PhD Seminar in Management Control (ADMI 860W)        Winter 2016
John Molson School of Business - Concordia University

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Time and Room: Wednesday, 1:15 PM, Room MB S1.105

Purpose of the Seminar

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

Pedagogical Approach

1) Class participation (25%)

As a research seminar, active involvement 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 articles/paper(s). The student will prepare a handout, with copies for all students and professor. Discussion leader will provide an analysis covering a) appropriateness of research question, the theory, the method, and usefulness of results (1 page), b) what YOU have learned from the paper (0.5 page) and c), what should be done to improve the paper (0.5 page); so total 2 pages. Each week, a letter grade will be given by the professor reflecting the evaluation of the overall quality of the analysis provided.

Article analysis: Student will analyse all papers covering the format above, from a) to c). Articles’ analyzes are in addition to the analysis prepared as a discussion leader. Students will participate by asking insightful questions. The purpose of this part of the seminar is to provide students with an opportunity to evaluate the quality of research.

Weekly presentations as discussion leader and class participant will accumulate up to 25% of the Final Grade.

2) Research paper (65%)

Each student will prepare a research paper dealing with a topic relevant to management control research and suitable for submission to an academic conference. 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 10, 2016, and the Final version of the research paper is due on April 20, 2016. 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/control 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. For instance, the research paper can take the form of a proposed empirical study or a conceptual paper. The paper should not exceed 20 pages in length, including references, tables, figures, etc.

**Research paper presentations:** Presentations of research papers are scheduled for April 13, 2016. Each student will prepare a presentation of around 20 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 65% of the Final grade.

3) **Attendance and participation to Research Workshops and Presentations (10%)**

Students have to attend the research workshops, seminars, presentations of guest speakers and candidates at the department, relevant target workshops at other universities, and other forums considered pertinent by the professors. A critic (one page) of papers/materials presented has to be submitted two days after the event. We encourage students to ask a question during presentations. These participation activities will accumulate up to 10% of the Final grade.

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<tr>
<th>1. Fundamentals: the Management Control Field (January 06)</th>
<th>Emilio Boulianne</th>
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Boulianne, 2016. Package including materials on the Fundamentals of Management Control research: PDF file to be provided.


Reading supplement:

2. Fundamentals: MCS research (January 13)  


3. Risk Management: Internal Control (January 20)  


Reading supplement:  

### 4. Risk Management (January 27)  
**Michel Magnan**


### 5. Strategic Performance Management Systems (February 03)  
**Emilio Boulianne**


### 6. Performance Management (February 10)  
**Michel Magnan**


### 7. Control of Accountants’ Image: Debating Professionalism vs. Commercialism (February 17)


Reading supplement:

### Mid-Term Break: Feb 22-26

### 8. Budgets and Beyond Budgeting (March 02)


Reading supplement:


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**Deadline to submit the research proposal’s draft (3 pages): March 10, 2016**

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**9. Sustainability Accounting (March 09)**


Focus topic: Role of control objects across organizational boundaries

Required Readings:
   Task: Prepare discussion and critique of Nicolini et al., 2012
   Task: Prepare discussion and critique of Working Paper

Agenda:
1. Introduction to Methodology of Qualitative Management Control Research
2. Discussion of Nicolini et al., 2012
3. Discussion of Tekathan & Dechow, Working Paper
4. Wrap-up

Reading supplements:
Methodological Papers for Interpretive Accounting Research:

11. The Organizational Context of Standard Setting: Towards a Multidimensional Model of Power (March 23)

(Please only read chapter 7.)

(Please only read from page 424 to 431.)


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<th>12. Governance and control</th>
<th>(March 30)</th>
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**Deadline to submit the Final Research Paper: April 20, 2016**