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UNIVERSITÄT
BERN



XVIII. Summer School on Accounting 2023

Experimental Research
in Accounting

with

Shana Clor-Proell

(Neeley School of Business
TCU – Texas Christian University)

Bern, June 7-9, 2023

www.accounting-summer-school.eu

Course description

This is a PhD-level course on judgment and decision-making (JDM) research in accounting. The course's overall objective is to introduce students to the tools needed for educated consumption and production of experimental research in accounting. In the course, we discuss some of the theoretical and methodological issues faced by those who conduct this research, as well as the practical implications of the research. Students should leave the course with knowledge of current financial accounting research topics and be better able to create, analyze, and review such research. The course should also help those students who intend to work in the experimental area identify promising areas for future research.

Introductory readings:

- Asay, H. S., R. D. Guggenmos, K. Kadous, L. Koonce, and R. Libby. 2022. Theory testing and process evidence in accounting experiments. *The Accounting Review*, forthcoming.
- Bonner, S. E. 1999. Judgment and decision-making research in accounting. *Accounting Horizons* 13 (4): 385-398.
- Libby, R., R. Bloomfield, and M. W. Nelson. 2002. Experimental research in financial accounting. *Accounting, Organizations, and Society* 27: 775-810.
- Trotman, K. T., H. C Tan, and N. Ang. 2011. Fifty-year overview of judgment and decision-making research in accounting. *Accounting and Finance* 51: 278-360.

Course schedule

The precise course schedule will be announced before the seminar. Usually a day is structured as follows:

9:00 AM to 12:30 PM: Seminar

12:30 PM to 2:00 PM: Lunch

2:00 PM to 5:00 PM: Seminar (or Exercises/Presentations)

8:00 PM: Dinner



Course requirements

This course is seminar based. A reading list will be sent out to the participants in advance. Participants will be assigned to specific papers that they need to cover during the seminar. Participants are responsible to read all of the assigned papers prior to the course and to be ready to engage in class discussions even on papers that were not assigned to them. We expect an active cooperation from all participants. Therefore, it is essential to become acquainted with all the papers before the seminar.

Instructor

The seminar leader is **Shana Clor-Proell** (Neeley School of Business), an internationally highly recognized colleague.

For more details, see:

<https://www.neeley.tcu.edu/DirectoryProfile/Our-Team/70c30adc-f860-4b64-b6d9-e4c57d02dd69?pageAlias=Clor-Proell-Shana>

Venue

The course will be held at the University of Bern.



Course language

The course language is English.

Organization

The summer school is jointly organized by

- Prof. Dr. Christian Hofmann (LMU Munich),
- Prof. Dr. Alexis H. Kunz (University of Bern), and
- Prof. Dr. Thomas Pfeiffer (University of Vienna).

Fees

No enrolment fees apply.

Admission requirements

The course focuses on issues of financial accounting, judgment and decision-making on an advanced level. The participants should therefore exhibit advanced knowledge within the range of these topics. A close relation of the participant's scientific work to the course content is desirable. The number of participants is limited.

The deadline for applications is **April 17, 2023**. A complete application includes (i) a short personal record (Curriculum Vitae), (ii) a list of visited lectures in accounting, control, or finance and (iii) a short description of the thesis and/or postdoctoral lecture qualification in English.

Please mail the documents as a pdf file (**yourname_yourUniversity.pdf**) to andrea.probst@iuc.unibe.ch. Participants will be informed upon their acceptance by email (at the latest by May 16, 2023).



Brief history

The summer school takes place each year alternating among Vienna, Munich, and Bern. Previous summer schools were held by Qi Chen (Duke University), John Christensen (University of Southern Denmark), Joel Demski (University of Florida), Paul Fischer (Penn State University), Jonathan Glover (Columbia University), Steven Huddart (Penn State University), Raffi J. Indjejikian (University of Michigan), Christopher Ittner (University of Pennsylvania), DJ Nanda (University of Miami), Madhav Rajan, Kristina Rennekamp (Cornell University), Stefan Reichelstein (Stanford University), and Philipp Stocken (Tuck School of Business).

Contact

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