

## Invitation and Call for Applications



### 6<sup>th</sup> WHU Doctoral Summer Program in Accounting Research “Current Issues in Empirical Financial Reporting Research”

WHU – Otto Beisheim School of Management,  
Vallendar, July 11-14, 2016

#### Introduction and objectives

The Doctoral Summer Program in Accounting Research (SPAR) is organized jointly by the Ludwig Maximilian University of Munich School of Management and the WHU – Otto Beisheim School of Management. It introduces European PhD students to theoretical, methodological, and practical issues involved in conducting high-quality financial accounting research.

The 6<sup>th</sup> SPAR, taking place at the WHU in Vallendar, focuses on current issues in empirical financial reporting research, such as financial reporting and the cost of capital, fair value accounting, comparative international financial reporting, narrative information in financial markets (textual analysis) and the role of research for accounting standard setting. Throughout the four-day program, participants will be working and discussing their doctoral work with the SPAR faculty and the WHU accounting faculty. The program concludes with a workshop on econometric issues and how to address them adequately, using the statistical package STATA.

As one important aspect of the SPAR program, the participants will receive feedback in individual, face-to-face sessions from the faculty on their own doctoral research projects. Finally, there will of course also be ample opportunity to socialize, and to network.

#### Preliminary program outline

Day	Topics
Sunday, July 10, 2016	<ul style="list-style-type: none"> <li>Arrival, get-together in the evening</li> </ul>
<u>Day 1</u> Monday, July 11, 2016	<ul style="list-style-type: none"> <li>Financial reporting and cost of capital (Mary Barth, Stanford)</li> <li>Fair value accounting (Wayne Landsman, UNC)</li> <li>Standard setting and the role of academic research (Andreas Barckow, ASCG)</li> </ul>
<u>Day 2</u> Tuesday, July 12, 2016	<ul style="list-style-type: none"> <li>Comparative international financial reporting (M. Barth &amp; W. Landsman)</li> <li>Quantifying accounting disclosures with textual analysis (Steven Young, Lancaster)</li> <li>Publishing in high-quality academic journals (SPAR faculty)</li> </ul>
<u>Day 3</u> Wednesday, July 13, 2016	<ul style="list-style-type: none"> <li>Comparative international financial reporting (M. Barth &amp; W. Landsman)</li> <li>Narrative information in financial markets (Steven Young, Lancaster)</li> <li>Feedback-sessions on participants' doctoral projects (SPAR &amp; WHU faculty)</li> </ul>
<u>Day 4</u> Thursday, July 14, 2016	<ul style="list-style-type: none"> <li>Workshop: Econometric issues in accounting research – and how to address them with STATA (Igor Goncharov, Lancaster)</li> <li>Departure in the late afternoon/evening</li> </ul>

#### Faculty

The 6<sup>th</sup> WHU Doctoral SPAR will be taught by:

**Prof. Mary E. Barth, PhD**

Stanford University, Graduate School of Business, U.S.A.

**Prof. Dr. Igor Goncharov**

Lancaster University Management School, U.K.

**Prof. Wayne R. Landsman, PhD**

University of North Carolina at Chapel Hill, Kenan-Flagler Business School, U.S.A.

**Prof. Steven Young, PhD**

Lancaster University Management School, U.K. *and*

**Prof. Dr. Andreas Barckow**

President, Accounting Standards Committee of Germany, Berlin, Germany.

### Venue and organization

The 6<sup>th</sup> WHU Doctoral SPAR will be held at WHU – Otto Beisheim School of Management; it is organized by the WHU Financial Accounting and Tax Center ([FAcCT Center](#)):

Burgplatz 2 · D - 56179 Vallendar, Germany  
Contact person: Prof. Dr. Martin Glaum  
Phone: +49 261 6509-315 · Fax: +49 261 6509-359  
Email: [accounting@whu.edu](mailto:accounting@whu.edu) · Website: [www.whu.edu/accounting](http://www.whu.edu/accounting)

### Application process and other practicalities

The program will be conducted in English. To ensure an effective learning environment, the number of participants is limited. Interested doctoral students are asked to submit their application in electronic form to [accounting@whu.edu](mailto:accounting@whu.edu) by **May 20, 2016**. Applications should include:

- A brief curriculum vitae (1-2 pages) indicating previous undergraduate and graduate coursework in accounting, finance and empirical methods; and
- a brief outline (2-3 pages) of the doctoral research being pursued.

Applicants will be informed about admission decisions by **May 27, 2016**.

There is a participation fee of 250 € that covers course materials, lunches, catering during class hours, and the Monday and Wednesday night dinners. Other costs have to be borne individually by the participants, but WHU will help participants obtain inexpensive accommodation close to campus.

### Assignments and ECTS

#### Other aspects:

A detailed syllabus and reading list will be distributed to participants by May 27, 2016. Participants are expected to read the assigned materials and prepare the following assignments for the SPAR seminar: (i) a discussion of one of the papers from the reading list (you will be expected to do a 20-30 min. presentation, jointly with another participant); (ii) a written review of an unpublished paper (2 pages).

The assignments will be described in more detail in the syllabus which is mailed to the participants at the end of May.

Successful participation in the program will earn **6 ECTS credits** from the WHU doctoral program.