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**UNIVERSITÄT  
BERN**

School of Business, Economics  
and Social Sciences

Department of Business  
Administration

**Institute for Accounting (IUC)**

## **Bachelor and Master Theses at the IUC-MA: proposed Subjects**

Language: E: English, G: German

<b><i>Coordination and Control Systems</i></b>	
Budgeting and Budget Negotiations	E, G
Transfer Pricing and Transfer Price Negotiations	E, G
Capital Budgeting	E, G
Effects of Social Preferences and Honesty on Coordination and Control Systems	E, G

<b><i>Performance Evaluation and Incentive Contracts</i></b>	
Relative Performance Evaluation	E, G
Benefits and Drawbacks of Financial Incentives	E, G
Goal Setting	E, G
Balanced Scorecard	E, G
Judgmental Biases in Performance Evaluation	E, G
Extrinsic vs. Intrinsic Motivation	E, G

<b><i>Team Incentives</i></b>	
Performance and Incentives in Teams	E, G
Subjective Performance Evaluation and Bonus Allocation	E, G
Task Allocation and Teamwork	E, G

<b>Executive Compensation</b>	
Executive Compensation as an Agency Problem	E, G
Stock-Based Compensation	E, G
Long-Term Orientation of Executive Compensation	E, G

<b>Strategic Managerial Accounting</b>	
Strategic Cost Management Systems (Target Costing, Product Life Cycle Costing, Activity-based Costing)	E, G
Instruments for Analyzing the Corporate Environment	E, G
Linking Firm Strategy and Corporate Performance Measurement	E, G

<b>Visualizing Reports</b>	
Visualizing Management Reports	E, G
Information Processing in (Financial) Reports: Tables vs. Figures	E, G

<b>Sustainability Reports and Corporate Social Responsibility</b>	
Managerial Decisions about Sustainability Issues	E, G
Sustainability Reporting	E, G
Sustainability Codices and Sustainability Governance	E, G
Impact of Pictures in CSR Reports	E, G
Visualizing CSR Reports	E, G

Bachelor and Master Theses on other subjects than those on this list are possible and encouraged.

Bachelor and Master Theses with partners from business practice, however, are not offered.

January 28, 2014

sig. Prof. Dr. Markus C. Arnold