

PHD: SUBJECT BASED CORE - AC (PACC)

PACC 1601 SBC: Financial Accounting (3 credits)

Financial accounting primarily focuses on communicating financial information about a firm to external parties. We will examine various streams of financial accounting research, most of which will be capital market based, and we will focus our attention on the underlying theories of the different research streams. We will consider research design, i.e. hypothesis development, data selection, and how various empirical models are (and are not) helpful for answering these research questions. You will spend time working with traditional financial accounting databases (e.g. Compustat, CRSP etc.) in an effort to help you develop an understanding of their content and a workable level of comfort in using them, and you will design a research project based upon your interests in this area of study.

Typically Offered: Spring

PACC 1602 SBC: Auditing & Assurance (3 credits)

The purpose of this seminar is to help students develop a foundation for evaluating and producing scholarly research on topics related to auditing and assurance. During the seminar, we will read and critique research papers on a variety of auditing topics. With regard to each article covered, we will pay particular attention to the significant and unique contribution of the research question, logical and coherent development of the theoretical-empirical background, appropriate and valid design of the research process, rigorous and comprehensive analysis of the data, and meaningful and insightful discussion of the research findings. We will also discuss various alternative ways in which the author(s) might have approached the research question, and consider the generation of future research topics arising from the articles findings.

Typically Offered: Spring

PACC 1603 SBC: Managerial Control Systems (3 credits)

This seminar will develop a foundation for consuming, evaluating and producing scholarly research in the complementary domains of management accounting and corporate governance. During the seminar, we will read and critique research papers on a variety of topics. With regard to each article covered, we will pay particular attention to the significant and unique contribution of the research question, logical and coherent development of the theoretical-empirical background, appropriate and valid design of the research process, rigor and complete analysis of the data, and meaningful and insightful discussion of the research findings. We will also discuss various alternative ways in which the author(s) might have approached the research question, and consider the generation of future research topics arising from the articles findings. In addition, you will have the opportunity to use financial and corporate governance datasets to construct and analyze a sample of public companies.

Typically Offered: Fall

PACC 1604 SBC: Accounting Workshop (0 to 3 credits)

The purpose of this seminar is to help doctoral students develop their knowledge of the accounting literature through analysis and discussion of papers presented at research workshops. Participating in presentations of working papers by authors provides the opportunity for students to learn about the process of performing and writing research, by examining papers before they are finished, assisting presenters by identifying problems and suggesting solutions. Prior to attending these presentations, students will prepare critical analyses of the working papers that are intended to help the authors improve their work. As students read and critique working papers, they will develop their own skills in the production of research, as well as in reviewing the work of others.

Typically Offered: Fall and Spring

PACC 1605 SBC: Judgment and Decision-Making (3 credits)

The objective of this seminar is to develop your ability to critically evaluate and conduct experimental research in accounting. Judgment and Decision Making (JDM) research draws mostly on theories from psychology. This seminar will cover, largely, experiments that use the JDM paradigm rather than those that employ the experimental economics paradigm.

Typically Offered: Spring

PACC 1607 Introduction to Accounting Research (3 credits)

This course introduces accounting research to first-year doctoral students using the scientific method. Three broad topic areas are covered: auditing, corporate governance, and financial accounting. Students learn to conduct accounting research using archival, behavioral/experimental, and field-based methods. This syllabus may be adjusted as we move through the course.

Typically Offered: Once a year