

The Research Centre of the Faculty of Economics
cordially invites you to a research seminar
on **Tuesday, 18th September 2018**
at **12 p.m.** in room **P-119**
at the **Faculty of Economics, University of Ljubljana**

Author:

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will present the article:

“Why controllers compromise on their fiduciary duty: a replication and extension using functional magnetic resonance imaging (fMRI)”

“Whereas controllers should withstand managerial pressure to influence performance reporting, recently, Eskenazi, Hartmann and Rietdijk (2016) showed that controllers may be unable to do so due to biological predispositions towards empathy with their line managers. Eskenazi et al. (2016) investigated empathy via the functioning of the human mirror neuron system (hMNS) using electroencephalographic (EEG). In this paper we provide a replication and extension of these findings using functional magnetic resonance imaging (fMRI). We measured empathy related brain responses using an emotional facial expressions task, while violation of fiduciary duties was measured with six empathy invoking scenarios. Our findings confirm that empathy is hardwired into controllers’ behavior. For the majority of scenarios, we find significant positive correlations between integrity violations and neural activity in the human mirror neuron system. Our findings further suggest that controllers did flexibly regulate cognitive empathy in dependence of the type of accounting decision at stake. We discuss both confirmatory and new findings in the light of methodological differences between the fMRI and the EEG. “

You can register for the free seminar by phone (01) 58-92-490, or via e-mail:
research.seminars@ef.uni-lj.si by Monday, 17th September 2018.

You can find all information regarding future research seminars on following link:
http://www.ef.uni-lj.si/raziskovanje/seminarji_in_konference

We look forward to seeing you!

