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UNIVERSITÄT  
BERN



XV. Summer School on  
Accounting 2019

Experimental Research  
in Accounting

with

**Kristina M. Rennekamp**

(Cornell University)

**Bern, June 26-28, 2019**

[www.accounting-summer-school.eu](http://www.accounting-summer-school.eu)

## Course description

This course is designed for PhD students and other researchers interested in experimental research in accounting.

We will discuss a selection of research topics/studies that draws on behavioral theories to address accounting issues using the experimental method. You will leave this course with a basic understanding of behavioral concepts, and how they apply to accounting settings. You will also be better able to analyze, critique, and construct such research.

### Examples of applied topics in the course:

- Motivated reasoning
- Affect in decision-making
- Construal level effects
- Formatting effects
- The effects of information delivery medium and other stylistic disclosure characteristics

### Introductory readings:

- Libby, R., R. Bloomfield, and M. W. Nelson. 2002. Experimental research in financial accounting. *Accounting, Organizations, and Society* 27: 775-810.
- Libby, R. and S. A. Emett. 2014. Earnings presentation effects on manager reporting choices and investor decisions. *Accounting and Business Research* 44 (4): 410-438.
- Kunda, Z. 1990. The case for motivated reasoning. *Psychological Bulletin* 108 (3): 480-498.
- Schwarz, N. 2012. Feelings-as-information theory. In P. Van Lange, A. Kruglanski, and E.T. Higgins. *Handbook of theories of social psychology*. Sage: 289-308.

## Course schedule

The precise course schedule will be announced before the seminar. Usually a day is structured as follows:

9:00 AM to 12:30 PM: Seminar

12:30 PM to 2:00 PM: Lunch

2:00 PM to 5:00 PM: Seminar (or Exercises/Presentations)

8:00 PM: Dinner



## Course requirements

This course is seminar based. A list of course readings will be sent to students in advance, and will explain which students are responsible for different aspects of each paper to be covered. It will be the student's responsibility to read all of the assigned papers prior to the course, and to be ready to engage in discussion with the class even on papers for which they are not assigned responsibility. We expect active cooperation from the participants. Therefore, it is essential to become acquainted with the assigned papers.

## Instructor

The seminar leader is **Prof. Kristina Rennekamp** (Cornell University), an internationally highly recognized colleague.

For more details, see:

<https://www.johnson.cornell.edu/faculty-and-research/faculty/kmr52>

## Venue

The course will be held at the University of Bern



## Course language

The course language is English.

## Organization

The summer school is jointly organized by

- Prof. Dr. Christian Hofmann (LMU Munich),
- Prof. Dr. Alexis H. Kunz (University of Bern), and
- Prof. Dr. Thomas Pfeiffer (University of Vienna).

## Fees

No enrolment fees apply.

## Admission requirements

The course focuses on issues of managerial accounting, performance measurement and cost accounting on an advanced level. The participants should therefore exhibit, apart from analytic abilities, knowledge within the range of these topics. A close relation of the participant's scientific work to the course content is desirable. The number of participants is limited.

The deadline for applications is **March 15, 2019**. A complete application includes (i) a short personal record (Curriculum Vitae), (ii) a list of visited lectures in accounting, control, or finance and (iii) a short description of the thesis and/or postdoctoral lecture qualification in English.

Please mail the documents as a pdf file (yourname\_yourUniversity.pdf) to [andrea.probst@iuc.unibe.ch](mailto:andrea.probst@iuc.unibe.ch). Participants will be informed upon their acceptance by email (at the latest by March 29, 2019).



## Brief history

The summer school takes place each year alternating among Vienna, Munich, and Bern. Previous summer schools were held by Qi Chen (Duke University), John Christensen (University of Southern Denmark), Joel Demski (University of Florida), Paul Fischer (University of Pennsylvania), Johnathan Glover (Columbia University), Steven Huddart (Penn State University), Raffi J. Indjejikian (University of Michigan), Christopher Ittner (University of Pennsylvania), DJ Nanda (University of Miami), Madhav Rajan and Stefan Reichelstein (Stanford University).

## Contact

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