INTRODUCTION TO ACCOUNTING RESEARCH

INSTRUCTORS
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COURSE OBJECTIVES
The aim of this course is to provide students with an understanding of current research issues in accounting, with special focus on performance measurement. These issues are particularly relevant, on the one hand, for understanding management processes and decisions that play a key role in the functioning of organizations, and on the other hand, for integrating and complementing research competencies in other areas of business administration, when analysing the impact of strategic, marketing and organizational choices on performance. More specifically, the course will try to explain how performance is measured and evaluated and how it affects managerial choices.
In the first part, the focus will be on performance measurement through financial accounting information. In particular, the use of performance measures by financial markets and the interactions between financial accounting measures or disclosure and managers’ behaviour will be presented and discussed.
In the second part, attention will be concentrated on the analysis of performance measurement systems as mechanisms to evaluate and control managers’ behaviour. The aim is to enhance students’ ability both to assess the functional and dysfunctional effects of performance measurement and evaluation systems, and to critically analyse, and criticize the extant literature with a view to developing new research questions.

CLASS FORMAT
Students are expected to carefully read the papers assigned for each class. The classroom environment will therefore be highly participative.
## 1. PAST AND CURRENT EVOLUTION OF FINANCIAL ACCOUNTING RESEARCH (A. Prencipe)

### Required Readings:

- Prencipe A., Lecture notes on financial accounting terminology

## 2. RESEARCH ON EARNINGS QUALITY AND EARNINGS MANAGEMENT (A. Prencipe)

### Required Readings:


## 3. RESEARCH ON DISCLOSURE: MEASUREMENT, DETERMINANTS AND CONSEQUENCES (A. Prencipe)

### Required Readings:


## 4. PARADIGMS, THEORIES AND APPLICATIONS OF MANAGEMENT ACCOUNTING (A. Ditillo)

### Required Readings:


### 5. BUDGETING RESEARCH: THEORETICAL PERSPECTIVES AND EMPIRICAL METHODS (A. Ditillo)

**Required Readings:**


### 6. PERFORMANCE MEASUREMENT RESEARCH: ACCOUNTING-BASED METRICS, MARKET-BASED METRICS AND NON-FINANCIAL METRICS (A. Ditillo)

**Required Readings:**


### COURSE EVALUATION

- Class participation: 30%
- Written exam: 70%