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ADVANCES IN ACCOUNTING EDUCATION: TEACHING
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**ADVANCES IN ACCOUNTING
EDUCATION: TEACHING
AND CURRICULUM
INNOVATIONS**

EDITED BY

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The University of Akron, USA



United Kingdom – North America – Japan
India – Malaysia – China

Emerald Publishing Limited
Howard House, Wagon Lane, Bingley BD16 1WA, UK

First edition 2019

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British Library Cataloguing in Publication Data

A catalogue record for this book is available from the British Library

ISBN: 978-1-78756-540-1 (Print)

ISBN: 978-1-78756-539-5 (Online)

ISBN: 978-1-78756-541-8 (Epub)

ISSN: 1085-4622 (Series)



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Two reviewers assess each manuscript submitted and reviews are completed in a timely manner, usually 60–90 days.

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Non-empirical manuscripts should be academically rigorous. They can be theoretical syntheses, conceptual models, position papers, discussions of methodology, comprehensive literature reviews grounded in theory, or historical discussions with implications for current and future efforts. Reasonable assumptions and logical development are essential. All manuscripts should discuss implications for research and/or teaching.

Sound research design and execution are critical for empirical reports. All articles should have well-articulated and strong theoretical foundations, and establishing a link to the non-accounting literature is desirable.

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Advances in Accounting Education: Teaching and Curriculum Innovations will provide authors with timely reports that clearly indicate the review status of the manuscript. Authors will receive the results of initial reviews normally within eight to 12 weeks of manuscript submission, if not earlier. We expect authors to work with a co-editor who will act as a liaison between the authors and the reviewers to resolve areas of concern.

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ABOUT THE VOLUME EDITOR

Thomas G. Calderon is Professor of Accounting and Chair of the George W. Daverio School of Accountancy at The University of Akron. He has served as Chair since 2005 and recently completed a two-year term (2014–2016) as Chair of The University of Akron's caucus of department chairs and school directors.

Professor Calderon joined The University of Akron in 1988 after spending two years on the faculty at the University of New Orleans (1986–1988). His PhD is from Virginia Tech. He is a co-author of four monographs related to teaching and learning. He recently published a book chapter on academic program review and evaluation as part of an international project that examined accounting and management education across the globe. His publications in the area of accounting education have appeared in *Journal of Accounting Education*, *Issues in Accounting Education*, *Accounting Educators Journal*, and *Advances in Accounting Education*.

He serves on the editorial board of four academic and professional journals. Recently, he served as part of a team of scholars (led by Professor Richard Arum, current Dean of the School of Education at UC Irvine) that worked on a National Social Science Research Council project to identify, measure, and assess learning goals for business and accounting degree programs. In May 2017, he was named as the editor of *Advances in Accounting Education*.

Professor Calderon is a past president of the (1) Teaching, Learning & Curriculum (TLC) section of the American Accounting Association (AAA); (2) AAA Ohio Region, and (3) Institute of Management Accountants (Akron Chapter). He has served as an external examiner and program reviewer for various universities in the United States and internationally.

In 2010, Professor Calderon was inducted into the TLC's Hall of Honor, and honored as the Outstanding Ohio Accounting Educator in 2006 by the AAA (Ohio Region) and the Ohio Society of Certified Public Accountants. In 2011, he received the Ohio AAA President's Award for his lifetime of exemplary service and leadership.

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CHAPTER 1

ACCOUNTING RESEARCH READINGS GROUPS

Denton L. Collins, Kirsten A. Cook, and
Matthew T. Hart

ABSTRACT

Research readings groups represent a recent innovation in accounting doctoral education that appears to be spreading at research-oriented universities. In this chapter, the authors describe how accounting research readings groups can serve as a mechanism to engage doctoral students in the consumption and discussion of research throughout all phases of the doctoral program. An accounting research readings group supplements the breadth of knowledge gained in doctoral seminars by adding depth of knowledge in a focal research area. The authors offer insights from the educational psychology literature to justify research readings groups as a form of team-based learning and then offer suggestions on the formation and operation of these groups. The authors enumerate the many benefits that these groups afford to both doctoral students and faculty members. The authors also distribute a survey to faculty organizers of the existing accounting research readings groups and share the results of this survey to supplement their advice with firsthand experiences, the authors also share the results of a survey distributed to faculty organizers of existing accounting research readings groups. The authors' goal is to encourage the use of accounting research readings groups to inspire, foster, and enhance the research culture within accounting departments and doctoral programs.

Keywords: Doctoral education; readings groups; team-based learning; PhD program; research culture; collaborative learning

One challenge of accounting doctoral education is appropriately balancing the breadth and depth of research knowledge conveyed to doctoral students. Most accounting doctoral students choose to conduct research in one of multiple functional areas (financial, managerial, tax, audit, systems, etc.) and choose to specialize in one of multiple research methods (archival, experimental, analytical, etc.). To accommodate this student diversity and provide a comprehensive education, accounting doctoral programs offer a variety of research seminars, typically addressing such topics as research methods, capital markets research, and behavioral research (among others). The faculty members who facilitate these seminars are charged with exposing doctoral students to both seminal studies in the accounting literature and recent publications (and unpublished working papers) that reflect the state of the art in accounting research.¹ Unfortunately, with only 15 weeks in a typical academic semester, insufficient time exists in each seminar to provide each doctoral student with extensive exposure to cutting-edge research in his or her niche area.

Upon completing the coursework phase of the doctoral program and passing comprehensive exams, the doctoral student begins the dissertation phase by reading vast quantities of research in order to identify and refine a dissertation topic (Brink & Quick, 2016). Through this reading, the doctoral student acquires the in-depth knowledge in the chosen area that is necessary to draft a dissertation; however, this reading is typically a solitary endeavor that does not afford the doctoral student many opportunities to learn from faculty members' (and fellow students') insights as would occur when discussing papers in doctoral seminars. While conducting research of one's own is the ultimate form of learning, experienced faculty have much to teach doctoral students that cannot be gleaned from consuming research in isolation. In this chapter, we offer the accounting research readings group as a mechanism to keep doctoral students engaged in not only the consumption but also the discussion of research throughout all phases of the doctoral program. In its most basic form, a research readings group is an assemblage of faculty and doctoral students who gather periodically to discuss research in a focal area. An accounting research readings group supplements the breadth of knowledge gained in doctoral seminars by adding depth of knowledge in this focal research area.

Research readings groups are not new to academia in general² or to accounting doctoral education in particular; several of these groups have existed for years.³ However, the operation of readings groups and their benefits to both faculty and doctoral students have not been explored in the accounting education literature, and very few doctoral degree-granting schools and departments of accounting have adopted this innovation.⁴ The purpose of this chapter is threefold. First, we offer insights from the educational psychology literature to justify research readings groups as a form of team-based learning. Second, we offer suggestions on the formation and operation of these groups. Third, we enumerate the many benefits that these groups afford to both doctoral students and faculty members. We also distribute a survey to faculty organizers of existing accounting research readings groups and share the results of this survey to supplement our advice with their firsthand experiences.

Recently, both *Advances in Accounting Education* (Vol. 18: Special section on accounting doctoral programs and the academic job market) and *Issues in Accounting Education* (Vol. 31(2): Special issue in doctoral education) have published articles regarding the education of accounting doctoral students. These two special issues include such topics as PhD program characteristics (Brink & Quick, 2016), pedagogical training (Abdullah, Brink, Eller, & Gouldman, 2016; Callahan, Spiceland, Spiceland, & Hairston, 2016; Dunn, Hooks, & Kohlbeck, 2016), navigating the academic job market (Bergner, Filzen, & Wong, 2016), and reviewing/discussing research (Cook, Hart, Kinney, & Oler, 2016; Oler & Pasewark, 2016). We extend this set of papers by offering the research readings group as an innovation in doctoral education that may benefit both accounting PhD students *and* faculty. Our goal is to encourage the use of research readings groups to inspire, foster, and enhance the research culture within accounting departments and doctoral programs.

EDUCATIONAL PSYCHOLOGY THEORY FOR TEAM-BASED LEARNING

The “seminar” model for classroom instruction has been used in doctoral education in accounting and other disciplines for a number of years. The model is built around doctoral students and faculty facilitators reading and discussing a limited set of papers that the facilitator selects to meet various learning objectives. The faculty facilitator selects these chapters based on, for example, the empirical methods utilized, the seminal nature of the topics, and/or the relevance of the research questions. While pedagogical models vary, a seminar in the accounting doctoral setting is usually populated by a small number of students in the coursework stage of the doctoral program and facilitated by a faculty member who is an expert in the topic area of the course. A great deal of emphasis is placed on student involvement and engagement, with doctoral students taking responsibility for reading carefully the assigned materials, summarizing those readings, and then participating in in-depth discussions of those readings. From a pedagogical perspective, this seminar model appears to work, as anecdotal evidence suggests that its use is pervasive and persistent.

In a sense, the “seminar” is a special case of small group or collaborative learning models (Nokes-Malach, Richey, & Gadgil, 2015). Theoretical and empirical work exists that suggests and documents why learning in small groups may be beneficial for accounting doctoral students. Much of this literature is built around the concept of “team-based learning” (Michaelsen & Sweet, 2008).⁵ Under a team-based learning/collaborative learning model, emphasis is placed on student involvement and engagement, with students taking responsibility for reading carefully the assigned materials (National Education Association (NEA), 2008). The benefits of team-based learning are purported/shown to be improve learning; better academic performance; increased participation and engagement; and development of relevant academic, interpersonal, and team skills (Davidson & Major, 2014; Michaelsen & Sweet, 2008).

More generally, the notion of collaborative learning has been subjected to extensive empirical testing. [Nokes-Malach et al. \(2015\)](#) review the educational psychology literature on collaborative learning to assess what tends to enhance that learning and what can impair it. As part of their review, the authors categorize various mechanisms that arise in the collaborative learning context as facilitating or hindering the learning process. Specifically, among the cognitive factors benefiting learning are (1) complementary knowledge, (2) cross cueing, and (3) relearning through retrieval. The *complementary knowledge* aspect allows group/team members to share their respective knowledge regarding certain components to any solution. *Cross cueing* occurs when the collaborative discussion triggers group members' prior knowledge that is relevant to the problem at hand. Finally, *relearning through retrieval* benefits the individual members because they enhance their memory of the concepts discussed through repeated retrieval instigated by the group discussion.

We suggest that research readings groups represent a variation on the team-based or collaborative learning model. Numerous studies (e.g., [Norman, Rose, & Lehmann, 2004](#); [Opdecam & Everaert, 2012](#); [Ramsay, Hanlon, & Smith, 2000](#); [Shankar & Seow, 2010](#); [van der Laan Smith & Spindle, 2007](#)) have examined the use of cooperative learning in accounting education (for recent reviews of this literature, please see [Apostolou, Hassell, Rebele, & Watson, 2010](#) (pp. 151–153) and [Apostolou, Dorminey, Hassell, & Watson, 2013](#) (pp. 117–119)). Collectively, these studies focus on undergraduate and master's level accounting courses and students but do not investigate the use of cooperative learning in accounting doctoral education. At the doctoral level and in the context of a readings group, we expect that the three mechanisms described above will facilitate and/or give rise to useful discussions and exchanges of knowledge such that the group output and individual learning are enhanced. Consistent with these benefits, we also expect that the group dynamic and student/faculty "ownership" of the papers read by the group will increase participants' "deep" understanding of the concepts and evidence presented in the chapter. Thus, we contend that research readings groups are an innovation in accounting doctoral education with benefits accruing not only to the students but also to the faculty participants.

COMPARING AND CONTRASTING SEMINARS AND READINGS GROUPS

As we have discussed in the previous section, both doctoral seminars and research readings groups are manifestations of team-based learning/collaborative learning models. However, there are important distinctions between the two. Faculty facilitators earn teaching credit (and doctoral students earn course credit) for doctoral seminars, whereas readings groups are "voluntary" undertakings for both faculty and student participants. A doctoral seminar typically lasts one, 16-week semester, whereas a readings group may persist for the entire duration of the student's doctoral program. Because of their relatively short duration (and the need to expose the enrolled students to a variety of research topics), doctoral

seminars tend to be more broad in their coverage of material, whereas readings groups tend to be focused more narrowly. The faculty facilitator of the doctoral seminar generally selects the research that the enrolled students read, whereas student participants have considerable input into the papers included on readings groups' agendas. Seminars generally are taught by a single faculty facilitator, whereas readings groups may have as many (or more) faculty members as student members. Readings groups generally are less formal and offer more opportunities for faculty and students to interact socially than doctoral seminars.⁶ Finally, there is prior education research that suggests that intrinsic motivation may facilitate the learning process, as students derive greater pleasure from deep learning rather than just covering the material to earn a good grade (Wiest, Wong, Cervantes, Craik, & Kreil, 2001). Given that students in reading groups have the freedom to choose the topic they want to explore more deeply, and assuming that their purpose is to broaden and strengthen their knowledge base and skill set for their dissertations and other research endeavors, we suggest that students in reading groups may be more intrinsically motivated to understand and critique the chosen papers than students in seminar courses.⁷

We view doctoral seminars and research readings groups as supplements, and not substitutes.⁸ Even for a doctoral program offering a seminar in a specific topical area (e.g., a capital markets seminar), a research readings group focusing on the same topical area (e.g., a capital markets readings group) offers opportunities for both student and faculty members to read and discuss more of this research throughout the lifecycle of the student's time in the doctoral program, thus cultivating him/her knowledge of this focal research area and facilitating him/her research agenda during the program and for years after earning her PhD. For example, if a student enters a PhD program with a focal area of research (or selects this focal area early in her studies), the exposure to research gained by participating in a readings group may help this student to generate ideas for her first-year (and/or second year) summer paper. Of course, if a doctoral program does not offer a seminar in a particular topical area, a readings group that reads and discusses research in that area may be a valuable substitute. According to Brink and Quick (2016, p. 78), "another possible drawback to attending an institution requiring a greater number of required courses [i.e., doctoral seminars] is that it may detract from a student's ability to focus on a dissertation topic." Thus, during the dissertation stage of the doctoral program, participating in a specialized research readings group, as opposed to enrolling in a more general doctoral seminar, may facilitate and expedite the PhD student's dissertation process.

SURVEY OF TAX RESEARCH READINGS GROUP FACULTY ORGANIZERS

Within accounting academia, research readings groups exist almost exclusively within the taxation functional area.⁹ To our knowledge, only six tax research readings groups currently operate: one at one of the authors' home institutions

and the remaining five at, respectively, Arizona State University (ASU), the University of Arizona (UA), the University of Georgia (UGA), the University of Iowa (UI), and the University of Texas at Austin (UT). We distributed an online survey to the faculty organizers of these five groups (Prof. Jennifer Brown at ASU, Prof. Katharine Drake at UA, Prof. Erin Towery at UGA, Prof. Cristi Gleason at UI, and Prof. Lillian Mills at UT), and all five organizers responded to our survey, representing a 100% response rate.^{10,11} We present this survey in the Appendix. Each survey respondent granted us permission to quote from her responses. We share the results of this survey to supplement our advice with their firsthand experiences.

FORMATION AND OPERATION OF A RESEARCH READINGS GROUP

Formation

Forming an accounting research readings group requires a faculty organizer to accept responsibility for administration and supervision of the group. While management of the group necessitates a commitment of time that, in the zero-sum game of accounting academia, usurps time from teaching, research, and/or service obligations, we suggest that the benefits of the group (enumerated in the next section) far outweigh this cost. Before the group commences meeting, the faculty organizer must complete four tasks: (1) selecting a focal research area, (2) recruiting members, (3) selecting sources of papers, and (4) selecting a meeting frequency.¹²

Selecting a Focal Research Area

Once a faculty organizer has taken the initiative to form a group, the first step is to select the area of research on which the group will focus.¹³ This area should be appropriately broad to appeal to a sufficient number of prospective group members, but also appropriately narrow to provide those group members with a deep understanding of the research niche. As examples, a tax research readings group may focus exclusively on archival research (to the exclusion of experimental and analytical papers), or a financial accounting research readings group may focus exclusively on capital markets research (to the exclusion of papers examining accounting conservatism or earnings management). The nature of the research that most of the department's faculty members and doctoral students within the broad functional area (e.g., tax or financial accounting) are conducting should inform the decision of how narrow the focus of the group should be.¹⁴

Recruiting Members

Once the faculty organizer has selected the group's research focus, the next step is to recruit other faculty members and doctoral students to participate in the group. While a readings group can function with a single faculty organizer at the

helm, adding at least one other faculty member will alleviate some of the pressure felt by the group's organizer to lead the discussion. That is, doctoral students, particularly those in their first or second years in the program, often lack confidence about the extent of their research knowledge and the value of their ideas such that they look to faculty members for guidance. If only one faculty member attends readings group meetings, this faculty member may be forced, by default, to carry the bulk of the weight during the group's discussions; participation by additional faculty members allows this weight to be distributed more evenly. For the five tax readings groups that we surveyed, the mean (median) number of faculty group members was four (three), with two or three faculty members attending each meeting, on average.

The faculty organizer also must consider two questions related to doctoral student members. First, should the students' participation be voluntary or mandatory? Second, should participation vary with program stage (i.e., coursework vs. dissertation)? The answer to the first question may depend on the culture of the doctoral program (i.e., do students feel a sense of obligation to attend "optional" events, or do they take advantage of this latitude to rationalize their non-attendance?). We recommend that the faculty organizer strongly encourage doctoral student participation in the group while abiding absences for extenuating circumstances. To answer the second question, we encourage the faculty organizer to include in the group students at both the coursework stage (i.e., the early years of the program) and the dissertation stage (i.e., the late years of the program) to maximize group membership and the associated educational benefits associated with participation. However, we suggest that doctoral students refrain from joining a readings group until they have selected (or strongly leaned toward) a particular research focus. Thus, we do not recommend that schools *require* students to join a readings group immediately upon enrolling in the PhD program unless they enter the program with their research focus in mind. Our survey respondents indicate an average of three student members in their groups, with all student members attending all meetings, on average.

When recruiting faculty members and doctoral students, we recommend that the group organizer "think outside the box" by considering prospective members from other functional areas within accounting and other departments within (and perhaps outside) the business school. According to Prof. Jennifer Brown: "When you discuss papers that cross disciplines or sub-disciplines, invite guests. For example, if you discuss a tax paper about analysts, invite those members of your accounting faculty who study analysts." Similarly, finance colleagues may have an interest in financial accounting research (particularly capital markets and corporate governance research), and law colleagues may appreciate tax research. According to Prof. Erin Towery: "In my experience, I always learn something new when we have a colleague from a different department join our meeting."

Our survey responses indicate that outside faculty attend tax readings groups meetings at ASU and UGA, while all faculty group members reside in accounting at UA, UI, and UT. All student members reside in accounting in all five groups surveyed. Branching out to other departments within the business school and to

other schools within the university broadens and diversifies the knowledge base of the group and may promote cross-disciplinary research opportunities. In fact, if the faculty organizer's university is located in close proximity to another university, the faculty organizer also may extend an invitation to faculty members and doctoral students at the other university to join the readings group.

In their guide for prospective accounting PhD students, [Brink and Quick \(2016\)](#) categorize doctoral programs into three tiers based on the Brigham Young University (BYU) accounting research rankings. They report that Tier 1 programs have significantly more doctoral students in residence than Tiers 2 and 3 programs. Students from Tier 1 programs also take longer to graduate, attend more research conferences, spend more time as research assistants, have more research papers under review when graduating, teach fewer sections, and are more likely to place at other Tier 1 institutions. The larger number of doctoral students in residence, coupled with the greater research emphasis, may facilitate the establishment and operation of research readings groups at Tier 1 doctoral programs. However, *all* assistant professors of accounting must develop, conduct, and publish some research to earn tenure and promotion regardless of whether they graduate from a Tier 1, 2, or 3 doctoral program. Thus, research readings groups could benefit students at all three tiers as long as one or more research-active faculty are willing to take the initiative and accept the responsibility for organizing the group. It is especially important for faculty organizers at schools with smaller accounting PhD programs to be creative in recruiting group members, perhaps by expanding the research focus from a particular functional area (e.g., tax) to a particular research method (e.g., archival) and by inviting faculty and students from other departments within the business school, other schools within the university, and other universities within the metropolitan area.

Selecting Sources of Papers

Numerous options exist for selecting the group's papers. The first and the most obvious source is the research produced by the group's members, both faculty and doctoral students.¹⁵ Prior to the advent of research readings groups, an accounting academic might ask a colleague to read his working paper and offer feedback prior to conference or journal submission. The colleague would then read the paper in isolation and provide comments. Two primary drawbacks exist to such a feedback system. First, the accounting academic requesting help has little control over the timeline for his colleague to read the paper and suggest improvements. Second, the colleague offering feedback does so without the opportunity to brainstorm with others to further develop and refine recommendations. A readings group is a formal mechanism to remedy these deficiencies by (1) scheduling a meeting to discuss the paper on a specified date and (2) allowing group members to share their thoughts in an open forum in which both the paper's author and other participants may ponder, discuss, and expound on those thoughts, enhancing the quality of the feedback.

The second source of papers for the readings group to consider is research published in peer-reviewed academic journals and (as-of-yet) unpublished research

posted on the Social Science Research Network (SSRN) or similar websites accessible via Google Scholar. When a new paper emerges in a readings group's focal research area, both faculty and doctoral student members would benefit by reading, discussing, and thereby adding this chapter to their knowledge stockpile.^{16,17} Published papers (particularly those appearing in top-tier accounting journals such as *The Accounting Review*, *Journal of Accounting Research*, and *Journal of Accounting & Economics*) become a venerated component of the academic literature by virtue of navigating the peer-review process, and group members should consider (and cite) these chapters when extending this literature by conducting their own future studies. Even though unpublished working papers have not yet successfully traversed the peer-review process, they still merit consideration by the readings group because they may be published in the future and may offer innovative advances to the literature that should be implemented in related research even prior to their publication.

The third source of papers is research solicited from faculty members at other universities. This source would provide group members with opportunities for exposure to the work of eminent scholars in the focal research area during the working paper stage, demonstrating how those eminent scholars incorporate the feedback received from the readings group into their papers and how those papers evolve from the working paper version read by the group to the eventual, published version.¹⁸ In the first year of the readings group's existence, if this source is selected, the faculty organizer (and/or other group members) would reach out to friends at other universities to solicit research. However, as word of the readings group spreads, peers at other schools also may send unsolicited papers to receive the group's feedback. Prof. Lillian Mills suggested letting the student members select the group's papers: "Let them especially pick colleagues from whom to solicit papers. When unsolicited papers come in, poll the students to see if they are interested."¹⁹

The fourth source of papers is research assigned to group members for journal review, conference review, and conference discussion. Reviewers and discussants serve important functions in accounting academia by providing feedback to authors concerning their research. An effective discussion can assist the authors to improve their research and assist the conference audience to understand the paper and its contributions. Both discussants and reviewers can enhance their reputations by delivering an effective product. Thus, adding papers that readings group members have volunteered to review and discuss to the group's agenda can improve the quality of those reviews and discussions and, in turn, the reputations of the group and its members.

The fifth and final source is research that visiting scholars will present during departmental research workshops, typically held on Fridays in the Fall and Spring semesters. If an accounting department extends an invitation to a visiting scholar to present her research in such a workshop, and she sends a paper that aligns closely with the readings group's focal research area, the faculty organizer may wish to add this chapter to the group's agenda to provide doctoral students (and faculty members) with a "safe haven" to vet their comments and questions prior to the departmental workshop. This source of papers may improve the

quality of the departmental workshop series and, in turn, attract higher profile visiting scholars to campus. All five tax readings groups faculty organizers that we surveyed responded that participation in these readings groups has improved their doctoral students' participation in departmental workshops.

The most frequent sources of papers read by the five tax research readings groups that we surveyed are unsolicited papers from peers of other institutions (all five groups, 100%), student members' papers (80%), unpublished working papers from SSRN and Google Scholar (80%), solicited papers from peers at other institutions (80%), faculty members' papers (60%), published papers (60%), and papers assigned to group members for conference review or discussion (60%). Only two of the five tax readings groups (40%) read papers assigned to group members for journal review, and only one group (20%) read department workshop papers.

Selecting a Meeting Frequency

The final decision that the faculty organizer must make, in consultation with other faculty (and perhaps doctoral student) group members, is how frequently the group should convene to discuss research. At one extreme, the group may meet on an ad hoc basis, such as when a group member receives a journal review or conference discussion assignment and wishes to gather feedback from the group prior to submitting his review or presenting his discussion. While this ad hoc approach may work for some departments, we recommend a more consistent meeting schedule. In the first semester of the group's existence, we suggest a once-monthly schedule (implying four or five meetings during the term). Some groups, particularly those with fewer members, may find this frequency ideal. Other groups, particularly those with more members and thus less burden on individual members to carry the discussion, may prefer to meet biweekly (or even weekly if the group "catches fire"). The key is to balance the benefits of consuming additional research via more frequent meetings with the costs of lost time from teaching, research, and service (and perhaps burnout).²⁰ Our survey responses indicate that during the Fall and Spring semesters two tax readings groups (ASU and UI) meet on an ad hoc basis, two (UGA and UT) meet monthly, and one group (UA) meets weekly.²¹ We suggest that the faculty organizer confer regularly with other faculty members and doctoral students to "take the pulse" of the group and ensure that the time commitment is reasonable. For example, while the weekly meetings at UA may seem onerous to some readers, Prof. Katharine Drake states, "We all miss the tax readings group when we don't have it, so it is hard to imagine people being unmotivated."

Operation

Once the faculty organizer has completed the four formation tasks listed earlier, the accounting research readings group is ready to schedule its first meeting. In this section, we detail the operation of the group before, during, and after each meeting.

Before the Meeting

At least one week (and ideally two weeks) before a meeting, the faculty organizer should distribute the paper to group members and assign one member as “leader” for this chapter. The leader has two primary duties: (1) as the name implies, to lead the discussion of the chapter during the meeting and (2) if the chapter discussed during the meeting is an unpublished working paper for which an author has requested feedback, to compile, organize, write, and share that feedback with the author. To capitalize on the readings group as a form of doctoral student education, we recommend that the faculty organizer assign a doctoral student (rather than a faculty member) as each meeting’s leader.²² While all group members are expected to read the paper carefully and attend the meeting prepared to discuss that paper comprehensively, the leader shoulders the additional burden of facilitating that discussion (much like a faculty member during a doctoral seminar). Thus, the leader must read the paper extremely carefully, poring over details and perhaps seeking guidance from the faculty organizer or other group member to clarify points of confusion prior to the meeting. If the leader envisions that she or other group members may reference closely related research during the meeting, she may wish to skim that research (and bring a paper or electronic copy to the meeting for easy access). According to our survey respondents (and consistent with the intrinsic motivation of readings group participants previously discussed), PhD students typically volunteer to serve as group leaders for the papers of the greatest interest to them. According to Prof. Lillian Mills, “More senior students take more frequent turns than would a first-year student.” Prof. Cristi Gleason concurs: “Student interest and some informal sense of turn-taking are involved. More senior students usually take the lead on the first few each year allowing first year students to get their feet wet before they take the lead.”

During the Meeting

The group should begin the meeting promptly at the scheduled time to establish a precedent for punctuality.²³ The faculty organizer should welcome the group members, thank them for their attendance, and then yield the floor to the meeting leader to begin the discussion. Unlike a more formal departmental workshop, in which the paper’s author prepares and presents PowerPoint slides to the audience, research readings groups are less formal gatherings during which any group member may “jump in” during a break in the discussion. This meeting format allows for a more open, relaxed, and low-pressure environment that may benefit doctoral students who may otherwise be hesitant about speaking up during a workshop or seminar. Also, unlike departmental workshops, which tend to focus on participants’ perceived flaws in papers, Mills notes that the readings group setting provides an opportunity for faculty to “help the students see the positive in papers.”

It is the responsibility of the leader to correct inaccuracies about the paper expressed by other group members, wade into the discussion when necessary to resolve disagreements between members, and encourage all group members to

contribute to the discussion by requesting the opinions of less participatory members. Because this task may be daunting for a first or second year doctoral student serving as group leader, we offer three suggestions to ease this potential stress. First, if the readings group is sufficiently large, the faculty organizer may reserve the role of group leader for more senior doctoral students (i.e., those in the dissertation phase) so that more junior doctoral students (i.e., those in the coursework phase) may learn the leader's role through numerous opportunities for observation before assuming this role themselves. Second, if a junior doctoral student serves as leader and begins to fumble in this role, the faculty organizer may step in (in a constructive rather than critical manner) to direct the conversation and "right the ship" without embarrassing the leader. Third, the faculty organizer may appoint one junior *and* one senior doctoral student to co-lead the discussion so that the junior student does not bear the burden of this role in isolation. The bottom line is that the faculty organizer must foster a nurturing environment in the readings group so that meetings are constructive educational experiences for all participants.²⁴

If the group shares its collective feedback with the author of the paper following the meeting, the leader (and/or her appointee) should take written notes of the questions and comments raised by all attendees during the meeting. To discuss a paper thoroughly, we recommend allocating at least 60 minutes (and ideally 90 minutes) for the meeting; the leader should expect to remain available after the scheduled end time so that group members have an additional opportunity to speak with her in order to address any unanswered questions or ongoing issues. To maintain the operation of the group and keep members motivated, Gleason recommends setting a date and choosing a paper for the next meeting during the current meeting.

After the Meeting

Depending on the source of the paper in a particular week, the readings group's work may end when the meeting adjourns. However, if the author of the paper that the group discusses is an outsider (i.e., a colleague at another university) who requests feedback, the leader should compile the notes that she and/or her appointee wrote during the meeting into a formal review document. This review document should begin by thanking the paper's author for allowing the group to read her work. It also should include a list of the group members (both faculty and doctoral students) who attended the meeting and participated in the discussion. Then, it should include the traditional elements of a review (for advice on writing a review, please see [Oler and Pasewark, 2016](#)). Once the leader has drafted the review, she should circulate this document to all other group members to ensure that the review accurately conveys their comments and concerns to the paper's author. The faculty organizer (or other faculty member) should take a final pass at the review before clearing the leader to share that review with the paper's author.²⁵ According to Towery, "Having doctoral students write up the comments discussed during the meetings provides good practice for writing up referee reports. The faculty members review the comments and provide

feedback to the student on ways to be more clear and constructive.” As mentioned previously, by providing formal written reviews, word of the readings group’s existence and service to scholars in the focal research area would spread, resulting in a stronger reputation for the group and its members (and, in time, unsolicited requests by colleagues at other schools to add their papers to the group’s agenda).

BENEFITS FOR DOCTORAL STUDENTS AND FACULTY MEMBERS

Doctoral Students

We believe that accounting research readings groups have the potential to enhance doctoral education in numerous meaningful ways. First, these groups expose the doctoral student to research that he may not have encountered otherwise. Each chapter that the group reads and discusses may directly relate to the student’s dissertation research (or other ongoing projects) such that consuming this chapter refines the student’s thinking about the topic and enhances his current research endeavor(s). Or, each chapter may spark a new research idea, eventually leading to a working paper and publication. According to Brown, “Because we [at ASU] do not offer a formal tax doctoral seminar, the tax readings group serves as an informal way for students to learn about tax literature by discussing current tax papers.”²⁶ Similarly, Towery states:

We will sometimes suggest related background readings to our students to help them become more familiar with the literature. Our discussions also help our students to understand the process of identifying an interesting research question and the importance of developing a strong research design.

Mills confirms that UT uses this approach as well.

Second, membership and active participation in a readings group facilitate interaction between the doctoral student and his fellow group members. Because readings group meetings are less formal and attended by fewer people than departmental workshops, these meetings may be viewed not only as professional events but also as social gatherings. According to Drake, “Our group is non-judgmental, so the benefit comes from a student feeling comfortable to ask ‘Why do the authors test their hypothesis this way?’ or ‘How do I interpret the coefficient in Table 4?’” This relaxed atmosphere may foster friendships between the doctoral student and both faculty members and other doctoral students who share a focal research area. Such interaction may make the doctoral student more comfortable in approaching faculty members to ask questions regarding teaching or research to solicit service on his dissertation advisory committee, or to initiate a co-authored research project. According to Gleason, a key benefit to UI’s group is “an additional opportunity to mentor PhD students that helps increase collegiality in our tax group.”

Third, for weeks when the readings group discusses papers by colleagues from other schools, the readings group facilitates interaction between the doctoral

student and these outside colleagues that might not otherwise occur. For example, if the doctoral student is aware that an eminent accounting scholar conducts research in the group's focal research area, the group provides him with a reason to reach out to that scholar and solicit research for inclusion on the group's agenda. Assuming the doctoral student serves as the leader for that paper, after the meeting, he will then contact the scholar again to share the group's review. According to Gleason, this represents a "wonderful opportunity to interact with senior researchers at other programs and gain more experience in writing constructive feedback." Mills reiterates this benefit: "The opportunity to correspond with faculty, both in soliciting papers and in tendering the reviews, helps students establish their networks." Such interaction may leave a favorable impression of the doctoral student with the eminent scholar that may result in the future interaction, such as co-authoring, or other positive outcomes, such as a "leg up" during the doctoral student's job-search process.

Fourth, one task of doctoral student education is training students for careers as accounting academics, and readings groups provide opportunities for students to hone many of the skills required in this profession. For example, during a week when the doctoral student leads the group, he may practice his pedagogical and classroom management skills during the meeting and his review-writing skills after the meeting. Also, one way that the doctoral student may immerse himself in the accounting academy is to volunteer as a conference reviewer and discussant. Besides immersion in the academic culture, these roles have the added benefit of establishing professional relationships, which can benefit career advancement. If he lacks confidence in his ability to write a review or prepare/deliver a discussion on his own, the readings group provides the opportunity to add the paper he has been assigned to review or discuss to the group's agenda so that all group members read the paper and share their comments and concerns during the meeting. Thus, he may incorporate feedback from the entire group into his review/discussion, bolstering the quality (and the associated positive reputational effects for the doctoral student). According to Towery, "If our students are presenting or discussing a paper at a conference, they usually practice their presentation in front of our tax readings group to make sure their presentation/discussion points are clear."

Finally, many doctoral programs struggle to engage students to participate actively during departmental workshops, forcing faculty members to shoulder this burden. Rather than threaten students with "sticks" (e.g., some form of punishment for failure to participate), readings groups offer a "carrot" of sorts: an opportunity for the doctoral student to speak up during meetings and gain confidence in his knowledge of the focal research area and the value of his contributions to the discussion. We suggest that the faculty organizer and other faculty members of the group offer praise for particularly insightful comments made by a student, but never criticize him for specious remarks. Rather, such flawed observations should be viewed as teaching opportunities to correct the student's misunderstandings. Once the doctoral student gains self-assurance participating in discussions of research in his focal research area, such confidence should transfer to critiquing research in other areas as well.

Evidence suggests that the universities with tax research readings groups whose organizers we surveyed have been successful in preparing their PhD graduates to conduct high-quality research. We examine the BYU accounting research rankings for tax PhD graduates and find that all five programs rank in the top 10 based on research published by recent graduates in both the prior three- and six-year periods.²⁷ While we do not attribute the achievements of these graduates strictly to their participation in tax research readings groups at their doctoral-granting institutions, we suggest that these groups have contributed to their publication success as tax researchers.

Faculty Members

Many of the benefits enjoyed by doctoral student members of accounting research readings groups accrue to faculty members as well. First, one perk of membership is the opportunity to add one's own research to the group's agenda. Thus, a faculty member with working papers (or even well-developed proposals) in the group's focal research area can discuss these chapters with faculty and doctoral student colleagues on an appointed date in a forum where preparation and participation are expected. The feedback that the faculty member receives likely results in substantial improvements to the paper prior to conference or journal submission. Second, when the faculty member receives a review assignment for a journal or a review/discussion assignment for a conference, convening the readings group to discuss the assigned paper will aid the faculty member in the preparation of his review/discussion. More specifically, the group provides a rich setting for the faculty member to share her initial comments and concerns about the assigned paper with other members to corroborate or critique her thinking as well as to hear and consider new suggestions raised by other members. Third, just as the group introduces doctoral students to faculty members who may serve as mentors and dissertation advisors, faculty members may recruit doctoral students as teaching and research assistants and as co-authors. Fourth, much like a doctoral seminar in which students enroll during the coursework phase of the doctoral program, the readings group is an ongoing opportunity for the faculty member to impart her knowledge and wisdom to the doctoral student, not merely for a semester but throughout the duration of the student's tenure in the program. Fifth, the sharing of knowledge between faculty members and doctoral students is a two-way street. According to Drake, "We all come from different backgrounds, so we sometimes see research questions from different angles. I definitely learn from the PhD students." Finally, if all faculty in a particular functional area join the research readings group and regularly attend its meetings, the time preceding or following the meetings offers opportunities to discuss other issues. For example, according to Brown, "The readings group is a chance for us [the ASU tax faculty] to come together, talk to one another (socialize), and share ideas about teaching and administration."

We also note that an accounting research reading group may be utilized by faculty at non-doctoral granting institutions. For example, if a school has two

or more faculty conducting research in a particular focal area, then those faculty may organize an accounting research readings group to stay current on recent publications and working papers in that topical area. In fact, such a group may be especially useful at schools that lack an active departmental workshop series. Thus, while we present the accounting research readings group as an innovation in doctoral student education, we also suggest that it could benefit faculty at schools without accounting PhD programs. Specifically, faculty research support at these schools may be targeted to new junior faculty, with the result that senior (i.e., tenured) faculty have relatively fewer opportunities and incentives to focus on maintaining currency in their chosen research area (the “associate professor trap” (see, e.g., [Holley, 1977](#))). Research reading groups at these schools could provide senior faculty members with the support and opportunities necessary to stay engaged and current in their chosen research streams, even as their increased concurrent service and/or teaching obligations place additional demands on their time.²⁸

CONCLUSION

In this chapter, we have proposed the creation and maintenance of accounting research readings groups as a mechanism to keep both doctoral students and faculty members actively engaged in consuming and discussing academic research throughout their doctoral programs and academic careers. For doctoral students, we suggest that these groups are useful in supplementing the breadth of knowledge gained by students in their seminars by adding depth in particular focal areas. Following the coursework phase of the doctoral program, the doctoral student begins the dissertation phase by reading vast quantities of research to identify and refine a dissertation topic. Participation in a research readings group is not a substitute for this individual study; rather, the group serves as a complement, helping the doctoral student to acquire the in-depth knowledge that is necessary to draft a dissertation while also affording the doctoral student opportunities to learn from faculty members’ and fellow students’ insights. Given that prior research has documented the benefits of group/team-based learning and group interactions in improving thinking skills and knowledge retention, we also suggest that these groups provide useful venues for developing reading, reviewing, and presentation skills that will benefit students throughout their careers. We also suggest that faculty participating in these groups benefit by getting useful feedback on their own research and by helping them stay current with research developments in their respective fields of interest. For both doctoral students and faculty, we argue that the interaction occurring in the groups benefits all participants by fostering relationships and by tapping into the benefits of collaborative learning.

In discussing how these groups operate and the potential process gains, we recount both our own experiences and the experiences of other accomplished faculty at universities who have extensive experience with accounting research readings groups. Our survey was designed to capture relevant information on the

conduct and administration of these groups, and on the benefits obtained and costs incurred. Despite the success of readings groups at some institutions, they have not been widely utilized in accounting doctoral education. We recognize that these groups may not appeal to faculty who have adopted other models of doctoral education and faculty research support. However, the purpose of the chapter is to bring attention to these groups as potentially quite useful mechanisms to facilitate doctoral student learning and faculty research productivity.

ACKNOWLEDGMENTS

We thank Jenny Brown, Katharine Drake, Cristi Gleason, Lillian Mills, and Erin Towery for responding to our survey and offering feedback. We also thank Thomas Calderon (editor), Tim Fogarty (discussant), Derek Oler, Bill Pasewark, Tim Rupert, Terry Shevlin, Ryan Wilson, two anonymous reviewers, and participants at the 2016 AAA Annual Meeting for helpful comments.

NOTES

1. For example, a capital markets seminar may cover seminal studies such as [Ball and Brown \(1968\)](#), [Beaver \(1968\)](#), and [Bernard and Thomas \(1989\)](#) as well as recent examinations of post-earnings announcement drift (e.g., [Ayers, Li, & Yeung, 2011](#); [Cao & Narayanamoorthy, 2012](#); [Zhang, 2012](#)).

2. For example, the University of Illinois Program for Research in the Humanities (IPRH) includes 23 research readings groups for the 2015–2016 academic year, with topics ranging from African history to history of medicine/science to philosophy of technology (<http://www.iprh.illinois.edu/programs/reading/current.html>).

3. For example, the University of Texas at Austin formed the Texas Tax Readings Group in 2008 (<http://www.mcombs.utexas.edu/Departments/Accounting/Research/Tax-Reading-Group.aspx>).

4. As we discuss subsequently, accounting research readings groups have spread as doctoral–student participants have graduated and established these groups at their new institutions. However, to our knowledge, only six schools currently have such groups in accounting.

5. While researchers seem to prefer either one term or the other, “team-based learning” ([Michaelsen & Sweet 2008](#)) and “collaborative learning” ([Nokes-Malach et al., 2015](#)) represent the same underlying pedagogical approach. As such, we use these terms interchangeably.

6. In many ways, a research readings group is similar to a book club. Both involve groups of people with a shared interest reading independently and then gathering together to discuss those readings. The primary difference is that a book club is a social activity, whereas a research readings group is an educational endeavor.

7. We thank an anonymous referee for raising this point.

8. Whether or not a school requires its doctoral students to participate in a readings group as a formal component of their coursework or as a voluntary-but-encouraged supplement to their coursework depends on the school’s doctoral curriculum. If a school allows its doctoral students to select one or more elective courses, the school *could* offer the readings group as a formal course to satisfy one of these electives. However, we do not encourage schools to allow their students to substitute a readings group for a doctoral seminar. We believe that readings groups should supplement the required doctoral seminars, not replace them.

9. Both the UGA and the UT recently began financial accounting/capital markets readings group modeled after these schools' longstanding tax research readings groups. While some doctoral students have excellent time management skills and could handle participating in more than one readings group, we do not encourage this behavior. We recommend that doctoral students join only one readings group.

10. While multiple faculty members participate in each of these groups, we survey only the faculty organizers to avoid receiving multiple/duplicate responses from a single group.

11. The first formal tax readings group originated at UT soon after Prof. Mills joined the faculty. Profs. Brown and Towery earned their PhDs from UT and participated in the tax readings group as doctoral students. Prof. Brown initiated a tax readings group at ASU, where Prof. Drake earned her PhD. Thus, tax readings groups have spread as student participants have graduated and introduced this innovation in doctoral education at their new institutions.

12. The faculty organizer may wish to formalize the objectives, desired outcomes, and scope of the readings group, particularly in the context of guiding what might be selected as reading material, the need to focus on specific themes or topics within an area, and the composition and leadership of the group. Such a formal statement could be helpful as participants join or leave the group or for purposes of accreditation and academic program review.

13. We recognize that a faculty member is unlikely to organize a readings group with a focus outside his or her own research area. For instance, an audit researcher is unlikely to organize a tax research readings group. However, if a faculty organizer's research is focused on a relatively narrow topic, she may broaden the focus of the readings group in order to benefit a larger number of prospective participants.

14. Whether a readings group focuses on a particular functional area or a particular empirical method (e.g., experimental or archival) depends on the composition of the school's faculty and/or doctoral students. Some schools (such as those whose tax readings group faculty coordinators we surveyed) have sufficient faculty and doctoral students researching in a particular functional area to focus the readings group in that area. However, at other schools, the majority of faculty and doctoral students may focus on a particular empirical method (e.g., the experimental focus at the University of South Carolina) such that a readings group based on method may be more appropriate and beneficial, both for creating a critical mass of researchers and for encouraging cross-disciplinary research.

15. At both doctoral and non-doctoral programs, the use by research readings groups of journal articles and working papers authored by the program's faculty may be a measure of the impact of faculty scholarship, which could serve as a useful metric for purposes of accreditation and academic program review.

16. To use this source of papers, group members routinely should peruse journals and working paper websites to identify research for possible inclusion on the group's agenda.

17. The focal research area may extend beyond accounting. As examples, an accounting information systems (AIS) readings group may select papers examining management information systems (MIS) issues, and a tax readings group may select papers examining legal or public policy issues.

18. By searching on SSRN (ssrn.com) and Google Scholar (scholar.google.com), we identify 14 papers published in the past four years in the "top five" accounting journals and seven additional papers published in the *Journal of the American Taxation Association* that acknowledge the contributions of one or more tax research readings groups. Thus, readings groups may instill pride in PhD students as authors revise papers based on those students' comments and thank the readings group for its feedback.

19. When soliciting papers from colleagues at other schools, keep in mind that those colleagues would appreciate timely feedback. Accordingly, we recommend that readings groups not solicit multiple papers simultaneously (i.e., at the start of a semester) but rather spread those requests to avoid a backlog of authors awaiting comments.

20. By “lost time” from research, we mean the time spent preparing for and attending the readings group meeting that could otherwise have been spent on the group member’s own research agenda. However, we contend that, in the long run, participation in a research readings group is far more beneficial than detrimental to that research agenda. Drake agrees: “I gain so much from keeping current and from involvement with the students that it is worth my time.”

21. Survey responses indicate that most groups meet less frequently during the summer.

22. The only exception, in our opinion, is a meeting during which the group is discussing a paper authored by a faculty group member, in which case we suggest that the faculty member lead the discussion of her own research.

23. Towery suggests that faculty members bring snacks to group meetings to encourage attendance and maintain an informal atmosphere.

24. We caution faculty participants against imposing their opinions of papers on student participants. Rather, we encourage faculty participants to allow readings group meetings to function as open forums where all questions and comments are considered impartially and discussed.

25. Listing all group members who attended the meeting and obtaining faculty sign-off before tendering the review document to the author creates a sense of anonymity and safety that may embolden PhD students to participate actively in readings group meetings. Stated differently, making a comment in a readings group meeting that will be incorporated into an aggregated and vetted review document may be less intimidating than making that same comment in a departmental workshop directly to the author.

26. Whereas ASU utilizes its tax readings group as a substitute for a formal tax doctoral seminar, other schools (such as UA) offer both a formal tax doctoral seminar and an informal tax readings group to expose doctoral students to tax research throughout their PhD programs.

27. http://www.byuaccounting.net/rankings/phdrank/rank_phd.php?qurank=Tax&sortorder=ranking66

28. We thank an anonymous referee for bringing to our attention the benefits of readings groups that can accrue to faculty at non-doctoral granting institutions.

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APPENDIX: SURVEY OF TAX READINGS GROUP FACULTY ORGANIZERS

Name and Institution

Name

Institution

Membership

How many *faculty* members does your tax readings group have?

How many *faculty* members attend each group meeting, on average?

Are all *faculty* members in accounting? (Yes or No)

If no, what other departments are represented?

How many *student* members does your tax readings group have?

How many *student* members attend each group meeting, on average?

Are all *student* members in accounting? (Yes or No)

If no, what other departments are represented?

Paper Selection

How do you select papers for your tax readings group? (Please select all that apply)

- Faculty members' papers
- Student members' papers
- Published papers
- Unpublished papers from SSRN, Google Scholar, etc.
- Solicited papers from peers at other schools
- Unsolicited papers from peers at other schools
- Papers assigned to group members for journal review
- Papers assigned to group members for conference review/discussion
- Departmental workshop papers
- Other (Please specify)

Meeting Frequency

How often does your readings group meet during the Fall/Spring/Summer?

- Weekly
- Bi-weekly
- Monthly
- As needed/desired
- Not at all
- Other (Please specify)

Benefits

What are the benefits of your tax readings group for *faculty* members?

What are the benefits of your tax readings group for *student* members?

Advice

What advice can you offer for:

- ...starting a tax readings group (i.e., getting the group off the ground)?
- ...maintaining the operation of the group (i.e., keeping group members motivated)?
- ...making the group a beneficial experience for *faculty* members?
- ...making the group a beneficial experience for *student* members?

Workshop Participation

Has your tax readings group improved student members' participation in department research workshops, on average? (Yes or No)

Other Groups

Other than Arizona, Arizona State, Georgia, Iowa, and Texas, are you aware of any other school(s) with a tax readings group? (Yes or No)

If yes, please list the other school(s).

Are you aware of any school(s) with a non-tax (e.g., financial, managerial, audit, systems, etc.) readings group? (Yes or No)

If yes, please list the school(s) and type(s) of readings group.

Follow-up

May we quote you? (Yes or No)

May we contact you with follow-up questions? (Yes or No)

If yes, do you prefer that we contact you by e-mail or phone?

- E-mail
- Phone