



Master's Thesis Seminar Accounting
Institute of Accounting and Auditing
Summer 2025

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 the accounting group. 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 (DOR 1, room 005). 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 March 31, 2025.

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Deadline: March 31, 2025

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?

Have you completed a Bachelor's thesis by during your undergraduate studies? If so, please briefly elaborate on (a) its research question, (b) the method(s) you used to address this question and (c) your key findings.

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

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

(Place and date)

(Signature)