

# A **Global** Community of Scholars

Holger Daske - Accounting

The last 25 years...

The last 2,500 years...

# A community of scholars



Platonic Academy (387 BC – 83 BC)

# A community of scholars



Renaissance workshop

# The last 25 years...

Started structured PhD education: **EDEN**

International exchange: **ERASMUS – MARIE CURIE**

Cross-border cooperation & competition



# EDEN Doctoral Seminar in Accounting 2000



EU Network HARMONIA, EAA & AAA Doctoral, ...

Today...



# Global access, awareness, and mobility

The screenshot shows the Wharton Research Data Services (WRDS) website. At the top, the Wharton logo and 'wrds WHARTON RESEARCH DATA SERVICES The Global Standard for Business Research' are visible. Navigation tabs for HOME, NEWS, ABOUT, and DEMO are present. A 'Sign In' section includes fields for Username and Password, and a 'Register for a WRDS Account' link. A 'Welcome to WRDS!' message describes the service as a web-based business data research service from The Wharton School at the University of Pennsylvania, developed in 1993. It mentions that WRDS is the de facto standard for business data, providing researchers worldwide with instant access to financial, economic, and marketing data through a uniform, web-based interface. A 'Latest WRDS News' section lists several recent events and publications, including a visit to the NFA Conference in Ottawa, Canada, and a professor winning a subscription to WRDS SEC An.

The screenshot shows the NYU Stern Department of Accounting website. The top navigation bar includes 'Experience Stern', 'Programs & Admissions', 'Portal & Partners', and a search bar. Below this, the 'Department of Accounting' is highlighted, with sub-navigations for Overview, Faculty & Staff, Research, Events, Academic Programs, Student Activities & Jobs, and Ross Institute. The main content area features a 'Seminar Series' section, which states: 'The Accounting Department Research Seminar Series takes place each semester featuring researchers, faculty members, and Ph.D students from leading universities and institutions.' Below this, a table lists 'Spring 2014 Seminars' with columns for Topic/Title, Speaker and Affiliation, and Date.

Topic/Title	Speaker and Affiliation	Date
<a href="#">Does bank opacity enable regulatory forbearance?</a>	John Galloway University of North Carolina	Jan 14, 2014 (Tuesday)
<a href="#">Private Equity's Diversification Illusion: Economic Concomitance and Fair Value Reporting</a>	Kyle Welch Harvard Business School	Jan 21, 2014 (Tuesday)
<a href="#">The More We Know about Fundamentals, the Less We Agree on Price?</a>	Lindsay Gallo University of Maryland	Jan 28, 2014 (Tuesday)
<a href="#">Evidence from Earnings Announcements</a>		
<a href="#">Real asset liquidity and asset impairments</a>	Bryce Schonberger University of Southern California	Feb 4, 2014 (Tuesday)
<a href="#">Labor Market Peer Firms</a>	Nan Li University of Chicago	Feb 11, 2014 (Tuesday)
<a href="#">Investors' access to corporate management: A field experiment about 1-on-1-calls</a>	Anne Heinrichs University of Chicago	Feb 14, 2014 (Friday)
<a href="#">Risky Value</a>	Scott Richardson London Business School	Feb 28, 2014 (Friday)

# Global access, awareness, and mobility

## HARVARD UNIVERSITY DEPARTMENT OF ECONOMICS

### Raj Chetty

» Contact » Bio » CV » Papers and Data » Videos of Public Economics Lectures » LEAP

#### Public Economics Lectures (2nd Year Ph.D. Course: Econ 2450a)

This is the first of two courses in the graduate public economics sequence at Harvard. This one-semester course covers basic issues in the optimal design of tax and social insurance policies, with emphasis on combining theoretical models with empirical evidence. Topics include efficiency costs and incidence of taxation, income taxation, transfer and welfare programs, public goods and externalities, optimal social insurance (excluding social security), and welfare analysis in behavioral models.

#### Lecture Recordings



Watch the complete 24 lecture course from Fall 2012 on YouTube [here](#).

The lectures are also [available via iTunes U](#) on your computer or iOS device.

Each lecture lasts 1.5 hours.



# A new type of PhD student in Germany

## Board of Management



**MICHAEL DIEKMANN**  
Chairman of the Board of Management



**DR. HELGA JUNG**  
Insurance Benelux, Latin America,  
Legal & Compliance, M&A



**DR. WERNER ZEDELIUS**  
Insurance German Speaking Countries,  
Human Resources



**DR. DIETER WEMMER**  
Finance, Controlling, Risk



**MANUEL BAUER**  
Insurance Growth Markets



**DR. MAXIMILIAN ZIMMERER**  
Investments



**GARY BHOIWANI**  
Insurance USA



**DR. CHRISTOF MASCHER**  
Operations



**CLEMENT BOOTH**  
Global Insurance Lines & Argis Markets



**JAY RALPH**  
Asset Management Worldwide

## B. Sc. Madeline Trimble

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### Office Hours

*on appointment*



The **next** 25 years...

# Structural Doctoral Education – at home

## Ph.D. in Accounting in Mannheim

Admission and allocation of mentor					
1st year (fall)	Accounting		Taxation		ACC & TAX Area Seminar
	Precourse: Contemporary Research in Accounting		Precourse: Contemporary Research in Taxation		
	Core: Mathematics for Economists				
	Core: Advanced Microeconomics				
	Core: Advanced Econometrics				
1st year (spring)	Accounting		Taxation		ACC & TAX Area Seminar
	Core: Analytical Accounting Research		Core: Public Economics		
	Core: Normative Accounting Research		Core: International Tax Law		
	Core: Empirical Accounting Research		Core: Business Taxation		
Core Elective		Core Elective: Applied Econometrics			
Dissertation proposal (to be accepted by admissions committee)					
2nd year (fall)	Work on thesis	Elective 1	Elective 2	Skills: English writing	ACC & TAX Area Seminar
2nd year (spring)	Work on thesis		Elective 3		ACC & TAX Area Seminar
Summer workshops					
3rd year (fall)	Work on thesis				ACC & TAX Area Seminar

# Structural Doctoral Education – in networks

## Swiss Doctoral Program Network in Accounting

### Swiss Doctoral Program Network in Accounting Research

#### Network Courses

The courses offered by the DAR and DART networks are open for all doctoral students from participating network institutions. Students from other universities can be accepted upon request.

→ [Registration](#)

Year	Date	Speaker	Title	Location (Program)
2014	April, 01 - 04	✦ <a href="#">Wayne Landsman</a> University of North Carolina	Empirical Accounting Research: Advanced → <a href="#">Syllabus</a>	Graz (DART)
	May, 12-16	✦ <a href="#">Laurent Fresard</a> University of Maryland, Robert H. Smith School of Business	Methodology in Empirical Accounting and Finance → <a href="#">Syllabus</a>	Neuchâtel (DAR)
	May, 19-20	✦ <a href="#">Gilles Hilary</a> INSEAD	Analyst Research: What can we learn from them? → <a href="#">Syllabus</a>	Neuchâtel (DAR)
	May, 20	✦ <a href="#">R. Lynn Hannan</a> Tulane University, Freeman School of Business	Colloquium for doctoral students	Bern (DAR)
	June, 02 - 04	✦ <a href="#">Christopher D. Itner</a> Wharton School of the University of Pennsylvania	→ <a href="#">Empirical Research in Managerial Accounting and Performance Measurement</a> → <a href="#">Course catalogue (VVZ)</a>	Zurich (DAR)
	June, 16 - 18	✦ <a href="#">Haresh Sapra</a> University of Chicago, Booth School of Business	→ <a href="#">Analytical Research in Financial Accounting: Accounting Measurement and Real Effects</a> → <a href="#">Course catalogue (VVZ)</a>	Zurich (DAR)
	June, 19 - 21	✦ <a href="#">Stefan Reichelstein</a> Stanford Graduate School of Business	✦ <a href="#">X. Summer School on Accounting: Economic Analysis of Financial Ratios</a>	Wien (Other)
	June, 23 - 25	✦ <a href="#">Brian Mitendorf</a> Ohio State University, Fisher College of Business	✦ <a href="#">Theories of Competition and Disclosure with Applications to Accounting</a>	Odense (DART)
	July, 14 - 17	✦ <a href="#">Jonathan Glover</a>	→ <a href="#">Financial Reporting, Corporate</a>	Basel



# PhD students need to **Think Global**

Choice of supervision / Ph.D.-Program

Awareness of research

Ambition – Play Champions League

Mobility – Emerging Job Markets



# Changed focus of supervision...

Information and Education in Methods similar –

Personal supervision regains importance

Critical discourse

Methodological sensitivity

Partnership

# Faculty and students as genuine partners



Thank you for your attention