

AMIS 8780
Introduction to Research in Accounting and Management Information Systems

Professor:	Anne Beatty	Helen Zhang
Office:	442 Fisher Hall	436 Fisher Hall
Phone:	614-292-5418	614-292-6547
Email:	beatty.86@osu.edu	zhang.614@osu.edu
Meeting time:	9:30 AM to 12:30 PM on Wednesdays	
Meeting Location:	210 Gerlach Hall	
Office Hours:	By appointment	

Course Format and Objective

This course is jointly taught by Prof. Anne Beatty and Prof. Helen Zhang. Class materials covered from August 23rd to October 4th (Fall Term 1) are the responsibility of Prof. Beatty. Class materials covered from October 11th to November 29th (Fall Term 2) are the responsibility of Prof. Zhang. Questions/concerns/comments you have throughout the course should be addressed to the relevant faculty member.

This course provides an introduction to a wide-range of research topics that serve as the building blocks of current accounting research. Reading list will be distributed at the beginning of each term. Please note that the literature on each individual research area is vast and the reading lists are merely a starting point. This course should help students 1) further explore a literature and evaluate existing research papers in an intelligent and critical manner and 2) propose research questions with well-defined contributions.

Term 1 Description and Requirements

We will cover the 7 registered reports presented at the 2017 Journal of Accounting Research Conference. A written review report for each of the 7 research proposals will be due on the date that the proposals are discussed in class. During the following session we will read the paper that resulted from the research proposal to evaluate how well the papers correspond to the proposal and to our ex-ante reviews of the proposals. These 7 proposals and papers reflect a broad range of both research topics and methods consistent with the course objectives as laid out in the AMIS graduate school handbook. Our discussion will be informed by readings on the scientific method, such as the importance of p-values, statistical power, effect size, confidence intervals, etc.

The following description of the elements of a Stage 1 registered report review from http://cdn.elsevier.com/promis_misc/PROMISpub_idt_Guidelines_cortex_RR_17_04_2013.pdf may prove useful in writing you proposal reviews:

Stage 1 manuscripts will include only an Introduction, Methods (including proposed analyses), and Pilot Data (where applicable). In considering papers at Stage 1, reviewers will be asked to assess:

The significance of the research question(s).

The logic, rationale, and plausibility of the proposed hypotheses.

The soundness and feasibility of the methodology and analysis pipeline.

Whether the clarity and degree of methodological detail would be sufficient to replicate exactly the proposed experimental procedures and analysis approach.

Whether the authors provide a sufficiently clear and detailed description of the methods to prevent undisclosed flexibility in the experimental procedures or analysis pipeline.

Whether the authors have considered sufficient outcome-neutral conditions (e.g. absence of floor or ceiling effects; positive controls) for ensuring that the results obtained are able to test the stated hypotheses.

The following questions (perhaps with the exception of question 8) that will guide our discussion of the final papers may also prove useful in the proposal review:

1. What is the research question? Why is the question interesting?
2. How does the paper fit into the literature? Does the paper accurately represent the existing literature? What is the contribution of the paper?
3. Does the paper include explicit hypothesis to be tested? If not, are there implicit hypothesis being tested?
4. Are there well-specified alternatives to the hypotheses being tested? (Is there a credible null hypothesis?) Are the hypotheses falsifiable?
5. How compelling is the logic or intuition used to develop the hypotheses?
6. Is the research design such as the sample selection and empirical method appropriate for the question being addressed? To what extent will the design allow for distinguishing between alternative hypotheses? Are there alternative designs that could be used?
7. What difficulties arise in drawing inferences from the empirical work?
8. What are the major results? How do the authors interpret the results? How do you interpret the results? Are the results consistent with the theory and with previous empirical studies?
9. What conclusions can be drawn from the paper? How does the paper advance our understanding of financial reporting?

Term 2 Description and Requirements

We will cover 6 research topics during the 7-week term. These research topics draw upon theoretical frameworks in economics, finance, law, and accounting. Since this course is designed for students who just entered the Ph.D. program, students are not expected to master the mathematical modeling process behind some of these papers. Instead, the objective is to have students appreciate the implications of the theoretical frameworks and the connection between theoretical foundations and empirical testing.

We will discuss 5 to 6 papers in a class session. Specific sections of each paper will be assigned to read before class. Students will be tasked with presenting papers to the class. All students are required to read the assigned sections of the papers before class and be prepared to contribute to class discussions.

There are two assignments due at the end of Fall Term 2. Each assignment consists of a writing and a speaking component. For the first assignment, students are required to pick a specific research topic, identify an interesting recent research paper (either unpublished or published within the past 3 years) related to that topic, and write a journal-style referee report. The referee report should be two to three pages, starting with a brief summary of the paper and proceeding to evaluations of its strengths and weakness. The evaluation could focus on the paper's motivation, contributions, research method, and results interpretations, and, if major flaws exist, possible solutions. For the second assignment, students are required to write a short research proposal. This proposal should include a clearly defined research question, motivations (i.e. why is this question interesting and important?), a brief literature review, and contributions to the literature. Students are not required to engage in actual data analysis but are encouraged to layout major research designs to answer the research question. Students will present both assignments during the last week of Fall Term 2, 15 minutes for the first assignment discussing the paper under review and 30-40 minutes presenting their research proposals.

Grading

<i>Grades Composition</i>	
Class contribution throughout both terms	30%
Term 1: 7 proposal critiques	35%
Term 2 assignment 1	15%
Term 2 assignment 2	20%
Total	100%

<i>Grading Scale</i>	
$\geq 90\%$	A
80% -- 89%	B
70% -- 79%	C
60% -- 69%	D

Communication

Class announcements and updates will be made via emails throughout the term. Please feel free to contact us at any time.

We hope you enjoy this course.