

MA.RF.Session 1	Wednesday 14.00-15.30	Linna K106
Chair: Gumb Bernard		
3239 Thiede	International Management Control – Monitoring Subsidiaries	
3378 Coulmont	Budgetary Control For Rehabilitation Centers Based On A Classification System: An Experimentation For Senior Citizens Referred For Visual Impairment	
3380 Claes	Managing For Value: Empirical Evidence On Value-Based Management Control Systems	
3423 Riviere	Change And Institutionalization Of Management Control Systems: New Perspectives In The Framework Of An Extended Neoinstitutional Theory	
3523 Becker	The Travel Of Management Control Ideas	
MA.RF.Session 2	Wednesday 16.00-17.30	Linna K106
Chair: Beusch Peter		
3575 Naro	Strategizing With The Balanced Scorecard. The Kaplan And Norton Model Revisited Through The Interactive Control Framework. Evidence From Two Longitudinal Case Studies.	
3665 Uc	Management Control Systems In Industrial Smes: Their Relation With Environmental Uncertainty, Strategy And Performance	
3680 Thiagarajah	Management Control Systems (mcs) In The Third Sector: An Exploratory Study	
3748 De Harlez	Interactive Control Systems: Review And Discussion Of The Empirical Literature	
3757 Tiomatsu Oyadomari	Management Control System's Use And Performance: A Study In Brazilian Companies Using The Henri Model	
MA.RF.Session 3	Thursday 09.00-10.30	Linna K106
Chair: Sandelin Mikko		
3772 Chakhovich	What Is Myopia, And How Can It Be Influenced By Organizational Controls?	
3798 Gumb	Management Control And Strategic Decision Making: What Links In Top Executive's Narration?	
3859 Kunz	Financial Controlling In Large Scale Enterprises – A German Perspective	
3887 Sales	A Case Study On Influencing Factors In The Reorientation Of Management Control Systems Following A MBO	
3919 Verbieren	Management Control Of Franchising Interfirm Relationships	
MA.RF.Session 4	Thursday 11.00-12.30	Linna K106
Chair: Bürkland Sirle		
3005 Abdel-Maksoud	Value Creating Variables In Freight Forwarding And Logistics Firms	
3266 Bachiller	Quality Of Service In The European Telecommunications Sector	
3296 Schuchardt	Mind The User Acceptance – A Model Of The Propensity To Use Open Book Accounting	
3424 Lucianetti	Does The Development Of The Strategy Maps Enhance The Effectiveness Of The Balanced Scorecard?	
3577 Pérez-García	Case Study Regarding The Implementation Process Of A Strategic Management System: Using The Balanced Scorecard	

MA.RF.Session 5	Thursday 14.00-15.30	Linna K106	
Chair: Cools Martine			
3610 Wömpener			Formal And Informal Contribution - Management Accountant's Role In The Strategy Process
3779 Suematsu			Do The Profit Center Responsibilities Motivate Operational Workers Better Than The Cost Center Responsibilities?
3925 Santos			Socio-Economic Explanatory Organizational Variables And Personal Characteristics Relative To Absenteeism: A Study Based On Brazilian Post.
3971 Gangloff			New Public Management In Public Health Care Organizations -Professionalism / Managerialism : Conflictual Relationships?
3988 Strauss			How To Motivate Management Accountants
MA.RF.Session 6	Thursday 16.00-17.30	Linna K106	
Chair: Hoozee Sophie			
3305 Gimžauskienė			Management Accounting System As Factor For Value Creation
3416 Wiersma			Determinants Of The Weight On Value-Based Performance Measures In Managerial Performance Evaluation
3496 Ballas			Control Systems And Performance Measures:an Empirical Analysis Of The Greek Shipping Industry
3564 Wagner			Measuring Performance – Conceptual Framework Questions
3594 Soljakova			Relationship Between Application Of Multicriterial Measures And Performance Management – Empirical Study In Czech Republic
MA.RF.Session 7	Friday 09.00-10.30	Linna K106	
Chair: Triantafylli Androniki			
2930 Carenys			Costing The Banking Services: A Management Accounting Approach
3569 Wnuk-Pel			The Functioning Of Activity-Based Costing In Polish Enterprises - Evidence From Recent Surveys
3720 Matsuo			An Empirical Analysis Of Customer-Specific Cost Behavior
3853 Thomas			Aggregation Issues In Activity-Based Cost Systems. A Possible Approach
4019 Parkinson			The Implementation And Use Of Activity-Based Costing In China: Perceptions Of Managers In China Regarding Theory And Reality
MA.RF.Session 8	Friday 11.00-12.30	Linna K106	
Chair: Coulmont Michel			
3673 Miller			Using Formal And Informal Mechanisms To Limit Opportunism - Review And Classification Of The Hold-Up Literature
3747 Czerny			Accounting In The Process Of Enterprise Restructuring
3800 Koo			Industry Sales Patterns And Asymmetric Cost Behavior
3873 Frezatti			Adopting A Comprehensive View Of The Budget Process: A Substantive Analysis Based On Grounded Theory
MA.RF.Session 9	Friday 11.00-12.30	Linna K107	
Chair: Sivabalan Prabhu			
2919 Joshi			Diffusion Of Modern Management Accounting Models By Corporate Sector Companies In Gcc Countries
3269 Pomberg			Hospital Logistics Function In A Developing Country: Vietnamese Hospitals
3292 Trapp			Influence Of National Culture On Management Accounting - An Exploration Of German And French Management Accounting Systems
3830 Arena			Risk And Budgeting: Towards Integration?
4061 Gessner			Diffusion Of Management Accounting Innovations – A Structural Equation Approach



MA.RF.Session 10

Chair: Hirsch Bernhard  
 3795 Antunes  
 3851 Haldma  
 3710 Laitinen  
 4116 Scherer

Friday 14.00-15.30 Linna K106

Intra-Entrepreneurs Practices Adoption And Financial-Economic Performance: A Study  
 Drivers Of Performance Measurement And Management Systems In Estonian Companies  
 Explaining The Scope Of Information In Performance Measurement: Managerial Roles And Contingency Factors  
 Public Services Contracts On Roads – PPP Of Tolls And The Impacts Of The Alteration Of Political Government: An Empirical Study Since 1996 Until 2006 Based On The Nie New Institutional Economics.

MA.RF.Session 11

Chair: Feichter Andreas  
 3884 Himme  
 3905 Horváth  
  
 3915 Somohano  
 4062 Luotonen  
 4102 Fjell

Friday 14.00-15.30 Linna K107

Critical Success Factors Of Strategic Cost Reduction. Results From An Empirical Survey Of German Cost Management Projects  
 Management Accounting And Service Pricing - An Empirical Study On The Relationship Between The Ability To Quantify Customer Value And Organisational Performance  
 Teaching And Research Activities In The Public University: Creation Value Estimation With Deterministic And Stochastic Functions  
 Governing Space Vacated By Governments: Governance Of Interorganizational Innovation  
 Industrial Pricing: How Cost Based Is It?