ACCT9110
Doctoral Seminar in Positive Accounting
Spring 2008
Professor Jennifer Gaver

Course Objective: To gain an appreciation for empirical accounting research related to earnings management.

Course Requirements:

1. Class Participation (50% weighting)

Attendance at all class meetings is mandatory. I will select a discussion leader at the beginning of each class period. This person will give an overview of each paper and then guide the discussion. I expect active engagement by all class members. My evaluation of your performance will be determined by the degree to which you demonstrate insightful and independent critical thought.

2. Paper Summaries (25% weighting)

For each paper on the reading list, you will turn in a summary that answer these questions:
   1. What is the research question?
   2. Why is it important?
   3. What is the research method?
   4. What are the key findings?

3. Final Exam (25% weighting)

An examination based on the entire reading list will be given during final exams week. Questions will be of the type encountered on the comprehensive exam in accounting.

Other Matters

- I am willing to answer questions or meet with you at any time.

- All academic work must meet the standards contained in “A Culture of Honesty.” Students are responsible for informing themselves about those standards before performing any academic work. The link to more detailed information about academic honesty can be found at: http://www.uga.edu/ovpi/honesty/acadhon.htm

- The course syllabus is a general plan for the course; deviations announced to the class by the instructor may be necessary. In particular, the following reading list might be adjusted during the semester.
January 9: Introduction to earnings management


January 16: Methodology issues


January 23: Single accrual studies


January 30: Discretionary accruals


February 6: Earnings benchmarks


February 13: Rewards to meeting or beating benchmarks


February 20: Critiques of earnings benchmark studies


February 27: Real earnings management


March 5: Managerial incentives to manage earnings


March 12: Spring break

March 19: Managerial consequences for managing earnings


March 26: Auditors and earnings management


April 2: Auditors and earnings management, continued


April 9: Accounting conservatism


April 16: Auditor conservatism


April 23: Ex post reporting

