance?**


**Week 5: Databases and Capital Markets Research**


Week 6: Does an Audit Add Value to Financial Statements?


Background readings


Week 7: Why Do Firms Disclose More Information Than Is Required?


Week 8: Do Taxes Matter?


Week 9: Does It Make Accounting Sense to be Ethical?


Week 10: Is Accounting Information an Effective Management Control Tool?


Week 11: Do Accounting Standard International Differences Matter?


Cormier, Denis; Magnan, Michel; Morard, B. 2000. The contractual and value relevance of reported earnings in a dividend-focused environment. The European Accounting Review 9(3): 387-417.


Week 12: The CAR Files – A look at the review and editorial decision-making process at a major journal.

Week 13: Wrap-up and Synthesis