



EDEN Doctoral Seminar on Quantitative Empirical Research on Management Accounting

BRUSSELS, 11-15 DECEMBER 2017

COORDINATOR & FACULTY MEMBER

Professor Frank MOERS, Maastricht University, The Netherlands

FACULTY MEMBERS

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Sponsored by:



Chartered Institute of
Management Accountants

PROGRAM OBJECTIVE

This EDEN course will focus on quantitative empirical research methods used in management accounting research (archival, experiment, quantitative field study, and survey) and frequently used theoretical perspectives including economic theories (agency, value of information, organizational architecture, and complementarities in organization design), organizational contingency theorizing (selection fit, interaction fit, and system fit), and psychology theories (cognition, motivation, and social). In addition, general concepts related to the design, conduct, and evaluation of theory-consistent empirical research will be presented.

This course will consist of pre-class readings, lectures, discussions, participant-team work groups, and participant-team presentations. *You will realize more benefit from this EDEN if you read the assigned readings **before** attending it. You should expect that there will be a homework assignment for **each** evening during this EDEN.*

BACKGROUND AND PURPOSE

This EDEN addresses issues related to designing, conducting, and evaluating quantitative empirical research on management accounting. This course will help participants gain a wider and deeper understanding of the research questions, theoretical perspectives, and research methods used in theory-based quantitative empirical research on management accounting. This includes:

- (1) what has been and can be the role and contribution of theory-based quantitative empirical research to understanding management accounting;
- (2) what are interesting research questions that have been and can be addressed by theory-based quantitative empirical research on management accounting;
- (3) what social-science theories are frequently used to motivate, structure, and evaluate the design and analysis of quantitative empirical research on management accounting;
- (4) how to design and conduct valid theory-based quantitative empirical research studies; and
- (5) what are commonly used quantitative empirical research methods and how do you evaluate how well they are used (i.e., what is their validity?).

In this EDEN course, these and other issues will be raised and discussed, under the guidance of an international faculty of management accounting scholars who have extensive experience in conducting and publishing a wide variety of theory-based quantitative empirical research on management accounting.

The purpose of this course is to increase participants' awareness of the various opportunities that arise when selecting and conducting theory-based quantitative empirical research on management accounting, and the necessary knowledge and skills needed to conduct and evaluate such research.

A variety of quantitative empirical research approaches exist when considering the possible theoretical perspectives and research methods that can be applied to the study of management accounting. In consequence, this course will address a variety of research methods (archival, experimental, quantitative field study, and survey) and theoretical perspectives (contingency theory of organizations, economics, and psychology). These various topics will be addressed through the combination of assigned readings, lectures, discussions, and participant-team assignments and presentations.

COURSE PRE-READING

We will be covering a lot of material during the week. The list below outlines a range of references that you should read before this EDEN course in order to secure your learning of the topics covered during the course. Your ability to keep up during the course will be significantly enhanced if you have read as much of the following readings as possible starting with these two:

Luft & Shields (2003) Luft, J., & Shields, M. (2003). Mapping management accounting: graphics and guidelines for theory-consistent empirical research. *Accounting, Organizations and Society*, 28(2/3), 169-249.

Shadish, Cook & Campbell (2002) *Experimental and Quasi-Experimental Designs for Generalized Causal Inference*. Belmont, CA: Wadsworth.

COURSE CREDIT AND ECTS

Each participant is expected to keep a free-form learning diary covering the entire process from preparing for the course beforehand through the end of the course on 15 December (including your post-course thoughts, for example, as you travel home). A condensed version of your learning diary (about 1,000 words) is expected to be sent to [Anne-Laure Marteaux](#) by **15 January 2018**. Your learning diary should be divided into three sections: Learning before the course, Main learning points during the course, and After the course. Passing the course is subject to preparing thoroughly for the course, attending *all* sessions in an active participation mode (**the last session on Friday will end by 16:15 at the latest**), and delivering your learning diary on time. The assigned credit for this is 4 ECTS.

DAY 1 - MONDAY

8:30-9:00: Registration

Session 1: Introduction to the program, the scope and nature of validity in the quantitative management accounting research literature

09:00-10:00 Chapman

Luft & Shields (2003 or 7) Mapping Management Accounting: Graphics and Guidelines for Theory-Consistent Empirical Research

Coffee Break: 10:00-10:15

Session 2: Contingency Theory I

10:15-11:15 Chapman

Burkert, et. al. (2014). Relating alternative forms of contingency fit to the appropriate methods to test them

Coffee Break: 11:15-11:30

Session 3: Contingency Theory II

12:00-12:40 Chapman

Grabner & Moers (2013) Management control as a system or a package? Conceptual and empirical issues

Lunch (NH Collection Brussels Centre, Boulevard Adolphe Max 7 1000 Brussels)

12:30-14:00

Session 4: Economics (Complementarity)

14:00-15:00 Moers

Grabner & Moers (2013) Management Control as a System or a Package? Conceptual and Empirical Issues

Holmström & Milgrom (1994) The Firm as an Incentive System

Coffee Break: 15:00-15:15

Session 5: Agency Theory

15:15-16:15 Moers

Lambert (2007) Agency Theory and Management Accounting

Coffee Break: 16:15-16:30

Session 6: Psychology Theory

16:30-17:30 Williamson

Luft and Shields (2010) Psychology Models of Management Accounting

19:00: Group Dinner

DAY 2 - TUESDAY

Session 7: Motivating Research Questions

9:00-10:00 Williamson

Maines, Salamon., & Sprinkle (2006) An Information Economic Perspective on Experimental Research in Accounting

Coffee Break: 10:00-10:15

Session 8: Economics: Informativeness/TCE

10:15-11:15 Moers

Gibbons (2005) Four Formal(izable) Theories of the Firm?

Coffee Break: 11:15-11:30

Session 9: Group Research Proposals: Theory

11:30-12:30 (GROUP WORK - 5 Groups)

Each group should develop a research proposal in the form of one, or more, theoretically motivated hypotheses about the expected causes and/or effects of a management accounting construct. You should draw on at least one of the theories presented in the course so far, but remember that effectively integrating multiple theories is often much more challenging than it seems.

You should plan for your presentation to take 10 minutes to deliver. Given the limited time available for preparation you will be provided with a powerpoint template to fill out structured around the following questions:

1. What is the management accounting research question and why is it interesting?
2. What is the hypothesis(s), which theory(s) motivates it, and how?
3. What are key threats to the theoretical validity of this theory-based hypothesis?

Lunch (NH Collection Brussels Centre, Boulevard Adolphe Max 7 1000 Brussels)
12:30-14:00

Session 10: Working on group theory presentation
14:00-15:00 (GROUP WORK - 5 Groups)

The groups will continue working on their research proposals.

Coffee Break: 15:00-15:15

Session 11: Presentations
15:15-16:15 Presentations

Each group will have 10 minutes to make their presentation followed by about 10 minutes Q&A. Questions from fellow participants will be taken first.

Coffee Break: 16:15-16:30

Session 12: Presentations
16:30-17:30 Presentations

Each group will have 10 minutes to make their presentation followed by about 10 minutes Q&A. Questions from fellow participants will be taken first

DAY 3 - WEDNESDAY

Session 13: Operationalizing Constructs: Construct Validity
09:00-10:00 Chapman

Bisbe, Batista-Foguet & Chenhall (2007) Defining Management Accounting Constructs: A Methodological Note on the Risks of Conceptual Misspecification

Coffee Break: 10:00-10:15

Session 14: Testing Quantitative Empirical Models: Internal and Statistical-Conclusion Validities I
10:15-11:15 Moers

Chenhall & Moers (2007) The Issue of Endogeneity within Theory-Based, Quantitative Management Accounting Research

Coffee Break: 11:15-11:30

Session 15: Testing Quantitative Empirical Models: Internal and Statistical-Conclusion Validities I
11:30-12:30 Moers

Lunch (NH Collection Brussels Centre, Boulevard Adolphe Max 7 1000 Brussels)
12:30-14:00

Session 15: Quantitative Field and Survey Studies
14:00-15:00 Chapman

Anderson & Widener (2007) Doing Quantitative Field Studies
Ittner (2014) Strengthening Causal Inferences in Positivist Field Studies
Van de Stede (2014) A Manipulationist View of Causality in Cross-Sectional Survey Research

Coffee Break: 15:00-15:15

Session 17: Quantitative archival studies
15:15-16:15 Moers

Bartel, Ichniowski & Shaw (2004), Using “Insider Econometrics” to Study Productivity

Coffee Break: 16:15-16:30

Session 18: Panel discussion on research ethics
16:30-17:30 Chapman/Moers/Williamson

We will warm up with 10 minute presentations around particular aspects of the importance and nature of research ethics in accounting research opening out into a general discussion/debate of this important topic. In preparation consider carefully how you have dealt with this issue in your own work.

DAY 4 - THURSDAY

Session 19: Experimental Research I
9:00-10:00 Williamson

Coffee Break: 10:00-10:15

Session 20: Experimental Research II
10:15-11:15 Williamson

Kachelmeier, Reichert, & Williamson (2008) Measuring and Motivating Quantity, Creativity, or Both.

Coffee Break: 11:15-11:30

Session 21: Group Research Proposals: Empirics
11:30-12:30 (GROUP WORK - 5 Groups)

Each group will develop a research proposal for how to test the (possibly refined based on feedback) hypotheses from their theory proposal using one of the research methods presented in this EDEN course.

Each group will make a 10 minute presentation of their research proposal. Your presentation should be structured to address the following questions:

1. What is the predictive validity framework?
2. How are the constructs operationalized?
3. How is the hypothesis(s) tested?
4. What are key threats to the empirical validity of this research proposal?

Lunch (NH Collection Brussels Centre, Boulevard Adolphe Max 7 1000 Brussels)
12:30-14:00

Session 22: Group Research Proposals: Empirics
14:00-15:00 (GROUP WORK - 5 Groups)

The groups will continue working on their research proposals.

Coffee Break: 15:00-15:15

Session 23: Presentations
15:15-16:15 Presentations

Each group will have 10 minutes to make their presentation followed by about 10 minutes Q&A. Questions from fellow participants will be taken first.

Coffee Break: 16:15-16:30

Session 24: Presentations
16:30-17:30 Presentations

Each group will have 10 minutes to make their presentation followed by about 10 minutes Q&A. Questions from fellow participants will be taken first

DAY 5 - FRIDAY

Session 25: Group Research Proposals: Theory and Empirics
9:00-10:00 (GROUP WORK - 5 Groups)

Prepare a 15-minute presentation that addresses the following questions:

1. What is the management accounting research question and why is it interesting?
2. What is the hypothesis and which theory supports it?
3. What is the predictive validity framework?

4. How are the constructs operationalized?
5. How is the hypothesis tested?
6. What are key threats to the theoretical and empirical validities of this research proposal?

Coffee Break: 10:00-10:15

Session 20: Project 3
10:15-11:15 (GROUP WORK - 5 Groups)

The groups will continue working on their research proposals.

Coffee Break: 11:15-11:30

Session 26: Presentation of Group Research Proposals
11:30-12:30

Each group will have 15 minutes to make their presentation followed by about 5 minutes Q&A. Questions from fellow participants will be taken first.

Lunch (NH Collection Brussels Centre, Boulevard Adolphe Max 7 1000 Brussels)
12:30-14:00

Session 27: Presentation of Group Research Proposals
14:00-15:00

Each group will have 15 minutes to make their presentation followed by about 5 minutes Q&A. Questions from fellow participants will be taken first.

Session 28: Panel on Researching and Publishing Theory-Based Quantitative Empirical Research on Management Accounting
15:00-16:00 Chapman, Moers, Williamson

We will warm up with 5 minute presentations around particular aspects of this out into a general discussion/debate of this important topic. In preparation consider carefully how you have dealt with this issue in your own work.

Session 29: Conclusion and Discussion of course credit
16:00-16:10 Moers

REFERENCES

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