ACCOUNTING INFORMATION AND MANAGEMENT

https://www.kellogg.northwestern.edu/faculty/academics/accounting.aspx

Degree Types: PhD

The Accounting Information & Management doctoral program trains students in empirical/archival and analytical/theoretical research methods focusing on the role of accounting in the market for financial information. We prepare students to conduct research on the use of accounting information: 1) in the firm’s internal decision-making and performance evaluation functions; 2) in the contractual relationships between the firm and both internal and external parties; 3) in the functioning of capital markets and 4) by other stakeholders and potential stakeholders in the firm.

Accounting students receive rigorous training in the basic disciplines of economics and econometrics in addition to the more specialized areas of accounting and finance. The cross training our students receive in empirical and analytic research is one of the strengths of our program. Another major strength of our department is the collaboration between our faculty and PhD students on research projects, a collaboration that often begins within the first year.

Accounting is the language of business and its role is key in communicating financial information to all parties engaged in any type of commerce. Accounting research focuses on the decisions of what, how, and to whom to communicate information and the consequences of these communications.

Degrees Offered


Accounting and Information Management Courses

ACCT 540-1 Empirical Research in Accounting I (1 Unit)
Students will become acquainted with research questions, methodologies, and findings of empirical research on the implications of accounting information for capital markets through journal readings, replications of existing research, and a final exam. The goal is for students to develop skills in issue identification and research design that can be used to do research and to evaluate research of others.

ACCT 540-2 Empirical Research in Accounting II (1 Unit)
This course focuses on examining and evaluating the economic arguments underpinning capital-markets based, empirical accounting research. The course includes discussion and critical assessment of research designs and statistical methods used by accounting researchers with a focus on the appropriateness of the research question. Students are responsible for presenting research papers and preparing a final research proposal.

ACCT 550-1 Research in Accounting Theory I (1 Unit)
This course provides an introduction to contemporary research in financial accounting theory and is designed for PhD students in Accounting, Economics, and related disciplines. The course analyzes models of voluntary and mandatory disclosures, the design of accounting standards, income measurement, earnings management, and auditing.

ACCT 550-2 Research in Accounting Theory II (1 Unit)
Students study economic models of financial reporting and disclosure together with the economics of accounting standards. The course includes study of the linkages among financial accounting, managerial accounting and auditing. Students learn to evaluate the existing models in the literature and to construct basic models of their own.

ACCT 590-0 Research (3 Units)
Independent investigation of selected problems pertaining to thesis or dissertation. May be repeated for credit.