### Workshop Empirical Accounting

**Module Number** | 88-021-AC10-H-0408  
**Degree** | Master  
**Semester** | Winter  
**Course Type** | Workshop  
**Participation Limit** | 20  
**Creditable for** | Compulsory elective (FACT)  
**Contact Hours** | 2 SWS  
**Number of Credits** | 5 ECTS  
**Language** | English  
**Chair** | Business Administration, Auditing and Management Accounting  
**Lecturer** | Prof. Dr. Max Göttsche / Dr. Maximilian Schauer

### Learning Outcomes
- Students learn the practical application of quantitative methods for research questions in accounting (e.g. value relevance) as well as auditing (e.g. audit pricing).
- By analysing current publications in the field of accounting, students acquire a critical understanding of cases in this research area and learn how to use statistical methods adequately.
- After finishing the module, students possess the necessary theoretical and practical knowledge to work on their own research questions in this area based on regression analysis using Stata.

### Module Content
- Introduction - VBA and Stata  
- Monte Carlo simulation of regressions based on VBA  
- OLS regression analysis and panel data regressions in Stata  
- How to deal with the violation of regression assumptions in Stata  
- Typical regression models, panel data regression models in accounting/auditing research  
- Current research and its applied quantitative methods

### Teaching Methods
- Lecture  
- Tutorial  
- Presentations

### Grading
- Written Task 40%  
- Presentation 50%  
- Active participation/discussion 10%

### Assessment criteria in detail
- Two written tasks based on applied cases in Stata and VBA (40%)  
- Presentation (up to 45 minutes) of the methodology/results of an academic article in a current accounting/auditing journal (50%)  
- Students are required to actively participate the presentations (incl. discussion) of other students (10%)  
- Due to competence orientation of the seminar a combination of a written piece (seminar paper), an oral presentation, and active participation is necessary.

### Average Workload
- 30 h = Time of attendance lecture  
- 30 h = Preparation and postprocessing lecture  
- 90 h = Exam preparation  
- 150 h = Total workload

### Previous Knowledge/Prerequisites
- Capital market oriented accounting  
- Basic knowledge in statistics