

Doctoral Program in Accounting and Information Technology
Department of Accounting and Information Technology
NATIONAL CHUNG CHENG UNIVERSITY
Spring 2026

Department / Code	Department of Accounting and Information Technology		
Course Name	SEMINAR IN FINANCIAL ACCOUNTING RESEARCH	Credit	3
Course Code	5266011		
Instructor	Name: Dr. Chia-Ling Chao E-mail: actact@ccu.edu.tw Phone: (05) 272-0411 ext. 34503 Office Hour: By appointment College of Management II, Rm. 468		
Location/Time	College of Management II, Rm. 383 Class Hour: Wednesday 13:10pm~16:00pm		
Prerequisites			
Course Objectives	The major objective of this course is to expose doctoral-level accounting students to ongoing and emerging financial accounting issues and to acquaint them with various research methodologies used in empirical financial accounting research. Specifically, the course is designed to review and analyze empirical aspects of financial accounting, including, but not limited to, accounting comparability, earnings management, accounting restatement, accounting measurement and valuation, financial disclosure, review of market studies, and usefulness of financial information.		
Course Materials	Student will receive copies of various articles based on research topics on a weekly basis.		
Course Web	http://ecourse.elearning.ccu.edu.tw/		
Reference			

Evaluation	<input type="checkbox"/> Assignment	%	<input checked="" type="checkbox"/> Class Participation	15%
	<input type="checkbox"/> Quiz	%	<input checked="" type="checkbox"/> Folder of Ideas	15%
	<input type="checkbox"/> Midterm Test	%	<input checked="" type="checkbox"/> Paper of Literature Review	30%
	<input type="checkbox"/> Final Test	%	<input checked="" type="checkbox"/> Dissertation Proposal	40%
Important Notes and Policies	<p><i>Class Participation (worth 15% of total assessment):</i> Class participation will be based on students' contribution to class discussions during the lectures. Each time you make a positive contribution, you will be awarded one participation point. The student who has the highest number of participation points will be awarded full marks for class participation (15%). The other students will then be marked in relation to this student. However, the final participation points awarded will be adjusted by the student's professionalism. Professionalism includes active participation in class, interest in learning, and attitude toward the course. Furthermore, professionalism consists of presenting yourself and your work in a manner consistent with respect for the subject, your classmates, your team members, yourself, and the instructor. It also includes ethical academic behavior, taking turns when speaking, not interrupting each other, turning off cell phones, limiting side conversations, active participation in topic discussions, cooperation in group assignment, and responsiveness to questions raised by the instructor. Attendance to class does not constitute class participation. However, attendance is mandatory in this course.</p> <p>Important financial accounting topics will be selected for recitation, demonstration, and discussion in the seminar, and a number of papers will be listed for reading on each topic. Students are expected to read the assigned papers before coming to class, and they are encouraged to do their own research of the literature to identify additional research papers on each topic.</p> <p><i>Folder of Ideas (worth 15% of total assessment):</i> Each student is required to prepare a "folder of ideas" with the inclusion of key papers related to his/her research topic, notes from the discussion with the advisors, dissertation-related problems/issues that need to be resolved, etc. The purpose of preparing and organizing a "folder of ideas" by the aforementioned materials is to help each student proceed his/her dissertation proposal in a more systematic manner.</p> <p><i>Paper of Literature Review (worth 30% of total assessment):</i> Students are also required to write a paper of literature review and make an oral presentation based on a narrow subsection of one of financial accounting topics. The paper will be a review of the work done (minimum of five articles) on the subject with</p>			

your evaluation of the need for further research. The articles selected should not be dated prior to January 2021. Please comment on the research design and methodology of each of the relevant study to the extent possible as well. Specifically, the written and oral reports shall discuss the research focus of the selected articles, research methodologies used to achieve the objectives, interpretation of the results, strengths and weaknesses of the work, and recommendations for future research. Presentations will be followed by open class discussions and questions.

Dissertation Proposal (worth 40% of total assessment): A preliminary dissertation proposal (oral and written) will be required by the end of the semester. Students will be given the opportunity to select a research topic in financial accounting for their proposal based on their interests. The first chapter of the paper should state the purpose of the study and the research questions. The second chapter should provide an integrated discussion of the core literature. A clear definition of the variables and their expected and observed relationships should be presented as well. The third chapter should briefly describe the methodology to be followed. Only the basic types of analysis and techniques should be identified. The four major techniques are: archival, experiments, surveys, and field research. If you are doing a survey, provide some sample questions. If doing a statistical study, describe the software package and appropriate techniques. Proposals are to use primary as well as secondary data and to follow behavioral and social science design. The proposal is purported to reflect each student's independent mastery of the chosen subject and ability to apply it with an appropriate research design.

All papers submitted are expected to be typed and in a graduate-level form. Please use APA style for each paper and obtain approval from the instructor for each topic before commencing work.

The final grade for each student will be based on his/her cumulative score in each of the above areas of assessment. Students must satisfactorily complete all major tasks in order to pass the course.

CLASS SCHEDULE

Wk.	Date	Text
1.	2/25	Introduction to Course/Syllabus Overview/ Introduction of APA Style
2.	3/4	User-Oriented Accounting Research
3.	3/11	Accounting Comparability
4.	3/18	Comparability and Quality of Accounting Standards
5.	3/25	Financial Reporting Quality
6.	4/1	Agency Theory and Positive Accounting Theory
7.	4/8	<i>No Class</i>
8.	4/15	<i>No Class</i>
9.	4/22	Accounting Choices and Earnings Management <i>Folder of Ideas Due</i>
10.	4/29	Corporate Governance
11.	5/6	<i>Oral Presentation and Written Part of the Paper of Literature Review Due</i>
12.	5/13	<i>Feedback from the Instructor</i>
13.	5/20	Market Studies and Usefulness of Accounting Information
14.	5/27	Financial Disclosure
15.	6/3	Accounting Measurement and Valuation
16.	6/10	<i>Oral Presentation and Written Part of Dissertation Proposal Due</i>
17.	6/17	<i>Feedback from the Instructor</i>