

Seminar Accounting – ST 18

– Contemporary Issues in IFRS Accounting –

(Prof. Dr. Reinhard Dücker)

This research seminar is offered for **Students at Master's Level (in particular AAT students)**. Participants need a sound understanding of accounting and/or auditing to enroll for this seminar (see module handbook regulations). The seminar will cover all the following issues with different research methods:

1. Revenue recognition IFRS 15
2. Transition to IFRS 16 Leases and its impact on Financial Reporting
3. Challenges in replacing IAS 39 with IFRS 9
4. Importance of OCI for Financial Reporting
5. Fair Value Accounting and IFRS
6. Critical analysis of accounting for bitcoins in IFRS accounting

The allocation of topics is subject to demand and preferences. There will be a maximum of **20 students** have the possibility of registering for the seminar. Students must write their **seminar papers** in **English**. **Presentation** and **discussant performance** is in **German**.

Registration

A completed form (download from the Chair website) mentioning the 3 most preferred topics along with a copy of the module certificate as mentioned above needs to drop off at Professors post box not later than **January 19th, 2018** by (**12 am, noon**). The selected participants and the allocation of the topics will be notified via email till **January 22nd, 2018**. At the same time the students are prompted to send an email and needs to update the seminar registration online in UNISONO on **February 5th, 2018 (12 am, noon)** to confirm their participation. Please note that seminar topics will be terminated if the application was not made in UNISONO on/before the deadline. Free seminar places will then be allocated under a specific procedure to the non-allocated students.

Colloquium Schedule

An additional colloquium is offered on **April 24th (2:00–4:00 pm, GMT + 1)** and on **June 12th, June 19th, and June 26th 2018 (4:00–6:00 pm, GMT + 1)** to support participants. In particular, we will discuss methodological and conceptual issues regarding the seminar papers. Teaching language is **English**.

Introductory Session

An introductory session is scheduled on **January 17th, 2018 (4:00–6:00 pm, GMT + 1), Room US-D 312**, to inform all participants about underlying ideas, theories and the overall goals of the seminar. Attendance to this session is optional, but strongly recommended.

Methodical Sessions

Methodical sessions are scheduled on **January 23rd and January 30th 2018 (2:00–6:00 pm, GMT +1), Room US-A 010** to introduce different research methods and approaches. Furthermore, participants get information about the quality criteria in reviewing papers. Attendance to this session is optional, but strongly recommended.

Extended Abstract

Students need to send a **2 page** extended abstract on or before **April 10th, 2018 (12 am, noon)** via email (to: accounting@uni-siegen.de). **The abstract must consist of, introduction, research question(s) and methodology.** Only a soft copy of the abstract via email is necessary and no hard copy is required. The abstract will be reviewed and send back to the students along with comments for further improvement of their paper by **April 20th, 2018**.

Final Paper

Students needs to send the final paper (one single PDF file) via email (to: accounting@uni-siegen.de) and submit the hard copy by dropping off it at the Professors post box on or before **July 6th, 2018 (12 am, noon)**. Final papers submitted after the deadline will not be accepted. The final paper must **not exceed 5,000 words** and should follow the Guidelines for Paper Submission, which are available at the Chair's website.

Final Presentations & Discussions

Students need to present their final work on **July 13th and July 14th, 2018**. Each participant has to present for about **20 minutes** his/her final paper. Furthermore, each participant has to be discussant of another presenter's paper for about 10 minutes. Attendance at the final presentations is mandatory.

Grades & other Information

All events will take place in the premises of the University of Siegen. The seminar grade is composed of the following: **15% extended abstract, 50% final paper, 20% final presentation, and 15% discussant performance.** Marks are based on an individual assessment and not on group assessment. To be successful in the seminar, it requires the extended abstract and the final paper to generate a minimum grade of 4.

Friday, January 12, 2018

Syllabus & important Deadlines

Date	Time	Outline	Room
January, 12	12:00	Announcement of Subjects	
January, 17	16:00 – 18:00	Introductory Session & Overview	US-D 312
January, 19	12:00	Application Deadline	
January, 22	12:00	Notification to Applicants	
January, 23	14:00 – 18:00	Introduction to Research Methods	US-A 010
January, 30	14:00 – 18:00	Introduction to Research Methods	US-A 010
February, 5	12:00	Registration of Participants	
April, 10	12:00	Abstract Submission	
April, 20		Abstract Remarks	
April, 24	14:00 – 16:00	Discussion of submitted Abstracts	
June, 12	16:00 – 18:00	Optional Paper Presentations & Feedback	US-A 017
June, 19	16:00 – 18:00	Optional Paper Presentations & Feedback	US-A 017
June, 26	16:00 – 18:00	Optional Paper Presentations & Feedback	US-A 017
July, 06	12:00	Paper Submission	
July, 10		Submission of Presentation Slides	
July, 13	08:00 – 20:00	Presentation	
July, 14	10:00 – 18:00	Presentation	