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**UNIVERSITÄT
BERN**

School of Business, Economics and
Social Sciences

Department of Business
Administration

Institute for Accounting (IUC)

1 Title

Experimental Research on Emerging Topics in Management Accounting

2 Faculty

Laura W. Wang, University of Illinois at Urbana-Champaign

<https://giesbusiness.illinois.edu/profile/laura-wang>

3 Course Objectives

The focus of this course is to develop students' skills in consuming, reviewing, discussing, developing, and publishing experimental research on emerging management accounting topics. Class sessions will center on themes designed to stimulate creative thinking around emerging management accounting issues. We will discuss published and working papers on six emerging management accounting topics. Students will also develop, design, and present their own experiment(s) addressing a management accounting issue of their choice.

The entire course comprises eight sessions. In Sessions 1-6, we will cover one emerging management accounting issue per session for a total of six topics. In each session, we will discuss two or three papers, focusing on the papers' motivation, theory, construct validity, and external validity (I left out internal validity intentionally because it is usually not an issue for experiments with successful randomization). We will also discuss new research ideas in the topic area. In Session 7, we will talk about how to effectively write referee reports (as a reviewer) and respond to review comments (as an author). Addressing review comments is arguably one of the most challenging tasks, if not the most challenging one, in publishing. We will practice applying some useful rules of thumb for addressing review comments. In Session 8, students will present research ideas (with or without data) and receive feedback.

4 Course Materials

All course materials can be accessed from the Dropbox.

5 Presentations

For each paper in Sessions 1-6, one seminar participant will be assigned as a discussant. The discussant will discuss the paper for 10 minutes as if he/she were discussing it at a conference. After the presentation, we will chat about whether the discussant's comments are valid and addressable, and if so, develop strategies to address them. Non-discussing students will also get the opportunity to raise other comments or concerns about the paper. We will close by talking about potential research ideas to extend the research. On papers that a student is not assigned to discuss, the student's role will be to come up with at least one or two comments/concerns about the paper's motivation, theory, construct validity, or external validity, *or* think of a research idea sparked by the paper. In Session 8, each student will present a research idea that they are interested in pursuing in an interactive workshop-style presentation. If a student group develops an idea together, the group can nominate a presenter. We will have at least 30 minutes for each presentation.

6 Schedule

Monday - Thursday 09:00-10:00 Discussions
 10:00-10:10 coffee break
 10:10-11:10 Discussions
 11:10-11:20 coffee break
 11:20-12:20 Discussions
 12:20-13:40 lunch

 13:40-14:40 Discussions
 14:40-14:50 coffee break
 14:50-15:50 Discussions
 15:50-16:00 coffee break
 16:00-17:00 Discussions

Day 1 - Monday, June 19, 2023

Session 1 – The DEI Dilemma

Wang, L.W., Williamson M. G., and Yang, L. (2021). The Male-Career/Female-Family Stereotype and Performance Evaluation Biases of Telecommuting Employees: The Mitigating Effect of Time Tracking. *Working Paper*.

Nater, C., Heilman, M. E., & Sczesny, S. (2023). Footsteps I would like to follow? How gender quotas affect the acceptance of women leaders as role models and inspirations for leadership. *European journal of social psychology, 53(1)*, 129-146.

Session 2 – Social missions and ESG initiatives

Cassar, L. (2019). Job mission as a substitute for monetary incentives: Benefits and limits. *Management Science, 65(2)*, 896-912.

Hobson, J. L., Sommerfeldt, R. D., & Wang, L. W. (2021). Cheating for the cause: The effects of performance-based pay on socially oriented misreporting. *The Accounting Review, 96(5)*, 317-336.

Cardinaels, E., Ruan, Q., & Yin, H. (2022). Ranking the Stars in Employee Giving Programs: When Does Donation Engagement Spill Over to Subsequent Ethics?. *Working Paper SSRN 4178275*.

Day 2 - Tuesday, June 20, 2023

Session 3 – Individual differences and statistical interaction

Pulfrey, C., Durussel, K., & Butera, F. (2018). The good cheat: Benevolence and the justification of collective cheating. *Journal of Educational Psychology, 110(6)*, 764.

Majors, T. M. (2016). The interaction of communicating measurement uncertainty and the dark triad on managers' reporting decisions. *The Accounting Review, 91(3)*, 973-992.

Church, B. K., Jiang, W., Kuang, X., & Vitalis, A. (2019). A dollar for a tree or a tree for a dollar? The behavioral effects of measurement basis on managers' CSR investment decision. *The Accounting Review, 94(5)*, 117-137.

Session 4 – Individual differences and selection

Hales, J., Wang, L. W., & Williamson, M. G. (2015). Selection benefits of stock-based compensation for the rank-and-file. *The Accounting Review*, 90(4), 1497-1516.

LaViers, L., & Sandvik, J. (2022). The Effect of Workplace Gender Diversity Disclosures on Job Search Decisions. *Working paper SSRN 4240155*.

Chan, E. W., & Zhang, X. (2021). Understanding and deterring misreporting in nonprofits: The joint effects of pay level and penalty type. *The Accounting Review*, 96(4), 157-177.

Day 3 - Wednesday, June 21, 2023

Session 5 – The effects of new technologies and data analytics

Pickard, M. D., Schuetzler, R., Valacich, J. S., & Wood, D. A. (2020). Innovative accounting interviewing: A comparison of real and virtual accounting interviewers. *The Accounting Review*, 95(6), 339-366.

Brown, J., Burke, J., & Sauciuc, A. (2022). Workforce Diversity and Artificial Intelligence: Implications for AI Integration into Performance Evaluation Systems. *Working paper SSRN 3861906*.

Samet, J. Williamson, M., and Yip M. (2022) Leveling the Playing Field: AI-Augmented Design and the Expertise Bias in Subjective Evaluations of Creative Output. *Working paper*.

Session 6 – Peer recognition, monitoring and evaluation

Black, P. The Effect of Peer-to-Peer Recognition systems on Helping behavior: The influence of Rewards and Group Affiliation. *Working Paper*

Arnold, Markus C., R. Lynn Hannan, and Ivo D. Tafkov. "Mutual monitoring and team member communication in teams." *The Accounting Review* 95.5 (2020): 1-21.

Knauer T., Marsula, S., & Winkelmann, S. (2022). The impact of compensation and anonymity on peer feedback distortions. *Working paper*.

Day 4 - Thursday, June 22, 2023

Session 7 – Writing referee reports and responding to review comments

Kachelmeier, S. J. (2004). Reviewing the review process. *The Journal of the American Taxation Association*, 26, 143.

Berk, J., Harvey, C. R., & Hirshleifer, D. A. (2016). Preparing a referee report: guidelines and perspectives. *Working paper SSRN 2547191*.

Session 8 – Research presentations

7 Prerequisites

Students should have read accounting research published in the premier academic journals. Students do not need any background in experimental research, although experimental design and data analyses courses would be beneficial.

8 Course Material

All course materials and papers will be provided to the students prior to the class.

9 To Prepare

All participants are required to read the essential reading material prior to the course and prepare the discussion for their assigned papers.

10 Location

University of Bern, Engehaldenstrasse 8, room 107

11 Assessment

The course grade will be determined as follows:

- Class Discussion 50%
- Paper Discussion 30%
- Idea Presentation 20%

12 Credits

The course is eligible for 6 ECTS.