

Methodenworkshop: „Causality in Management Accounting Research: Exploiting Quasi-, Field- and Natural Experiments“

Datum: 27. Oktober 2015

Uhrzeit: 10:-12:00 Uhr

Ort: Marketing Spitz, 3. Stock, SOWI

Anmeldung bis 21.Oktober 2015 unter orgsoc@uibk.ac.at erforderlich.

The workshop is designed for Ph.D. students in managerial accounting and related fields such as financial accounting or management who are interested in studying the use of information for decision-making and control inside the firm. The workshop aims at experiments in the “real world” (not in the lab) to identify causality. It covers selected empirical papers which serve as examples to illustrate empirical challenges of research in management accounting. For each of these approaches, one or two prominent papers will be discussed in class intensively. It is absolutely necessary that assigned papers are read and prepared before the workshop starts. Working papers will be send to interested participants on request (please contact orgsoc@uibk.ac.at).

- Banker/Lee/Potter (1996), A Field Study of the Impact of a Performance-based Incentive Plan, *Journal of Accounting and Economics*, 21, 195-226.
- Casas-Arce/Lourenco/Martinez-Jerez (2015), The Performance Effect of Feedback Frequency and Detail: Evidence from a Field Experiment in Customer Satisfaction, Working Paper.
- Friebel/Heinz/Krüger/Zubanov (2015), Team Incentives and Performance: Evidence from a Retail Chain, Working Paper.
- Gallani/ Kajiwara/Krishnan (2015), Is Mandatory Nonfinancial Performance Measurement Beneficial?, Harvard Business School Working Paper 16-018.
- Griffith/Neely (2009), Performance Pay and Managerial Experience in Multitask Teams: Evidence from within a Firm, *Journal of Labor Economics*, 27, 1, 49-82.
- Bandiera/Barankay/Rasul (2011), Field Experiments with Firms, *The Journal of Economic Perspectives*, 25, 3, 63-82. [Background Reading]