Instructor: Jennifer Wu Tucker, Gerson Hall 310, jenny.tucker@cba.ufl.edu
Meeting: 8:30 am – 11:30 am on Friday in 229 Gerson Hall.
The sessions on 9/8, 9/22, and 10/20 will be from 8-9 and 10-11:30 so that students can attend the scholarly talks arranged by the Business School.

Course Description
This course is designed for first-year Ph.D. students. The ultimate goal of the course is to create a positive environment for learning how to do quality research. Accounting research is both science and art. In this course we examine the scientific foundations for accounting research and appreciate the art of doing it by (i) extensive readings of philosophy, psychology, economics, finance, and, of course, accounting articles; (ii) active discussions and critical evaluations of the extant literature; and (iii) writing and presenting our own understanding, opinions, and ideas.

Instructor’s Beliefs
1. Fully respect the people but critically evaluate their work (thanks to my chairman Jim Ohlson).
   Passion is the driver for doing good research. Such passion is conveyed in academic debates, which are all about work and through work. The academic community improves because we respect the people, however different they are, and at the same time we critically evaluate every statement, idea, and finding, whoever made them.
2. Research is a process and your every step takes you closer to the truth (thanks to my husband Bob Tucker).

Course Requirements
1. Readings: You are required to finish reading all the assigned materials before class and to submit at least five questions or comments for class discussions. One or more discussion leaders are assigned for each week. The discussion leader is responsible for making the reading materials available to the rest of the class (except for the books that the seminar attendees are required to purchase), collecting the weekly questions and comments, and leading the class discussion.
2. Class Discussions: We help each other learn; therefore, you are expected to actively participate in class discussions, including sharing with the class your opinions, discoveries, confusions, and frustrations in reading and understanding the materials or in applying the concepts to examples with which you are familiar. You may, however, keep a research idea that you plan to develop into a working paper or dissertation to yourself or share it only with the people you plan to work closely with.
3. Literature Review: The first step in doing research is to find out what has been done and, more importantly, what has not been done. You are required to identify an area of accounting research interest and write a paper that describes, synthesizes, and critically evaluates the research literature. You should also make specific recommendations for
additional work in that area. The paper should be between 8 to 20 double-spaced pages. You will present your literature review in class at the end of the semester. Some guidelines for writing literature reviews are available from the following websites:

“How to write a literature review,” University of California, Santa Cruz library, 2004. (http://library.ucsc.edu/ref/howto/literaturereview.html)

“More links for writing literature review,” Portland State University library, 2004 (http://web.pdx.edu/~dbls/HowtoWriteLiteratureReview.htm)

4. Paper Critique: As academic researchers, our learning experience is greatly enhanced by our ability to critically evaluate a paper’s strength, weakness, and opportunities for future research. You are required to choose one paper from the list that I provide later in this syllabus. The critique should be 4 to 10 double-spaced pages. Examples of critiques are available for the conference issues of Journal of Accounting Research (JAR).

5. Workshops: Eight workshop presentations have been scheduled in the fall (we may not be able to attend the workshop on 11/17. Please see the outline below). We will use half an hour to preview the workshop papers before the presentations. A student will be assigned to present what he or she thinks the paper is about and to discuss the parts of the paper he or she finds difficult. Every student is required to ask at least one question at each workshop. The assigned student leader will summarize the comments from the class and send them to the presenter within a week after the workshop.

Course Grading

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<th>Component</th>
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<tr>
<td>Readings</td>
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<td>Class Discussions</td>
<td>15</td>
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<td>Literature Review</td>
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<td>Paper Critique</td>
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Required Textbooks

Topic Outline

**Week 1 (8/25): What is accounting?**

**Week 2 (9/1) and 3 (9/8): What is science? (Reminder: we start at 8 am on 9/8)**
Hoover and Donovan (one discussion leader for each chapter)

**Week 4 (9/15): Reading and discussing a recent accounting publication (archival empirical)**
Preview of Li’s workshop paper

**Week 5 (9/22): What is research? (Reminder: we start at 8 am)**
Preview of Heflin’s workshop paper

**Week 6 (9/29): Reading and discussing a recent accounting publication (analytical) (Professor Lin will join us.)**
Preview of MacGregor’s workshop paper

**Week 7 (10/6): (No class because of Homecoming)**

**Week 8 (10/13) Rational Expectations and Market Efficiency**
Sheffrin. Chapter 1 and 4.
Beaver. 1998. Chapters 1, 2, 3, and possibly 4.
Preview of Hodlin’s workshop paper

**Week 9 (10/20): Market Efficiency and Accounting Research (Note: we start at 8 am)**
Beaver. 1998. Chapters 4 (possible), 5, 6, and 7.

**Week 10 (10/27): Limited Rationality**
Preview of Doogar’s workshop paper
Deadline: please send me an e-mail that includes a statement about the topic of your
literature review. (You may change the topic afterwards.)

Week 11 (11/3): What are experiments? (Professor Asare will join us.)
Shadish, Cook and Campbell. 2002. Chapter 8. (brief discussion in class.)
Reading and discussing a recent accounting publication (experimental):
Preview of Lin’s workshop paper

Week 12 (11/10): (Holiday – no class)

Week 13 (11/17): The FEA Conference
We will all attend the 17th Financial Economics and Accounting Conference (FEA) in
Atlanta. The conference will start at noon Friday (17th) and end around 5 pm on
Saturday (18th).

Week 15 (12/1): MM – Dividend Policy and Valuation
149-158.
Preview of Subramanyam’s workshop paper
Deadline: please send me an e-mail that includes an abstract (100 to 300 words) of your
literature review project. (You may change it afterwards.)

Week 16 (12/8): MM – Taxes
Political Economy 90 (6): 1118-1141.
Economic Perspectives 2 (4): 99-120.
Preview of Tse’s workshop paper (we need a volunteer either from senior students or from
visitors.)

Week 17 (12/18?): Literature review presentations
Paper critique and literature review term paper are due.

Wish List, But No Time:

Other research methods (survey and case studies)
Shadish, Cook and Campbell. 2002. Chapter 14

Reading and discussing a recent accounting publication (survey study):

The Economics of Audit by Knechel

List of Papers for Critique (You choose one from the list)
FSOA Fall 2006 Workshop Papers


Optional Easy Readings (I thank Professor Dan Stone for providing the readings listed as #2 and #5 to #9)


