Spring Term 2014 (FS 2014)

Empirical Research in Managerial Accounting and Performance Measurement

Course schedule and reading list

1) Session and exercise schedule

<table>
<thead>
<tr>
<th>Session</th>
<th>Day</th>
<th>Time</th>
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<tbody>
<tr>
<td>1</td>
<td>Monday, 02.06.2014</td>
<td>10.30 - 12.00</td>
<td>PLM F 103/104</td>
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<td>2</td>
<td>Monday, 02.06.2014</td>
<td>13.30 - 15.00</td>
<td>PLM F 103/104</td>
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<tr>
<td>Exercises</td>
<td>Monday, 02.06.2014</td>
<td>15.30 - 17.00</td>
<td>PLM F 103/104</td>
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<td>3</td>
<td>Tuesday, 03.06.2014</td>
<td>10.30 - 12.00</td>
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<td>4</td>
<td>Tuesday, 03.06.2014</td>
<td>13.30 - 15.30</td>
<td>PLM F 103/104</td>
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<tr>
<td>Research Seminar Prof. Ittner</td>
<td>Tuesday, 03.06.2014</td>
<td>16.00 - 17.30</td>
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<td>5</td>
<td>Wednesday, 04.06.2014</td>
<td>10.30 - 12.00</td>
<td>KOL-G-220</td>
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<td>6</td>
<td>Wednesday, 04.06.2014</td>
<td>13.30 - 15.00</td>
<td>KOL-G-220</td>
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<tr>
<td>Exercises</td>
<td>Wednesday, 04.06.2014</td>
<td>15.30 - 17.00</td>
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On Tuesday, 03.06.2014, 16.00-17.30 Prof. Ittner will present his latest research paper in the IBW's Research Seminar in Accounting, Auditing & Governance (AAG) (see www.business.uzh.ch/professorships/managerialaccounting/lehre/aag.html), the seminar talk is considered as a part of the doctoral seminar.

2) Seminar content

Course Objectives:
The objective of the course is to develop your ability to critically evaluate and conduct archival and survey-based empirical research on performance measurement and compensation issues. In particular, you should get (1) an appreciation for important contemporary research topics in these areas, (2) an understanding of the strengths and weaknesses of common research designs, and (3) the necessary skills to design and conduct empirical research on performance measurement and compensation topics.

Conduct of Course:
For the most part, the course will be conducted using a seminar format. Therefore, you are expected to take an active part in discussing and evaluating the readings assigned for each course session. In general, the class discussions will be centered
around three papers per session. You are expected to be familiar with the required readings.

For each paper, one or more discussion leaders will be assigned to prepare a two-page summary of the paper before the course starts (in English). In addition, your task as a discussion leader consists of briefly summarizing the paper, highlighting the contribution, and pointing out/discussing some critical research design choices. This should take no more than 15 minutes.

On top of the required readings, additional reading material for each class are identified. This is just a small selection of papers that are important or closely related to the topic of the session. We will not have the time to cover those papers in detail, but you are expected to skim the content of the papers to get a basic sense for the results and the research approach. This will help you to put the main readings into a broader context, and also serves as a good starting point to probe further into any of the areas covered.

**Course Requirements:**

In preparation of the course:

- Read the following papers to provide background for the course:


- Carefully work through the required readings with a focus on the research question, the contribution to the literature and the research design.
- Skim the additional readings to get a basic sense for the research question.
- Prepare a two-page summary of the assigned paper to be distributed before class.

During the course:

- Lead the class discussion of the assigned paper.
- Contribute to class discussions when you are not the leader.
- Working in small groups (to be selected the first day of class), prepare a short presentation that discusses a set of hypotheses and research design for a research topic of your choice related to performance measurement and compensation. The presentation should cover your research question and motivation, hypotheses, and research design. Each team will briefly discuss their research design on Wednesday, 04.06.2014.
After completion of the course:

- Write a journal-style referee report together with a letter to the editor. The paper to be reviewed will be distributed during the last session. You have one week to complete this task.

**Session 1: The Choice of Performance Measures**

**Required Readings**


**Additional Readings**


**Session 2: Target Setting**

**Required Readings**


Additional Readings


Session 3: The Use of Subjectivity in Performance Evaluation

Required Readings


Additional Readings


Session 4: The Implications of Subjectivity in Performance Evaluation

Required Readings


Additional Readings


Session 5: Alternative Compensation Objectives

Required Readings


Additional Readings


Session 6: Conducting Performance Tests

Required Readings


Additional Readings

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