



European Accounting Association  
 35th Annual Congress  
 9–11 May 2012, Ljubljana – Slovenia

Session	Date	Time	Room	Chair	ID	Author	Discussant	Paper Title
MA.RF. Session 01	9 <sup>th</sup> May 2012	16:00 - 17:30	P-204	Rolf Bruehl	16774	Alvise Favotto		A Multi-Faceted Approach To Examine Reward Preferences Amongst Mid-Level Managers
					15850	Michael Georgi		Research On Salesforce Incentive Systems – State Of The Art, Shortcomings And Future Directions
					17222	Poueri Mario		Comparative Evidence From Brazil To The Determinants Of Stock Option Compensation
					16044	Andreia Monteiro		The Importance Of Efficiency Of Airport Industry In The Executive Remuneration
MA.RF. Session 02	10 <sup>th</sup> May 2012	09:00 - 10:30	P-213	Jodie Moll	16119	Karim Charaf		The Role Of Organizational And Cultural Factors In The Adoption Of Activity-Based Costing: The Case Of Moroccan Firms
					16311	Sarah Gamal		A Suggested Framework For The Integration Of Activity-Based Costing (abc) In A Lean Environment To Enhance Companies Competitive Position - A Case Study In Egypt
					15818	Mahmoud Nassar		The Diffusion Of Activity Based Costing In Jordanian Industrial Companies



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					15667	Gregory Wegmann		An Approach To Strategic Management Accounting By Comparing Activity-Based Costing In The Information System Departments Of Two Groups In France
					15707	Tomasz Wnuk-Pel		Innovative Management Accounting Practices. The Process Of Activity-Based Costing Implementation And Operation In Large Telecommunications Company
MA.RF. Session 03	10 <sup>th</sup> May 2012	09:00 - 10:30	P-204	Androniki Triantafylli	15598	Marcelo Barroso		Business Management: The Consistency Between Management Accounting And Other Internal Discourses
					16018	Reinaldo Guerreiro		Time-Based Management Practices And Return On Investment: A Study Of Brazilian Companies
					16278	Gerhard Kristandl		Relevance Re-Focused - A Preliminary Exploration Of Management Accounting In "new" Business Models



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					15907	Aziza Laguecir		The Roles Of Management Accounting Practices In Meeting Stakeholders' Expectations
					15938	Martin Quinn		Stability And Change In Management Accounting Practices Over Time – A Century Or So Of Evidence From Guinness.
MA.RF. Session 04	10 <sup>th</sup> May 2012	11:00 - 12:30	P-213	Thomas Guenther	17195	Andson Braga De Aguiar		The Relative Effect Of Performance Measures On Managerial Time Orientation
					17439	Gary Cunningham		Impact Of Culture On Accounting-Based Incentive Systems Findings From Swedish Companies Operating In Japan And Korea
					15698	Maria Chiara Demartini		Loosely Coupled Performance Management Systems. The Effect On Managerial And Innovation Performance
					15874	Seppo Ikaheimo		Do White Collar Employee Incentives Improve Firm Performance?



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					15794	Asli Turel		Financial Characteristics Of High Performance Companies In Turkey: A Comparative Analysis Of Stable Economy In The Financial Crisis Era
MA.RF. Session 05	10 <sup>th</sup> May 2012	11:00 - 12:30	P-204	Kertu Laats	15833	Emilio Boulianne		Weight Or Not Weight The Balanced Scorecard's Dimensions For Performance Evaluation
					16214	Geert Braam		Variability In Balanced Scorecard Translations And Organizational Change
					15925	Fernando Campa-Planas		What To Avoid When You Are Implementing A Bsc? From Success To Failure
					15633	Errol Iselin		Balanced Scorecard Systems, Cause-And-Effect Relationships, Kpis And Performance
					15701	Rainer Lueg		Performance Measurement Systems - Beyond Generic Strategic Actions
MA.RF. Session 06	10 <sup>th</sup> May 2012	14:00 - 15:30	P-213	Sof Thrane	15606	Christian Huber		Why Risk Management Substitutes Management Control In Modern Management



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					16397	Steen Nielsen		Driving Strategic Risk Planning With Predictive Modelling For Managerial Accounting: A Stochastic Simulation Approach
					17033	Sonia Quarchioni		The Role Of Roles In Risk Management Change: The Case Of An Italian Bank
					16554	Jim Rooney		The Role Of Accounting In Market Understanding Of Derivative Asset Risk
MA.RF. Session 07	10 <sup>th</sup> May 2012	14:00 - 15:30	P-204	Paola Madini	16595	Terhi Chakhovich		Grids as Manifestations of Governmental and Sovereign Power: Bringing the Concrete to Management Control
					17270	Christoph Endenich		Institutional Drivers Of Conformity - Evidence For Management Accounting From Brazil And Germany
					17044	Christian Kunz		The Cfo As Management Accountant And Communicator – Established Roles And The Accounting Related Responsibilities In German Stock-Listed Companies
					17546	Norio Sawabe		Accounting And Emotion: A Case Study Of A Financial Institution



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					15945	Pasi Syrjä		Management Accounting And Tax Planning In Owner-Managed Small Firms
MA.RF. Session 08	10 <sup>th</sup> May 2012	16:00 - 17:30	P-213	Veronique Malleret	17104	Mikael Cäker		Beyond Budgeting And The Need For Centralizing Management Control
					15787	Christophe Germain		The Design Of The “budgets - Hybrid Measurement Systems” Package
					15919	Julia Kornacker		Budgeting Under The Influence Of Context Factors In China: Empirical Results From German Multinational Enterprises Operating In China
					17704	Carlos Eduardo Lavarda		Influence Of Contingency Factors On The Development And Budgeting System In A Brazilian Textile Manufacturing Company
MA.RF. Session 09	10 <sup>th</sup> May 2012	16:00 - 17:30	P-204	Kamran Ahmed	15357	Marko Järvenpää		Developing Accounting Function By Doing Quality Improvement In The Public Sector: Hidden Costs And Problem Areas



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					15985	Alexandra Rausch		Management Accounting And The Sunk Cost Effect – An Experimental Study On Accountability And De-Escalation
					17706	Torkel Strömsten		When Do Firms Use Different Types Of Supply Accounting?
					16030	Joanna Szwajcar		The Development Of Abc/m Journal Literature In Poland 1994 – 2011
					16105	Mikolaj Turzynski		Accounting, Physiocracy And Polish Enlightenment
MA.RF. Session 10	11 <sup>th</sup> May 2012	09:00 - 10:30	P-213	Terhi Chakhovich	16612	Irene Georgescu		Mode Of Controls And Pressure : A Study On Professional Organization
					16101	Markus Hessdoerfer		The Coso Erm Framework - Creation Of A Quasi Obligatory Passage Point Through Crafting Boundary Objects That Change Management Control Perception
					15759	Katja Kolehmainen		Elaborating On The Concept Of Values-Based Control



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					16909	Göran Nilsson		The Link Between Corporate Governance, Management Control And Effects On Stakeholders - A Review Of Research In Six Leading Journals
					15613	Ülle Päril		Rethinking The Role Of Management Accounting In Organization. The Dialogical View Of Macs.
MA.RF. Session 11	11 <sup>th</sup> May 2012	09:00 - 10:30	P-204	Silvana Ravellino	17223	Fabio Frezatti		Management Control Instruments And Innovation Management: Brazilian Empirical Evidence
					16749	María J. Expósito		Honesty And Management Control System Design: An Experimental Study
					16637	Androniki Triantafylli		The Levers Of Control Framework In Shipping Companies: A Mixed Methods Approach
					15211	Sander Van Triest		Product Launch Performance In Hi-Tech Smes: The Moderating Role Of Management Control





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					17332	Evangelia Varoutsas		Trust And Control Building In Evolving Inter-Organisational Relationships: Evidence From The Aerospace Industry
MA.RF. Session 12	11 <sup>th</sup> May 2012	11:00 - 12:30	P-204	Christian Kunz	16284	Nicola Dalla Via		Do Sticky Costs Really Matter? Recent Advances And Future Challenges
					17289	Peter Kajuter		Design Of Cost Accounting Systems In Germany And Japan – Evidence From A Comparative Empirical Study
					17588	Wan Suk Ko		The Structural Cost Drivers And Profitability In The Korean Banking Industry: Empirical Evidence
					16565	Jeongho Koo		Relationship Between Agency Problem And Cost Stickiness : A Direct Test
					16615	Sejoong Lee		Sticky Cost Behavior: Quantity Based Approach