

Course Syllabus

offered by Department of Accountancy
with effect from Semester A 2017/18

Part I Course Overview

Course Title: Research Methodology in Financial Accounting

Course Code: AC8980

Course Duration: 1 semester

Credit Units: 3

Level: R8

Arts and Humanities

Proposed Area:
(for GE courses only)

Study of Societies, Social and Business Organisations

Science and Technology

Medium of Instruction: English

Medium of Assessment: English

Prerequisites:
(Course Code and Title) Nil

Precursors:
(Course Code and Title) Nil

Equivalent Courses:
(Course Code and Title) Nil

Exclusive Courses:
(Course Code and Title) Nil

Part II Course Details

1. Abstract

(A 150-word description about the course)

This course aims to:

1. identify contemporary issues in financial accounting and research methodology issues in contemporary financial accounting literature and develop ability to critically evaluate empirical research.
2. develop methodological skills to design and conduct independent empirical research.

2. Course Intended Learning Outcomes (CILOs)

(CILOs state what the student is expected to be able to do at the end of the course according to a given standard of performance.)

No.	CILOs [#]	Weighting* (if applicable)	Discovery-enriched curriculum related learning outcomes (please tick where appropriate)		
			A1	A2	A3
1.	Students acquire in-depth knowledge and skills for conducting effective literature search in the relevant professional database, identifying, investigating, analyzing, and evaluating a research problem and issues in contemporary financial accounting.	50%	✓	✓	✓
2.	Students become familiar with the necessary methodological and statistical knowledge for their literature based dissertation and become ready to conduct independent research projects.	50%	✓	✓	✓
		100%			

* If weighting is assigned to CILOs, they should add up to 100%.

[#] Please specify the alignment of CILOs to the Gateway Education Programme Intended Learning outcomes (PILOs) in Section A of Annex.

A1: Attitude

Develop an attitude of discovery/innovation/creativity, as demonstrated by students possessing a strong sense of curiosity, asking questions actively, challenging assumptions or engaging in inquiry together with teachers.

A2: Ability

Develop the ability/skill needed to discover/innovate/create, as demonstrated by students possessing critical thinking skills to assess ideas, acquiring research skills, synthesizing knowledge across disciplines or applying academic knowledge to self-life problems.

A3: Accomplishments

Demonstrate accomplishment of discovery/innovation/creativity through producing /constructing creative works/new artefacts, effective solutions to real-life problems or new processes.

3. Teaching and Learning Activities (TLAs)

(TLAs designed to facilitate students' achievement of the CILOs.)

TLA	Brief Description	CILO No.			Hours/week (if applicable)
		1	2		
Lecture & Presentations	Instructor in the beginning of each class, will give a lecture on the integrated methodological issues and the importance of each topic and on how to conduct effective literature search in the relevant professional database. Then, each student will present and discuss the assigned papers. The seminar course follows an interactive approach consisting of student presentations of assigned papers coupled with key concepts supplemented by instructor.	✓			
Individual Research Term-paper	Each student is expected to conduct literature review, and identify methodological issues in empirical research in financial accounting and write up a term-paper. [#]		✓		

[#] DEC TLA element

4. Assessment Tasks/Activities (ATs)

(ATs are designed to assess how well the students achieve the CILOs.)

Assessment Tasks/Activities	CILO No.				Weighting*	Remarks
	1	2				
Continuous Assessment: 100%						
Presentation and Class Participation	✓				60%	
Term Paper [#]		✓			40%	
					100%	

* The weightings should add up to 100%.

[#] DEC AT element

5. Assessment Rubrics

(Grading of student achievements is based on student performance in assessment tasks/activities with the following rubrics.)

	Assessment Task	Criterion	Excellent (A+, A, A-)	Good (B+, B, B-)	Adequate (C+, C, C-)	Marginal (D)	Failure (F)
1.	Presentation and Class Participation	Ability to critically evaluate the quality of research.	High	Significant	Moderate	Basic	Not even reaching marginal levels
2.	Term Paper	Ability to conduct literature search in the relevant professional database, identify research topics and describe research objectives, review of related literatures, research hypotheses, test procedures including sample, data sources, test design, and contribution to the existing literature.	High	Significant	Moderate	Basic	Not even reaching marginal levels

Part III Other Information (more details can be provided separately in the teaching plan)

1. Keyword Syllabus

(An indication of the key topics of the course.)

Literature Search, Measurement Error Problems, Model Misspecification Problems, Backing-Out Approach, Spurious Relationship, Endogeneity, Count-data Econometrics, Instrumental Variable, Conservatism in accounting, Earnings Quality, Earnings Management, information asymmetry, Mis-reactions, Corporate disclosures, Capital markets, Corporate governance.

2. Reading List

2.1 Compulsory Readings

(Compulsory readings can include books, book chapters, or journal/magazine articles. There are also collections of e-books, e-journals available from the CityU Library.)

1.	Papers accepted for publication in and published in major journals, available from CityU's on-line E-Library Resources.
2.	Working papers, available from the Social Science Research Network (SSRN).

2.2 Additional Readings

(Additional references for students to learn to expand their knowledge about the subject.)

1.	Textbook: Jeffrey M. Wooldridge, <i>Econometric Analysis of Cross Section and Panel Data</i> , Latest Edition, MIT Press.
2.	Textbook: William H. Greene, <i>Econometric Analysis</i> , Latest Edition, Prentice Hall