

Presentation, method and gradings

Course information

<i>Course number</i>	PPGCont-3285
<i>Course name</i>	Methods and Techniques of Research in Accounting
<i>Semester</i>	2024/1
<i>Classes day</i>	2 ^a ., 4 ^a . e 6 ^a ., from 8 to 12:00 AM.
<i>Location</i>	PPGCC doctorate room – FACE building

Teacher contact

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<i>Office hours</i>	Assignment

Objective

To understand the application of the main quantitative research methods and techniques in the field of accounting. The course will analyze articles covering the traditional methodological areas of quantitative research: Archival (pure and natural experiment) and Lab Experiment.

Method

Seminars conducted by students under the guidance of the professor. The course is structured with a total of 12 meetings, occurring at a rate of 3 per week or month. During each meeting, two seminars will be delivered, resulting in a cumulative total of 24 seminars throughout the course. In each set of three monthly meetings, all students will take turns presenting seminars and engaging in discussions about articles presented by their peers. Consequently, the enrolled students will be organized into 6 groups.

The duration for each seminar will be 1 hour and 45 minutes, comprising a 55-minute presentation and a 50-minute discussion on the topic. A 30-minute break will be scheduled between seminars to facilitate the setup of presentations and allow time for coffee, etc. These timings may be modified to accommodate a total seminar duration of 1 hour and 30 minutes, along with a 20-minute break, in the event of a lecture by international professors.

International professors may participate in 1-hour video conference lectures, with up to 40 minutes to discuss a topic in their research area and at least 20 minutes to answer student questions. The professor will randomly select, for each lecture (if applicable), the students who will ask questions to the speaker. Students should prepare the questions they will ask. The relevance (and intelligence) of these questions will be subjectively evaluated by the professor. It is desirable to read the articles indicated on the topic of the respective lecture to better support the questions. On days when there is participation from an international speaker, the seminar times will be adjusted to the remaining available hours in the respective session.

The course covers 2 distinct types of quantitative methodology papers: (i) archival; and (ii) experiments. The third category of quantitative methodology articles - analytical mathematical models - will not be covered in the course. In the archival category, articles emphasizing the dominant methodology of multivariate linear regression will be emphasized, including quasi-experiments, but there will also be some papers using other quantitative techniques. In the experiments category, papers from the Judgment Decision Making (JDM) subcategory will predominate, focusing on understanding the personality traits that influence decision-making.

In the first month, 6 articles will be presented/discussed that highlight the precautions researchers should take when conducting empirical research using the archival method. These precautions include seeking causality, using residuals as dependent variables, the problem of control variables, interpreting logit models, using fixed effects, and controlling (or not) unobserved heterogeneities.

The second month will be dedicated to empirical quasi-experimental methods, or natural experiments. The emphasis will be on the difference-in-differences (DiD) technique. The use of this technique in accounting research has grown significantly in the last 10 years because if properly applied, it can indicate possible causality between the variables of interest and the dependent

variable, although it can never be guaranteed since the sample of observed data (archival) is almost always non-random.

In the third month, we will discuss 6 studies that use lab experiments as a methodology. This type of method is the only one that gives the researcher confidence in the causality of the investigated phenomenon. The sample of participants in each experimental condition must be randomly selected. The effect on the dependent variable directly results from the manipulation of the independent variables in the various experimental conditions.

In the fourth and final month, we will return with a new round of empirical research, archival method, this time focusing on different traditional quantitative regression techniques, without emphasis on natural experiments, as seen in the second month.

The emphasis of the course is on the type of quantitative method used in research. However, the research technique is conditioned to the logical and theoretical support of the research problem, as well as the consistency of methodological choices. For this reason, the following points should be observed in the presentation of seminars, when applicable: (a) what is the motivation (problem, thesis, mechanism, question) that justifies the research? (b) why is the research question important? (c) what needs to be proven/shown to answer the research question? (d) what needs to be measured? (e) what are the assumed, implicit, or explicit assumptions? (f) Is the theoretical basis consistent? (g) are the methodology and proxies used adequate, can they be improved? (h) what are the hypotheses? (i) what are the findings and conclusion? (j) are there alternative explanations for the findings?

Course Material

Students must locate and print the papers indicated for the course, via the CAPES periodicals portal or another source. Papers published up to 2 years ago can usually be found on Sci-Hub. It is the responsibility of each student to obtain the articles that will be discussed in the course.

Evaluation

1. Seminars - quality of presentation and debate, considering: (i) mastery of the presented content, according to the points that must be observed in the analysis of a paper, listed in this teaching plan; and (ii) elements related to the presentation's oratory.

- Written review of one of the articles presented in the seminars. The student must choose one of the articles presented and prepare a review with a recommendation for acceptance or rejection, as if the article had not yet been accepted for publication. Type the review, print, and deposit it in the professor's bin by 26/07/2024.
 1. International professors' lectures (if applicable) - evaluation will be based on the quality, subjectively perceived by the professor, of the questions posed to the speakers.

Weights

Questions to international professors (if applicable)	10% (ou 0%)
Seminars	50% (ou 60%)
Written review of presented article	40%

Course Policy

- **Substitute presentation** - there will be none. Anyone who misses the presentation of the seminar assigned to them, individually or in a group, will fail.
- **Delays** - Delays or absence from any class, regardless of the reason, will be considered in the student's participation grade. Delay in the submission of work will result in failure.
- **Classroom behavior** - respect for differences. Normal rules of good coexistence apply.

Schedule of classes

Meeting	Date	Done	M&T	Aa Seminar	Presenter	Discussant	Source
1	@01/04/2024	<input checked="" type="checkbox"/>	Cautions when using regression techniques in accounting research	<u>S1 - Causality. redux- The evolution of empirical methods in accounting research and the growth of quasi-experiments</u>	G1	G3	Armstrong, C.; Kepler, J. D.; Samuels, D.; T 74(2022):101521.
1	@01/04/2024	<input checked="" type="checkbox"/>	Cautions when using regression techniques in accounting research	<u>S2 - Incorrect Inferences When Using Residuals as Dependent Variables</u>	G2	G4	Chen, W.; Hribar, P.; Melessa, S. 2018. CAF
2	@03/04/2024	<input checked="" type="checkbox"/>	Cautions when using regression techniques in accounting research	<u>S3 - Out of Control: The (Over) Use of Controls in Accounting Research</u>	G3	G5	Whited, R. L.; Swanquist, Q. T.; Shipman, J TAR, 97(3):395-413.
2	@03/04/2024	<input checked="" type="checkbox"/>	Cautions when using regression techniques in accounting research	<u>S4 - Interpreting logit models</u>	G4	G6	Uberti, L. J. 2022. The Stata Journal, 22(1)
3	@05/04/2024	<input checked="" type="checkbox"/>	Cautions when using regression techniques in accounting research	<u>S5 - Fixed-Effects in Empirical Accounting Research</u>	G5	G1	Amir, E.; Carabias, J. M.; Jona, J.; Livne, G SSRN: https://ssrn.com/abstract=2634085
3	@05/04/2024	<input checked="" type="checkbox"/>	Cautions when using regression techniques in accounting research	<u>S6 - Common Errors: How to (and Not to). Control for Unobserved Heterogeneity.</u>	G6	G2	Gormley, T. A.; Matsa, D. A. 2014. RFS:27-661, https://doi.org/10.1093/rfs/hht047
4	@06/05/2024	<input checked="" type="checkbox"/>	Natural experiment (quasi-experiment) in empirical accounting research	<u>S7 - Why Do Individual Investors Disregard Accounting Information? The Roles of Information Awareness and Acquisition Costs.</u>	G1	G3	Blankespoor, E.; Dehaan, E.; Wertz, J.; Zhu 84.

Meeting	Date	Done	M&T	Aa Seminar	Presenter	Discussant	Source
4	@06/05/2024	<input checked="" type="checkbox"/>	Natural experiment (quasi-experiment) in empirical accounting research	S8 - Does XBRL Adoption Constrain Earnings Management? Early Evidence from Mandated U.S. Filers.	G2	G4	Kim, J-B.; Kim, J. W.; Lim, J-H. 2019. CAR,
5	@08/05/2024	<input checked="" type="checkbox"/>	Natural experiment (quasi-experiment) in empirical accounting research	S9 - Does PCAOB regulatory enforcement deter low quality audits?	G3	G5	Lamoreaux, P. T.; Mowcham, M.; Zang, W. TAR. https://doi.org/10.2308/TAR-2020-06
5	@08/05/2024	<input checked="" type="checkbox"/>	Natural experiment (quasi-experiment) in empirical accounting research	S10 - Social connections between media and firm executives and the properties of media reporting.	G4	G6	Ru, Y; Xue, J.; Zhang, Y.; Zhou, X. 2020. R
6	@10/05/2024	<input checked="" type="checkbox"/>	Natural experiment (quasi-experiment) in empirical accounting research	S11 - Executive equity incentives and opportunistic manager behavior: new evidence from a quasi-natural experiment	G5	G1	Nienhaus, M. 2022. RAS, 27:1276–1318
6	@10/05/2024	<input checked="" type="checkbox"/>	Natural experiment (quasi-experiment) in empirical accounting research	S12 - Economics of Information Search and Financial Misreporting	G6	G2	Kim, J. M. 2024. JAR, forthcoming. DOI: 10
7	@03/06/2024	<input checked="" type="checkbox"/>	Lab-experiment in accounting research	S13 - Measuring and motivating quantity, creativity, or both.	G1	G3	Kachelmeier, S.J., B.E. Reichert, and M.G. 146(2):341-373.
7	@03/06/2024	<input checked="" type="checkbox"/>	Lab-experiment in accounting research	S14 - Productivity - Target Difficulty, Target-Based Pay, and Outside-the-Box Thinking.	G2	G4	Webb, R. A.; Williamson, M. G.; Zhang, Y. 1457.
8	@05/06/2024	<input checked="" type="checkbox"/>	Lab-experiment in accounting research	S15 - Is Silence Golden? Audit Team Leader Reactions to Subordinates Who Speak Up "In the Moment" and at	G3	G5	Nelson, M. W.; Proell, C. A. 2018. TAR, 93(6)

Meeting	Date	Done	M&T	Aa Seminar	Presenter	Discussant	Source
				<u>Performance Appraisal.</u>			
8	@05/06/2024	<input checked="" type="checkbox"/>	Lab-experiment in accounting research	<u>S16 - The Effect of Input and Output Targets for Routine Tasks on Creative Task Performance.</u>	G4	G6	Bruggen, A.; Feichter, C.; Williamson, M. G
9	@07/06/2024	<input checked="" type="checkbox"/>	Lab-experiment in accounting research	<u>S17 - To read or to listen? Does disclosure delivery mode impact investors' reactions to managers' tone language?</u>	G5	G1	Elliott, B. W.; Loftus, S.; Winn, A. CAR, forth 3846.12898
9	@07/06/2024	<input checked="" type="checkbox"/>	Lab-experiment in accounting research	<u>S18- Do Performance-Contingent Incentives Help or Hinder Divergent Thinking?</u>	G6	G2	Kachelmeier, S. J.; Webb, R. A.; Williamsor DOI: 10.2308/TAR-2020-0751
10	@01/07/2024	<input checked="" type="checkbox"/>	Non-experimental archival research	<u>S19 - Rethinking Measurement of Pay Disparity and its Relation to Firm Performance</u>	G1	G3	Rouen, E. 2020. TAR, 95(1):311-341.
10	@01/07/2024	<input checked="" type="checkbox"/>	Non-experimental archival research	<u>S20 - To Acquire or to Ally? Strategic Responses of Incumbents to Increased Entry Threat</u>	G2	G4	Sun, H.; Xiang, Y.; Xu, F. 2023. EAA Congrem https://www.xcdsystem.com/eiasm/prpgid=2589
11	@03/07/2024	<input checked="" type="checkbox"/>	Non-experimental archival research	<u>S21 - Institutional Blockholder Exit Threats and Corporate Social (Ir)responsibility.</u>	G3	G5	Sul, E. 2023. EAA Congress. Verem: https://www.xcdsystem.com/eiasm/prpgid=2589
11	@03/07/2024	<input checked="" type="checkbox"/>	Non-experimental archival research	<u>S22 - Leveraging Big Data to Study Information Dissemination of Material Firm Events</u>	G4	G6	Li, B.; Venkatachalam, M. 2022. JAR, 60(2)
12	@05/07/2024	<input checked="" type="checkbox"/>	Non-experimental archival research	<u>S23 - The Gender Pay Gap Examined from a Performance Management Perspective</u>	G5	G1	Klein, A.; Grabner, I.; Patterson, K.; Sedato Verem: https://www.xcdsystem.com/eiasm/prpgid=2589
12	@05/07/2024	<input checked="" type="checkbox"/>	Non-experimental	<u>S24 - Seeing is believing?</u>	G6	G2	Hsieh, T-S; King, J-B; Wang, R. R.; Wang, ;

☰ Meeting	📅 Date	☑ Done	☰ M&T	Aa Seminar	☰ Presenter	☰ Discussant	☰ Source
			archival research	<u>Executives' facial trustworthiness, auditor tenure, and audit fees</u>			
		<input type="checkbox"/>		<u>Sem título</u>			
		<input type="checkbox"/>		<u>Sem título</u>			
		<input type="checkbox"/>		<u>Sem título</u>			