

台灣大學會計研究所
會計實證研究三

Fall 2012

Instructors: 吳琮璿

COURSE OBJECTIVES

The primary objective of this course is to develop the skills necessary to conduct inter-disciplinary problem-oriented research in accounting and information management.

All students are expected to come to the class fully prepared to discuss the assigned papers, and raising questions. Your grade for the course will be determined in part based on class participation. Each student is expected to identify a problem area and the research literature relevant for advancing knowledge to support the analysis and resolution of that problem area.

REQUIREMENT

When you read a paper, you should structure your analysis as follows:

1. Motivate the research question and evaluate the arguments used to support it. Why is the question interesting?
2. What is the study's research design? Explain the analytical model or the empirical hypotheses and tests developed in the paper.
3. How well is the research design linked to the research question? To what extent is the design capable of answering the research question?
4. What methodology is used to answer the research question? Is the methodology appropriate? Are there alternative approaches that might be used?
5. What are the paper's major results? What insights do they provide about the research question? How generalizable or applicable are these results?
6. What new research questions are raised by the paper's results? What unresolved research questions related to the paper remain to be investigated? How would you address them?
7. How does the paper help formulate and conduct research in the selected problem area?

Pay considerable attention in the above analysis to exactly how the research was conducted -- to such an extent that you would be able to replicate the study if required. Your final grade in the course will be determined based on class participation and class assignment.

Class Schedule

Topic 1: Introduction

Banker, Rajiv D. and Robert J. Kauffman 2004, "The evolution of research on information systems: a fiftieth-year survey of the literature in 'management science'." *Management Science* (50:3), pp.281-298.

Topic 2: Economics and Value of IT Investment

Bakos, R J. Yannis, and Chris F. Kemerer 1992 , "Recent applications of economic theory in Information Technology research," *Decision Support Systems* 8, pp. 365-386.

Kobelsky, Kevin W., Vernon J. Richardson, Rodney E. Smith, Robert W. Zmud 2008, "Determinants and consequences of firm information technology budgets." *The Accounting Review*(83:4), pp.857-995.

Topic 3: Methods for Audit Intelligence

Hunton, James E. and Jacob M. Rose 2010, "21st Century Auditing: Advancing Decision Support Systems to Achieve Continuous Auditing," *Accounting Horizons* (24:2), pp. 297–312.

Tetlock, P.C., Saar-Tsechansky, M., Macskassy, S. 2008, "More Than Words: Quantifying Language to Measure Firms' Fundamentals," *Journal of Finance* 63, 1437–1467.

Balakrishnan, Karthik and Eli Bartov , "Is Qualitative Disclosure Informative? Evidence from IPO Prospectus," working paper.

Topic 4: ERP and 2. ERP and Accounting

Christopher S. Chapman 2005, "Not because they are new: Developing the contribution of enterprise resource planning systems to management control research." *Accounting, Organizations and Society* 30, pp.685-689.

Markus Granlund and Teemu Malmi 2002, "Moderate impact of ERPS on management accounting: a lag or permanent outcome?" *Management Accounting Research* 13, pp.299-321.

Paolo Quattrone, Trevor Hopper 2005, "A 'time-space odyssey': management control systems in two multinational organizations." *Accounting, Organizations and Society* 30, pp.735-764.

Topic 5: Information Content of Text

Yan Sun 2010, "Do MD&A disclosures help users interpret disproportionate inventory increases?" *The Accounting Review* (85:4), pp.1411-1440.

S. P. Kothari, Xu Li, James E. Short 2009, "The effect of disclosures by management, analysis, and business press on cost of capital, return volatility, and analyst forecasts: a study using content analysis." *The Accounting Review*(84:5), pp.1639-1670.

Topic 6: Internal Control Weakness

Ashbaugh-Skaife, H., Collins, D. W., and Kinney Jr. W. R. 2007. "The discovery and

reporting of internal control deficiencies prior to SOX-mandated audits,” *Journal of Accounting and Economics* (44) pp.166–192.

Masli, A., Peters, G. F., Richardson, V. J., and Sanchez J. M. 2010. “Examining the potential benefits of internal control monitoring technology,” *The Accounting Review* (85:3) pp.1001–1034.

Topic 7: Information Security Disclosure

Wang, T., Kannan, K., and Rees, J. 2010. “The association between the disclosure and the realization of information security risk factors,” Working Paper, National Taiwan University.

Gordon, L. A., Loeb, M. P., and Sohail, T. 2010. “Market value of voluntary disclosure concerning information security” *MIS Quarterly* (34:3) pp.567-594.

“Determinants of software vulnerability disclosure timing,” under reviewed paper at *Information Systems Research*. (Please do not distribute)

Bulgurcu, B., Cavusoglu, H., and Benbasat, I. 2010, “Information security policy compliance: an empirical study of rationality-based beliefs and information security awareness” *MIS Quarterly* (34:3) pp.523-548.

Topic 8 IT Governance

Tiwana, A., and Konsynski, B. 2010. “Complementarities between organizational IT architecture and governance structure,” *Information Systems Research* (21:2), pp.288–304.

Xue, Y., Liang, H., and Boulton, W. R. 2008. “Information technology governance in information technology investment decision process: the impact of investment characteristics, external environment, and internal context,” *MIS Quarterly* (32:1) pp.67-96.

Topic 9 Internet Financial Reporting

Debreceeny, R., Gray, G. L., and Rahman, A. 2002. “The determinants of Internet financial reporting,” *Journal of Accounting and Public Policy* (21) pp.371–394.

Kelton, A. S., and Yang, Y. 2008. “The impact of corporate governance on Internet financial reporting,” *Journal of Accounting and Public Policy* (27) pp.62–68.

Topic10: XBRL

“Computer-assisted functions for auditing XBRL-related documents,” under reviewed paper at *International Journal of Accounting Information Systems*. (Please do not distribute)

Hodge, F. D., and Kennedy, J. J. 2004. “Does search-facilitating technology improve the transparency of financial reporting?”