

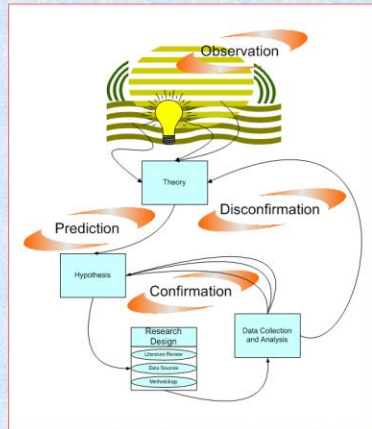


Reading and Understanding Academic Research in Accounting: A Guide for Students and Practitioners

By Teresa Gordon and Jason Porter

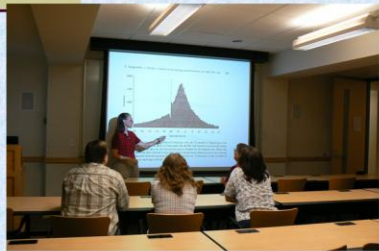
Introduction

Academic research provides insights that can help assess new standards, evaluate new tax laws, test new techniques or identify important issues for the profession. Unfortunately, most practicing accountants dismiss this research as useless gobbledeygook. We use a theory class to help us teach our MAcct students how to read and evaluate academic studies so that they can use them in their future practice.



A Simple Proposal

At the end of the semester we have the students write a simple research proposal. This allows them to read studies that are interesting to them and to apply what they have learned.



The Research Process

First we go through the research process from new idea to published paper. This allows us to introduce new concepts *and* to show the students what we actually do as researchers.

Reading Academic Research

Next, we discuss internal, external, and construct validity and how to evaluate research design when reading a paper. We also go through the format followed by most accounting research papers and give the students some helpful hints for reading a paper.

We then let the students read examples of actual research. They summarize the papers in *article highlights* and present at least one research paper to the class.

Hints for Reading Research

1. Read through the abstract and introduction. What question is being asked?
2. Do you think the question is interesting?
3. Make note of important issues before you continue reading.
4. Determine the *position* of the paper in the literature.
5. Assess the validity of the paper.
6. Consider the conclusions made by the researcher.

For a copy of our syllabus, reading list, course project descriptions or other information about our graduate theory course at the University of Idaho, please email jporter@uidaho.edu or check out our course webpage at <http://www.cbe.uidaho.edu/Acct561/>

If you would like to use our 'Guide' for educational purposes, please email either tgordon@uidaho.edu or jporter@uidaho.edu