

Bachelor and Master Theses at the IUC-MA: proposed topics

The following list contains various broad topics and representative literature, which may serve as a starting point and aid in identifying and developing a research question of interest within the subject area. Bachelor and Master Theses on other topics than those on this list are possible and encouraged. The theses can be written either in German or English.

Coordination and Control Systems

Budgeting and Budget Negotiations

- Fisher, J. G., J. R. Frederickson, and S. A. Pfeffer. 2000. Budgeting: An experimental investigation of the effects of negotiations. *The Accounting Review* 75 (1): 93–114.

Transfer Pricing and Transfer Price Negotiations

- Arnold, M. C., Gillenkirch, R. M., and R. L. Hannan. 2019. The Effect of Environmental Risk on the Efficiency of Negotiated Transfer Prices. *Contemporary Accounting Research* 36 (2): 1122–1145.

Capital Budgeting

- Church, B. K., Kuang, X. J., and Y. S. Liu. 2019. The effects of measurement basis and slack benefits on honesty in budget reporting. *Accounting, Organizations and Society* 72: 74-84.

Effects of Social Preferences and Honesty on Coordination and Control Systems

- Hannan, R. L., Rankin, F. W., and K. L. Towry. 2006. The effect of information systems on honesty in managerial reporting: A behavioral perspective. *Contemporary Accounting Research* 23 (4): 885-918.

Performance Evaluation and Incentive Contracts

Relative Performance Evaluation

- Tafkov, I. D. 2013. Private and Public Relative Performance Information under Different Compensation Contracts. *The Accounting Review* 88 (1): 327-350.

Incentives in Multitask Settings

- Hecht, G., Tafkov, I., and K. L. Towry. 2012. Performance spillover in a multitask environment. *Contemporary Accounting Research* 29 (2): 563-589.

Target Setting

- Arnold, M.C., and M. Artz. 2015. Target Difficulty, Target Flexibility, and Firm Performance: Evidence from Business Units' Targets. *Accounting, Organizations and Society* 40: 61–77.

Balanced Scorecard

- Kaplan, S. E., Petersen, M. J., and J. A. Samuels. 2018. Further Evidence on the Negativity Bias in Performance Evaluation: When Does the Evaluator's Perspective Matter? *Journal of Management Accounting Research* 30 (1): 169-184.

Judgmental Biases in Performance Evaluation

- Bol, J. C., and S. D. Smith. 2011. Spillover Effects in Subjective Performance Evaluation: Bias and the Asymmetric Influence of Controllability. *The Accounting Review* 86 (4): 1213-1230.

Team Incentives

Performance and Incentives in Teams

- Arnold, M. C., and I. D. Tafkov. 2019. Managerial discretion and task interdependence in teams. *Contemporary accounting research* 36 (4): 2467-2493.

Subjective Performance Evaluation and Bonus Allocation

- Maas, V. S., M. van Rinsum, and K. L. Towry. 2012. In Search of Informed Discretion: An Experimental Investigation of Fairness and Trust Reciprocity. *The Accounting Review* 87 (2): 617–644.

Relative Performance Information in Team Settings

- Hecht, G., Newman, A. H., and I. D. Tafkov. 2019. Managers' strategic use of discretion over relative performance information provision and implications for team-members' effort. *Management Accounting Research* 45.

Management Control Systems and Corporate Innovation

Incentives and Innovation

- Speckbacher, G., and M. Wabnegg. 2020. Incentivizing innovation: The role of knowledge exchange and distal search behavior. *Accounting, Organizations and Society* 86: <https://doi.org/10.1016/j.aos.2020.101142>.

Control Practices and Innovation Performance

- Grabner, I., A. Posch, and M. Wabnegg. 2018. Materializing innovation capability: A management control perspective. *Journal of Management Accounting Research* 30 (2): 163–185.

Control Practices and Innovation

- Chenhall, R. H., and F. Moers. 2015. The role of innovation in the evolution of management accounting and its integration into management control. *Accounting, Organizations and Society* 47: 1–13.

Management Control Systems and Risk Management
<p><i>A Management Control Perspective on Corporate Risk Management</i></p> <ul style="list-style-type: none"> • Posch, A. 2020. Integrating risk into control system design: The complementarity between risk-focused results controls and risk-focused information sharing. <i>Accounting, Organizations and Society</i> 86: https://doi.org/10.1016/j.aos.2020.101126.
<p><i>Risk-Focused Planning and Control Practices</i></p> <ul style="list-style-type: none"> • Ittner, C. D., and J. Michels. 2017. Risk-based forecasting and planning and management earnings forecasts. <i>Review of Accounting Studies</i> 22 (3): 1005–1047.
<p><i>Complementarities between Risk-Focused Control Systems</i></p> <ul style="list-style-type: none"> • Braumann, E. C., I. Grabner, and A. Posch. 2020. Tone from the top in risk management: A complementarity perspective on how control systems influence risk awareness. <i>Accounting, Organizations and Society</i> 84: https://doi.org/10.1016/j.aos.2020.101128.

Managerial Accounting in the Healthcare Sector
<p><i>Accounting and Governance in Hospitals</i></p> <ul style="list-style-type: none"> • Cardinaels, E., and N. Soderstrom. 2013. Managing in a Complex World: Accounting and Governance Choices in Hospitals. <i>European Accounting Review</i> 22 (4): 647–684.
<p><i>An Economics Perspective on Managerial Accounting in the Healthcare Sector</i></p> <ul style="list-style-type: none"> • Eldenburg L., and R. Krishnan. 2008. Management accounting and control in health care: an economics perspective. <i>Handbooks of management accounting research</i>, 2: 859–883.
<p><i>Control Practices in Nursing</i></p> <ul style="list-style-type: none"> • Chowdhury, S. K., and M. L. Endres. 2010. The impact of client variability on nurses' occupational strain and injury: Cross-level moderation by safety climate. <i>Academy of Management Journal</i> 53 (1): 182–198.

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sig. Prof. Dr. Markus C. Arnold