1 Title
Experimental Research on Emerging Topics in Management Accounting

2 Faculty
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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


Session 2 – Social missions and ESG initiatives


Day 2 - Tuesday, June 20, 2023

Session 3 – Individual differences and statistical interaction


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


Day 3 - Wednesday, June 21, 2023

Session 5 – The effects of new technologies and data analytics


Session 6 – Peer recognition, monitoring and evaluation


Day 4 - Thursday, June 22, 2023

Session 7 – Writing referee reports and responding to review comments


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, Engehalde nstrasse 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.