

## Call for Applications

### 2025 Summer School on Experimental Research in Management Accounting

co-funded by the Chartered Institute of Management Accountants (CIMA)

University of Bayreuth, Germany, 01–04 July 2025

Laura Wang • Thorsten Knauer • Friedrich Sommer • Arnt Wöhrmann

#### AIMS AND SCOPE

The purpose of this program is to extend doctoral students' and young post-doctoral researchers' competencies in the field of experimental research in management accounting. The Summer School consists of two elements:

- Introductory class for participants with no prior knowledge in experimental research (19 May 2025, 9 a.m. – 12 p.m.) via Zoom
- Workshop for all participants (01–03 July 2025) including attendance of the *Experimental Research in Management Accounting Conference* (for more information visit [www.exrima.org](http://www.exrima.org)) (03–04 July 2025)

#### FACULTY

The workshop will be taught by Prof. Laura Wang, who is an Associate Professor of Accountancy and Fred and Virginia Roedgers Fellow in Accountancy at the University of Illinois at Urbana-Champaign. Her work has been published in leading accounting journals such as *The Accounting Review*, *Management Science*, and *Accounting, Organizations and Society*. She is an expert in experimental research in management accounting.

Speakers in previous workshops were Prof. Kristy Towry (Emory University), Prof. Victor Maas (University of Amsterdam), Prof. Lynn Hannan (Tulane University), Prof. Ivo Tafkov (Georgia State University), Prof. Marcel van Rinsum (Erasmus University Rotterdam), Prof. Gary Hecht (University of Illinois at Urbana-Champaign), Prof. Michael Williamson (University of Illinois at Urbana-Champaign), Prof. Eddy Cardinaels (Tilburg University), and Prof. Jongwoon (Willie) Choi (University of Wisconsin-Madison).

The Summer School is hosted jointly by Prof. Thorsten Knauer (Ruhr-University Bochum), Prof. Friedrich Sommer (University of Bayreuth), and Prof. Arnt Wöhrmann (Giessen University). One of the organizers teaches the introductory class.

#### COURSE DESCRIPTION

During the *introductory class*, participants learn the fundamentals of conducting experimental research in management accounting. Among other things, the method is presented, the pros and cons of experimental research are discussed, the validity framework is introduced, and general design choices are explained.

The *workshop* encompasses both published work and working papers on recent topics in experimental management accounting research. The highly interactive course provides a deep insight into the role of theory in experimental research in management accounting and guidelines on how to test the theory. Further, it offers participants the opportunity to present work in progress (e.g., proposals) to obtain early feedback from fellow students and experienced faculty. On their last day, workshop participants attend the *Experimental Research in Management Accounting Conference* where a selected number of papers is presented and discussed ([www.exrima.org](http://www.exrima.org)). The workshop and conference environment offers several opportunities to network with both other participants and the faculty.

### **COURSE REQUIREMENTS**

Previous knowledge in experimental research is not required; however, participants without prior knowledge in experimental research are encouraged to attend the introductory class (taught via Zoom) before the workshop and the conference. All other participants only attend the workshop (including the conference). Participants are required to read selected papers thoroughly in preparation for the course and are assigned the role of discussion leaders for some papers. Thus, participants need to prepare for active involvement in class. The course language is English.

### **VENUE**

The 2025 EXRIMA Summer School will be held at the University of Bayreuth, Universitätsstraße 30, 95447 Bayreuth, Germany. Bayreuth is located around one hour away from Nuremberg and can be reached from Nuremberg Airport, Munich Airport, or Frankfurt Airport by car or public transportation.

### **PARTICIPATION FEES**

Support of the 2025 EXRIMA Summer School by the Chartered Institute of Management Accountants (CIMA®), together with AICPA® as the Association of International Certified Professional Accountants, is gratefully acknowledged. The participation fee for the summer school and the conference including lunch and coffee breaks throughout the week as well as the conference dinner is 500 €. Other costs (e.g., travel costs and accommodation) must be borne by the participants.

### **PRACTICALITIES**

The application deadline is 30 March 2025. Early applications are encouraged. Applications should be submitted via e-mail to [organizers@exrima.org](mailto:organizers@exrima.org). A complete application includes a short CV (one to two pages, 11 pt Times New Roman) and a letter of motivation (maximum two pages, 11 pt Times New Roman). Participants who also want to present a research proposal (research idea, pre-test results, etc.) should submit the proposal in the application (max. 3 pages, 11 pt Times New Roman). Since the number of participants and time slots for presentations is limited, applicants will be informed about acceptance by 15 April 2025. For all other information (accommodation, travel, etc.) please visit [www.exrima.org](http://www.exrima.org).