

7th Doctoral Summer Program in Accounting Research (SPAR) “Current Issues in Empirical Financial Reporting Research”

Invitation and Call for Applications · LMU Munich School of Management · July 16-19, 2018

Introduction and objectives

The Doctoral Summer Program in Accounting Research (SPAR) has been organized jointly by the Ludwig Maximilian University (LMU), Munich, School of Management and the WHU – Otto Beisheim School of Management since 2010. It introduces PhD students from member countries of the European Accounting Association (EAA) to theoretical, methodological, and practical issues involved in conducting high-quality financial accounting research.

The 7th SPAR, taking place at LMU Munich School of Management, focuses on empirical accounting research, with special emphasis on issues related to disclosure. In addition to faculty-led discussions of research papers, the SPAR features insights from the perspective of a journal editor, a mini conference with presentations of current research manuscripts, and a hands-on introduction to Bayesian statistics using the programming language *R*.

Throughout the four-day program, participants will be working and discussing their doctoral work with the SPAR faculty. Importantly, participants will receive feedback on their own doctoral research projects in individual, face-to-face sessions with the SPAR faculty. To round out the experience, there will of course also be ample opportunities to socialize and network.

Preliminary program outline

Day	Topics
Sunday, July 15, 2018	<ul style="list-style-type: none"> Arrival, get-together in the evening (beer garden)
<u>Day 1</u> Monday, July 16, 2018	<ul style="list-style-type: none"> Conservatism research (<i>Edward J. Riedl</i>) Research on the ‘real effects’ of disclosure regulation (<i>Thorsten Sellhorn</i>)
<u>Day 2</u> Tuesday, July 17, 2018	<ul style="list-style-type: none"> Fair value accounting research (<i>Edward J. Riedl</i>) Research on the political economy of accounting (<i>Laurence van Lent</i>)
<u>Day 3</u> Wednesday, July 18, 2018	<ul style="list-style-type: none"> Feedback sessions on participants’ doctoral projects (SPAR faculty) Writing and reviewing for top accounting journals (<i>Laurence van Lent</i>) Mini conference (afternoon) and SPAR dinner
<u>Day 4</u> Thursday, July 19, 2018	<ul style="list-style-type: none"> Workshop: Drawing inferences from noisy data – Empirical design choices and Bayesian statistics in accounting research with coding in <i>R</i> (<i>Harm H. Schütt</i>) Farewell and departure (afternoon)

SPAR faculty

Involved in teaching and feedback sessions

Edward J. Riedl, Boston University – School of Management, Boston, U.S.A.

Harm H. Schütt, LMU Munich School of Management, Munich, Germany

Thorsten Sellhorn, LMU Munich School of Management, Munich, Germany

Laurence Van Lent, Frankfurt School of Finance and Management, Frankfurt, Germany (Editor, *The Accounting Review*, and former Editor, *European Accounting Review*)

Involved in feedback sessions

Katharina Hombach, Frankfurt School of Finance and Management, Frankfurt, Germany

Garen Markarian, WHU – Otto Beisheim School of Management

Maximilian A. Müller, WHU – Otto Beisheim School of Management





LUDWIG-
MAXIMILIANS-
UNIVERSITÄT
MÜNCHEN

FAKULTÄT FÜR BETRIEBSWIRTSCHAFT
MUNICH SCHOOL OF MANAGEMENT
INSTITUT FOR ACCOUNTING, AUDITING,
AND ANALYSIS (AAA)
PROF. DR. THORSTEN SELLHORN

RWP



Venue and organization

The 7th Doctoral SPAR will be held at LMU Munich School of Management; it is organized by the LMU [Institute for Accounting, Auditing and Analysis](#).

Contact person: Harm H. Schütt
Institute for Accounting, Auditing and Analysis (AAA)
Director: Prof. Dr. Thorsten Sellhorn
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Website: www.en.rwp.bwl.uni-muenchen.de/index.html

The Munich School of Management is located in the center of Munich, adjacent to the famous English Garden and easy to reach via local transport services.

Practicalities

The full 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 electronically to Claudia Haimerl (haimerl@bwl.lmu.de) by **April 23, 2018**. Early applications are encouraged. Please 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 7, 2018**.

There is a participation fee of 250 € that covers course materials, lunches, catering during class hours, and dinners on Monday and Wednesday nights. Successful participation in the program will earn 6 ECTS credits from the LMU doctoral program.

A syllabus including detailed instructions and a reading list will be distributed to participants by May 7, 2018. Participants are expected to read the assigned materials and reserve sufficient time to prepare assignments prior to the SPAR.

From a SPAR alumnus ...

"The SPAR was an inspiring and unique experience that will greatly support me in further pursuing my academic career. The overall learning experience was facilitated by the perfect organization and the sensible design of the summer school, which combined – with course work, individual feedback sessions and a paper workshop – the best of all worlds. Especially learning from internationally renowned accounting scholars, who presented state of the art accounting research, truly enhanced my understanding of several currently active research areas and further improved my skill set. Also the first-hand insights into the publication and reviewing process equipped me with essential tools necessary for the days to come.

The individual sessions gave me the opportunity to discuss my own research projects face-to-face with two members of the SPAR faculty. I received valuable feedback on my own research and, thereby, learned how to improve specific parts of it. Also, the faculty's recommendations on some of my rather raw ideas were very insightful and will surely assist me in transforming these ideas into fully-fledged research projects. Aside from the curriculum, I also very much enjoyed the friendly atmosphere and the nice exchange between students and the SPAR faculty. Spending time with fellow accounting PhD students from all over Europe was both enriching and fun. Overall, the SPAR was a very rewarding experience for me."

Maximilian Muhn, Institute of Accounting and Auditing, Humboldt-Universität zu Berlin