UNIVERSITY OF TEXAS AT AUSTIN  
ACC 180K, Unique # 02905, Fall 2014  
Current Research Topics in Accounting  
Class: CBA 4M.204, Fridays noon-1:00pm  
Workshop: usually GSB 2.120, Fridays 2-3:15 or as announced.

Instructor  
Shuping Chen (CBA 4M.230; Ph. 471-5328; e-mail: shuping.chen@mccombs.utexas.edu)  
Office hours: Friday 9-11, and by appointment (or just stop by).

Objectives  
The official title of this course is “Current Research Topics in Accounting.” The main goal is to preview the papers to be presented in the Department of Accounting Workshop Series, enabling new Ph.D. students to learn more from the workshop presentations. In evaluating and critiquing these working papers, you will begin to develop your own research ideas.

In-class time  
We will spend our in-class time each week discussing the workshop paper. This discussion will be interactive. I will ask for volunteers to lead the discussion on a rotating basis.

Evaluation  
To receive credit, you should (1) attend faithfully, (2) read the assigned article(s) before class, (3) make structured notes to help you critique and appreciate the paper, (4) participate in discussions, (5) lead the class discussion once, (6) ask at least one question during the workshops this semester. I may collect your discussion notes. Grades will incorporate the plus/minus system. I will assign your grade based on preparation and participation. There are no exams. Because I expect excellent effort, I anticipate excellent grades.

Class 12-1:00, Workshop 2-3:15 unless changed:

<table>
<thead>
<tr>
<th>Date</th>
<th>Speaker</th>
<th>Discussion leader (suggested – swaps possible)</th>
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<tbody>
<tr>
<td>8/29/2014</td>
<td>Introduction: how to read a research paper?</td>
<td>Shuping C.</td>
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<tr>
<td>9/5/2014</td>
<td>Dan Lynch</td>
<td>Ross W.</td>
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<td>9/12/2014</td>
<td>Andrew Van Buskirk</td>
<td>Antonis K.</td>
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<tr>
<td>10/3/2014</td>
<td>Andra Boone</td>
<td>Antonis K.</td>
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<td>11/14/2014</td>
<td>Pingyang Gao</td>
<td>Jakob I.</td>
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<td>11/21/2014</td>
<td>Jeff Hales</td>
<td>Ross W.</td>
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<tr>
<td>12/5/2014</td>
<td>Jason Brown</td>
<td>Jakob I.</td>
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Students with disabilities may request appropriate academic accommodations from the Division of Diversity and Community Engagement, Services for Students with Disabilities, 471-6259.
Workshop paper. Please read the workshop paper with care and take notes to answer the following questions. Please bring two copies of your answers to class – one to give me at the beginning of class, and one to use for discussion purposes.

1. What is the study’s primary research question, expressed in terms of the theoretical concepts?

2. Why is the research question important to accounting?

3. Chart the conceptual relationship and the operationalization using “Libby boxes” attached.
   a) What is the primary dependent variable “Y”, both conceptually and operationally? The dependent variable is what is being influenced in the research question. For example, if the researcher is asking whether some aspect of accounting influences stock returns, then a measure of stock return is the dependent variable.

   b) What is/are the primary independent variable(s) “X”, conceptually and operationally? The independent variable is the factor that influences the dependent variable. For example, if the researcher is asking whether some aspect of accounting influences stock returns, then the independent variable would be the accounting variable, like earnings.

   c) Are there or should there be any control variables? Please specify “Z”s and “V”s. A control variable is something besides the independent variable that could influence the dependent variable. For example, a market-wide indicator (i.e., the market return) would generally be a key control variable in market-based financial accounting research, because security returns reflect market-wide news, not just firm-specific earnings. This problem is often addressed in capital market studies by measuring the influence of accounting earnings on “abnormal” returns (i.e., firm-specific returns incremental to the market-wide index).

4. What is the primary conclusion?

5. What do you like about the study?

6. What concerns do you have about the study?

7. What are two questions you could ask the speaker during the colloquium?

8. Can you think of a new direction the research could go? What would be the question, method and design? This new direction could either be an extension of the existing paper using a similar method (for example, adding a variable to the current test), or testing the same research question using a different method (for example, an experiment to complement a test using archival data).