

**Doctoral Course**  
**Introduction to analytical and  
empirical accounting research**  
September 8-10, 2013

# Accounting and Audit Convergence

2013 Convention 08-12 September

## **Doctoral Course** **Introduction to analytical and empirical accounting research**

The course is designed to provide a brief introduction economics-based analytical and empirical research in accounting for doctoral students in accounting. This course will be especially helpful to students who wish to use economics-based analytical and empirical archival research in their dissertations and subsequent research. The course will take place over three days in advance of the main conference within *Accounting and Audit Convergence 2013 Convention* (AAC 2013 Convention) in Cluj-Napoca immediately preceding the conference. The analytical section will run in the morning, followed by lunch, and the empirical section in the afternoon.

Conference organizers thank the European Accounting Association for its generous financial support that helps defray travel costs for students attending the Doctoral Course.

### **Overall course objectives:**

**Analytical Section:** To introduce students to analytical accounting research by analyzing “classical” and important problems/papers from leading journals within the field.

More specifically the analytical course objectives are:

- To provide an overview of analytical accounting research. This will include costing, control use of information and information use in a market setting;
- To introduce information as an economic commodity;
- To introduce the students to the use of models to analyze accounting problems;
- To use models to frame a research question and to develop propositions.

The analytical portion of the course is conducted primarily as lectures supplemented with solving and discussing problem sets. Course participants are required to read selected papers in advance of the course.



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## Overall course objectives: *(continued)*

**Empirical Section:** To introduce students to empirical accounting research by reading and discussing “classical” and other central articles from international journals within the field.

More specifically the empirical course objectives are:

- To provide an overview of major areas of capital market based empirical accounting research and to give the students a knowledge of classic, widely cited research papers;
- To introduce students to research methodologies used in empirical accounting research;
- To develop the ability to critically evaluate empirical accounting research;
- To facilitate the development of research projects within the field.

The empirical portion of the course is conducted primarily as a seminar/workshop format with the instructor leading discussion. Course participants are required to read selected papers in advance of the course.

## Lecturers:

**Analytical Section:** John Christensen, Professor of Accounting at University of Southern Denmark

**Empirical Section:** Wayne R. Landsman, KPMG Distinguished Professor of Accounting at UNC Kenan-Flagler Business School, The University of North Carolina at Chapel Hill

## Selection of participants

The maximum number of participants is approximately 20 PhD students. Preference is given to accounting PhD students from Eastern European universities and to students who are expected to benefit most from the class. Accordingly, we request that students submit a short summary of their research plan, a curriculum vitae, and a letter of recommendation from an academic advisor. Students should submit materials before **March 15, 2013** by email to Professor Razvan V. Mustata, [r.v.mustata@gmail.com](mailto:r.v.mustata@gmail.com). Applicants for the class will be notified by the selection committee by May 15, 2013.

All students selected for the class will be asked to submit a working paper to be considered for presentation at the Doctoral Colloquium that takes place during the Main Conference. The working paper should only be submitted after receiving the acceptance notice for the Doctoral Course.

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## Venue

Babes-Bolyai University of Cluj Napoca  
Faculty of Economics and Business Administration, Accounting and Audit Department

## When

September 8-10, 2013

## Registration

After receiving the acceptance notice, students need to fill in the registration form and send it to [r.v.mustata@gmail.com](mailto:r.v.mustata@gmail.com). No attendance fee will be charged to PhD students being accepted for the Doctoral Course. Furthermore, they are invited and will be allowed to participate in all the convention events (Doctoral Course: September 8-10, 2013, Main Conference: September 11-12, 2013 and Doctoral Colloquium: September 12, 2013).

## Accommodation

All course participants can opt for accommodation within the faculty's student housing located within short walking distance (3 minutes) from the course venue. Accommodation within student housing is free of charge for accepted students.

## Travel information

Travel costs will be reimbursed up to 400 Euros, made possible by generous support of the European Accounting Association. Traveling to Cluj-Napoca can be done by plane (Cluj International Airport), train or car. Detailed travel related information to the event venue is available on AAC 2013 Convention's website [www.econ.ubbcluj.ro/aac2013](http://www.econ.ubbcluj.ro/aac2013).

## Contact

Please do not hesitate to contact us at [r.v.mustata@gmail.com](mailto:r.v.mustata@gmail.com) or [razvan.mustata@econ.ubbcluj.ro](mailto:razvan.mustata@econ.ubbcluj.ro) in case you need further details. We also kindly invite you to visit our convention's website at [www.econ.ubbcluj.ro/aac2013](http://www.econ.ubbcluj.ro/aac2013).



BABEŞ-BOLYAI  
UNIVERSITY



Faculty of Economics  
and Business Administration



# Accounting and Audit Convergence

**2013** Convention **08-12** September

**6<sup>th</sup> AAC Conference**

September 11-12, 2013

**Doctoral Course**

**Introduction to analytical and empirical accounting research**

September 8-10, 2013

**3<sup>rd</sup> TIARD Doctoral Colloquium**

September 12, 2013

[www.econ.ubboluj.ro/aac2013](http://www.econ.ubboluj.ro/aac2013)