

Invitation and Call for Applications

1st WHU Doctoral Summer Program in Accounting Research “Current Issues in Empirical Financial Reporting Research”

WHU – Otto Beisheim School of Management, Vallendar
12-15 July 2010



Introduction and objectives

The WHU Doctoral Summer Program in Accounting Research (SPAR) is intended to introduce European PhD students in financial accounting to some of the central theoretical, methodological and practical issues involved in conducting high-quality research. The inaugural 2010 SPAR focuses on “Current Issues in Empirical Financial Reporting Research”, including accounting conservatism and the economic consequences of IFRS adoption. Emphasis will also be put on the practical aspects of conducting, reviewing and publishing research. While there will be a focus on research applying quantitative methods to large-sample data, qualitative and case-based approaches will also be given room.

Throughout the four-day program, participants will be working with each other and with the SPAR faculty. Also, participants will have the opportunity to discuss aspects of their doctoral work with the SPAR faculty.

Preliminary program outline

| Day | Topics and activities |
|--|---|
| <u>Day 1</u> Monday, July 12, 2010 Approx. 12:00 – 19:00 | Research on IFRS adoption <ul style="list-style-type: none"> • Measuring the impact of IFRS adoption (Prof. Riedl) • Identifying and implementing open research questions surrounding IFRS (Profs. Riedl, Goncharov and Sellhorn) <i>Welcome dinner in WHU’s historic cellar</i> |
| <u>Day 2</u> Tuesday, July 13, 2010 Approx. 9:00 – 18:00 | Accounting conservatism and accounting choice <ul style="list-style-type: none"> • Assessing accounting conservatism (Prof. Riedl) • Determinants of accounting choice (Profs. Goncharov and Sellhorn) <i>Discussion/feedback sessions on participants’ doctoral projects</i> |
| <u>Day 3</u> Wednesday, July 14, 2010 Approx. 9:00 – 18:00 | Presenting, discussing, reviewing and publishing financial reporting research <ul style="list-style-type: none"> • Workshop presentation (and etiquette) (Prof. Riedl) • Conducting academic peer reviews (Profs. Riedl, Goncharov and Sellhorn) • Publishing in peer-reviewed journals – an editor’s view (Prof. Carmona) <i>Optional joint activity, e.g. tour of historic city center of Koblenz, wine tasting/ dinner</i> |
| <u>Day 4</u> Thursday, July 15, 2010 Approx. 9:00 – 15:00 | Conducting an empirical study (Profs. Goncharov and Sellhorn) <ul style="list-style-type: none"> • Data collection using common capital-market and accounting data bases • Data preparation • Selected statistical analyses and related issues <i>Departure</i> |

Faculty

The 1st WHU Doctoral SPAR will be taught by:



Prof. Dr. Salvador Carmona

Professor of Accounting and Management Control, IE Business School, Madrid, and Editor, *European Accounting Review*



Amsterdam Business School

Prof. Dr. Igor Goncharov,

Assistant Professor, Amsterdam Business School, Amsterdam



Prof. Dr. Edward J. Riedl,

Associate Professor, Accounting & Management Unit, Harvard Business School, Boston



Prof. Dr. Thorsten Sellhorn,

Professor of Accounting, WHU – Otto Beisheim School of Management, Vallendar

Venue and organization

The 1st WHU Doctoral SPAR will be held at:

WHU – Otto Beisheim School of Management
Burgplatz 2
D - 56179 Vallendar, Germany
Website: www.whu.edu

It is organized by the Chair of Accounting (Prof. Dr. Thorsten Sellhorn):

Phone: +49 261 6509-231
Fax: +49 261 6509-239
Email: accounting@whu.edu
Website: www.whu.edu/accounting

WHU – Otto Beisheim School of Management is in Vallendar, about 5 km from Koblenz, a 2000-year-old town situated in the picturesque landscape of the Rhine and Moselle rivers and surrounded by four low mountain ranges.

Vallendar is around one hour away from Frankfurt (Main) Airport and from Cologne/Bonn Airport, either by car or by train. A direct train connection (RE 8) runs from Cologne/Bonn to Vallendar. There are also convenient train options connecting Frankfurt (Main) Airport to Vallendar or nearby Koblenz. For details, please have a look at: <http://whu.edu/cms/index.php?id=117&L=1>.

Practicalities

Language:

The full program will be conducted in English.

Number of participants:

To ensure an effective learning environment, the number of participants is limited to 25.

Application:

Interested doctoral students are asked to submit their application in electronic form to accounting@whu.edu by **May 31, 2010**. 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 June 14, 2010.

Costs:

There is no participation fee. Course materials, lunches, catering during class hours, and the Monday night dinner are covered by WHU. Other meals and activities as well as traveling and accomodation will have to be paid individually by the participants.

Accomodation:

Rooms for summer school participants have been reserved in the following hotels:

- Guest House „Sonnenau“, Hillscheider Straße 7, Vallendar (Phone +49 261 96315-0)
Single room: 27,00 € p.P.; Double room: 23,00 € p.P.; Breakfast: 7,00 € p.P.
- Hotel Villa Sayn, Bendorf (www.villasayn.de)
Single room: 59,00 € p.P.; Double room: 41,50 € p.P.; Breakfast: 6,00 € p.P.

Other options are available. Please ask us.

Other aspects

The program on day 4 will require that participants bring their own WLAN-enabled computers. The software used to illustrate statistical applications will be Stata. For an optimal learning experience, participants should have Stata running on their computers. If access to Stata is an issue, please contact us.

Requirements and credits

Successful participation in the program, in the form of active involvement in classroom activities and completion of a written paper review, will earn 3 ECTS credits from the WHU doctoral program.

Syllabus, readings and preparation

A detailed syllabus and reading list will be distributed to participants along with notifications of admission by June 14, 2010. Participants are expected to have read the assigned material and prepared a written paper review prior to arriving for the summer school.