

**Syllabus**  
**Accounting and Auditing Research Course**  
Winter Semester 2015/2016  
PD Dr. Nicole Ratzinger-Sakel

<b>Class</b>	<b>Date / Time</b>	<b>Topic</b>	<b>Papers (available for copy at the Institute of Accounting &amp; Auditing, Room 1.02, and most of them are available online [ejournals Ulm University]) / Further hints</b>
<b>1</b>	<b>October 19, 2:30 pm - 6:00 pm</b>	<i>Academic accounting research and practice</i>	<p>“Academic audit research: An exploratory investigation into its usefulness” by: Y. Gendron, and J. Bédard, <i>Critical Perspectives on Accounting</i>, 2001, Vol. 12, pp. 339-368.</p> <p>“An analysis of the evolution of research contributions by the Accounting Review: 1926-2005” by: J. L. Heck, and R. E. Jensen, <i>Accounting Historians Journal</i>, 2007, Vol. 34(2), pp. 109-141.</p>
<b>2</b>	<b>October 26, 2:30 pm - 6:00 pm</b>	<i>Earnings quality and audit quality I</i>	<p>“The effect of audit quality on earnings quality” by: C. L. Becker, M. L. DeFond, J. Jiambalvo, and K. R. Subramanyam, <i>Contemporary Accounting Research</i>, 1998, Vol. 15(1), pp. 1-24.</p> <p>“The joint effect of investor protection and Big 4 audits on earnings quality around the world” by: J. R. Francis, and D. Wang, <i>Contemporary Accounting Research</i>, 2008, Vol. 25(1), pp. 157-191.</p>
<b>3</b>	<b>November 2, 2:30 pm - 6:00 pm</b>	<i>Earnings quality and audit quality II</i>	<p>„Big 4 office size and audit quality“ by: J. R. Francis, and M. D. Yu, <i>The Accounting Review</i>, 2009, Vol. 84(5), pp. 1521-1552.</p> <p>“Auditor tenure and perceptions of audit quality” by: A. Ghosh, and D. Moon, <i>The Accounting Review</i>, 2005, Vol. 80(2), pp. 585-612.</p>
<b>4</b>	<b>November 16, 2:30 pm - 6:00 pm</b>	<i>Going Concern I</i>	<p>“Do non-audit service fees impair auditor independence? Evidence from going concern opinions” by: M. L. DeFond, K. Raghunandan, and K. R. Subramanyam, <i>Journal of Accounting Research</i>, 2002, Vol. 40(4), pp. 1247-1274.</p>
<b>5</b>	<b>November 23, 2:30 pm - 6:00 pm</b>	<p><i>Going Concern II</i></p> <p><i>Current issues in international standard setting I</i></p>	<p>“Auditor fees and auditor independence – Evidence from going concern reporting Decisions in Germany” by: N. V. S. Ratzinger-Sakel, <i>Auditing: A Journal of Practice and Theory</i>, 2013, Vol. 32(4), pp. 139-168.</p> <p>“A research-based perspective on the SEC’s proposed rule – Roadmap for the potential use of financial statements prepared in accordance with International Financial Reporting Standards (IFRS) by U.S. Issuers” by: K. Jamal, R. Bloomfield, T. E. Christensen, R. H. Coloson, S. Moehrle, J. Ohlson, S. Penman, T. Stober, S. Sunder, and R. L. Watts, <i>Accounting Horizons</i>, 2010, Vol. 24(1), pp. 139-147.</p>

<b>6</b>	<b>November 30, 2:30 pm - 6:00 pm</b>	<i>Current issues in international standard setting II</i>  <i>Fraudulent financial reporting I</i>	<p>“Has the widespread adoption of IFRS reduced U.S. firms’ attractiveness to foreign investors” by: M. L. DeFond, X. Hu, M. Y. Hung, and S. Li, <i>Journal of International Accounting Research</i>, 2012, Vol. 11(2), pp. 27-55.</p> <p>“A case of declining gross margins” by: P. R. Clayton and L. D. Ellison, <i>Issues in Accounting Education</i>, 2011, Vol. 26(1), pp. 133-143.</p>
<b>7</b>	<b>December 7, 2:30 pm - 6:00 pm</b>	<i>Fraudulent financial reporting II</i>  <i>Financial crisis and implications for research</i>  <i>Exam preparation</i>	<p>“Using nonfinancial measures to assess fraud risk” by: J. F. Brazel, K. L. Jones, and M. F. Zimbelman, <i>Journal of Accounting Research</i>, 2009, Vol. 47(5), pp. 1135-1158.</p> <p>“Responses by Australian auditors to the global financial crisis” by: Y. Xu, E. Carson, N. Fargher, and L. Jiang, <i>Accounting and Finance</i>, 2013, Vol. 53(1), pp. 301-338.</p>
<b>8</b>	<b>December 14, 2:30 pm - 6:00 pm</b>	<i>Student presentation</i>	<p>Team formation will be determined in one of the first classes.</p> <p>Each team will prepare an analysis on an assigned issue, and make a class presentation/debate on the issue.</p> <p>We will have controversial auditing policy debates on important current issues in auditing, in the last class of this course. Two teams will present one topic, each presenting one side of that issue.</p> <p>(A more detailed guideline on this assignment will be available during the course.)</p>

**IMPORTANT NOTE:** Please read the readings in preparation for class. We will discuss the papers during class. The readings and discussions will be very helpful for the final exam as the final exam questions will be essay questions similar to the discussion questions of the paper.