



**PhD in Economics and Management
- Financial Accounting -
[Syllabus 2018]**

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0. Scheduling, Timetable and Venues:

Classes will comprise 10 three-hour sessions held twice a week. In each session students will be assigned a set of research papers and other relevant suggested readings. Attendance to Weekly Department Seminars is required.

The Timetable will be posted and updated – if necessary – on Moodle.

1. Course Objectives & Learning Outcomes

The objectives of this unit entail dealing with issues in designing, carrying out and interpreting empirical research in financial accounting. The unit explores a range of theories and methods widespread in the accounting field; it offers students the opportunity to identify potential topics and research questions (RQs) requiring investigation. The focus will be on thinking about and evaluating research questions alongside with discussing research design choices, interpretation of results and placement of research findings in the literature.

Upon completion of this unit, students should be able to:

1. Describe and evaluate the different theoretical bases underlying empirical research in accounting
2. Review a range of extant accounting research to critically analyse and assess the fit between a stated research questions and the execution that authors suggest
3. Develop a written referee report targeting an academic audience whereby you highlight the main issues authors of a manuscript should take into account when re-working their paper
4. Discuss, and present in a competent academic style, research outputs from their own and other researchers' work in the field of accounting.

2. Course Content & Structure

This unit aims at developing a student's critical knowledge and skills in the formal review of a broad range of topics within the accounting literature. Through the exploration of key theories and research methods applied in accounting, this unit prepares students to complete their proposed research topic [if applicable].

We will adopt a flipped classroom approach. Students are expected to read the material prior to the lectures. Lecturing will be limited to the analysis of the key issues that are of paramount importance when evaluating a research paper. Students will review a range of theories and research approaches applied in the accounting field and identify potential topics and research questions requiring investigation.

Students are required to:

- (i) submit written critiques of the research papers prior to the relevant class and
- (ii) be prepared to discuss and debate alternative views of the theories, research methods and findings advanced in the readings.

This unit encompasses contemporary accounting research in financial accounting, auditing and corporate governance. The following are topic areas that may be included:

- Economic and behavioural effects of financial and other disclosures
- Value relevance of accounting information
- Earnings management
- Behavioral and Experimental Research in Accounting
- Auditing and other corporate governance issues

3. Teaching Material and Resources

Scott W. Financial Accounting Theory. Pearson Education (Canada), 2014. 7e

Journal articles and working papers for each relevant session are listed above. Articles should be retrieved from the journal website. These are available through the UniPD library services.

Lecture slides and teaching material will be made available through the Moodle online platform prior to the classes (<https://elearning.unipd.it/economia/>).

4. Examination Method & Assessment Criteria

1. Assessment Item 1: Paper Presentation & In-class Participation

Weighting: 30% of final grade.

This is an individual activity aiming at developing your presentation skills in an academic environment. Seminar Presentation and Participation marks will be awarded for preparedness and contributions to class discussion on assigned readings and other relevant material.

- A.** Paper Presentation: students will be assessed on two presentations worth 10 marks each for a total of 20 marks. Each student will be required to act as lead discussant on two pre-assigned articles. You are expected to use slides and lead the in-class discussion. This activity will commence in week 3 (after the first four sessions) and students will be randomly assigned to two sessions/papers. Each presentation will last 30 min + 15 min Q&A.
- B.** In-class participation: the remaining 10 marks will be awarded to the in-class participation. In-class participation will be recorded for 7 sessions starting from session 3. The best 5 out of 7 results will be retained and count towards the final mark. Students are expected to actively contribute to the discussion mainly through questions during the sessions. The volume of turns does not correlate with quality: therefore, you are not expected to talk a lot, nor to dominate the discussion but to contribute to the evaluation of the papers/articles presented.

2. Assessment Item 2: Written Critique (Report)

Weighting: 30% of final grade.

This individual activity aims at developing your critical skills in evaluating a published article or a working paper. It is both formative and summative, as it will enhance your writing skills for an academic audience.

Higher marks will be awarded to students who display a sound understanding of the research questions, theory, methods, results, contribution and limitations of the assigned readings. Such understanding would be displayed through critical analysis of the assigned readings and ability to discuss and defend points of view by reference to relevant theory and empirical evidence.

Due dates: in weeks 3, 4 & 5 you will be required to submit a referee report whereby you will analyse the strengths and weaknesses of the manuscript. The manuscript will be identified in advance. You are expected to submit the written critique on Monday evening (7pm) in each relevant week – prior to the discussion in class (e.g. in week 3, you will be required to submit on Monday 23rd January, before the class on the following day).

Students will be assessed on the best two out of three critiques worth 15 marks each for a total of 30 marks. Guidelines are available for you to structure your written critique (on Moodle).

Word limit: each critique should not exceed 3 pages or 1,200 words (+/- 5% allowance). Please submit a word or pdf document (TNR or Calibri, 12 pt, 1.15 spacing).

3. Assessment Item 3: Referee Report

Weighting: 40% of final grade.

The exam is a take-home. It is an individual piece of assessment aiming at testing your ability to critically analyse a paper in the relevant domain of interest. The instructors will circulate a working paper and students are expected to write a full referee report in a constructive manner.

Length: The take home exam can normally be completed in 8 dedicated hours.

Release Date: Thursday 8th February @ 5pm. Due Date: Monday 12th February @ 7pm. Submission through the Moodle Platform.

Word limit: 2,500 words (+/- 5% allowance). Please submit a word or pdf document (TNR or Calibri, 12 pt). Please note that students can consult with each other on the main issues but the referee report should be an individual outcome.

Assessment Item	Weight	Activities	Marks	Due Date	Details
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Paper Presentation & In-class participation	30%	Presentation	20	Weekly	2 presentations worth 10 marks each
		In class participation	10	Weekly	Participation is recorded in each session from session 3. The best 5 of 8 results will count towards the 10 marks.
Written Critique	30%	Review Report	30	Each week – Submission on Monday	Each week you are expected to provide a full report on a pre-assigned article, starting from week 3. Three written critiques will be submitted. The best 2 of 3 will be taken into account towards the final mark
Referee Report	40%		40	End of term – 12th February 2017	Details will be provided on Moodle and in the session 2

5. Office Hours & Student Consultation

It is strongly recommended that students use the Moodle forum to post general questions (e.g. about time, readings, activities or assessment) that might be of interest to the whole class.

Revised and updated information about student consultation will be available on Moodle from Week 1.

Prof Antonio Parbonetti: Any time – by appointment via email to Antonio.parbonetti@unipd.it.

Prof Amedeo Pugliese: Students are required to book a consultation time through an online platform (Setmore). Booking is easy:

1. Click and Open the following link: www.amedeopugliese.setmore.com
2. Select the relevant activity (Consultation Hours – Teaching) and the name of the instructor (Amedeo Pugliese)
3. Select the date and time that are available. [Be careful that you can only book an appointment starting 8 days in advance of the chosen date and up to 12 hours in advance. For instance, if you wish to book an appointment on Feb 16th you can only book from Feb 9th until Feb 15th at 12am).
4. Once you have booked an appointment, you will receive an email with all relevant details and instructions to amend or cancel your appointment.

Should you experience any issues, please contact us via email at antonio.parbonetti@unipd.it or amedeo.pugliese@unipd.it

6. Use of Moodle Platform

All students are strongly encouraged to use the Moodle platform available through the Department webpage (<https://elearning.unipd.it/economia/>). All relevant information about teaching activities, assessment and last-minute updates will be released via Moodle that syncs automatically with your institutional email address. It is required enrolling into the Financial Accounting Course on Moodle. You can self-enrol using the single-sign (SSO) on and your student email address (@studenti.unipd.it).