An Introduction to Managerial Accounting Research and Methodologies

Classes:
March 14 - 18

Instructor:
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Overview:
The purpose of this course is to introduce graduate students to managerial accounting research. The goal is to expose students to a variety of research topics and methodologies within managerial accounting. At the end of the course, students should be able to identify interesting managerial accounting research questions, select an appropriate methodology to test the research question, and design a research study that allows meaningful inferences to be drawn about the research question.

Given that the class is only five sessions, students should not expect to develop a sophisticated understanding of each research methodology. Rather, this course will serve to introduce the students to experimental, archival, and survey research and provide an overview of the benefits and challenges that each methodology face. In-depth methodological questions can be discussed individually with the professor.

For each week, I have assigned two papers. These papers should be read before the student comes to class. We will probably spend about 45-60 minutes talking about each paper and this time will ideally involve a lot of interaction between the students and the professor. As such, it is important to be ready to respond in class if the professor calls upon you. The best way to be ready is to have read the paper before class at least once.
Session 1 Topic: Overview of Managerial Accounting Research

Purpose: To gain an understanding of existing managerial accounting research and learn to identify unanswered, interesting research questions

Student Preparation before class:


3. Submit to the instructor a list of one or two general topics in managerial accounting that you find interesting. For each topic, also prepare two empirically testable research questions that you believe would be valuable to answer. At minimum, you should have three research questions. Do not worry about methodology at this point.

Format: The session will consist of two parts. In the first part, the instructor will lead a discussion centered on the two assigned papers. Students should be prepared to answer questions about the two papers. In the second part, students will work in groups of two or three to rank, within their group, the individual research questions on the basis of interest and testability. For the top two research questions within their group, students will develop Libby Boxes.
Session 2 Topic: Honesty in Performance Reporting
Methodology: Experimental

Purpose: To understand how researchers can and have used experiments to answer research questions within managerial accounting.

Student Preparation before class:


3. Submit to the instructor a managerial accounting research question that you can examine using the experimental method. For this research question, you should prepare Libby Boxes and a two or three-page summary of the theory and the hypotheses.

Format of class: The session will consist of two parts. In the first part, the instructor will lead a discussion centered on the two assigned papers. Students should be prepared to answer questions about the two papers. In the second part, students will work in groups of two or three. They will first select the most interesting individual research question within their group. They will then work on developing an in-depth experimental design for the most interesting research question. This experimental design should include a description of the participants, the task, the manipulations, and your dependent variable.
Session 3 Topic: Performance Target Ratcheting
Methodology: Archival (Small Data Sets)

Purpose: To understand how researchers can and have used archival data to answer research questions within managerial accounting.

Student Preparation before class:


3. Submit to the instructor a managerial accounting research question that can be examined using the archival method. For this research question, you should prepare Libby Boxes and a two or three-page summary of the theory and the hypotheses.

Format of class: The session will consist of two parts. In the first part, the instructor will lead a discussion centered on the two assigned papers. Students should be prepared to answer questions about the two papers. In the second part, students will work in groups of two or three. They will first select the most interesting individual research question within their group. They will then work on developing an in-depth archival design for the most interesting research question. This archival design should include a description of what data set the study will use, what the dependent and independent variables will be, a list of potential control variables, and at least one regression model the study will utilize.
Session 4 Topic: Management Control System Design
Methodology: Survey

Purpose: To understand how researchers can and have used survey data to answer research questions within managerial accounting.

Student Preparation before class:


3. Submit to the instructor a managerial accounting research question that can be examined using the survey method. For this research question, you should prepare Libby Boxes and a two or three-page summary of the theory and the hypotheses.

Format of class: The session will consist of two parts. In the first part, the instructor will lead a discussion centered on the two assigned papers. Students should be prepared to answer questions about the two papers. In the second part, students will work in groups of two or three. They will first select the most interesting individual research question within their group. They will then work on developing an in-depth survey design for the most interesting research question. This survey design should include a description of the population of interest, how the participants will draw a representative sample from the population of interest, what dependent and independent variables will be examined and what survey questions will be used to capture and measure the variables.
Session 5 Topic: Class Conclusion

Purpose: To discuss various topics related to pursuing a career in academics.

Student Preparation before class:


Format of class: The session will consist of two parts. In the first part, the instructor will lead a discussion centered on the two assigned papers. Students should be prepared to answer questions about the two papers. In the second part, students will present to the class the proposal that they feel would be the best project to pursue long-term. The professor will also discuss the final project for the course during this class.