

BENTLEY UNIVERSITY
PACC 1604 – Accountancy Workshop Seminar
Fall 2015

**Class Hours: some Wednesdays 12:30 – 2:00, AAC 240
and workshops following (see schedule for time and place)**

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Office hours: Wednesdays 9:30-11:30 and by appointment

COURSE DESCRIPTION

The purpose of this seminar is to help doctoral students develop their knowledge of the accounting literature through analysis and discussion of papers presented at research workshops. Participating in presentations of working papers by authors provides the opportunity for students to learn about the process of performing and writing research by examining papers before they are finished, assisting presenters in identifying problems, and suggesting solutions. Prior to attending these presentations, students will prepare critical analyses of the working papers that are intended to help the authors improve their work. As students read and critique working papers, they will develop their own skills in the production of research, as well as in reviewing the work of others.

LEARNING OBJECTIVES

In this course you should:

1. Improve your understanding of how research ideas are generated in the field of accounting;
2. Learn how to constructively criticize research so that the quality of the product is improved;
3. Improve your ability to interact meaningfully with authors of papers, to collegially and collaboratively assist others in the process of performing research;
4. Demonstrate your knowledge by asking informed questions in research workshop settings both at Bentley and at other research-oriented universities.

CLASS STRUCTURE

You will register for this class in each of the first four semesters of your program, and across those terms the hours will be sufficient to constitute one three-hour course. However, we will complete work for the course over the first two semesters. During Fall of 2015, this class will meet according to the schedule below. ***Please note*** that you are required to attend SAC (Bentley’s Scholarly Activities Committee), and BARC/NEBARS (Boston Accounting Research Colloquium / New England Behavioral Accounting Research Seminar) meetings as part of your program. However, only some of those meetings, identified in this syllabus or subsequent revisions, are part of PACC 1604. For workshops that are part of this course, you will have assignments and your assignments and participation will be graded. Prior to each presentation that is identified

as a PACC 1604 session, we will meet at 12:30-2:00 in AAC 240 to discuss the paper and help you prepare questions that you could ask the authors at the presentation. I will post the papers on Blackboard as soon as they are available.

COURSE REQUIREMENTS

Participation: The key to a meaningful and interesting experience in any doctoral seminar is class participation. Each student is expected to make a significant contribution to discussions of each of the readings.

Presentations: For each assigned paper, prepare comments as if you are serving as a discussant on the paper at a conference, including PowerPoint slides. (You will not be speaking the presentation in class, but we will use the points you develop as a basis for discussion, and you will hand in the slides for grading.) Your presentation should be in bullet point format, in the following order:

1. One slide summarizing the paper;
2. One to two slides saying what you like about the paper; e.g., importance of the topic, new application of theory, contribution of the paper to existing knowledge, interesting data source, innovative analysis, etc.
3. At least three questions or comments that could be made in the workshop, which could help the authors improve the work. These comments might address points such as the following: (a) additional questions that could be asked of the data; (b) relevant research that the author has not considered; (c) alternative available theories; (d) alternate methods that could be used; (e) issues of validity of the measures used or the methods of analysis; and (f) insights regarding the results that the author has not yet considered. While these comments identify will identify weak points in the paper, remember that our role as participants is to help the authors improve the work, so frame your comments in a positive manner.

Grade: Your grade will be determined by participation in class (30%), participation in workshops (20%), and the assignments for discussant comments prepared on the working papers (50%).

ACADEMIC INTEGRITY

The Bentley Honor Code applies in this course.

You can find the entire academic integrity policy on Blackboard. As recently revised, any infraction that is sanctioned requires filing of an academic incident report. The policy may be accessed at the following link: <http://www.bentley.edu/centers/alliance/academic-integrity>.

DISABILITY SERVICES

Bentley University abides by Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990, which stipulate that no student shall be denied the benefits of an education solely by reason of a disability. If you have a hidden or

visible disability that may require classroom accommodations, please make an appointment with the Senior Assistant Director of Disability Services, Stephanie S. Brodeur, within the first four weeks of the semester. The Office of Disability Services is located in the Callahan/University Police Building (POL, 2nd Floor, 781.891.2004). The Senior Assistant Director of Disability Services is responsible for managing accommodations and services for students with disabilities.

COURSE SCHEDULE

September 2

12:30-2:00

AAC 240

Introduction to accounting research - 1

Beyer, B, et al. 2010. What it means to be an accounting professor: A concise career guide for doctoral students in accounting. *Issues in Accounting Education* 25 (2): 227-244.

September 9

12:30-2:00

AAC 240

Introduction to accounting research - 2

Gordon, T., and J. Porter. 2009. Reading and understanding academic research in accounting: A guide for students. *Global Perspectives on Accounting Education* 6: 25-45.

September 30

12:30-2:00

AAC 240

Preparatory meeting to discuss the paper to be presented at SAC.

September 30

2:00-3:30

AAC 362

SAC paper presentation: Patrick Hurley, Northeastern University
Title: Exploring ego depletion theory with auditors' busy season.

October 7

12:30-2:00

AAC 168

Databases useful in accounting research, with Bayer Tumennasan, Academic Technology Center

October 14

12:30-2:00

AAC 240

Preparatory meeting to discuss the paper to be presented at SAC.

October 14

2:00-3:30

AAC 362

SAC paper presentation: Todd Kravet, University of Connecticut
Title: Accounting profitability and takeover likelihood

October 28

12:30-2:00

AAC 240

Preparatory meeting to discuss the paper to be presented at SAC.

October 28

2:00-3:30
AAC 362

SAC paper presentation: Yannan Shen
Title: TBA

November 4

12:30-2:00
AAC 240

Preparatory meeting to discuss the paper to be presented at Friday's NEBARS.

November 6

10:00-2:00
Northeastern U.

NEBARS paper presentation: Mark Peecher, University of Illinois
Title: TBA
(The format for the BARC and NEBARS sessions is: coffee 10-10:30; presentation 10:30-12:00; lunch 12:00-1:00; presenter meets with doctoral students 1:00-2:00. Formal announcements with the paper and room location are sent by the hosts about a week before the event.)

December 2

12:30-2:00
Room TBA

Academic integrity (joint session with the Business Ph.D. students)
Stone, D. 2015. Post-Hunton: Reclaiming our integrity and literature. *Journal Of Information Systems* 29(2): 211-227.