



The Hebrew University of Jerusalem

Syllabus

Selected Topics in Accounting A- Seminar - 55413

Last update 13-10-2024

HU Credits: 2

Degree/Cycle: 1st degree (Bachelor)

Responsible Department: Business Administration

Academic year: 0

Semester: 1st Semester

Teaching Languages: Hebrew

Campus: Mt. Scopus

Course/Module Coordinator: keren Bar Hava

Coordinator Email: kbarhava@huji.ac.il

Coordinator Office Hours:

Teaching Staff:

Dr. Keren Bar-Hava

Course/Module description:

Introduction to Accounting research papers, original thinking.

Course/Module aims:

The student will write research question and literature review

Learning outcomes - On successful completion of this module, students should be able to:

An introduction to academic research in financial accounting. A review of financial information in the capital market. The development of theoretical and empirical research in the field. A critical analysis of selected articles.

Attendance requirements(%):

80% of frontal meetings

Teaching arrangement and method of instruction: frontal meetings, personal meetings and reading

Course/Module Content:

Richardson, S., Tuna, I., & Wysocki, P. (2010). Accounting Anomalies and Fundamental Analysis. *Journal of Accounting and Economics*, 410-454.
Kothari, S. (2001). Capital Market Research in Accounting. *Journal of Accounting and Economics*, 105-232.
Lee, C. (2001). Market Efficiency and Accounting Research. *Journal of Accounting and Economics*, 233-253.
Beaver, W. (2002). Perspectives on Recent Capital Market Research. *The Accounting Review*, 453-474.

Ball, R., & Brown, P. (1968). An Empirical Evaluation of Accounting Income Numbers. *Journal of Accounting Research*.

Beaver, W. (1968). The Information Content of Annual Earnings Announcements. *Journal of Accounting Research (Supplement)*.

De Franco, G., Wong, M. H. F., & Zhou, Y. (2011). Accounting Adjustments in 10-K Filings. *The Accounting Review*.

Lev, B., & Sougiannis, T. (1996). The Capitalization of R&D. *Journal of Accounting and Economics*.

Ahmed, A., & Duellman, S. (2013). Managerial Overconfidence and Accounting Conservatism. *Journal of Accounting Research*.

Bar-Hava, K., Huang, S., Segal, B., & Segal, D. (2021). Do Independent Directors Tell the Truth, The Whole Truth, and Nothing but the Truth When They Resign? *Journal of Accounting, Auditing & Finance*.

Beyer, A., Cohen, D., Lys, T., & Walther, B. (2010). The Financial Reporting Environment: Review of the Recent Literature. *Journal of Accounting and Economics*, 296-343.

Armstrong, C., Jagolinzer, A. D., & Larcker, D. F. (2010). Chief Executive Officer Equity Incentives and Accounting Irregularities. *Journal of Accounting Research*, 225-271.

Zhang, J. (2008). The Contracting Benefits of Accounting Conservatism to Lenders and Borrowers. *Journal of Accounting and Economics*, 27-54.

Christensen, H. B., & Nikolaev, V. V. (2012). Capital versus Performance Covenants in Debt Contracts. *Journal of Accounting Research*, 75-116.

Roychowdhury, S., & Sletten, E. (2012). Voluntary Disclosure Incentives and Earnings Informativeness. *The Accounting Review*, 1679-1708.

ESG:

Lev, B., Petrovits, C., & Radhakrishnan, S. (2010). Is Doing Good Good for You? How Corporate Charitable Contributions Enhance Revenue Growth. *Strategic Management Journal*, 31(2), 182-200.

Lev, B. (2013). *The End of Accounting and the Path Forward for Investors and Managers*. Wiley.

Eccles, R. G., Ioannou, I., & Serafeim, G. (2014). The Impact of Corporate Sustainability on Organizational Processes and Performance. *Management Science*, 60(11), 2835-2857.

Khan, M., Serafeim, G., & Yoon, A. (2016). Corporate Sustainability: First Evidence on Materiality. *The Accounting Review*, 91(6), 1697-1724. Khan, M., Serafeim, G., & Yoon, A. (2016). Corporate Sustainability: First Evidence on Materiality. *The Accounting Review*, 91(6), 1697-1724.

Required Reading:

Richardson, S., Tuna, I., & Wysocki, P. (2010). Accounting Anomalies and Fundamental Analysis. *Journal of Accounting and Economics*, 410-454.

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Khan, M., Serafeim, G., & Yoon, A. (2016). *Corporate Sustainability: First Evidence on Materiality*. *The Accounting Review*, 91(6), 1697-1724.

Additional Reading Material:

Grading Scheme:

Essay / Project / Final Assignment / Home Exam / Referat 50 %

*Submission assignments during the semester: Exercises / Essays / Audits / Reports
/ Forum / Simulation / others 40 %*

Attendance / Participation in Field Excursion 10 %

Additional information: