

ACC4612D ADVANCED ACCOUNTING THEORY
Semester 1, 2015/2016

COURSE OUTLINE

Pre-requisite

ACC3615 Accounting Theory or approval from the instructor

Instructor

Name	Email	Phone	Office
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Aims & Objectives

This module is designed to prepare accounting honours students with the necessary knowledge and skills to complete their honours theses. It is also suitable for students with an interest in gaining in-depth understanding of important accounting issues such as earnings management, analyst and management earnings forecasts, voluntary disclosure, and accounting-based valuation.

Note: Students not doing honours theses are welcome.

After successfully completing the module, you will be able to:

1. Appreciate the role of economic theory in empirical research.
2. Critically analyse the causes and consequences of accounting-related market events, and make informed predictions of their future developments.
3. Generate, design, and conduct empirical accounting research.

Modes of Teaching and Learning

We teach the module in a seminar format, with one 3-hour seminar class each week. In most weeks, the lecturer will provide an overview of the topic. The presenting students will present and lead the discussion of the assigned papers. Other students are expected to actively participate in the discussions.

Pre-Class Preparation

You are required to complete all assigned readings before class, and be able to play an active role in class discussions of the assigned research papers.

Course Assessment

ACC4612D is a 100% continuous assessment (CA) module. You are assessed upon:

Group Assignments	25%
Individual Presentation and Participation	25%
Term Paper	50%
Total	100%

Tentative Teaching Schedule (Semester 1, AY 2015/16)

Week	Lecture Topic
1	Introduction to Empirical Accounting Research
2	Research Methods I: Data Issues
3	Research Methods II: Statistical Tools
4	Research Methods III: SAS Programming I
5	Research Methods IV: SAS Programming II
6	Market Reaction to Earnings Announcements
	Recess Week
7	Fundamental Analysis
8	Voluntary Disclosure
9	Earnings Management I: The Causes
10	Earnings Management II: The Means
11	Earnings Management III: The Consequences
12	Role of Financial Analysts
13	Project Presentation