

<b>Course Title</b>	<b>Topics in Accounting</b>			
<b>Course Code</b>	<b>ACF 426</b>			
<b>Course Type</b>	<b>Compulsory</b>			
<b>Level</b>	<b>Undergraduate</b>			
<b>Year / Semester</b>	Year 4 / Semester 8			
<b>Teacher's Name</b>	Alexandros Garefalakis/ Member(s) of the Department			
<b>ECTS</b>	<b>6</b>	<b>Lectures / week</b>	<b>3</b>	<b>Laboratories / week</b>
<b>Course Purpose and Objectives</b>	This course presents and analyses several contemporary issues in Accounting. Students will learn the research aspect in this discipline such as Accounting and Politics, ESG disclosures, Audit Quality, Employee Wistblowing and Financial Misreporting. The main objective of the course is to provide students all the knowledge required to understand the importance of research in explaining different topics in Accounting.			
<b>Learning Outcomes</b>	<p>Upon completion of the course, students will be able to</p> <ul style="list-style-type: none"> <li>▪ Understand the importance of research to explain several topics in Accounting.</li> <li>▪ Realize the contemporary issues in Accounting.</li> <li>▪ Develop led critical thinking skills, which are necessary for life-long learning.</li> <li>▪ Present an understanding of the current issues in Accounting to audiences.</li> <li>▪ Discuss with academic peers and industry experts the contemporary issues in the Accountitng Industry.</li> </ul>			
<b>Prerequisites</b>	ACF 420	<b>Required</b>	NONE	
<b>Course Content</b>	<ul style="list-style-type: none"> <li>▪ Current research trends in Accounting such as <ul style="list-style-type: none"> <li>○ Employee Wistblowing</li> <li>○ Financial Misreporting</li> <li>○ Corporate Finance and Environmental, Social and Governance Reporting (ESG)</li> <li>○ Board Directors</li> <li>○ Executive Compensations, Regulation of Compensation</li> <li>○ Textual Analysis and Financial disclosure</li> <li>○ COVID-19 pandemic and Economy</li> </ul> </li> </ul>			

	<ul style="list-style-type: none"> <li>○ Etc.</li> </ul>
<b>Teaching Methodology</b>	<ul style="list-style-type: none"> <li>▪ Lectures coupled with case study teaching and discussion</li> <li>▪ Reading and resolving problems</li> <li>▪ Working on problem-solving and case studies</li> <li>▪ Solving unstructured questions and case studies</li> <li>▪ Brief oral presentation before starting a new chapter and reply to queries from students</li> <li>▪ Homework for revision purposes</li> <li>▪ Interaction and collaborative learning</li> <li>▪ Guest speakers</li> </ul>
<b>Bibliography</b>	<p><u>Selected Articles</u></p> <ul style="list-style-type: none"> <li>▪ Garefalakis A., Dimitras A., (2021). Looking back and forging ahead: the weighting of ESG factors. <i>Annals of Operations Research</i> 294 (1), 151-189</li> <li>▪ Hobson L., et al. (2012). Analyzing Speech to Detect Financial Misreporting. <i>Journal of Accounting Research</i>, 50 (2), pp. 349–92</li> <li>▪ Habiba A. &amp; Mostafa H., (2020). Gender Differences in Executive Compensation on British Corporate Boards: the Role of Conditional Conservatism. <i>The International Journal of Accounting</i>.</li> <li>▪ Loughran, T., &amp; McDonald, B. (2016). Textual analysis in accounting and finance: A survey. <i>Journal of Accounting Research</i>, 54(4), 1187-1230.</li> <li>▪ Loughran, T., &amp; McDonald, B. (2014). Measuring readability in financial disclosures. <i>the Journal of Finance</i>, 69(4), 1643-1671.</li> <li>▪ Gillan, S. L., Koch, A., &amp; Starks, L. T. (2021). Firms and social responsibility: A review of ESG and CSR research in corporate finance. <i>Journal of Corporate Finance</i>, 66, 101889.</li> <li>▪ Garefalakis A., et. al. (2020). Narrative disclosure guidelines for CARs: an operational-based tool. <i>Annals of Operations Research</i> 294 (1), 107-122</li> </ul> <p>The above articles can be amended based on the current research trends in Accounting.</p> <p><u>Other Resources</u></p> <p>Accounting Today : <a href="https://www.accountingtoday.com/">https://www.accountingtoday.com/</a></p> <p>The Financial Times: <a href="https://www.ft.com/">https://www.ft.com/</a></p> <p>The Wall Street Journal: <a href="https://www.wsj.com/">https://www.wsj.com/</a></p>
<b>Assessment</b>	<p>Class Participation: 10%</p> <p>Presentation and Assignment: 25%</p> <p>Midterm Exam: 25%</p> <p>Final Exam: 40%</p>

<b>Language</b>	English
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