

School of Business, Economics and Social Sciences, University of Graz
Courses open for CESENET in Spring Semester 2022 - Scheduled Dates

335.300 Advanced Methods 1 (Analytical Accounting Research)

Type	Lecture/Practical
Lecturer	Ewert, Ralf; Schneider, Georg
Department	Accounting and Reporting
ECTS	Credits for PhD studies: 6
Content	<p>PART 1 (Prof. Ewert): This course deals with modeling structures that are widely used in many areas of information economics. The focus is first on principal agent-models, where we will discuss aspects of moral hazard, adverse selection and hidden information (with implications for the use of accounting systems respectively). In addition, aspects of capital markets and financial accounting are also considered.</p> <p>PART 2 (Prof. Schneider): This seminar provides an in-depth knowledge of decision- and game-theoretic models in accounting research. It mainly covers information economic models. Using current issues it discusses applicability, typical issues, results, and limitations of such models.</p>
Previous knowledge expected:	<p>PART 1 (Prof. Ewert): The participants are expected to possess some proficiency in analytical methods (e.g., as they are taught in the basic courses of the doctoral program; in particular, it is required that the course "Analytical Methods" of the doctoral program has been passed successfully).</p>
Objective	<p>PART 1 (Prof. Ewert): After attending this course, participants should be able to understand the methods and proofs of many papers in the areas under consideration and possess the basic knowledge to construct their own models.</p> <p>PART 2 (Prof. Schneider):</p> <ul style="list-style-type: none"> - Understand information economics models in accounting - Interpret and critically evaluate applicability of such models - Analyze and interpret results - Understand uses and limitations of information economic models

Day	Date	from	to	Place	Comment
Tue	08.03.2022	13:00	14:00	SR 15.17	regular class
Mon	14.03.2022	09:00	12:00	SR 15.17	regular class
Mon	21.03.2022	09:00	12:00	SR 15.17	regular class
Mon	28.03.2022	09:00	12:00	SR 15.17	regular class
Mon	04.04.2022	09:00	12:00	SR 15.17	regular class
Fri	29.04.2022	08:30	10:00	HS 15.05	regular class
Fri	17.06.2022	13:00	19:00	015G010028	regular class
Fri	24.06.2022	12:00	18:00	015G010028	regular class

320.521 / 320.526 / 320.531 Research Seminar (Economics) => Joint Classes

Type	Seminar
Lecturer	Bednar-Friedl, Birgit; Finus, Michael; Hill, Robert; Kleinert, Jörn; Kuzmics, Christoph; Manner, Hans; Steininger, Karl; Wendner, Ronald
Department	Economics
ECTS	Credits for PhD studies: 2
Content	Participation in the departmental external research seminars in which internationally well-known scholars give presentation. Active participation in the discussion. Summary of selected presentations in short background papers.
Previous knowledge expected:	Mathematical and statistical methods. Research methods in economics and social sciences.
Objective	Acknowledging the scientific significance of own dissertation project in relation to work conducted by others. Widening the view to different methods and approaches as well as different styles of presentations.

Day	Date	from	to	Place	Comment
Tue	01.03.2022	17:15	18:45	HS 111.21	regular class
Tue	08.03.2022	17:15	18:45	HS 111.21	regular class
Tue	15.03.2022	17:15	18:45	HS 111.21	regular class
Tue	22.03.2022	17:15	18:45	HS 111.21	regular class
Tue	29.03.2022	17:15	18:45	HS 111.21	regular class
Tue	05.04.2022	17:15	18:45	HS 111.21	regular class
Tue	26.04.2022	17:15	18:45	HS 111.21	regular class
Tue	03.05.2022	17:15	18:45	HS 111.21	regular class
Tue	10.05.2022	17:15	18:45	HS 111.21	regular class
Tue	17.05.2022	17:15	18:45	HS 111.21	regular class
Tue	24.05.2022	17:15	18:45	HS 111.21	regular class
Tue	31.05.2022	17:15	18:45	HS 111.21	regular class
Tue	14.06.2022	17:15	18:45	HS 111.21	regular class
Tue	21.06.2022	17:15	18:45	HS 111.21	regular class
Tue	28.06.2022	17:15	18:45	HS 111.21	regular class

320.541 / 320.546 / 320.551 Doctoral Colloquium 1 (Economics) => Joint Classes

Type	Doctoral Colloquium
Lecturer	Bednar-Friedl, Birgit; Finus, Michael; Hill, Robert; Kleinert, Jörn; Kuzmics, Christoph; Manner, Hans; Steininger, Karl; Wendner, Ronald
Department	Economics
ECTS	Credits for PhD studies: 4
Content	<p>Ph.D. candidates present their dissertation projects which will be discussed. The focus of DQ1 is on the general problem, a literature review, the central research questions and the employed methods in the dissertation. DQ1 shall support the draft of the expose. All supervisors of the participating candidates have to take part in this colloquium, but all other Ph.Ds. in economics are also be invited.</p> <p>Ph.D. candidates present first of drafts of their academic papers. The focus of DQ 2 und 3 is on providing feedback of new research of the students and support them in finishing their academic papers so that they can be submitted to peer-reviewed journals. All supervisors of the participating candidates have to take part in this colloquium, but all other PhDs students are also expected to participate in the DQ.</p>
Previous knowledge expected:	none
Objective	Ph.D. candidates are exposed to a critical discussion of their work by receiving extensive feedback by experienced researchers. The course serves as a forum for discussing the research project in general and the methodological approach in particular with an academic audience. The students are able to critically reflect on the status and quality of their work.

Day	Date	from	to	Place	Comment
Wed	02.03.2022	13:30	15:00	HS 111.21	regular class
Wed	09.03.2022	13:30	15:00	HS 111.21	regular class
Wed	16.03.2022	13:30	15:00	HS 111.21	regular class
Wed	23.03.2022	13:30	15:00	HS 111.21	regular class
Wed	30.03.2022	13:30	15:00	HS 111.21	regular class
Wed	06.04.2022	13:30	15:00	HS 111.21	regular class
Wed	27.04.2022	13:30	15:00	HS 111.21	regular class
Wed	04.05.2022	13:30	15:00	HS 111.21	regular class
Wed	11.05.2022	13:30	15:00	HS 111.21	regular class
Wed	18.05.2022	13:30	15:00	HS 111.21	regular class
Wed	25.05.2022	13:30	15:00	HS 111.21	regular class
Wed	01.06.2022	13:30	15:00	HS 111.21	regular class
Wed	08.06.2022	13:30	15:00	HS 111.21	regular class
Wed	15.06.2022	13:30	15:00	HS 111.21	regular class
Wed	22.06.2022	13:30	15:00	HS 111.21	regular class
Wed	29.06.2022	13:30	15:00	HS 111.21	regular class

330.605 Advanced Methods 2 (Empirical Accounting Research)

Type	Lecture/Practical
Lecturer	David Windisch
Department	Accounting and Control
ECTS	Credits for PhD studies: 6
Content	This course deals with the theory and application of quantitative empirical methods. After an introduction to classical (multiple) regression analysis (e.g., properties of regression coefficients and hypothesis tests; models for panel data; nonlinear regression models), the course focuses on modern methods for identifying causal effects in empirical research. For example, difference-in-differences designs, IV approaches, different matching approaches (e.g., PSM, entropy matching), regression discontinuity designs, outlier treatment and robust regressions as well as different variants of fixed effects designs for panel data will be discussed. In addition, an introduction into the application of these methods using the statistical software will be provided. The second part of the course is devoted to a critical analysis of these methods using empirical papers in top-tier journals.
Previous knowledge expected:	none
Objective	The course provides an introduction to quantitative empirical methods in accounting research and related fields. The approach is both theoretical and practical. The use of statistical software (Stata) will also be presented.

Day	Date	from	to	Place	Comment
Mon	14.03.2022	14:00	16:00	SR 15.36	regular class

330.601 Research Seminar 1 (Paper Writing Seminar - Accounting)

Type	Seminar
Lecturer	Ralf Ewert, Alfred Wagenhofer
Department	Accounting and Control
ECTS	Credits for PhD studies: 6
Content	The seminar provides a critical analysis and evaluation of academic papers in the fields Accounting/Reporting/Taxation. The focus is on information economic models. Simulating the referee process of academic writings students will discuss typical issues, applicability, results and limitations of such models. This seminar primarily aims at DART-participants; further allocations according to availability.
Previous knowledge expected:	none
Objective	Understanding of structure, use and limitations of information economic models. In-depth analysis and interpretation of results and judgement of their applicability.

Day	Date	from	to	Place	Comment
Tue	01.03.2022	11:30	12:30	SOWI online	regular class

346.300 Empirical Accounting Research - DART

Type	Seminar
Lecturer	Jacob, Martin
Department	Center for Accounting Research
ECTS	Credits for PhD studies: 6
Content	The seminar provides a critical analysis and evaluation of academic papers in the fields of empirical Accounting research. Students will discuss typical issues, applicability, results and limitations of such models.
Previous knowledge expected:	Mathematical and statistical Methods
Objective	Students get familiar with actual topics in Empirical Accounting research and understand the structure, use and limitations of the applied empirical methods; In-depth analysis and interpretation of results and judgement of their applicability.

Day	Date	from	to	Place	Comment
Wed	08.06.2022	08:15	19:00	SR 15.36	regular class
Thu	09.06.2022	08:15	19:00	SR 15.36	regular class
Fri	10.06.2022	08:15	19:00	SR 15.36	regular class