



SYLLABUS

Course/Duration/ Credits	Analytical Research in Accounting ó 30 hours (2 credits)
	PhD ó Programa de Pós-Graduação em Ciências Contábeis (PPGCont)
Professor	Paulo Roberto Barbosa Lustosa
Semester	2018/2
Days/Time	Mondays, 8 th am to 12 th am
Assistance	Mondays, 2 th pm to 4 th pm
Objectives	Main Objective This course aims to provide a basic understanding on how to conduct accounting research using analytical methodology Student Learning Objective To develop the ability to read and understand analytical accounting research
Justification	There are 3 elements in any kind of (quantitative) research, the first two brought to bear on the 3rd: 1. Domain: what the research issues are. 2. Body of theory: a way to make sense of the world. 3. Methodology: empirical (data to bear), which may be archival or lab generated; or analytical (without data). In this course: Domain: open to all issues. Body of theory: Economics. Methodology: Analytical
Teaching Methods	Lectures Class discussions Active class participation is required as well as paper readings in advance according to the week schedule.
Course Content	Basics for analytical models Ohlson Model Real effects of disclosure Stewardship/agency models Developing models and derive equilibrium
Course Requirements	Individual homework Class participation Take home paper review
Readings	Ohlson, James and Zhan Gao, "Earnings, Earnings Growth and Value", FTA, July, 2006. Ohlson, James and Dan Gode, "P-E multiples and changing interest rates," WP, NYU, 2000. Ohlson, James "Earnings, book values and dividends in equity valuation," Contemporary Accounting Research, Spring, 1995, pp 661-687. Ohlson, James A "Synthesis of security valuation theory and the role of dividends, cash flows, and earnings." Contemporary Accounting Research Vol. 6 No. 2 - 11 pp 648-676 Pope, Peter, Pengguo Wang, "Earnings components, accounting bias and equity valuation," Review of Accounting Studies, Vol. 10, 2005, 387-407. Dutta, Sunil and Xiao-jun Zhang, "Revenue recognition in a multiperiod agency setting," JAR, 2002, 40: 67-83. Glover Jonathan, "Explicit and implicit incentives for multiple agents," FTA 2012. Gigler Frank, Chandra Kanodia, Haresh Sapra, Raghu Venugopal, "Accounting conservatism and the efficiency of debt contracts," JAR, 2009. Gao Pingyang, "A measurement approach to conservatism and earnings management," JAE, 2013, 55: 251-268. Kanodia Chandra, "Accounting disclosure and real effects," FTA 2006, 3: 167-258.