HUMBOLDT-UNIVERSITÄT ZU BERLIN



# Master's Thesis Seminar Accounting Institute of Accounting and Auditing Winter 2021/22

### Lecturer: Joachim Gassen

This seminar is designed for Master's students. The goal of the seminar is to provide the participants with the necessary skills to develop and conduct a research project on their own. During the seminar, the participants gain insights into the most important aspects of accounting research and have to complete the following assignments:

#### Assignments

1. Empirical project

The first assignment is to replicate and extend parts of a published empirical paper. The participants will learn how to conduct an empirical analysis (i.e., data preparation, data description and data analysis) on their own.

2. Research proposal

The second assignment is to prepare a research proposal. The participants will learn how to develop a research project on their own (i.e., identify and motivate a research question, spot a gap in related literature and design an empirical strategy). The resulting proposal may serve as a foundation for their Master's thesis.

3. Presentation and discussion of the research proposal

The third assignment is to present the research proposal during the last seminar meeting to the other participants and members of our institute. The participants will learn how to defend their own work and discuss the research of others.

#### Application deadline, grading and administrative details

The teaching language of the seminar is English. The seminar is open to Master's students enrolled at Humboldt-Universität zu Berlin. The seminar participants are expected to have a sound understanding of accounting, finance and econometrics. The number of participants is limited to ten students. The selection process follows § 90 ZSP-HU.

The seminar takes place Fridays, 10am to 12 noon (face-to-face or via Zoom, depending on the pandemic situation). Grading is based on the assignments mentioned above (empirical project, research proposal, presentation and discussion of the research proposal) as well as on active participation during the seminar meetings. The seminar is eligible for 6 ECTS.

Students who successfully complete this seminar are eligible to write a Master's thesis at our institute.

To apply for the seminar, please complete the attached application form and send it to Joachim Gassen via e-mail (gassen@wiwi.hu-berlin.de) by August 15, 2021, 12 noon.

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Deadline: August 15, 2021, 12 noon

First name:

Last name:

Student number:

E-mail:

Please answer the following questions. We collect this information to get a sense of your prior knowledge and organize the seminar accordingly. Your answers do not influence the outcome of the selection process.

Which accounting courses have you attended during your studies?

Which econometrics courses have you attended during your studies?

How familiar are you with software packages such as R, Stata or Python?

Please provide a brief description of your Bachelor's thesis by elaborating on (a) your research question, (b) the method(s) you used to address this question and (c) your key findings.

Have you written any other theses, papers or essays during your studies? If so, please specify by elaborating on (a), (b) and (c) as outlined above.

Do you intend to write your Master's thesis with our institute? If so, when?

Have you already identified a topic or a research area for your Master's thesis? If so, please specify.