COURSE OBJECTIVE

The objective of this course is to develop and improve the ability to critically evaluate archival accounting research with an emphasis on managerial accounting, e.g., corporate governance and auditing issues in international settings.

INSTRUCTOR AND CONTACT INFORMATION

Dr. Tony Kang  
Title: Professor of Accounting  
Email: kangt@mcmaster.ca  
Office: DSB 328  
Office Hours: By appointment  
Tel: (905) 525-9140 x 23846

COURSE DESCRIPTION

The course will take a seminar format. This seminar provides a broad overview of contemporary analytical research in accounting. Emphasis is placed on competing theories of the role of management accounting in organizations and society, as well as the issues and problems surrounding the implementation of management accounting techniques in practice. Topics include agency models of performance evaluation and compensation contracts; decentralization, planning and control; financial and non-financial information for performance measurement and transfer pricing.

REQUIRED COURSE MATERIALS AND READINGS

EVALUATION

<table>
<thead>
<tr>
<th>Participation</th>
<th>50%</th>
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<tr>
<td>(Participation does not mean “talking a lot.” It means making as many “insightful” comments as possible)</td>
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<tr>
<th>Critique</th>
<th>10%</th>
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<tr>
<td>(An article will be assigned in week 5 and the critique is due in week 7)</td>
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<tr>
<th>Proposal (Written and Presentation)</th>
<th>25%</th>
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<tr>
<td>(Proposal should include some empirical analysis)</td>
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<tr>
<th>Final Exam</th>
<th>15%</th>
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Conversion

At the end of the course your overall percentage grade will be converted to your letter grade in accordance with the following conversion scheme.

<table>
<thead>
<tr>
<th>LETTER GRADE</th>
<th>PERCENT</th>
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<tbody>
<tr>
<td>A+</td>
<td>90 - 100</td>
</tr>
<tr>
<td>A</td>
<td>85 - 89</td>
</tr>
<tr>
<td>A-</td>
<td>80 - 84</td>
</tr>
<tr>
<td>B+</td>
<td>75 - 79</td>
</tr>
<tr>
<td>B</td>
<td>70 - 74</td>
</tr>
<tr>
<td>B-</td>
<td>60 - 69</td>
</tr>
<tr>
<td>F</td>
<td>00 - 59</td>
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ACADEMIC DISHONESTY

It is the student’s responsibility to understand what constitutes academic dishonesty. Please refer to the University Senate Academic Integrity Policy at the following URL:


This policy describes the responsibilities, procedures, and guidelines for students and faculty should a case of academic dishonesty arise. Academic dishonesty is defined as to knowingly act or fail to act in a way that results or could result in unearned academic credit or advantage. Please refer to the policy for a list of examples. The policy also provides faculty with procedures to follow in cases of academic dishonesty as well as general guidelines for penalties. For further information related to the policy, please refer to the Office of Academic Integrity at:

[http://www.mcmaster.ca/academicintegrity](http://www.mcmaster.ca/academicintegrity)

www.degroote.mcmaster.ca
**Missed Academic Work**

Late assignments will not be accepted. No extensions are available except under extraordinary circumstances. Please discuss any extenuating situation with your instructor at the earliest possible opportunity.

**Potential Modifications to the Course**

The instructor and university reserve the right to modify elements of the course during the term. The university may change the dates and deadlines for any or all courses in extreme circumstances. If either type of modification becomes necessary, reasonable notice and communication with the students will be given with explanation and the opportunity to comment on changes. It is the responsibility of the student to check their McMaster email and course websites weekly during the term and to note any changes.

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**Student Accessibility Services**

Student Accessibility Services (SAS) offers various support services for students with disabilities. Students are required to inform SAS of accommodation needs for course work at the outset of term. Students must forward a copy of such SAS accommodation to the instructor normally, within the first three (3) weeks of classes by setting up an appointment with the instructor. If a student with a disability chooses NOT to take advantage of an SAS accommodation and chooses to sit for a regular exam, a petition for relief may not be filed after the examination is complete. The SAS website is:

[http://sas.mcmaster.ca](http://sas.mcmaster.ca)
COURSE SCHEDULE

Week 1  Introduction and Theoretical Foundation
(Jan 6)

Main Readings:


Additional Readings:


Starting week 2, we will be doing a role-play. One person will be an author of the paper. Another will be the discussant. The presenter of a paper should present the paper from the author’s perspective, not from a third-person perspective. The “author” should prepare a no more than 10-minute presentation of the article and the discussant no more than a 5-minute presentation. The non-presenter, non-discussant are required to present at least two viable questions for the paper.

You will also be required to prepare a mini-proposal (no more than one page using 12 fonts, double spaced) that extends any of the papers discussed in the session. The following week, you will present the mini-proposal. The presentation should be no more than 5 minutes. The proposal should clearly indicate the motivation and potential contribution of the proposed idea.
Week 2  Empirical Audit Research 1  
(Jan 13)

Main Readings:


Background Readings:


Additional Readings:


Week 3  Empirical Audit Research 2  
(Jan 20)

Main Readings:


Background Readings:


Week 4  Empirical Research on Agency Problems/Corporate Governance  
(Jan 27)

Main Readings:


Background Readings:


Week 5  Empirical Accounting Research on International Capital Markets 1  
(Feb 4)  IFRS 1

Main Readings:


Background Readings:


Week 6 Empirical Accounting Research on International Capital Markets 2
(Feb 11) IFRS 2

Main Readings:


Background Readings:


Week 7 Mid-Term Recess (No Class)
(Feb 17)

Week 8 Empirical Accounting Research on International Capital Markets 3
(Feb 24)

Main Readings:


**Background Readings:**


**Week 9  Empirical Accounting Research on International Capital Markets 3**
(Mar 3)


**Project Proposal Presentations**

**Week 10  Emerging Topics 1**
(Mar 10)


**Week 11  Emerging Topics 2**
(Mar 17)


**Week 12  TBD**
(Mar 24)

**Week 13  Final Exam**
(Mar 31)

**Week 14  Project Presentations**
(April 7)

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