This course provides an introduction into research in financial accounting. The primary objective of this seminar is to expose students to ongoing and emerging financial accounting issues and to acquaint them with various research methodologies used in empirical financial accounting research.

**FIRST HALF OF THE COURSE:**

Typically, I will present during the first half of class. There will often be a theoretical model and an application for each topic. The topics and readings are listed below.

The second half of class will be student presentations of papers related to the topic I discussed in the previous week. The student presentations will be done in groups. Each group must be prepared to present in every class as I will call on each of the groups throughout the session to discuss different aspects of the paper. To move across groups seamlessly, I suggest creating slides for your presentation with the following headings

- Research Question
- Theoretical Basis
- Research Methodology and assumptions
- Data
- Results and Interpretation
- Limitations of the paper (not a summary of the authors’ caveats, but the issues that YOU deem most critical)

I will collect the slides for each of the groups each week. In addition, there may be some models that I ask you to work through which can also be submitted as group work.

**Research Project**

A research term paper of about 20 pages will be required by the end of the semester. The term paper can replicate an empirical study or it can focus on any other financial accounting topic. The topic must receive instructor approval. While replication studies are useful, the ideal project would be a springboard for your summer paper, and therefore an original (or at least an analysis with a new dataset), might serve you better.

The term paper shall clearly identify the research issue being studied, methodology used to seek answers to the problem presented in the study, and discussion of test results and analyses.
The second half of the class will be taught by Bikki Jaggi and will follow a different structure.

**LEVINE: Topic 1: The demand for regulation (Thursday, January 20)**


**LEVINE: Topic 2: Event Studies (Thursday, Feb 3)**


**Student Presentation paper:**


**LEVINE: Topic 3: Association Studies (Thursday, February 10)**


**Student Presentation Paper:**

LEVINE: Topic 4: Insider Trading and Disclosure (Thursday, Feb 17)


Student Presentation Paper:


NOTE: THERE IS NO CLASS ON FEBRUARY 24

LEVINE: Topic 5: Voluntary Accounting Disclosure (Thursday, March 3)


Student Presentation Paper:


Edwige will present on March 3 at 1:30 PM. Please make sure to write up questions for her. I will post her paper to the course website as soon as I receive the revised version.

LEVINE: Topic 6: Accounting Method Choices (Thursday, March 10)


Student Presentation Paper: