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| Datum | 23.02.2010 |

Masterseminar für das Sommersemester 2010

Thema: Bessere Managemententscheidungen durch experimentelle Controllingforschung?
Theoretische Grundlagen, empirische Evidenz und praktische Relevanz

Teilnehmer: Studenten in Master- und Diplomstudiengängen

Teilnehmerzahl: Begrenzt

Anmeldung:

- Einseitiges Motivationsschreiben, in dem Sie darlegen, warum Sie teilnehmen möchten und ggf. welche Seminarthemen Sie besonders interessieren.
- Tabellarischer Lebenslauf
- Notenübersicht (HISQIS-Ausdruck)
- Anmeldeunterlagen elektronisch an: Verena.Schuck@uni-passau.de
- Anmeldeschluss: 12.04.2010, 12.00 Uhr

Terminplan:

- 16.04.2010: Bekanntgabe der Teilnehmer
- 19.04.2010: Auftaktveranstaltung (16 - 18 Uhr, SR 033 WIWI)
- 02./03.07.2010 (alt. 09./10.07.2010): Zweitägiges Blockseminar (evtl. mit Bergwanderung im Chiemgau; bea.: Anreise und eine Übernachtung auf eigene Kosten; genaueres wird noch bekanntgegeben!)
- 09.07.2010 (alt. 18.07.2010): Abgabe der finalen Fassung der Seminararbeit (elektronisch und zweifach in Papierform)

Thematischer Hintergrund:

- Dem Controlling werden nach Demski / Feltham (1976) im Wesentlichen zwei Funktionen zugeschrieben: Entscheidungsunterstützung (decision facilitating) im Einpersonenkontext und Entscheidungsbeeinflussung (decision influencing) im Mehrpersonenkontext.
- Während diese Funktionen über lange Zeit von der Controllingforschung vor allem normativ, methodengetrieben behandelt wurden, halten seit einiger Zeit zunehmend empirisch-experimentelle Arbeiten Einzug (Obermaier & Müller 2008).

Ziel des Seminars:

- Ziel des Seminars ist die kritische Analyse ausgewählter empirisch-experimenteller Forschungsarbeiten aus dem Bereich der experimentellen Controllingforschung. Insbesondere sollen dabei im Kontext der individuellen Entscheidungsunterstützung (decision facilitating) angesiedelte Arbeiten hinsichtlich der zugrundeliegenden (überprüften) Theorie, der empirischen Evidenz der Ergebnisse sowie deren praktischer Relevanz für das Controlling (und hier eben der Frage, wie das Controlling helfen kann, bessere Entscheidungen zu treffen!) diskutiert werden.
- Angestrebt wird dabei, einen handlungsorientierten Theorie-Praxis-Transfer für die Controllingpraxis herzustellen und allgemeine Handlungsempfehlungen für bessere Entscheidungen abzuleiten.
- Aufgabe der Seminararbeiten ist es herausfinden, auf welche durch experimentelle Ergebnisse gestützte Aussagen bzw. Handlungsanweisungen Controller bauen können, damit sie der ihnen zugeschriebenen Aufgabe, Entscheidungen vorzubereiten, zu unterstützen und möglicherweise sogar zu verbessern, besser gerecht werden können.

Anforderungen und Ergebnisgewichtung:

- Erstellung einer Seminararbeit im Umfang von ca. 4.500 Wörtern zu einem vorgegebenen Thema unter Verarbeitung der Einstiegsliteratur und weiterer relevanter Literatur (60 %). Hierzu ist auch die mindestens einmalige Teilnahme am Seminarkolloquium des Betreuers erforderlich, das der Betreuung und Berichterstattung über den Fortgang der Arbeit während des Semesters dient.
- Ablauf Seminarkolloquium: Vorstellung von Forschungsfrage, Aufbau der Arbeit, Methode,, aktueller Stand und weiteres Vorgehen.
- Ein Leitfaden zum Erstellen einer Seminararbeit steht zum Download bereit.
- Abgabe einer vorläufigen Fassung vor dem Blockseminar. Abgabe der finalen Fassung eine Woche nach dem Blockseminar.
- Präsentation und Diskussion der Ergebnisse im Rahmen des Blockseminars (20 %).
- Aktive Diskussionsteilnahme im Rahmen des Blockseminars. Neben der freien Diskussion aller Themen durch alle Teilnehmer wird jeder Teilnehmer jeweils einem anderen als dem selbst bearbeiteten Thema als Hauptdiskutant zugeordnet (20 %).

gez. PD Dr. R. Obermaier

Einführende Startliteratur

| Thema | Bessere Managemententscheidungen durch experimentelle Controllingforschung? |
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| | <p><i>Zentrales Buch zum Seminar (auf Wunsch versuchen wir, im Rahmen einer Sammelbestellung Sonderkonditionen beim Verlag auszuhandeln):</i></p> <ul style="list-style-type: none"> • Bazerman, Max H. / Moore, Don A. (2009): Judgment in Managerial Decision Making, 7. Auflage, Wiley. <p><i>Populär geschriebene aber wissenschaftlich fundierte "Bestseller" zum Thema:</i></p> <ul style="list-style-type: none"> • Ariely: Predictably Irrational, 2009. • Dörner: Die Logik des Mißlingens, 1989. • Gigerenzer: Bauchentscheidungen, 2008. • Hammond, J. S. / R. L. Keeney / H. Raiffa: Smart Choices, 1998. • Thaler / Sunstein: Nudge, 2008. <p><i>Nobelpreisprämierter Ausgangspunkt der Forschungsrichtung:</i></p> <ul style="list-style-type: none"> • Tversky, A. / D. Kahneman (1974): Judgment Under Uncertainty: Heuristics and Biases. Science (1974), S. 1131 - 1134. <p><i>Zur Einordnung der Forschungsrichtung in den Controllingkontext:</i></p> <ul style="list-style-type: none"> • Birnberg, J. G. / Luft, J. / Shields, M. D. (2007): Psychology in Management Accounting Research, in: Chapman, C.S. et al. (Hrsg.): Handbook of Management Accounting Research, S. 113 - 135. • Obermaier, R. / Felix Müller (2008): Management Accounting Research in the Lab - Method and Applications, in: Zeitschrift für Planung & Unternehmenssteuerung (Physica Verlag), 19. Jahrgang, 2008, Heft 3, S. 325 - 351. <p><i>Standardlehrbücher zum Controlling:</i></p> <ul style="list-style-type: none"> • Horvath: Controlling, 11. Aufl., Vahlen 2008. • Küpper: Controlling, 5. Aufl. Schäffer-Poeschel 2008. • Weber / Schäffer: Einführung in das Controlling, 12. Aufl., Schäffer-Poeschel 2008. |

Seminarthemen und spezifische Startliteratur

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| Thema 1 | Heuristiken und „Decision Biases“ |
| | <ul style="list-style-type: none"> • Bazerman, Max H. / Moore, Don A. (2009): Judgment in Managerial Decision Making, 7. Auflage, Wiley (Kap. 2). • Tversky, A., & Kahneman, D. (1973). Availability: a heuristic for judging frequency and probability. <i>Cognitive Psychology</i> 5, 207 - 232. • A. Tversky and D. Kahneman, Judgment Under Uncertainty: Heuristics and Biases. <i>Science</i> (1974), pp. 1131 – 1134 (September 1974). • Epley, N., & Gilovich, T. (2001). Putting adjustment back in the anchoring and adjustment heuristic: An examination of self-generated and experimenter-provided anchors. <i>Psychological Science</i>, 12, 391 - 396. • Epley, N., & Gilovich, T. (2006). The anchoring and adjustment heuristic: Why the adjustments are insufficient. <i>Psychological Science</i>, 17, 311 - 318. |
| Thema 2 | Heuristiken und „Smart Decisions“ |
| | <ul style="list-style-type: none"> • Gigerenzer, G. (2001). The adaptive toolbox. In G. Gigerenzer & R. Selten (Eds.), <i>Bounded rationality: The adaptive toolbox</i>. Dahlem Workshop Report (pp. 37 - 50). Cambridge, Mass.: MIT Press. • Daniel G. Goldstein, Gerd Gigerenzer: "Models of Ecological Rationality: The Recognition Heuristic." In: <i>Psychological Review</i>. Vol. 109, No. 1, 2002. • Goldstein, D. G., & Gigerenzer, G. (1999). The recognition heuristic: How ignorance makes us smart. In G. Gigerenzer, & P. M. Todd, (Eds.). <i>Simple heuristics that make us smart</i>. Oxford: Oxford University Press. • Czerlinski, J., Gigerenzer, G., & Goldstein, D. G. (1999). How good are simple heuristics? In G. Gigerenzer, P. M. Todd, & the ABC Research Group., <i>Simple heuristics that make us smart</i> (pp. 97 - 118). New York: Oxford University Press. • Willis, J., & Todorov, A. (2006). First Impressions: Making Up Your Mind After a 100-Ms Exposure to a Face. <i>Psychological Science</i>, 17(7), 592 - 598. |
| Thema 3 | Begrenzte Rationalität: Framing, Anchoring und Status-Quo |
| | <ul style="list-style-type: none"> • Bazerman, Max H. / Moore, Don A. (2009): Judgment in Managerial Decision Making, 7. Auflage, Wiley (Kap. 4). • Benedetto De Martino, Dharshan Kumaran, Ben Seymour, Raymond J. Dolan: Frames, Biases, and Rational Decision-Making in the Human Brain, <i>Science</i> 4 August 2006: Vol. 313. no. 5787, pp. 684 – 687. • Johnson, E. J., Hershey, J., Meszaros, J., & Kunreuther, H. (1993). Framing, Probability Distortions, and Insurance Decisions. <i>Journal of Risk and Uncertainty</i>, 7, pp. 35 - 51. • Kahneman, D., Knetsch, J. L. & Thaler, R. H. (1991). Anomalies: The Endowment Effect, Loss Aversion, and Status Quo Bias. <i>Journal of Economic Perspectives</i>, 5, 1, pp. 193 - 206 • Kahneman, Daniel; Alan B Krueger, David Schkade, Norbert Schwarz, Arthur A Stone: "Would you be happier if you were richer? A focusing illusion". <i>Science</i> 312 (5782): 1908 - 10. • Samuelson, William & Zeckhauser, Richard, 1988. " Status Quo Bias in Decision Making," <i>Journal of Risk and Uncertainty</i>, Springer, vol. 1(1), pages 7 - 59. • Tversky, A., & Kahneman, D. (1981). The framing of decisions and the psychology of choice. <i>Science</i>, 211, 453 - 458. • Tversky, Amos; Daniel Kahneman: Rational Choice and the Framing of Decisions, in: <i>The Journal of Business</i>, Vol. 59, No. 4, Part 2: The Behavioral Foundations of Economic Theory. (Oct., 1986), pp. S251 - S278. • Whitney, Paul, Christa A. Rinehart, and John M. Hinson: Framing effects under cognitive load: The role of working memory in risky decisions, <i>Psychonomic Bulletin & Review</i> 2008, 15 (6), 1179 – 1184. |

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| Thema 4 | Begrenzte Rationalität: Information Overload |
| | <ul style="list-style-type: none"> • Miller, J. A. 1956. The magical number seven plus or minus two: some limits on our capacity for processing information. <i>Psychological Review</i>, 63: 81 - 97. • Meier, R. L. 1963. Communications overload: Proposals from the study of a university library. <i>Administrative Science Quarterly</i>, 7: 521 - 544. • Galbraith, J. R. 1974. Organization design: An information processing view. <i>Interfaces</i>, 3: 28 - 36. • Vollmann, T. E. 1991. Cutting the Gordian Knot of Misguided Performance Measurement. <i>Industrial Management & Data Systems</i>, 1, 24 - 26. • Ap Dijksterhuis, Maarten W. Bos, Loran F. Nordgren, Rick B. van Baaren: On Making the Right Choice: The Deliberation-Without-Attention Effect, in: <i>Science</i> 17 February 2006: Vol. 311. no. 5763, pp. 1005 - 1007. • Martin J. Eppler and Jeanne Mengis: The Concept of Information Overload - A Review of Literature from Organization Science, Accounting, Marketing, MIS, and Related Disciplines (2004) in: <i>The Information Society: An International Journal</i>, 20(5), 2004, pp. 1 - 20. |
| Thema 5 | Begrenzte Rationalität: Auswahl und Komplexität |
| | <ul style="list-style-type: none"> • Iyengar, S., Huberman, G., & Jiang, W. (2004). How much choice is too much? Contributions to 401(k) retirement plans. In O. S. Mitchell & S. Utkus (Eds.), <i>Pension design and structure: New lessons from behavioral finance</i> (pp. 83-97). Oxford: Oxford University Press. • Iyengar, S., & Lepper, M. R. (2000). When choice is demotivating: Can one desire too much of a good thing? <i>Journal of Personality and Social Psychology</i>, 79, 995 - 1006. • Ap Dijksterhuis, Maarten W. Bos, Loran F. Nordgren, Rick B. van Baaren: On Making the Right Choice: The Deliberation-Without-Attention Effect, in: <i>Science</i> 17 February 2006: Vol. 311. no. 5763, pp. 1005 - 1007. • Nutt, Paul C. (1998): How Decision Makers Evaluate Alternatives and the Influence of Complexity.. <i>Management Science</i>, Vol. 44 Issue 8, p1148-1166. • Botti, Simona and Ann L. McGill (2006), "When Choosing is Not Deciding: The Effect of Perceived Responsibility on Satisfaction," <i>Journal of Consumer Research</i>, 33 (September), 211 - 219. |
| Thema 6 | Begrenzte Rationalität: Motivation und Emotion |
| | <ul style="list-style-type: none"> • Bazerman, Max H. / Moore, Don A. (2009): <i>Judgment in Managerial Decision Making</i>, 7. Auflage, Wiley (Kap. 5). • Wilson, R.S. and J.L. Arvai. 2006. "When less is more: How affect influences preferences when comparing low and high-risk options". <i>Journal of Risk Research</i>, 9(2): 165 - 178. • Daniel M.T. Fessler, Elizabeth G. Pillsworth, Thomas J. Flamson: Angry men and disgusted women: An evolutionary approach to the influence of emotions on risk taking, <i>Organizational Behavior and Human Decision Processes</i> 95 (2004) 107 - 123. • Kevin J. Haley, Daniel M.T. Fessler: Nobody's watching? Subtle cues affect generosity in an anonymous economic game, in: <i>Evolution and Human Behavior</i> 26 (2005) 245 - 256. • Garg, N., Inman, J. J. , & Mittal, V. (2005). Incidental and Task-Related Affect: A Re-Inquiry and Extension of the Influence of Affect on Choice. <i>Journal of Consumer Research</i>, 32 (1), 154 - 159. |

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| Thema 7 | Sunk Costs und "Escalation of Commitment" |
| | <ul style="list-style-type: none"> • Bazerman, Max H. / Moore, Don A. (2009): Judgment in Managerial Decision Making, 7. Auflage, Wiley (Kap. 6). • Knox & Inkster. (1968) "Postdecision dissonance at post time" Journal of Personality and Social Psychology 8, 319 - 323. • Staw, Barry. (1976) "Knee Deep in the Big Muddy" Organizational Behavior and Human Decision Process 35, 124 - 140. • Hal R. Arkes, Laura Hutzel: The role of probability of success estimates in the sunk cost effect, in: Journal of Behavioral Decision Making Volume 13, Issue 3, 2000, S. 295 - 306. • Arkes, Hal & Blumer, Catherine. (1985) "The Psychology of Sunk Cost" Organizational Behavior and Human Decision Process 35, 124 - 140. • Arkes, H. R., and Ayton, P. (1999) "The Sunk Cost and Concorde effects: are humans less rational than lower animals?" Psychological Bulletin 125:591 - 600. |
| Thema 8 | Begrenzte Rationalität: Ethik und Fairness |
| | <ul style="list-style-type: none"> • Bazerman, Max H. / Moore, Don A. (2009): Judgment in Managerial Decision Making, 7. Auflage, Wiley (Kap. 7). • Kahneman, Daniel & Knetsch, Jack L & Thaler, Richard, 1986. "Fairness as a Constraint on Profit Seeking: Entitlements in the Market," American Economic Review, American Economic Association, vol. 76(4), pages 728 - 41. • Fehr, Ernst / Urs Fischbacher: Third Party Punishment and Social Norms, in: <i>Evolution and Human Behavior</i> 25, 2004, 63 - 87. • Fehr, Ernst / Simon Gächter: Cooperation and Punishment in Public Goods Experiments, in: <i>American Economic Review</i> 90, (2000), 980 - 994. • Alan G. Sanfey, James K. Rilling, Jessica A. Aronson, Leigh E. Nystrom, Jonathan D. Cohen: The Neural Basis of Economic Decision-Making in the Ultimatum Game, in: <i>Science</i> 2003, Vol. 300. no. 5626, pp. 1755 - 1758. |
| Thema 9 | Begrenzte Rationalität: Overconfidence |
| | <ul style="list-style-type: none"> • Weinstein, Neil D. (1980). "Unrealistic optimism about future life events.". Journal of Personality and Social Psychology 39 (5): 806 - 820. • Jeremy Clark / Lana Friesen: Overconfidence in Forecasts of Own Performance: An Experimental Study, The Economic Journal, Volume 119, Issue 534, Pages 229 - 251. • Lovallo, Dan and Daniel Kahneman, 2003. "Delusions of Success: How Optimism Undermines Executives' Decisions," Harvard Business Review, July Issue, pp. 56 - 63. • Kahneman, Daniel; Lovallo, Dan (1993): Timid Choices and Bold Forecasts: A Cognitive Perspective on Risk Taking, in: Management Science, Jan93, Vol. 39 Issue 1, p17-31. • Malmendier, Ulrike; Tate, Geoffrey: CEO Overconfidence and Corporate Investment, in: Journal of Finance, 2005, Vol. 60 Issue 6, p2661-2700. |
| Thema 10 | Begrenzte Rationalität: Overconfirmation und Hindsight Bias |
| | <ul style="list-style-type: none"> • Emily Proni (2007): Perception and misperception of bias in human judgment, in: Trends in Cognitive Sciences, Vol. 11, p. 37 • Joseph H. Bylinski / Chee W. Chow: Human judgment biases and the teaching of management accounting, in: Journal of Accounting Education, Volume 3, Issue 1, Spring 1989, Pages 167 - 1725. • Fischhoff, B. (1975). Hindsight ≠ foresight: Effect of outcome knowledge on judgment under uncertainty. Journal of Experimental Psychology: Human Perception and Performance, 1(3), 288 - 299. |

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| Thema 11 | Risikoaversion oder “Don’t fear the consequences”? |
| | <ul style="list-style-type: none"> • Gilbert, D.T., Pinel, E.C., Wilson, T.D., Blumberg, S.J., & Wheatley, T. (1998). Immune neglect: A source of durability bias in affective forecasting. <i>Journal of Personality and Social Psychology</i>, 75, 617 – 638. • Matthew Rabin and Richard H. Thaler: Anomalies. Risk Aversion. <i>Journal of Economic Perspectives</i>—Volume 15, Number 1—Winter 2001—Pages 219 - 232. • Kermer, D. A., Driver-Linn, E., Wilson, T. D., & Gilbert, D. T. (2006). Loss aversion is an affective forecasting error. <i>Psychological Science</i>, 17, 649 - 653. |
| Thema 12 | Entscheiden unter „Social Pressure“ |
| | <ul style="list-style-type: none"> • Milgram, Stanley: Group pressure and action against a person, in: <i>The Journal of Abnormal and Social Psychology</i>. Vol 69(2), Aug 1964, 137 - 143. • Milgram, S., Bickman, L., & Berkowitz, L. (1969). Note on the drawing power of crowds of different size. <i>Journal of Personality and Social Psychology</i>, 13, 79 - 82. • Robert B. Cialdini: Basic Social Influence Is Underestimated, <i>Psychological Inquiry</i> 2005, Vol. 16, No. 4, 158 - 161 • Robert B. Cialdini and Noah J. Goldstein: Social Influence: Compliance and Conformity, <i>Annual Review of Psychology</i>, Vol. 55: 591 - 621 (Volume publication date February 2004). • Goldstein, Noah J / Robert B. Cialdini, and Vidas Griskevicius: A Room with a Viewpoint: Using Social Norms to Motivate Environmental Conservation in Hotels, <i>Journal of Consumer Research</i> 2008 35:3, 472 – 482. |
| Thema 13 | Entscheidungen in Verhandlungen |
| | <ul style="list-style-type: none"> • Bazerman, Max H. / Moore, Don A. (2009): <i>Judgment in Managerial Decision Making</i>, 7. Auflage, Wiley (Kap. 9 & 10). • Raiffa, H., J. Richardson and D. Metcalfe (2002). <i>Negotiation Analysis: The Science and Art of Collaborative Decision Making</i>. Belknap Press of Harvard University. • Raiffa, H. (1982). <i>Art and Science of Negotiation</i>. Harvard University Press. • Fisher, R. / W. Ury (1981). <i>Getting to Yes</i>. Arrow. • James K. Sebenius: <i>Negotiation Analysis: A Characterization and Review</i>, <i>MANAGEMENT SCIENCE</i>, Vol. 38, No. 1, January 1992, pp. 18 - 38. • James K. Sebenius: <i>Negotiation Analysis: Between Decisions and Games</i>, Harvard NOM Working Paper No. 882525. |