Master Seminar in the Summer Semester 2016

Frame Topic

Experimental Research in Management Accounting

Overview of Required Performances

1. Seminar thesis (15 pages)
2. Presentation of the seminar thesis’ content
3. Supplementary presentation of another seminar thesis
4. Active participation in discussions within the seminar sessions

Subject of the Master Seminar

The master seminar deals with select experimental research findings in management accounting. The main emphasis will be placed on the analysis of decisions which relate to the generation, the transfer, or the usage of accounting information. In particular, behavioural effects in the fields of budgeting, monitoring, and performance-related compensation are examined. The main task of each participant consists in the content-related (or theoretic) and methodical analysis of one article that uses an experimental research design. The aim of the seminar is twofold: On the one hand, the participants should understand the situations in which accounting information may cause behavioural effects. On the other hand, the participants can obtain extensive knowledge about experimental research methodology.

The master seminar is completely held in English language and especially addresses oneself to students who are studying the course of study ‘Applied Economics and International Economic Policy (M. Sc.)’. However, the master seminar is also open to every master student of the Schumpeter School of Business and Economics.

Application for the Master Seminar

The number of participants is limited to 16 students und corresponds to the number of individual topics. The application for the master seminar can be made until 17/04/2016 and should be sent via email to Christian Lohmann (lohmann@wiwi.uni-wuppertal.de). The application should contain the full name, email, matriculation number, number of semesters, list of examinations that have already been passed, and the preferred topic. The subject of the email should be ‘Master Seminar Summer 2016’. The receipt of the email will be confirmed.

The applicants are informed via email about his or her acceptance on 18/04/2016. The applicants are requested to check their emails on that day and confirm their participation. Without confirmation, each seminar place will be offered to students on the waiting list on 20/04/2016.
Procedure of the Master Seminar

The processing time of the seminar thesis starts on 18/04/2016. The announcement of the topic that should be analyzed by each participant is made via email on that day. On 20/04/2016, there is a kick-off event where the participants are introduced in the topic of the master seminar. Additionally, the structure of the seminar thesis is explained and an introduction in scientific writing is given. The seminar thesis has to be submitted on 03/06/2016.

Each seminar thesis has to be presented. The presentation sessions will likely take place in the week from 07/06/2016 to 11/06/2016. Before presentation, the participants will receive an introduction in presentation techniques. That session will likely take place on 25/05/2016. All sessions are mandatory.

Topics and Literature

1. Experimental Findings with Respect to Budgeting (7 topics)


2. Experimental Findings with Respect to Monitoring (2 topics)


3. **Experimental Findings with Respect to Performance Measures** (4 topics)


4. **Experimental Findings with Respect to Compensation** (3 topics)

