Final Version
Assignments for Ph.D. Seminar on Management Accounting Research
Spring 2007

Week 1: Approaches to Management Accounting Research


These are good summary articles.

Assignment: Read, meet and write a short (approximately two page) comparison the approaches to management accounting research expressed in these papers.

Week 2:

Agency Theory Background:


Additional background not discussed:

**Week 3: Economic foundations continued: Private Information, Adverse Selection and Budget Slack**


Background reading:


Papers to discuss


Young, S. M. 1985. Participative Budgeting: The Effects of Risk Aversion and Asymmetric Information on Budgetary Slack *Journal of Accounting Research* 23 (2) 829-842.

**Week 4: Economic foundations continued: Moral hazard, Risk Sharing and Incentive Contracts**


Background:


Papers to Discuss:


**Week 5: Economic Rents, Efficiency, Motivation, Incentives and Compensation**


Background:

Papers to discuss:
Hannan 2005 The combined effect of wages and firm profit on employee effort. *The Accounting Review* 80 (1) 167-188.

**Week 6: Performance Measures and Time Horizon:**
Background;


Papers to discuss

**Week 7: Multiple Agents – Teams Studies**
Background:

Papers to discuss:

**Week 8: Multi-tasking, Balanced Scorecard and Strategy and Multiple measures of performance**

Background:
Dan Stone Workshop paper

Papers:
Ullrich and Tuttle 2004 The effects of comprehensive information reporting systems and economic incentives on managers’ time planning decisions. *Behavioral Research in Accounting* 16: 89-105.

**Week 9: Continuation of Week 8:**

Background:

Papers:

**Week 10: Activity Based Costing**

Papers:
Itner S. D., Lanen W. N. & Larcker 2002 The Association Between Activity-Based Costing and manufacturing Performance. 40(3) 711- 726.
Anderson and Young 1999 The impact of contextual and process factors on the evaluation of activity-based costing systems *Accounting Organizations and Society* 525-559.
**Week 11: Value (Supply) Chain and Inter-organizational Cost Management**

**Background:**


**Discuss:**


Coad A. F. & Cullen J. 2006 Inter-organizational cost management: towards an evolutionary perspective. *Management Accounting Research* 1-28

**Week 12: Budgeting and Negotiations**

**Background:**


**Papers:**


Leitch, Steuer, Godfrey 1995 A Search Process for Multiple-Objective Management Accounting Problems: A Budget Illustration *Journal of Management Accounting Research* Fall 87-121.


**Week 13: Honesty, fairness and truthfulness**

**Background:**


**Papers:**


**Week 14: Mental Representation & Decision Making**

**Background:**

**Papers:**

**Final Exam – Research Proposal**