

Syllabus

Tax Accounting Research

Course Name	Course type (credit/hours)		전선(3/3)			Course code	
	Target students Division/major/grade		/			Opening semester	
	Class time and classroom		화11.5(다110) 화12.5(다110) 화13.5(다110)(다110)				
Reference to this course	Related basic courses						
	Recommended concurrent courses						
	Related advanced courses						
Instructor	Name (title/division)						
	Office Room Number		Office phone Number	3633	e-mail	sikim@ajou.ac.kr	
	Office hours		Homepage address				
Teaching Assistant	Name (title/division)						
	Office Room Number		Office phone Number		e-mail		

1. Introduction

This course is designed to introduce you to further and practical areas of auditing research, thus consequently to familiarize you with experimental designs and research methods employed in your individual research. Thus, this course mainly emphasizes on those topics which graduate students might generally extends into their own a new researches.

2. Course Objectives

The Seminar intend for graduate students to the backgrounds of classical and temporary tax research material. Besides, we will share some portion on issues of corporate governance. It is targeted primarily for non-tax students from doctoral programs without a tax PhD seminar. However, there is no tax expertise required. All students will learn the fundamentals of tax research, and some may wind up adding tax to their set of research interests.

3. Class types and activities

4. Teaching Method

Presentation: Each session consists of two individual presentations from the 2nd week. The presenters should prepare a summary of their materials in Microsoft's PowerPoint and a 30 minute presentation on the assigned topic. The presenters also need to prepare a hard copy of the PowerPoint slides to each member of the class. At the end of each presentation, the audience will have opportunities to ask questions and the presenter should address those questions.

Critique on research paper: Written assignments consist of critiques of the assigned papers. Your critique is required to include an evaluation (not just a summary) of the following; 1) What is the research Question? 2) Why it is important/interesting? 3) What are the theoretical back ground and hypotheses? 4) What are research designs? 5) What are the major results? 6) What is the exact contribution beyond prior works? 7) What are the limitations/opportunities for extension?

5. Knowledge and ability required for taking this course

6. Method of Evaluation

Evaluation Item	The Number of Times	Evaluation Proportion	Remarks
Attendance			
midterm exam			
final exam			
quiz			
presentation			
discussion			
homework			
etc			

Evaluation: Performance evaluation is based on the following four elements: (a) presentation (30%), (b) class participation (20%), (c) critique and attitude overall (10%), and (d) research proposal (40%).

cf. Research proposal should include the following; (a) research objectives, (b) motivation and contribution, (c) literature review, (d) research hypotheses, (e) research design (e.g., regression models, variable definitions), (f) the sample (e.g., sources of the data and the sample period). The proposal should be over 10 pages long, double-spaced. The research proposal is due one week after the last class. Evaluation will be made depending on the four questions ? 1) What is the research question? 2) Why is it interesting? 3) How will it contribute to the literature? 4) Is research design robust and reliable enough?

7. Textbooks

Main/Sub	Title	Writer	Publisher	Publication year
No Data				

8. Lecture Schedule

Week	Lecture contents	Lesson type	Remark
1	Introduction		
2	Introduction to empirical tax research		
3	CG(corporate governance)1 – ownership and controls		
4	Book–tax differences		
5	CG2 – monitoring channels		
6	Tax accounts and earnings management		
7	CG3–incentives channels		
8	presentation on term paper (introduction, hypotheses)		
9	Tax and non–tax costs		
10	CG4_family firms, conglomerate group		
11	Information content of taxable income		
12	Taxes and capital structure		
13	CG5–other issues		
14	Deferred tax asset		
15	Tax avoidance and Income shifting		
16	presentation on term paper (draft with empirical results)		

9. Others

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cf. Refer to attached file concerning weekly schedule with research articles to share.