

**City University of Hong Kong  
Course Syllabus**

**offered by Department of Accountancy  
with effect from Semester A 2022/23**

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**Part I Course Overview**

**Course Title:** Research Methodology in Financial Accounting

**Course Code:** AC8980

**Course Duration:** 1 semester

**Credit Units:** 3

**Level:** R8

**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

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)

No.	CILOs	Weighting	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%			

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)

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 questions and papers. The seminar course follows an interactive approach consisting of student presentations of assigned questions and 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. <sup>#</sup>		✓		

<sup>#</sup> DEC TLA element

### 4. Assessment Tasks/Activities (ATs)

Assessment Tasks/Activities	CILO No.				Weighting	Remarks
	1	2				
Continuous Assessment: <b><u>100%</u></b>						
Assignment and Presentation	✓				60%	
Term Paper <sup>#</sup>		✓			40%	
					100%	

<sup>#</sup> DEC AT element

## 5. Assessment Rubrics

Applicable to students admitted in Semester A 2022/23 and thereafter

Assessment Task	Criterion	Excellent (A+, A, A-)	Good (B+, B)	Marginal (B-, C+, C)	Failure (F)
1. Assignment and Presentation	Demonstration of understanding of key methodological issues, and ability to critically evaluate the quality of research.	High	Significant	Moderate	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	Not even reaching marginal levels

Applicable to students admitted before Semester A 2022/23

	Assessment Task	Criterion	Excellent (A+, A, A-)	Good (B+, B, B-)	Fair (C+, C, C-)	Marginal (D)	Failure (F)
1.	Assignment and Presentation	Demonstration of understanding of key methodological issues, and 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

### 1. Keyword Syllabus

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

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

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