Instructor: Sandeep M. Nabar  
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Classroom and time: BUS 309; Tuesday 5-8 PM

Office Hours: By appointment.

1. Course Objectives

The objective of this course is to introduce you to the empirical accounting research literature. We will read and discuss several papers that examine a broad range of research questions and that use a variety of empirical research techniques. The course is designed to enable you to understand and appreciate extant research, and to help you develop the skills necessary to conduct your own research.

Topics covered include the role of accounting information in capital markets, particularly in security valuation, and the determinants of accounting choices made by managers.

2. Course Grading

Your final course grade will be determined using the following weights:

- Paper summaries 25%
- Class participation and contribution 25%
- Class project: Research proposal/project 45%
- Friday workshop/research conference participation 5%

You must obtain my approval for your research proposal topic by March 15. Research proposal presentations are scheduled for April 30. You should circulate a short summary of your proposal/presentation to everybody no later than April 23. The final paper is due on May 10. Your paper must cover the motivation for your topic, a survey of related literature, your hypotheses, and your research methodology (sample selection and empirical models).

All deadlines are firm. You may certainly turn your deliverables in before the due dates, but please do not request extensions. Missing a deadline will adversely affect your project score.
3. Class Format

The class will be conducted in a seminar format. For each paper, one student will be designated the discussion leader.

The discussion leader will prepare, distribute and present a written summary of the assigned paper. The summary should cover the following issues:

(a) Research question and motivation: What does the paper do? What is its contribution?

(b) Theory/hypotheses: Is the theory appropriate for the research question? Does it make sense?

(c) Research method (model, sample, statistical analysis): How is the research question answered? Is (each aspect of) the method appropriate? Is there something that should have been done differently? Is there something that you don’t understand or agree with?

(d) Results and conclusions: Do the conclusions follow from the results?

(e) Critique and possible extensions? What did we learn? How can we extend this line of research?

Other students will read the assigned paper carefully and will participate actively in the discussion. Your comments or questions may include issues related to the paper's motivation, methodology, results, conclusions or possible extensions. Please feel free to communicate your questions to me and the discussion leader in advance.

For each class session, all students will also identify one research idea related to the discussion papers. In identifying the research idea, you should also think about why your idea is interesting, how it extends the literature, and how you might implement it. A short paragraph on your research idea must be emailed to me by 9:00 am each class day.

4. Important University Dates

Please see OSU’s Spring 2019 Syllabus Attachment for important university policies and dates.
List of readings

Preparatory: Select conference issues of the *Journal of Accounting and Economics* (e.g., September 2001; December 2010) contain literature reviews. You should skim these as time permits before and throughout the semester.

January 15: Introduction/Syllabus


January 29: Earnings Response and Market Efficiency


February 5: Accruals and Market Efficiency


Additional papers


February 12: Disclosure


Background paper on the Ohlson Model


February 19: Fundamental Analysis


Additional papers


February 26: Earnings Management


March 5: Earnings Management (continued) and Accrual Models


March 12: Earnings Management (continued)


March 19: Spring Break: No class

March 26: Auditing


April 9: OSU research conference week. We’ll meet prior to the conference and discuss select papers to be presented at the conference.

April 17: Accounting Attributes/Quality


Additional paper for this class


April 23: To be announced

April 30: Research proposal presentations