



Master seminar “Recent Topics in Empirical Accounting Research”

Winter term 2021/22

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 to registered participants.

Students who are interested in participating in the master seminar need to apply until **Wednesday, October 20, 2021, 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). Students accepted for participation in the master seminar will be informed via e-mail on **Thursday, October 21, 2021**.

Students who are accepted for the master seminar are required to attend the **mandatory kick-off meeting** on **Friday, October 22, 2021 from 13:00-14:00 s.t.** (location/remote will be announced in due time). 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 ZB532 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 22, 2021 from 14:00 to 18:00** (location/remote will be announced in due time).

The seminar papers have to be uploaded in Ilias by **Thursday, December 2, 2021**. Each student should upload two files (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)).

The final presentations will take place in **January 2022 at the following dates: January 13, 14, 20, and 21**. Please block these four days as the exact time schedule will depend on the number of participating students.

As of today, the master seminar is planned to take place onsite (i.e. in physical attendance). Depending on the pandemic situation (and the needs of potential participants), we might switch to a hybrid or fully remote setting at any time. Further details will be provided in the kick-off meeting.

Participation in all student presentations is mandatory for successfully passing the master seminar. 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 might 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. Field experiments in behavioral accounting research/organizational economics
4. Internal budgeting
5. Transfer pricing
6. Ethics in accounting
7. Dealing with uncertainty
8. Management practices
9. Taxation
10. Incentive compensation
11. Team incentives
12. Network and peer effects
13. Subjective and objective performance evaluation
14. Replication studies – 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. 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 20, 2021	Application deadline	midnight	
October 21, 2021	Notification of acceptance		
October 22, 2021	Kick-off meeting	13.00-14.00 s.t	HS 24 (Kupferbau)
October 22, 2021	ZB532: Introduction into literature search, academic writing and presentations	14.00-18.00 s.t.	HS 24 (Kupferbau)
until December 2, 2021	Upload of seminar papers (electronic versions) in Ilias		Ilias
December 16, 2021	Feedback on your seminar paper	Individual agreement with supervisor	remote
January 13, 14, 20, and 21 (depending on number of students)	Seminar presentations	9.00 - 18.00	HS 22 (Kupferbau)

Tuebingen, January 2022