

Name of the course: Experimental Accounting Research

Instructor(s): Prof. Dr. Maik Lachmann (TU Berlin)

Time frame (date of first and last class): 27.10.2023 – 09.02.2024

Weekday(s): Friday

Time(s): 10:15-11:45 h

Location(s): Online (live & via e-learning videos) / TU Berlin, Straße des 17. Juni 135 (H Building), room H 6174

Proposed amount of ECTS: 6

Description of the course:

This course provides advanced insights into experimental methods (laboratory and field experiments), applied in the area of financial and managerial accounting. Based on lectures and the discussion of different papers published in leading accounting journals, students will gain insights into the design, implementation, and statistical analysis of experiments and the interpretation of experimental results. The aim of this course is to endow students with sufficient knowledge to conduct experimental studies with high methodological rigor and to critically evaluate experimental studies in the field of accounting.

It is recommended that participants have passed the core courses and are familiar with fundamental concepts of causal inference and data analysis.

To obtain course credits, students have to present topics/papers in experimental accounting research, set up an experimental design and write a research proposal on answering an accounting-based research question with an experimental method (approx. 10.000 characters).

Course registration is open until 06.10.2023 via Email:

[maik.lachmann@tu-berlin.de](mailto:maik.lachmann@tu-berlin.de)

Literature:

- Tan, H. T. (2023). "Through the Looking Glass: Observations on Experimental Management Accounting Research". *Journal of Management Accounting Research*, 1-9.
- Libby/Bloomfield/Nelson (2002), "Experimental research in financial accounting", *Accounting, Organizations and Society*, 27: 775-810
- Sprinkle (2003), "Perspectives on experimental research in managerial accounting", *Accounting, Organizations, and Society*, 28: 287-318
- Luft (2016), "Cooperation and competition among employees: Experimental evidence on the role of management control systems", *Management Accounting Research*, 31: 75-85

- Wibbeke/Lachmann (2020), "Psychology in management accounting and control research: an overview of the recent literature", *Journal of Management Control*, 31: 275-328.

Exam:

Portfolio: Presentations (40%), experimental design (30%), written research proposal (30%)