



Claimed research findings: Can we identify the cases when they are likely to be false?

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Date and Time: *Online seminar, 5th June 2020, 1pm UK time (2pm Continental Europe, 8pm Hong Kong, 8am Eastern Time)*

Duration: 40min presentation + 20min Q&A

The seminar is part of the accounting seminar series at Cass Business School, City, University of London.

Summary: Assessing the state of scientific research, in a famous paper, Ioannides (2005) argues that at least a half of all published research states faulty conclusions. In finance, Campbell Harvey (in a Presidential address) argues effectively the same. In accounting, Hail, Lang and Leuz (2020) survey reports that most accounting findings cannot be reproduced. It raises the following issues:

- Why and how are publication incentives coming into play?
- What are the main diagnostic tests to evaluate whether a paper is likely to make an invalid claim?
- What are the "tools of deception" used by accounting researchers?
- What can a researcher do to avoid being suspected of faulty conclusions?

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