

## Invitation and Call for Applications

### 8<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 28 - August 1, 2019

#### Introduction and objectives



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

The 8<sup>th</sup> SPAR, taking place at 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 seminar, participants will be working and discussing their doctoral work with SPAR faculty and WHU accounting faculty. On the last day, participants will have a choice between two workshops on empirical methods, one covering econometric issues and how to address them using the statistical package STATA, the other dealing with data exploration and visualization using Tableau.

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 network.

#### Preliminary program outline

Day	Topics
Sunday, July 28	<ul style="list-style-type: none"> <li>• Arrival, get-together in the evening</li> </ul>
Monday, July 29	<ul style="list-style-type: none"> <li>• Financial reporting and cost of capital, <i>Prof. Mary Barth, Stanford</i></li> <li>• Fair value accounting, <i>Prof. Wayne Landsman, Univ. of North Carolina</i></li> <li>• Standard setting and academic research, <i>Prof. Andreas Barckow, ASCG</i></li> </ul>
Tuesday, July 30	<ul style="list-style-type: none"> <li>• Comparative international financial reporting, <i>Profs. M. Barth &amp; W. Landsman</i></li> <li>• Quantifying disclosures with textual analysis, <i>Prof. Steven Young, Univ. of Lancaster</i></li> <li>• Current challenges in financial reporting and auditing, <i>Prof. Sven Hayn, Ernst &amp; Young</i></li> </ul>
Wednesday, July 31	<ul style="list-style-type: none"> <li>• Comparative international financial reporting, <i>Profs. M. Barth &amp; W. Landsman</i></li> <li>• Narrative information in financial markets, <i>Prof. S. Young, Univ. of Lancaster</i></li> <li>• Feedback-sessions on participants' doctoral projects, <i>SPAR Faculty</i></li> </ul>
Thursday, August 1	<ul style="list-style-type: none"> <li>• Workshop 1: Econometric issues in accounting research – and how to address them with STATA, <i>Prof. Igor Goncharov, Univ. of Lancaster</i></li> <li>• Workshop 2: Exploring, analyzing, and visualizing data with Tableau, <i>Dr. Tobias Keller, Zero.One.Data</i></li> </ul>

#### Faculty

The 8<sup>th</sup> WHU Doctoral SPAR will be taught by:

**Prof. Mary E. Barth, PhD**, Graduate School of Business, Stanford University, USA

**Prof. Dr. Igor Goncharov**, Lancaster University Management School, UK

**Prof. Dr. Sven Hayn**, Ernst & Young, Germany

**Dr. Tobias Keller**, Zero.One.Data

**Prof. Wayne R. Landsman, PhD**, Kenan-Flagler Business School, Univ. of North Carolina at Chapel Hill, USA

**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 8<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](#)).

**Contact person: Prof. Dr. Martin Glaum**

WHU – Otto Beisheim School of Management, Burgplatz 2 · 56179 Vallendar · Germany;

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, 2019**.

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 31, 2019**.

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

A detailed syllabus and reading list will be distributed to participants by May 31, 2019. Participants are expected to read the assigned materials and prepare the following assignments for the seminar:

- **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); and
- **a written review** of an unpublished paper (2 pages).

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

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