

# Selected Problems in Management Accounting Research

The following four topics are available to choose from. Listed literature is only given as example and starting point.

## TOPIC 1

### Product Market Competition and Incentive Contracts

Exemplary literature:

- Aggarwal, R. K. and Samwick, A. A. 1999. Executive compensation, strategic competition, and relative performance evaluation: Theory and evidence. *The Journal of Finance*, 54(6), 1999-2043.
- Raith, M. 2003. Competition, risk, and managerial incentives. *American Economic Review*, 93(4), 1425-1436.

## TOPIC 2

### The Use of Peer Groups in Executive Compensation

Exemplary literature:

- Albuquerque, A. M., De Franco, G., and Verdi, R. S. 2013. Peer choice in CEO compensation. *Journal of Financial Economics*, 108(1), 160-181.
- Dikolli, S. S., Hofmann, C., and Pfeiffer, T. 2013. Relative performance evaluation and peer-performance summarization errors. *Review of Accounting Studies*, 18(1), 34-65.

### TOPIC 3

#### Negative Effects of Competition on Executive Compensation and Incentives

Exemplary literature:

Charness, G., D. Masclet, and M. C. Villeval. 2013. The dark side of competition for status. *Management Science* 60 (1): 38–55.

### TOPIC 4

#### Experiments in Management Accounting Research

Exemplary literature:

Sprinkle, G. B. 2003. Perspectives on experimental research in managerial accounting. *Accounting, Organizations and Society* 28 (2–3): 287–318.