

## **EAA PhD Forum 2019**

### **Session: Trends in Empirical Financial Accounting Research**

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#### **Learning objectives**

- Understand the structure of the empirical financial accounting literature
- Identify interesting, important, and researchable topics in financial accounting
- Assess and critically evaluate the methodological approaches to and common pitfalls of empirical archival research designs
- Develop new research questions and hypotheses with an appropriate research design

#### **Brief overview/summary**

This session discusses new research trends in empirical financial accounting and perspectives ahead. The environment of financial reporting and disclosure - or, more generally: corporate communication and its interaction with capital markets - has fundamentally changed over the last two decades. Not only have the introduction of IFRSs as well as regulatory reforms in response to a series of financial crises and corporate scandals changed the regulatory environment of corporate disclosure and financial reporting. Societal developments as well as advances in information technology and automatization also affect the set of available information and how firms communicate information to investors. Capital market-oriented firms increasingly report about social and environmental-related issues and use social media channels to disseminate information. At the same time, the variety of information sources available to investors is constantly increasing, including new types of information such as crowd-based information produced on and disseminated through online platforms such as SeekingAlpha or Estimize. All these developments, including simultaneous advances in data availability and research methodologies, offer exciting new research opportunities. While we will discuss these developments primarily from the perspective of empirical archival research, the session also touches upon experimental approaches and potential research opportunities.

#### **Who should attend?**

PhD students who are interested in empirical archival research in financial accounting.