PhD Programme Management

Research Seminar  
Research Centre Accounting Theory & Research

Winter term 2016/17

Prof. Dr. Albrecht Becker

Assoz. Prof. Dr. Silvia Jordan

**Course syllabus**

# Instructors

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| ***Albrecht Becker***  Phone: +43 512 507 71410  [albrecht.becker@uibk.ac.at](mailto:albrecht.becker@uibk.ac.at)  Office hours: Monday, 14:00 - 15:00 (room o-4.20) |  |
| ***Silvia Jordan***  Phone: +43 512 507 71413  silvia.jordan@uibk.ac.act  Office hours: Tuesday, 10:00 – 11:00 (room o-4.22) |  |

# Administrative Support

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| Daniela Franz [Daniela.franz@uibk.ac.at](mailto:Daniela.franz@uibk.ac.at)  Bettina Jäkel [Bettina.jaekel@uibk.ac.at](mailto:Bettina.jaekel@uibk.ac.at) | Phone: +43 512 507 71411/71412  Fax: +43 512 507 71598  Office: o-4.21 |

# Course overview

This course is designed to provide PhD students with a profound orientation in the field of accounting research. Students who are in the early phase of their PhD studies will gain first-hand insight in current research topics as well as basic theoretical and methodological issues in accounting research. More advanced PhD students have the opportunity to meet and discuss with internationally recognized accounting researchers and deepen their knowledge in selected research areas.

The core of the course is the academic international research seminar of the Research Centre ‘Accounting Theory & Research’. In the winter semester four international accounting researchers will present research papers. PhD students will meet in advance of each presentation to prepare for the topic, read and discuss relevant literature to better understand and position the papers presented.

After successfully finishing the course the students will have a profound overview over current research topics, methodological as well as theoretical issues in accounting research. Specifically they will have acquired orientative knowledge to inform their choice of research topic, theoretical and methodological perspectives for their PhD research in the field of accounting.

# Course organization and assignments

The course will start with an introductory session in which two fundamental texts for accounting research (Baxter & Chua, 2009; Robson & Young, 2009) will be discussed. After this general orientation in the field of accounting research students will participate in the academic international research seminar. Additionally they will meet with the instructors one week prior to each research paper presentation to read background literature to help understand and position the research papers. These texts have been specifically designated by the speakers as informing their theoretical and methodological perspective, or as providing background information over the empirical field of their respective research. As the research that is presented in the seminar is usually ongoing research, the topics of the presentations and the additional literature for preparation are continuously updated during the semester. Students have to read the research paper as well as the supplementing literature. As both may only be known up to two or three weeks in advance of the presentations students are advised to reserve time for reading in advance.

Grading will be based in active participation and on written reviews of the research seminar presentations. Specific requirements for these reviews will be discussed in the introductory session. Reviews should not exceed 1,500 words and have to be handed in one week after the research seminar.

# Course schedule

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| Thursday, 06.10.2016 | 17:00 - 18:30 | SR 2 | Course introduction  (to read: Baxter & Chua, 2009; Robson & Young, 2009, *find copies in the admin office management accounting, 4th floor*) |
| Thursday, 13.10.2016 | 17:00 - 18:30 | SR 2 | Preparation Research Seminar Murphy (to read: Guthrie et al., 2012; Woolcock & Narayan, 2000) |
| Thursday, 20.10.2016 | 16:00 - 17:30 | SR 2 | *Vijaya Murphy (University of Sydney Business School)* Use of Social capital to enable Intellectual Capital performance: A study of a contract employment set-up |
| Thursday, 27.10.2016 | 17:00 - 18:30 | SR 2 | Preparation Research Seminar Kraus (to read: Boedker & Chua, 2013; Vuori & Huy, 2016) |
| Thursday, 03.11.2016 | 16:00 - 17:30 | SR 2 | *Kalle Kraus (Stockholm School of Economics)* Accounting, financial managing and attachments in affective nets: The case of a Swedish football club |
| Thursday, 10.11.2016 | 17:00 - 18:30 | SR 2 | Preparation Research Seminar Gatzweiler (to read: xxx). |
| Thursday, 17.11.2016 | 17:00 - 18:30 | SR 19 | *Marian Gatzweiler (University of Edinburgh)* xxx |
| Thursday, 12.01.2017 | 17:45 - 19:15 | SR 2 | Preparation Research Seminar Barker (to read: Barker & McGeachin, 2015; Penman, 2009) |
| Thursday, 19.01.2017 | 17:00 - 18:30 | SR 2 | *Richard Barker (Said Business School, Oxford)* Moving the Conceptual Framework Forward: Accounting for Uncertainty |

# References

Barker, R. & McGeachin, A. (2015). An Analysis of Concepts and Evidence on the Question of Whether IFRS Should be Conservative. *Abacus, 51*(2), 169-207.

Baxter, J. & Chua, W.F. (2009). Studying Accounting in Action: The Challenge of Engaging with Management Accounting Practice. In C.S. Chapman, D.J. Cooper, & P.B. Miller (eds), *Accounting, organizations, & institutions: Essays in honour of Anthony Hopwood* (pp. 65-84). Oxford: Oxford University Press. *(find a copy in the admin office management accounting, 4th floor)*

Boedker, C. & Chua, W.F. (2013). Accounting as an affective technology: A study of circulation, agency and entrancement. *Accounting, Organizations & Society, 38*, 245-267.

Guthrie, J, Ricceri, F. & Dumay, J. (2012). Reflections and projections: A decade of Intellectual Capital Accounting Research. *The British Accounting Review, 44*(1), 68-82.

Penman, S. 2009. Accounting for intangible assets: There is also an income statement. *Abacus,* *45*(3), 359-371.

Robson, K. & Young, J. (2009). Socio-Political Studies of Financial Reporting. In C.S. Chapman, D.J. Cooper, & P.B. Miller (eds), *Accounting, organizations, & institutions: Essays in honour of Anthony Hopwood* (pp. 341-366). Oxford: Oxford University Press. *(find a copy in the admin office management accounting, 4th floor)*

Vuori, T.O. & Huy, Q.N. (2016). Distributed Attention and Shared Emotions in the Innovation Process: How Nokia Lost the Smartphone Battle. *Administrative Science Quarterly, 61*(1), 9-51.

Woolcock, M., & Narayan, D. (2000). Social Capital: Implications for Development Theory, Research and Policy. *The World Bank Research Observer, 15*(2), 225-249.