课程大纲
COURSE SYLLABUS

1.	课程代码/名称 **Course Code/Title**	Analytical Research in Accounting and Finance
2.	课程性质 **Compulsory/Elective**	Elective
3.	开课单位 **Offering Dept.**	SUSTech Business School
4.	课程学分/学时 **Course Credit/Hours**	3
5.	授课语言 **Teaching Language**	English
6.	授课教师 **Instructor(s)**	Nanqin Liu
7.	开课学期 **Semester**	Fall
8.	是否面向本科生开放 **Open to undergraduates or not**	No
9.	先修要求 **Pre-requisites**	（如面向本科生开放，请注明区分内容。 If the course is open to undergraduates, please indicate the difference.）

10.	教学目标 **Course Objectives**

（如面向本科生开放，请注明区分内容。 If the course is open to undergraduates, please indicate the difference.）

The course is intended to provide students with an introduction to analytical research in accounting and finance. We will present some of the mathematical models commonly used in existing research, with an emphasis on defining common grounds for broad theories, clarifying differences between theory and empirical fact, and using theoretical restrictions to guide empirical analysis.

11.	教学方法 **Teaching Methods**

（如面向本科生开放，请注明区分内容。 If the course is open to undergraduates, please indicate the difference.）

Lectures and discussions

12.	教学内容 **Course Contents** （如面向本科生开放，请注明区分内容。 If the course is open to undergraduates, please indicate the difference.）

Section 1	Introduction and adverse selection
Section 2	Adverse selection and capital budgeting

Section 3	Moral hazard I
Section 4	Moral hazard II
Section 5	Corporate finance I
Section 6	Corporate finance II
Section 7	Disclosure I
Section 8	Disclosure II
Section 9	Misreporting I
Section 10	Misreporting II
Section 11	Debt contracting I
Section 12	Debt contracting II
Section 13	Auditing I
Section 14	Auditing II
Section 15	Valuation
Section 16	Presentation and discussion of course projects

13.	课程考核 **Course Assessment**
	（①考核形式 Form of examination；②.分数构成 grading policy；③如面向本科生开放，请注明区分内容。If the course is open to undergraduates, please indicate the difference.） Presentation: 50% Course project: 50%

14.	教材及其它参考资料 **Textbook and Supplementary Readings**