Syllabus for the PhD module „Digital Technologies in Financial Accounting and Auditing“

Faculty

Prof. Dr. Jürgen Ernstberger (ernstberger@tum.de)

Registration

Please write an e-mail to benedikt.downar@tum.de by April 27th, 2020 at the latest.

Course Outline

This course focuses on articles covering the impact of digital technologies on financial accounting and auditing processes, digital disclosure, and dissemination and analysis of disclosures. After this course, participants

- know of state-of-the art digital accounting literature,
- are able to apply new technologies in accounting research,
- are able to evaluate the use of digital technologies in accounting and auditing,
- are able to identifying interesting, important, and researchable topics in digital accounting and auditing,
- are able to formulate testable hypotheses about research topics in digital accounting and auditing,
- are able to empirically test hypotheses using valid, powerful, and well-chosen research designs,
- are able to identify topics and settings for their own research/PhD projects
Course format

The course will consist of paper presentations by students and discussions of these papers. Lectures will be based on recent journal articles to teach state-of-the-art of empirical accounting research. Participants are expected to read the assigned materials before class and to prepare the assigned papers for presentation. Moreover, they should actively contribute to class discussions.

The session leader is expected to evaluate and/or pose questions regarding the critical aspects of the paper, which include:

- research question (which is asked and which is successfully answered)
- importance of the topic (relevance for literature and practitioners)
- suitability of the investigated technology for accounting and auditing processes
- pros and cons of implementing new technologies
- use of new methods examining accounting problems
- outlook to future research (interesting and testable questions suggested?)

Selected overview literature


Schedule

Every Tuesday from 4.30 p.m. till 6.00 p.m.

(sometimes other dates, will be provided in the course)

Kick-off: April 28th, 2020, 4.30 p.m.

Location

Virtual Zoom meeting

Max. number of participants

The number of participants is limited to 10.

Content

Digital disruptions have a considerable influence on companies and society as a whole. Besides the change in entire core business models, digitalization particularly affects support functions such as accounting and auditing. This module focusses on scientific papers exploring the use of new technologies like Big Data Analytics, Blockchain, RPA, AI or IoT in accounting or auditing.

First, we will read, analyze and discuss overview and review papers on this topic. Then, we will focus on specific papers exploring the implementation, and use of these technologies or using new technologies as a research method. Students can make suggestions for suitable papers which are related to their dissertation topics.

Prerequisites

The course requires intermediate skills in statistics and econometrics as well as a solid background in financial accounting. Moreover, the participants should be somewhat familiar with the fundamental concepts of digital technologies.

Reading List

The papers to read will be assigned in the course (one week in advance of each session).
Credits

The course is eligible for 4 ECTS.