

Empirical Research in Management Accounting

Course description

1. Target group and prerequisites

This course is an elective in M.Sc. Economics, M.Sc. Management, M.Sc. Management and Economics, and M.Sc. Sales Management. It also serves as part of the specialization in “Accounting, Finance and Taxation”.

The course aims to prepare advanced students for writing their Master thesis, as well as for other Master courses that build strongly on empirical accounting papers. The course requires a solid background in (management) accounting and “controlling”. Basic skills in statistics are a helpful but surely not a necessary.

2. Course frequency

The course will be held once an academic year, preferably in the winter semester. After two initial lectures, weekly discussion classes will succeed. Thus, presence in all classes should be assured.

3. Course objectives and content

Empirical research in accounting is taking a leading position in contemporary business journals. It encompasses different research approaches, ranging from behavioral experimental and field surveys to archival studies.

The purpose of this course is to enable students to obtain a fundamental understanding of the wide variety of empirical research methods employed in management accounting research. This variety stems from the diversity of theories used, topics and questions studied and from the availability of data. Upon successful completion of this course, participants will be able to demonstrate strong understanding of evaluating, analyzing and criticizing the extant research literature and will be better able to conduct empirical management accounting research themselves. Further, students will improve their written communication skills through preparation of critiques of others’ research and their oral communication skills through discussions and debates of the research papers.

4. Course format

The course starts with an overview of the types of questions studied in empirical research in management accounting and the types of methods and data used for analysis. After this overview, the remainder of the course includes paper discussions by students. Participants are responsible for reading the assigned materials before class and to prepare specific comments and/or questions about each paper for discussion. In every session, one or two students take over the role of discussion leaders. Discussion leadership is informal (i.e., no

need to provide slides or handouts) and the goal is to elicit discussion from your classmates (as opposed to present the paper). In addition, the following are useful guideline questions to consider:

- What is the research question?
- What is the answer to that question, as reported in the paper?
- What is the big insight from the paper (if any)?
- What is the study design?
- What are the primary concerns?

At the end of semester, students will apply their gained knowledge by individually preparing a review report for an assigned research paper (3-5 pages).

5. Materials

This course operates without a textbook. The main source will consist both of articles published in leading accounting journals and current working papers. All readings will be provided at the beginning of the semester.

6. Type of assessment

The final grade will be equally based on class participation, on the discussion leadership, and on the independent review of an assigned research paper.

7. Application

The number of participants is limited to 12. Students can apply by using the dedicated application form on our website. Besides, our website provides additional organizational information.