

## Siegen Accounting Research Seminar

This seminar will cover a handful of empirical-archival research topics. I have three main goals for the seminar: 1) understanding the basic findings in these areas of the literature. 2) being able to evaluate research by asking thoughtful questions and identifying linkages between research on other topics that shed additional light. 3) identifying possible extensions to papers that you read and generating original ideas.

### Course requirements for 4 ECTS points:

Each week, we will read and discuss two or three papers. For each paper, a student will be assigned summarize the paper and another student will critique the paper. I encourage you to write out your thoughts, however there is no requirement to hand in any work for this portion of class. All students are expected to contribute to the discussion. I will email a signup for roles prior to October 21<sup>st</sup>.

*Summarize (10-15 minutes)* – Set up the discussion by providing a brief overview of the paper, including (a) the research question, (b) the motivation, (c) the analyses conducted, and (d) the conclusion. The presentation should be clear and concise, with no critique. The summary should give the essence of the paper to a knowledgeable reader, such as an editor at a journal. However, the summary should be clear for a scholar who has not read the paper (although we will all have read it).

*Critique (10-15 minutes)* – Critically evaluate the *fundamental* issues in the paper. The purpose of the critique is to help us identify the attributes of impactful research. When there are weaknesses or limitations, identify them helps us avoid similar mistakes in our own work and get better at evaluating research. You should order the discussion by importance. Consider: (1) whether (or why) the research question is clear, interesting, impactful and well-motivated; (2) whether or why the research design is appropriate to the question and well-executed; (3) whether or why the data/measures are appropriate to the analysis (i.e., valid measures of the constructs); and (4) whether or why the inferences are appropriate based on the empirical results. Because most of the research we will read is published in high quality journals, these papers have cleared a minimum hurdle of quality, but that does not mean the papers are free of flaws.

In addition to reading these papers, each student will identify related research in a German or European setting. The purpose of this exercise is to identify other settings that could be used to address impactful questions. We'll discuss these papers and the features of the settings that differ from those in our prepared readings.

Lastly, students who would like an opportunity to present a current research idea they are working on are invited to present FARS conference style presentation of their work with

slides (15 minutes). Presentations should be organized in a what-why-how framework. I will provide more guidance on this before the first presentation. Students who do not wish to present their own research can submit a review of a working paper. The review should be organized for a top-tier journal. I will provide instructions from *The Accounting Review* to serve as a guide.

I will share a dropbox link with the papers prior to the start of class.

### **Week 1 (October 21<sup>st</sup>: 12pm – 4:30pm) Information processing**

- Blankespoor, deHaan, Wertz and Zhu JAR 2019
- Gomez TAR 2024
- Lee and Zhong JAE 2022
- *Background reading*: Blankespoor, deHaan and Marinovic JAE 2020
- *Additional reading*: Kim, Muhn and Nikolaev WP 2024

### **Week 2 (October 28<sup>th</sup>: 12pm – 4:30pm) Sell-side analysts**

- Jiao JAE 2024
- Bilinski and Bradshaw TAR 2022
- Bratten, Larocque, and Yohn CAR 2022
- *Background reading*: Bradshaw, Lee and Peterson TAR 2016

### **Week 3 (November 11<sup>th</sup>: 12pm – 4:30pm) Earnings Attributes**

- Wells TAR 2020
- Ramalingegowda, Utke and Yu CAR 2021

### **Week 4 (November 18<sup>th</sup>: 12pm – 4:30pm) ESG**

- Moss, Naughton and Wang, MS 2024
- Cohen, Kadach, Ormazabal JAE 2023
- *Background reading*: Christensen, Hail, Leuz RAST 2021

The course is open to all researchers of Faculty III (all disciplines). If you are interested, please email your registration for the course to Prof. Dr. Martin Thomsen ([martin.thomsen@uni-siegen.de](mailto:martin.thomsen@uni-siegen.de)) until **October 4<sup>th</sup> 2024** with the following information: full name, valid email address, matriculation number, research area

**Lecturer: Professor Cristi A. Gleason**

Cristi A. Gleason is the Carlson-KPMG Research Professor of Accounting at the Tippie College of Business at the University of Iowa. She is an editor at *The Accounting Review*, one of the top journals in Accounting. She received her Ph.D. from Cornell University in 1998. Prior to joining the faculty at the University of Iowa in 2003, she was a faculty member at the University of Arizona. Professor Gleason's research examines corporate financial reporting decisions, including income tax reporting and contingent liabilities, and the impact of those decisions on firm value. She also researches the role of analysts as information intermediaries. Her paper, "Last chance earnings management: Using tax expense to achieve analysts' forecasts," co-authored with Dan Dhaliwal and Lillian Mills won the American Tax Association 2007 Manuscript Award. Her research is published in *The Accounting Review*, *Contemporary Accounting Research*, *Review of Accounting Studies*, *Journal of the American Taxation Association*, *Journal of Accounting, Auditing and Finance*, and *National Tax Journal*. She has been a member of the editorial board of *Contemporary Accounting Research*. Currently, Professor Gleason teaches a PhD seminar. She has also taught Intermediate Accounting II (Valuation of Financial Claims) for accounting majors, Corporate Financial Reporting in the Executive MBA program and a financial accounting class for finance majors. She received the Gilbert P. Maynard award for Excellence in Accounting Instruction in 2013 and 2017. She served as the Department Executive Officer in Accounting in the Tippie College of Business from 2020-2024.

Current research interests: Financial reporting for income tax; SEC regulation of financial reporting, interim financial reporting, financial analysts forecasting