EDEN Doctoral Seminar on Quantitative Empirical Research on Management Accounting

BRUSSELS, 14-18 DECEMBER 2015

COORDINATOR & FACULTY MEMBER
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Sponsored by:

CIMA
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:


**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 18 December 2015 (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 Nina Payen by 15 January 2016. 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 ends at 16:10), and delivering your learning diary on time. The assigned credit for this is 4 ECTS.

**MONDAY**

Session 1: Introduction to the Program  
09:00-09:15 Shields

Session 2: Scope of Quantitative Empirical Research on Management Accounting  
09:15-10:15 Shields  

Coffee Break: 10:15-10:35

Session 3: Guidelines for Valid Theory-Consistent Quantitative Empirical Research on Management Accounting  
10:35-11:40 Shields  

Coffee Break: 11:40-12:00

Session 4: Validity of Quantitative Empirical Research on Management Accounting  
12:00-12:40 Shields  
Luft, J. & M. Shields (2014) Subjectivity in Developing and Validating Causal Arguments in Positivist Accounting Research

Lunch  
12:40-14:00
Session 5: Contingency: Introduction to Organizational Contingency Theorising  
14:00-15:00 Chapman  
Chenhall (2007) Theorising Contingencies in Management Control Systems Research  

Coffee Break: 15:00-15:20

Session 6: Organizational Contingency Theorising  
15:20-16:20 Chapman  
Grabner & Moers (2013) Management control as a system or a package? Conceptual and empirical issues  

Coffee Break: 16:20-16:40  
Session 7: Organizational Contingency Theorising  
16:40-17:40 Chapman  

TUESDAY  

Session 8: Economics: Introduction to Agency Theory  
9:00-10:00 Moers  

Coffee Break: 10:00-10:20  

Session 9: Economics: Agency Theory and Informativeness  
10:20-11:20 Moers  

Coffee Break: 11:20-11:40  

Session 10: Economics: Organizational Architecture and Complementarity Theory  
11:40-12:40 Moers  
Holmström & Milgrom (1994) The Firm as an Incentive System  

Lunch  
12:40-14:00  

Session 11: Economics: Transaction Cost Theory and Other Theories of the Firm  
14:00-15:00 Moers  
Gibbons (2005) Four Formalizable Theories of the Firm?  

Coffee Break: 15:00-15:20
Session 12: Psychology Research on Management Accounting
15:20-16:20 Shields

Coffee Break: 16:20-16:40

Session 13: Psychology Research on Management Accounting
16:40-17:40 Shields
Luft & Shields (2009) Psychology Models of Management Accounting
WEDNESDAY

Session 14: Group Research Proposal: Theory  
09:00-12:40

Each group should develop a research proposal that has one or more hypotheses about the expected causes and/or effects of a management accounting construct based on one or more of the theories presented in this EDEN course. Starting at 11:30, each group will give a 15-minute presentation of their research proposal. Given the limited time available you should not prepare power-point slides; flip charts will be available but keep them to a minimum. Your presentation should be structured to address the following questions:
1. What is the management accounting research question and why is it interesting?
2. What is the hypothesis(s) and which theory(s) supports it?
3. What are key threats to the theoretical validity of this theory-based hypothesis?

Lunch  
12:40-14:00

Session 15: Operationalizing Constructs: Construct Validity  
14:00-15:00 Chapman  

Coffee Break: 15:00-15:20

Session 16: Testing Quantitative Empirical Models: Internal and Statistical-Conclusion Validities  
15:20-16:20 Moers  
Chenhall & Moers (2007) The Issue of Endogeneity within Theory-Based, Quantitative Management Accounting Research

Coffee Break: 16:20-16:40

Session 17: Quantitative Field and Survey Studies  
16:40-17:40 Chapman  
Anderson & Widener (2007) Doing Quantitative Field Studies  
Ittner (2014) Strengthening Causal Inferences in Positivist Field Studies  
THURSDAY

Session 18: Quantitative Archival Research
9:00-10:00 Moers
Bartel, Ichniowski & Shaw (2004), Using “Insider Econometrics” to Study Productivity

Coffee Break: 10:00-10:20

Session 19: Experimental Research
10:20-11:20 Shields
Shields (2011) Understanding Management Accounting: Benefits and Costs of Experimental Research

Coffee Break: 11:20-11:40

Session 20: Group Research Proposals: Empirics
11:40-15:10

Each group will develop a research proposal to test the hypothesis in their theory proposal using one of the research methods presented in this EDEN course. Starting at 15:10, each group will make a 15-minute presentation of their research proposal. Given the limited time available you should not prepare power-point slides; flip charts will be available but keep them to a minimum. 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
12:40-13:40

Session 21: Group Research Proposals: Empirics
15:10-16:20

Coffee Break: 16:20-16:40

Session 22: Researching and Publishing Theory-Based Quantitative Empirical Research on Management Accounting
16:40-17:40 Shields
Ohlson (2011) On Successful Research
FRIDAY

Session 23: Group Research Proposals: Theory and Empirics
9:00-12:40

Prepare a 15-minute presentation (to be followed by five minutes for audience questions) 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?

Lunch
12:40-14:00

Session 24: Presentation of Group Research Proposals
14:00-16:00

Session 25: Conclusion and Discussion of Course Credit
16:00-16:10
REFERENCES


