



Master seminar “Recent Topics in Empirical Accounting Research”

Winter term 2024/25

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 and organizational economics that have one thing in common: all papers are based on empirical research designs. This may include papers using archival/company data, firm and employee survey data, as well as lab and field experiments. We might 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 the registered participants.

Students who are interested in participating in the master seminar need to **apply until Wednesday, October 16, 2024, midnight**. Due to Prof. Kampkötter’s reduced teaching obligations in his role as Dean of Studies, the number of participants is restricted to 12 students. If the number of students exceeds the number of available spots in the seminar, we will prioritize those students who already took courses at the Department of Managerial Accounting. The application is operated **via alma**. The link to the alma registration site is:

https://alma.uni-tuebingen.de:443/alma/pages/startFlow.xhtml?_flowId=detailView-flow&unitId=38749&periodId=235&navigationPosition=studiesOffered,searchCourses

Students accepted for participation in the master seminar will be informed on **Thursday, October 17, 2024**.

Students who are accepted for the master seminar are required to attend the **mandatory kick-off meeting on Friday, October 18, 2024 from 14:00-17:00 s.t. in the Fakultätssitzungsraum (Nauklerstr. 47, ground floor)**. 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.

Seminar participants are required to attend the course ZB532 on “Academic Writing in Managerial Accounting”, if they have not attended this course in previous semes-

ters yet. This course will be offered within the kickoff meeting on **Friday, October 18, 2024 (see above)**.

The seminar papers must be uploaded in Ilias by **Monday, December 2, 2024**. Each student must 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)).

You will receive feedback on your seminar paper prior to your presentation, presumably prior to the Christmas break.

The final presentations will take place in **January 2025 at the following dates: January 9 and January 10 from 09:00 to 18:00 in the Fakultätssitzungsraum (Nauklerstr. 47, ground floor)**. Please block these two days already today. The exact time schedule will depend on the number of participating students and will be announced 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 university courses, please inform us as soon as possible so that we are able to find a solution.

Topics

The objective of the seminar is to become familiar with the implementation and research design of empirical research in 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. ESG contracting (ESG-related metrics in executive compensation)
3. Family firms
4. Field experiments in behavioral accounting research/organizational economics
5. Internal budgeting
6. Forecasting and Predictions
7. Transfer pricing
8. Ethics in accounting
9. Dealing with uncertainty
10. Management practices
11. Taxation
12. Incentive compensation
13. Performance evaluation
14. Team incentives
15. Network and peer effects
16. Subjective and objective performance evaluation
17. 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 must satisfy.
- **Presentation and participation (25%):** It is expected that each student presents the results of his/her seminar paper. Depending on the number of students in the seminar, we will have single or group presentations. Great importance is attached to a thorough discussion to shed light on the topics from different perspectives and to respond to questions. This critical reflection of research is an important part of academic work. Therefore, we also reward participation in the discussion of fellow students' work.

Tentative time schedule:

Date	Content	Time	Location
October 16, 2024	Application deadline	midnight	via alma
October 17, 2024	Notification of acceptance		via alma/email
October 18, 2024	Kick-off meeting	14.00-17.00 s.t	Fakultätssitzungsraum (Nauklerstr. 47, ground floor)
October 18, 2024	ZB532: Introduction into literature search, academic writing and presentations	14.00-17.00 s.t.	Fakultätssitzungsraum (Nauklerstr. 47, ground floor)
until December 2, 2024	Upload of seminar papers (electronic versions) to Ilias	24:00	via Ilias
around December 20, 2024	Feedback on your seminar paper	Individual agreement with supervisor	Office/Zoom
January 9 and January 10, 2025 (depending on number of students)	Seminar presentations	09.00 - 18.00	Fakultätssitzungsraum (Nauklerstr. 47, ground floor)

Tuebingen, July 25, 2024