



Master seminar “Recent Topics in Empirical Accounting Research”

Winter term 2019/20

Organization

The seminar is aimed at master students who are interested in writing their thesis in the research area of Managerial Accounting.

The seminar covers different topics from the area of managerial accounting that have one thing in common: all papers are based on empirical research designs. This includes papers using archival/company data as well as lab and field experiments. We will also have a topic on replication studies, where students are able to replicate tables from already published papers and check for the robustness of these results. Detailed information about specific topics will be announced prior to the kick-off meeting.

Students who are interested in participating in the master seminar need to apply until **Wednesday, October 16, 2019, midnight**. The application form can be downloaded from our webpage. Please send the completed application form and a current transcript of records via email to Ms. Hegedüs from the Department of Managerial Accounting (managerial-accounting@wiwi.uni-tuebingen.de) or personally hand them in during the opening hours of our office (please check our webpage for changes in opening times during the semester break). Students accepted for participation in the master seminar will be informed via e-mail on **Thursday, October 17, 2019**.

Students who are accepted for the master seminar are required to attend the kick-off meeting on **Friday, October 18, 2019 from 13:00-14:00 s.t.** Please note that attending the kick-off meeting is mandatory for taking part in the seminar. During the kick-off meeting, the topics will be introduced and assigned to the students.

A broad overview of the topics can be found below. You are expected to independently select and work on a research question within the assigned topic. In case we have a high number of participants in the seminar, students will work in small student teams rather than working individually on the topics.

Seminar participants are required to attend the course B435 on Academic Writing in Managerial Accounting, if they have not attended this course in previous semesters yet. This course will be offered subsequent to the kickoff meeting on **Friday, October 18, 2019 from 14:00 to 18:00**.

The seminar papers have to be submitted to the office of the Department of Managerial Accounting by **Thursday, November 28, 2019 until 16:00**. Each student should

submit two printouts, each printout linked with a flexi fastener (Heftstreifen, no hard-cover or binding required) to our department. Additionally, two electronic copies (one pdf file containing the complete seminar paper and one anonymized pdf file (seminar paper excluding personal information on the title page and excluding statutory declarations at the end of the paper)) should be submitted electronically to managerial-accounting@wiwi.uni-tuebingen.de.

The final presentations will take place on **December 19 and 20, 2019** (please block these two days as the exact time schedule will depend on the number of participating students; rooms will be announced in time). Participation in all student presentations is mandatory. In case there will be overlaps with other mandatory courses, please inform us prior to the presentation days so that we are able to find a solution. You will receive feedback on your seminar paper prior to your presentation.

Topics

The objective of the seminar is to become familiar with the implementation and research design of empirical research in the area of managerial accounting.

The seminar will cover papers from the following areas (list is tentative and not exhausting):

1. CEO and top management issues (CEO turnover, awards and media, CEO pay slice, CEO and top management style, CEO characteristics and performance, CEO overconfidence, etc.)
2. Family firms
3. Internal budgeting
4. Transfer pricing
5. Dealing with uncertainty
6. Management practices
7. Taxation
8. Incentive compensation
9. Team incentives
10. Network and peer effects
11. Subjective and objective performance evaluation
12. Replication – Why is this important?

Grading

The grading is based on the following two components:

- **Term paper (75%):** The paper is limited to a maximum of 12 pages for the main part. The cover page, table of contents and the appendix do not count towards this limit. We will also provide scientific and formal guidelines, which each paper has to satisfy.
- **Presentation, co-presentation and participation (25%):** It is expected that each student presents the results of his/her seminar paper. Presentation time will be around 15-20 minutes per individual plus discussion. Great importance is attached to a thorough discussion in order to shed light on the topics from different perspectives and to respond to questions. The critical reflection of research is

an important part of academic work. Therefore, we also reward the participation in the discussion of other groups' work. In case students write their thesis individually, each student will also shortly discuss a thesis of a fellow student (Korreferat).

Tentative time schedule:

Date	Content	Time	Location
October 16, 2019	Application deadline	midnight	
October 17, 2019	Notification of acceptance		
October 18, 2019	Kick-off meeting	13.00-14.00 s.t	Gebhard-Müller-Saal (GMS) Nauklerstr. 47
October 18, 2019	ZB532: Introduction into literature search, academic writing and presentations	14.00-18.00 s.t.	GMS
until November 28, 2019 16.00	Submission of seminar papers (printouts and electronic versions)	Tuesday + Thursday 10.45-11.45 and 15.00-16.00	Department of Managerial Accounting
until December 13, 2019	Feedback on your seminar paper	Individual agreement with supervisor	Department of Managerial Accounting
December 19, 2019	Seminar presentations	9.00 - 18.00	GMS
December 20, 2019	Seminar presentations	9.00 - 12.00 12.00 - 18.00	Room 207, Nauklerstr. 50 GMS

Tuebingen, July 25, 2019