

EAA PhD Forum 2019

Session: Combining Accounting Theory and Empirical Research

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Learning objectives

- understand the structure of accounting theory models
- understand the relative importance of model assumptions in deriving predictions from accounting theories
- understand the comparative advantages as well as some important difficulties in testing predictions derived from formal accounting theories

Brief overview/summary

There is wide agreement among accounting researchers that empirical accounting research should be based on a proper set of theory-grounded hypotheses. Yet only few studies directly provide explicit empirical tests of formal accounting theories (Chen and Schipper 2016). This session aims to provide some guidance on the use and usefulness of formal accounting theories for empirical accounting research and to promote the combined use of both research methods. The lecture also provides several examples of theory models and discusses the advantages and difficulties in testing their key assumptions and predictions.

References

Qi Chen and Katherine Schipper (2016): "Comments and Observations Regarding the Relation Between Theory and Empirical Research in Contemporary Accounting Research", *Foundations and Trends in Accounting*: Vol. 10, No. 2-4, pp 314–360.

Who should attend?

This session aims at PhD students who are interested in theoretical and/or empirical accounting research and their combined use in addressing important research questions in accounting.