



## PhD in Business Administration and Management Accounting Track

### *Overview*

The **Accounting track** focuses on the interface among accounting information, capital markets, standard-setters, and financial analysts, and on risk measurement and management, the estimation of the fair value of complex assets and liabilities, and how firms make choices, control activities and provide incentives to managers. It is not about the accounting professional activity – technical application of rules (double entry bookkeeping, financial statement analysis, budgeting and costing systems ...) – but on research related to the development and use of accounting information for reporting and management purposes. Only a basic knowledge of accounting techniques is necessary to effectively navigate the accounting research.

Accounting is interesting not only because it permeates important dimensions of the firms' life such as communication to financial markets, managerial decision making, incentive issues and risk management, but also because it is interdisciplinary in its nature given the impact from, and its influence on, finance, corporate governance, business law and management. The track is made up of four courses that cover all the basic aspect of accounting research and will introduce PhD students to the varieties of paradigms, theories and methodologies, with the objective of providing the basic tools to understand and undertake accounting research in a rigorous and relevant fashion.

### *Accounting Track Details*

The Accounting track is made up of 4 courses, specifically:

- 1) Accounting from a firm's perspective. Instructor: Prof. Annalisa Prencipe.
- 2) Accounting and governance. Instructor: Prof. Miles Gietzmann.
- 3) Accounting for financial markets. Instructor: Visiting Professor
- 4) Empirical research in management accounting. Instructor: Prof. Angelo Ditillo.

### *Aims*

This track enables PhD students to obtain a fundamental understanding of how analytic tools and contemporary advances in accounting and related disciplines can be studied and deployed.

Having successfully completed the track, you will be able to demonstrate

- Knowledge and understanding of:
  1. Disclosure (required and voluntary);
  2. Reporting (formats, integrated, sustainability);
  3. Accounting principles and earnings management;
  4. Valuation (assets, liabilities, complex financial securities).
  5. External auditing (factors affecting auditing quality);
  6. Internal auditing (compliance, risk management);
  7. Target setting, business planning and budgeting;
  8. Performance measurement models and processes;
  9. Compensation and incentives.

- Specific Skills:
  1. Evaluating research in major areas of accounting from a theoretical and empirical perspective.
  2. Applying alternative paradigms to explain accounting and its relationship with other management mechanisms.
  3. Synthesizing current research literature with a view to identifying research questions that are relevant to practitioners and that make a significant contribution to the accounting research literature.
  
- General Skills:
  1. Evaluating, analysing and criticizing the extant research literature.
  2. Extending prior literature through the development of new research questions.
  3. Applying appropriate research methods to research questions.
  4. Written communication through preparation of critiques of others' research and preparation of research proposal articulating new research ideas.
  5. Oral communication through presentations, discussions and debate of research ideas.

### *Syllabus*

Syllabus for each course will be provided and available from the PhD direction.

### *Learning & Teaching*

Teaching methods include lectures, interactive discussions, paper reading and reviews, presentations, essay writing, private study.

### *Exam rules*

In the context of the general rule of exams of PhD in Business Administration and Management, each instructor will communicate the exact rule in class.