**National Taipei University - Department of Accounting**

**Management Accounting Research Seminar – Fall 2020**

Except for the first session, the remaining sessions will have a seminar format combining student-lead presentations and discussions, broader class discussions and some lectures. Due to the complexity of the material being presented, classroom attendance will be an essential and students’ involvement in classroom discussions is expected.

11 papers have been assigned for discussion in class starting from Session 2. Each team consisting of 2 to 4 students will be rotating to serve as “authors and discussants” on one paper for certain sessions. Presentation of the paper should focus on the following:

1. What is the research question and what are the arguments used to motivate it?
2. What are the testable hypotheses being developed?
3. What methodology is used to answer the research question? Are there alternative approaches that might be used?
4. What are the paper’s major results and contributions?
5. What are suggestions for improvements, extensions or future research?

Each non-presentation team must submit a summary of at least two shortcomings or unresolved research issues in each paper. This summary should be sent to the presenter via email no later than 24 hours prior to presentation. The presenter should explain how these questions can be improved or extended during the presentation.

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| **Sessions** | **Dates** | **Topics & Assignments** |
| 1 | November 5  Thursday | Introduction, Administration, and Background of Accounting Research   1. Review course syllabus 2. Research design considerations & concepts. Power point slides. |
| 2 | November 12 | Asymmetric Cost Behavior   1. Chiang and Lee. 2020. Does D&O Insurance Mitigate SG&A Cost Stickiness? Working Paper. 2. Chang et al. 2020. Suppliers Product Market Competition, Customer Concentration, and Cost Structure*. Journal of Management Accounting Research.* 3. Chang et al. 2020. Effect of Organized Labor on SG&A. Working Paper. |
| 3 | November 19 | Corporate Social Responsibility   1. Manchiraju & Rajgopal. 2017. Does Corporate Social Responsibility (CSR) Create Shareholder Value? Evidence from the Indian Companies Act 2013. *Journal of Accounting Research*. 2. Cronqvist & Yu. 2017. Shaped by Their Daughters: Executives, Female Socialization, and Corporate Social Responsibility. *Journal of Financial Economics*. |
| 4 | November 26 | Business Strategy and its Implications   1. Bently et al. 2013. Business Strategy, Financial Reporting Irregularities, and Audit Effort. *Contemporary Accounting Research*. 2. Chang et al. 2020. Customer Bargaining Power, Strategic Fit, and Supplier Performance. Working Paper. |
| 5 | December 3 | Managerial ability   1. Baik et al. 2020. Managerial Ability and Income Smoothing. *The Accounting Review*. 2. Chang et al. 2020. Managerial Ability and Information Content of Dividends. Working Paper. |
| 6 | December 10 | Tax Avoidance Issues   1. Kerr. 2020. Transparency, Information Shocks, and Tax Avoidance. *Contemporary Accounting Research*. 2. Chang et al. 2020. How Internal Control Protects Shareholders' Welfare: Evidence from Tax Avoidance in China. *Journal of International Accounting Research.* |