

## Accounting Research Workshop (ARW) – SS 2018

**Referent:** Dr. Ann Tank

**Universität:** Habilitandin an der Universität Stuttgart

**Forschung:** Neuroscience

**Datum:** 03. Juli 2018

**Thema:** „The Effect of Data Density in KPI-based Decision Making: Evidence from an fMRIExperiment“

**Abstract:** “In this study, we conducted an experiment using functional magnetic resonance imaging (fMRI) in combination with eye-tracking to investigate the effects of an increasing data density of KPI-based accounting information on neuronal processes related to decision quality. According to cognitive load theory the consumption of cognitive resources in an individual decision maker is affected by the amount of information as well as the element interactivity of the information. We assume that changes in the data density have an influence on element interactivity of information and thus change the consumption of cognitive resources. Our results show that the data density of accounting information has a significant influence on neuronal processes related to decision making and thus has a noticeable significant relation with decision quality. The results of our study provide empirical data on the fundamental processes inside an accounting decision maker that can have implications for a wide range of accounting issues.”



We were pleased that we could welcome Dr. Ann Tank at the Accounting Research Workshop at the faculty of Business Administration and wish her all the best for her future work and research projects.