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UNIVERSITÄT
BERN



XI. Summer School on
Accounting 2015

Accounting Theory

with

Professor John Christensen
(Department of Business
and Economics,
University of Southern Denmark)

Munich, June 04-06, 2015

www.accounting-summer-school.eu

Course description

This course is designed for PhD students and young post-doctoral researchers in accounting who would like to extend and deepen their knowledge on current research issues in accounting.

This course will examine accounting theory with an emphasis on analytical modeling of accounting issues. First part of the course will stress the relation between economics and accounting, as income measurement and costing issues will be analyzed. Subsequently market valuation and accounting valuation will be contrasted and investigated. Finally the course will emphasize the relation between performance evaluation and the information content in accounting numbers.

The main topics include:

- Income measurement and product costing;
- Issues of accounting valuation, information, and markets including the relation between information and markets;
- Issues of accounting and control and the use of the agency model in accounting research including the inherent bias of financial reporting and errors of accounting.

The primary objective of the course is to introduce young researchers in accounting to current research paradigms related to accounting theory and to identify promising avenues for future research.

Introductory readings:

Christensen, J., and J. Demski: Accounting Theory. An Information Content Perspective, Irwin/McGraw Hill, 2003.

Christensen, J.: Accounting Errors and Errors of Accounting, The Accounting Review, Vol. 85, No. 6, 2010 pp. 1827–1838.

Course Requirements

This course is lecture based. A list of the course readings will be sent to the participants in time. It will be the student's responsibility to read the assigned papers prior to the course, and to be ready to engage in discussion with the class. We expect an active cooperation from the participants. Therefore, it is essential to become acquainted with the assigned papers and underlying analytical methods.



Instructor

The seminar leader is **Prof. John Christensen, Ph.D.**, (Department of Business and Economics, University of Southern Denmark), an internationally highly recognized colleague.

For more details, see:

<http://findresearcher.sdu.dk:8080/portal/en/person/jcn>

Venue and Schedule

The course will be held at the Ifo Institute - Leibniz Institute for Economic Research at the University of Munich, Poschingerstraße 5, 81679 Munich.

- Thu., June 04, 9 am – 4 pm
- Fri., June 05, 9 am – 4 pm
- Sat., June 06, 9 am – 4 pm



Course language

The course language is English.

Organization

The summer school is jointly organized by

- Prof. Dr. Christian Hofmann (LMU Munich),
- Prof. Dr. Alexis H. Kunz (University of Bern), and
- Prof. Dr. Thomas Pfeiffer (University of Vienna).

Fees

No enrollment fees apply.

Admission requirements

The course focuses on issues of accounting theory, costing, and biases in financial reporting on an advanced level. The participants should therefore exhibit, apart from analytic abilities, knowledge within the range of these topics. A close relation of the participant's scientific work to the course content is desirable. The number of participants is limited.

Application

The *deadline* for applications is Monday, March 30, 2015. A complete application includes (i) a short personal record (Curriculum Vitae), (ii) a list of visited lectures in accounting, economics, or finance and (iii) a short description of the thesis and/or postdoctoral lecture qualification in English.

Please mail the documents as a *single* pdf file (yourname_youruniversity.pdf) to iuc@bwl.lmu.de.

Participants will be informed upon their acceptance by email till mid April.



Brief history

The summer school takes place each year alternating among Vienna, Munich, and Bern. Previous summer courses were held by Joel Demski (University of Florida), Paul Fischer (University of Pennsylvania), Steve Huddart (PennState University), Raffi Indjejikian (University of Michigan), Christopher Ittner (University of Pennsylvania), Madhav Rajan (Stanford University), and Stefan Reichelstein (Stanford University).

Contact

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