Purpose of the Seminar

The seminar is to provide students with a comprehensive overview of management accounting research topics, theories and methods.

Pedagogical Approach

1) Class participation

As a research seminar, active participation by all students is essential. The class participation grade will be based on the professor's assessment of the relative contribution of each student.

Discussion leader: Each student will prepare a presentation and lead the discussion for assigned paper(s). The student will prepare a handout, with copies for all students and professor. Discussion leader will provide an analysis covering a) purpose/motivations of the assigned paper(s), b) the theory (appropriateness), c) the method (appropriateness), d) context of data collection, e) usefulness of the results, f) what YOU learned from the paper(s) and g), what should be done to improve the paper(s). Each week, a letter grade will be given by the professor reflecting the evaluation of the overall quality of the analysis provided.

Article analysis: Each student will prepare analyzes of all papers covering the format above, from a) to g). Articles’ analyzes are in addition to the analysis prepared as a discussion leader. Students will participate by asking insightful questions such as the importance of the issue, the strengths/weaknesses of the theory, the appropriateness of the method, etc. The purpose of this part of the seminar is to provide students with an opportunity to evaluate the quality of research papers. Utilize maximum 3 pages.

Weekly presentations as discussion leader and class participant will accumulate up to 30% of your final grade.

2) Research paper

Each student will prepare a research paper dealing with a topic relevant to management accounting research and suitable for submission to academic conferences. A draft of your research proposal including a summary of the topic, motivations, research question(s), proposed hypotheses and theory (max. 3 pages) is due on March 15, 2010, and the Final version of the research paper is due on April 26, 2010. Failure to submit the research paper on time will result in an incomplete grade. The final paper has to identify a problem relevant to management accounting research, and describe how the problem will be addressed. The paper’s structure has to follow the typical outline: I. Introduction and motivation (research question and what will be done about it), II. Literature review (to support your position, relevant research frameworks/theories, hypotheses development, research model), III. Method
(to carry out your research, appropriate procedures, sample, variables to be tested, measurement of variables, data sources, statistical tests), and IV. Expected and usefulness of results. The research paper can take the form of a proposed empirical study or a conceptual paper, and should not exceed 25 pages in length including references, tables, figures, etc.

**Research paper presentations:** Presentations of research papers are scheduled for **April 19, 2010**. Each student will prepare a presentation of 30 minutes, using a projector. The grade for the presentation will be included as part of the grade for the paper itself. The research paper and its presentation will accumulate up to **70% of your final grade**.

1. **Introduction to the Management Accounting Research field** (January 11) | Emilio Boulianne


2. **Frameworks in Management Accounting Research** (January 18) | Emilio Boulianne


### 3. Cost Allocation Methods (January 25)


Eldenburg, L., N. Soderstrom, V. Willis and A. Wu. 2010. Behavioral changes following the collaborative development of an accounting information system. *Accounting, Organizations and Society* 35(2), 222-237


**Supplemental Readings**


### 4. Non-Financial Performance Measures (February 01)

Michel Magnan


Supplemental Readings


5. Operational and Capital Budgets (February 08)  
Michel Magnan


Supplemental Readings


**6. Performance-Based Incentive Plans (A) (February 15)**


*Supplemental Readings*


**7. Performance-Based Incentive Plans (B) (February 22)**


**Supplemental Readings**


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<tr>
<th>8. Some methods in Management Accounting Research (March 01)</th>
<th>Emilio Boulianne</th>
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**Supplemental Readings**


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<th>9. Management Controls (March 08)</th>
<th>Michel Magnan</th>
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Supplemental Readings


Deadline to submit the research proposal’s draft (3 pages): March 15, 2011

10. Various topics in Management Accounting Research (March 15) Emilio Bouliananne


Supplemental Readings


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<th>11. Strategic Performance Management Systems (March 22)</th>
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Supplemental Readings


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<th>12. Environmental accounting, History, and Critic (March 29)</th>
<th>Emilio Boulianne</th>
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| No class on April 5th |

**13. Alternative perspectives on management controls:**

**The influence of Michel Foucault** (April 12)  
Marion Brivot


**Supplemental Readings**

Brivot, M. and Gendron, Y. 2010. Beyond panopticism: on the ramifications of surveillance in a contemporary professional setting. (second round of revision in *Accounting, Organization and Society*)


April 19, 2011: Presentations of Proposals

Deadline to submit the Proposal (paper): April 26, 2011.