
Collected Papers

MANAGEMENT ACCOUNTING

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| PSD - Parallel Sessions with Discussants | 150 |
| PS - Parallel Sessions | 152 |
| RF - Research Forum Sessions | 160 |

In each category, sessions are presented by time slot.

SESSION: **MA-PSD** DAY AND TIME: **WEDNESDAY 21 MAY • 14:30-16:00**

MAPSD01

Chair: *TERHI CHAKHOVICH*

House: *Olümpia*

Room: **Omega**

Combining Actor-Network Theory With Interventionist Research: Present State And Future Potential

Discussant: *Daniel Martinez*

Author: *EIJA VINNARI,
UNIVERSITY OF TURKU*

IC = Interdisciplinary / Critical

Co-authors: *Kari Lukka, University of Turku*

Transforming And Mobilizing Fluid Accounting Inscriptions: The Logical Framework In Non-Governmental Organizations

Discussant: *Kari Lukka*

Author: *DANIEL MARTINEZ,
HEC PARIS*

IC = Interdisciplinary / Critical

Co-authors: *David Cooper, University of Alberta*

SESSION: **MA-PSD** DAY AND TIME: **FRIDAY 23 MAY • 09:00-10:30**

MAPSD02

Chair: *MARGARET ABERNETHY*

House: *Olümpia*

Room: **Alfa 2**

Performance Horizons In Performance-Vested Ceo Equity Compensation

Discussant: *Francesca Franco*

Author: *ZHAN GAO,
LANCASTER UNIVERSITY / MANAGEMENT SCHOOL*

EA = Empirical Archival

Co-authors: *Yuhchang Hwang, China Europe International Business School
Wan-Ting Wu, University of Massachusetts, Boston*

Customer Satisfaction Measures In Annual Bonus Contracts: The Influence Of Performance Measure Properties And Customer Satisfaction Levels

Discussant: *Jonghwan Kim*

Author: *MARTIN ARTZ,
FRANKFURT SCHOOL OF FINANCE & MANAGEMENT*

EA = Empirical Archival

SESSION: **MA-PSD** DAY AND TIME: **FRIDAY 23 MAY • 11:00-12:30**

MAPSD03

Chair: *MOHAMMED AL-OMIRI*

House: *Olümpia*

Room: **Alfa 2**

The Impact Of Ceo Gender On Planning, Control, Evaluation And Rewarding Practices

Discussant: *Margaret Abernethy*

Author: *ANN JORISSEN,
UNIVERSITY OF ANTWERP*

SU = Survey

Co-authors: *Parichart Maneemai, Prince Songkla University Thailand/University of Antwerp
Kris Hardies, University of Antwerp*

Configurations Of Strategy And Control: A Set-Theoretic Approach

Discussant: *Lili-Anne Kihn*

Author: *DAVID BEDFORD,
UNIVERSITY OF TECHNOLOGY SYDNEY*

SU = Survey

Co-authors: *Teemu Malmi, Aalto University
Mikko Sandelin, Aalto University*

SESSION: **MA-PSD** DAY AND TIME: **FRIDAY 23 MAY • 14:30-16:00**

MAPSD04

Chair: *NICOLAS BERLAND*

House: *Olümpia*

Room: **Alfa 2**

The Rise And Fall Of The Management Accountant – Swinging Between Beancounter And Business Partner

Discussant: *Will Seal*

Author: *ERIK STRAUSS,
WITTEN/ HERDECKE UNIVERSITY*

CF = Case / Field Study

Co-authors: *Jürgen Weber, WHU - Otto Beisheim School of Management
Dorthe Windeck, WHU - Otto Beisheim School of Management*

Institutional Logics And The Mobilizing Effects Of Performance Indicators

Discussant: *Erik Strauss*

Author: *JAN PFISTER,
TURKU SCHOOL OF ECONOMICS*

CF = Case / Field Study

Co-authors: *Solomon Darwin, University of California at Berkeley
Sarah Jack, Lancaster University Management School*

SESSION: **MA-PS** DAY AND TIME: **WEDNESDAY 21 MAY • 14:30-16:00**

MAPS01

Chair: *LIZ WARREN*

House: *EBS*

Room: **204C**

Accounting Practices, Managerial Work And Organizational Dynamics In Two Universities: Exploring The Role Of Accruals Accounting Techniques As Ambiguity-Amplifying Machines

Author: *SILVANA REVELLINO,
COPENHAGEN BUSINESS SCHOOL*

CF = Case / Field Study

Management Control Systems For Exploration And Exploitation: A Case Study Of A Manufacturing Company

Author: *MASAFUMI FUJINO,
NIHON UNIVERSITY*

CF = Case / Field Study

Co-authors: *Yan Li, Meikai University
Norio Sawabe, Kyoto University
Satoshi Horii, Ritsumeikan University*

Financial Systems In The Uk Universities - A Case Study Of A Redbrick University

Author: *RUI DAI,
UNIVERSITY OF BRISTOL*

CF = Case / Field Study

Co-authors: *David Dugdale, University of Bristol*

SESSION: **MA-PS** DAY AND TIME: **WEDNESDAY 21 MAY • 14:30-16:00**

MAPS02

Chair: *SANDER VAN TRIEST*

House: *EBS*

Room: **405**

Contingency Factors Of The Corporate Planning-organizational Performance Relationship: A Meta-Analysis

Author: *THOMAS GÜNTHER,
DRESDEN UNIVERSITY OF TECHNOLOGY*

EA = Empirical Archival

Co-authors: *Maik Hamann, Dresden University of Technology
Oliver Halw, Dresden University of Technology*

Interactive Use Of The Budget, Positive Tensions And Organizational Learning: A Sequential View

Author: *NICOLAS BERLAND,
PARIS DAUPHINE UNIVERSITY*

CF = Case / Field Study

Co-authors: *Samuel Sponem, HEC Montreal
Emer Curtis, NUI Galway*

Rhetorics And The Fate Of Budgeting

Author: *YVES LEVANT,
SKEMA BUSINESS SCHOOL*

IC = Interdisciplinary / Critical

Co-authors: *Nicolas Berland, Université Paris Dauphine
Vassili Joannides, Grenoble Ecole de Management*

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SESSION: **MA-PS** DAY AND TIME: **WEDNESDAY 21 MAY • 16:30-18:00**

MAPS03

Chair: PASI SYRJÄ

House: EBS

Room: **204C**

The Role Of Organizational Learning In Transforming Management Control System Information Into Performance

Author: SALLY WIDENER,
CLEMSON UNIVERSITY SU = Survey

Co-authors: Michael Lee, Boise State University

The Relationship Between Informal Controls, Ethical Work Climates, And Organizational Performance

Author: BARBARA E. WEISSENBERGER,
UNIVERSITY OF GIESSEN SU = Survey

Co-authors: Sebastian Goebel, Justus Liebig University Giessen

Performance Measurement And Variable Rewards

Author: SANDER VAN TRIEST,
UNIVERSITY OF AMSTERDAM SU = Survey

Co-authors: Frank Verbeeten, University of Amsterdam and University of Utrecht

SESSION: **MA-PS** DAY AND TIME: **WEDNESDAY 21 MAY • 16:30-18:00**

MAPS04

Chair: MARGARET WOODS

House: EBS

Room: **405**

Can Investors Identify Managerial Discretion In Corporate Social Responsibility Practices? The Moderate Role Of Investor Protection

Author: JENNIFER MARTÍNEZ FERRERO,
UNIVERSITY OF SALAMANCA EA = Empirical Archival

Co-authors: Isabel-María García-Sánchez, University of Salamanca

Righting The Pendulum: Explaining Isab Pursuits For User Legitimacy

Author: PRABHU SIVABALAN,
UNIVERSITY OF TECHNOLOGY SYDNEY CF = Case / Field Study

Co-authors: Alnoor Bhimani, London School of Economics and Political Science
David Bond, University of Technology, Sydney

Using Investment Appraisal Models In Strategic Negotiation: The Cultural Political Economy Of Electricity Generation

Author: LIZ WARREN,
UNIVERSITY OF GREENWICH CF = Case / Field Study

Co-authors: Will Seal, University fo Loughborough

SESSION: **MA-PS** DAY AND TIME: **THURSDAY 22 MAY • 09:00-10:30**

MAPS05

Chair: DAVID OTLEY

House: EBS

Room: **204C**

The Impact Of Participation And Feedback On Trust In The Supervisor And Goal Commitment

Author: PASCAL LANGEVIN, EM - LYON (ESC - LYON BUSINESS SCHOOL) SU = Survey

Co-authors: Carla Mendoza, ESCP Europe

What Motivates Employees? Theories And Interpretations Of Motivation And Bonus At Different Organizational Levels

Author: SINIKKA MOILANEN, UNIVERSITY OF OULU CF = Case / Field Study

Co-authors: Seppo Ikäheimo, Aalto University Business School

SESSION: **MA-PS** DAY AND TIME: **THURSDAY 22 MAY • 09:00-10:30**

MAPS06

Chair: PAULA VAN VEEN-DIRKS

House: EBS

Room: **405**

Cost Accounting In Brazil – Empirical Evidence From An Emerging Economy

Author: PETER KAJUTER, UNIVERSITY OF MUENSTER SU = Survey

Co-authors: Alexander Schulz, Muenster University
Moritz Schröder, Muenster University
Reinaldo Guerreiro, University of Sao Paulo
Rodrigo Souza, University of Sao Paulo

Accounting, Organizations And The Italian Society: The Istituto Per La Ricostruzione Industriale (iri) And The Search For Alternatives To Us Corporate Capitalism(1948-1973)

Author: PATRIZIO MONFARDINI, UNIVERSITY OF CAGLIARI IC = Interdisciplinary / Critical

Co-authors: Paolo Quattrone, University of Edinburgh Business School
Pasquale Ruggiero, Università di Siena and Brighton Business School

Cost System Sophistication In New Zealand Organizations

Author: CAROLYN FOWLER, VICTORIA UNIVERSITY OF WELLINGTON SU = Survey

Co-authors: Nga Cao

SESSION: **MA-PS** DAY AND TIME: **THURSDAY 22 MAY • 11:00-12:30**

MAPS07

Chair: *ROBERT RIEG*

House: *EBS*

Room: **204C**

The Role Of Performance Reporting For The Coordination Of High Cost Areas In Hospitals - Data Evidence From German Operating Theatres

Author: *ANDREA SZCZESNY,
UNIVERSITY OF WUERZBURG*

SU = Survey

Co-authors: *Christian Ernst, University Hohenheim*

Accounting Discretion, Budgetary Process And Ratchet Dynamic

Author: *SAI-CHUNG NGAN,
LAWRENCE KINLIN SCHOOL OF BUSINESS, FANSHAWE COLLEGE*

EA = Empirical Archival

Co-authors: *Hsin-Yu Chen, National Taiwan University*

The Correlation Between Corporate Governance And Income Smoothing Under Various Corporate Operation Types

Author: *YINGFEN LIN,
NATIONAL DONG HWA UNIVERSITY*

EA = Empirical Archival

Co-authors: *Li Jin Huang, Department of Business Administration, National Dong Hwa University
Jia-Yu He, Master Program of Accounting and Finance, National Dong Hwa University*

SESSION: **MA-PS** DAY AND TIME: **THURSDAY 22 MAY • 11:00-12:30**

MAPS08

Chair: *TOSHIAKI WAKABAYASHI*

House: *EBS*

Room: **405**

Congruent Allocation Of Scarce Managerial Time In A Multi-Task Contracting Problem

Author: *CAROLIN MAUCH,
TUEBINGEN UNIVERSITY*

AM = Analytical / Modelling

Co-authors: *Jens Robert Schöndube, Leibniz Universität Hannover*

Ceo Power And Relative Performance Evaluation

Author: *VIKTORIA DISER,
MUNICH LUDWIG-MAXIMILIANS UNIVERSITY*

AM = Analytical / Modelling

Co-authors: *Shane S. Dikolli, Duke University
Christian Hofmann, LMU Munich
Thomas Pfeiffer, University of Vienna*

SESSION: **MA-PS** DAY AND TIME: **THURSDAY 22 MAY • 14:30-16:00**

MAPS09

Chair: *BARBARA E. WEISSENBERGER*

House: *EBS*

Room: **204C**

Culture And Cost Behavior: A Cross-Country Study

Author: *RAJ MASHRUWALA,
UNIVERSITY OF CALGARY*

EA = Empirical Archival

Co-authors: *Karen Kitching, George Mason University
Mikhail Pevzner, University of Baltimore*

Cost Behavior And Competitive Strategy: Evidence From The Airline Industry

Author: *MARK ANDERSON,
UNIVERSITY OF CALGARY*

EA = Empirical Archival

Co-authors: *Jimmy Yu, University of Calgary
Raj Mashruwala, University of Calgary*

Cost Stickiness And Cost Inertia: A Two-Driver Model Of Cost Behavior

Author: *JOO HYUNG LEE,
UNIVERSITY OF CALGARY*

EA = Empirical Archival

Co-authors: *Mark Anderson, University of Calgary
Raj Mashruwala, University of Calgary*

SESSION: **MA-PS** DAY AND TIME: **THURSDAY 22 MAY • 14:30-16:00**

MAPS10

Chair: *SOPHIE HOOZÉE*

House: *EBS*

Room: **405**

Tournament Winner Proportion And Its Effect On Effort: “getting More Bang For The Buck”

Author: *FRIEDRICH SOMMER,
UNIVERSITY OF MUENSTER*

EX = Experimental

Co-authors: *Thorsten Knauer, University of Bayreuth (BWL XII)
Arnt Wöhrmann, University of Münster*

Target Revisions In Multi-Divisional Firms: Effects Of Mutual Monitoring

Author: *ROBERT GILLENKIRCH,
UNIVERSITY OF OSNABRÜCK*

EX = Experimental

Co-authors: *Markus C. Arnold, Institute for Accounting, University of Bern
Kristy L. Towry, Goizueta Business School, Emory University*

The Effects Of Performance Measure Sensitivity And Precision On Effort Allocation In A Multi-Task Environment

Author: *CHRISTIAN MEIER,
UNIVERSITY OF PASSAU*

EX = Experimental

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SESSION: MA-PS DAY AND TIME: THURSDAY 22 MAY • 16:30-18:00

MAPS11

Chair: PETER G. ROETZEL

House: EBS

Room: 204C

Contract design in dynamic agency: an experimental analysis

Author: CHRISTIAN LUKAS,
JENA UNIVERSITY

EX = Experimental

The Influence Of Information And Control On Trust Building In Buyer-Supplier Negotiations

Author: SAMY ESSA, VU - UNIVERSITY OF AMSTERDAM,
FACULTY OF ECONOMICS AND BUSINESS ADMINISTRATION

EX = Experimental

Co-authors: Henri Dekker, VU University Amsterdam
Tom Groot, VU University Amsterdam

Managers' Incentives In The Performance Evaluation Process: The Role Of Information Accuracy And Bonus Transparency

Author: VICTOR MAAS,
ERASMUS UNIVERSITY ROTTERDAM / ERIM

EX = Experimental

Co-authors: Jasmijn Bol, Tulane University
Stephan Kramer, Erasmus University Rotterdam
Sandra Richtermeyer, Xavier University

SESSION: MA-PS DAY AND TIME: THURSDAY 22 MAY • 16:30-18:00

MAPS12

Chair: FRIEDRICH SOMMER

House: EBS

Room: 405

Does Well-Being Matter For Decision-Making?

Author: MARIA STRYDOM,
MONASH UNIVERSITY

EX = Experimental

Co-authors: Carly Moulang, Monash University

Ethical Dilemmas In Management Accounting Settings: What Drives The Ethical Reasoning Of Management Accountants?

Author: TABEA HIRTH,
UNIVERSITY OF GIESSEN

EX = Experimental

Co-authors: Barbara E. Weißenberger, University Of Giessen

When Does Delegation Produce Responsible Managers?

Author: HUAXIANG YIN,
TILBURG UNIVERSITY

EX = Experimental

Co-authors: Eddy Cardinaels, Tilburg University

SESSION: **MA-PS** DAY AND TIME: **FRIDAY 23 MAY • 09:00-10:30**

MAPS13

Chair: JAMES WAKEFIELD

House: EBS

Room: **204C**

The Relationship Between The Organization's Strategy Formation Approach And Controllers' Involvement

Author: MATTHIAS MAHLENDORF, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT SU = Survey

Co-authors: Raphaela Erhart, WHU – Otto Beisheim School of Management
Marko Reimer, WHU – Otto Beisheim School of Management
Utz Schäffer, WHU – Otto Beisheim School of Management

Resource-Based Sources Of Bargaining Power And Management Control Concerns In Inter-Firm Relationships: An Exploratory Study Of Technology Firms

Author: NEALE O'CONNOR, NATIONAL UNIVERSITY OF SINGAPORE CF = Case / Field Study

Co-authors: Anne Wu, National Chengchi University
Kerry Jacobs, UNSW

An Exploration Of Management Accountants' Roles, Their Professional And Organizational Commitment, And The Instruments They Use

Author: PAULA VAN VEEN-DIRKS, UNIVERSITY OF GRONINGEN/ FACULTY OF ECONOMICS AND BUSINESS SU = Survey

Co-authors: Ivo De Loo, Nyenrode Business University

SESSION: **MA-PS** DAY AND TIME: **FRIDAY 23 MAY • 11:00-12:30**

MAPS14

Chair: BERNARD GUMB

House: EBS

Room: **204C**

A Critical Evaluation Of Stylized Facts In Empirical Research On The Balanced Scorecard

Author: CHRISTIAN KUNZ, UNIVERSITY OF MANNHEIM IC = Interdisciplinary / Critical

Co-authors: Christoph Butz, University of Mannheim

Systems Of Secrecy. How Reporting Information Disclosure Practices Shape Forms Of Accountability

Author: FRANCOIS-REGIS PUYOU, AUDENCIA NANTES SCHOOL OF MANAGEMENT IC = Interdisciplinary / Critical

Management Accounting And Control Innovations In An Organization Context: Institutionalization Process In A Portuguese Government Agency

Author: LUIS PIMENTEL, LISBON UNIVERSITY INSTITUTE (ISCTE) CF = Case / Field Study

Co-authors: Maria Major, Lisbon University Institute (ISCTE)

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SESSION: **MA-PS** DAY AND TIME: **FRIDAY 23 MAY • 14:30-16:00**

MAPS15

Chair: *NAOMI SODERSTROM*

House: *EBS*

Room: **204C**

Compensation For Role-Firm Matching In The Executive Labor Market

Author: *FRANCESCA FRANCO,
LONDON UNIVERSITY / LONDON BUSINESS SCHOOL*

EA = Empirical Archival

Co-authors: *Irem Tuna, London Business School
Mary Ellen Carter, Boston College*

Relationships Between Accounting Performance And Personnel Decisions

Author: *JONGHWAN KIM,
BOCCONI UNIVERSITY*

EA = Empirical Archival

Nonrecurring Items And Ceo Market-Based Compensation

Author: *YOSHIE SAITO,
OLD DOMINION UNIVERSITY*

EA = Empirical Archival

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SESSION: MA-RF DAY AND TIME: WEDNESDAY 21 MAY • 14:30-16:00

MARF01

Chair: JAN MICHALAK

House: EBS

Room: 309

Strategic Performance Measurement System, Organizational Learning, And Strategic Alignment: Impact On Performance

Author: JOHNNY JERMIAS,
SIMON FRASER UNIVERSITY

SU = Survey

Co-authors: Yuliansyah Yuliansyah, University of Lampung

An Empirical Examination Of Restructuring A Gain-Sharing Plan Associated With Employee Suggestions On Learning And Cost Reductions

Author: YU-LIN CHEN,
CHUNG YUAN CHRISTIAN UNIVERSITY

CF = Case / Field Study

Relationship Between Maturity Of Supply Chain Process Management And The Organizational Life Cycle

Author: RODRIGO SOUZA,
UNIVERSITY OF SAO PAULO

EA = Empirical Archival

Co-authors: Reinaldo Guerreiro, University Of Sao Paulo
Marcos Oliveira, Federal University Of Espirito Santo

Management Accounting And Control Systems As “source” And “recipient” Of Organizational Learning: A Theoretical Framework

Author: BERTRAND MASQUEFA,
UNIVERSITY OF NICE-SOPHIA ANTIPOLIS

CF = Case / Field Study

Managers And Accounting: Learning Experiences, Organizational Development And Personal Competence Building

Author: PASI AALTOLA,
UNIVERSITY OF JYVASKYLA

IC = Interdisciplinary / Critical

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SESSION: **MA-RF** DAY AND TIME: **WEDNESDAY 21 MAY • 16:30-18:00**

MARF02

Chair: *THOMAS GÜNTHER*

House: *EBS*

Room: **309**

Creating Management Control Knowledge Through Actor-Reality And Abductive Methodologies: Enacting The Cultural Circuit Of Capitalism In The Hospitality Industry

Author: *WILL SEAL,
LOUGHBOROUGH UNIVERSITY*

CF = Case / Field Study

Co-authors: *Ruth Mattimoe, Dublin City University*

Management At Distance – The Control Gap In Hospital Mergers?

Author: *INGER JOHANNE PETTERSEN,
TRONDHEIM BUSINESS SCHOOL*

CF = Case / Field Study

Co-authors: *Elsa Solstad, Harstad University College*

Implementing Sustainability Through An Integrated Management Control System - Evidence From An Italian Company Included In The Dow Jones Sustainability Index

Author: *CRISTIANA BERNARDI,
ROMA TRE UNIVERSITY*

CF = Case / Field Study

Co-authors: *Paola Demartini, Roma TRE University
Mauro Paoloni, Roma TRE University*

A State Agency In The Face Of Managerial Values: A Structuration Cycle Perspective Of The Implementation Of A New Management Accounting System

Author: *FREDERIC GAUTIER,
PARIS X NANTERRE UNIVERSITY*

CF = Case / Field Study

Co-authors: *Samir Elbaz, Université Paris Ouest Nanterre La Défense
Pierre Fenies, Paris Ouest Nanterre La Défense*

Organizational Control And Circuits Of Power: An Empirical Account And Theoretical Developments

Author: *JOAO PEDRO OLIVEIRA,
UNIVERSITY OF PORTO*

CF = Case / Field Study

Co-authors: *Stewart Clegg, University of Technology, Sydney, Australia*

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SESSION: MA-RF DAY AND TIME: THURSDAY 22 MAY • 09:00-10:30

MARF03

Chair: MOHAMED ELBASHIR

House: EBS

Room: 309

The Effects Of Quantity And Characteristics Of Accounting Measures On Performance Evaluations: An Experimental Study On The Relationship Between Accounting Measures And Manager'S Cognitive Style

Author: EIICHIRO SUEMATSU,
SAITAMA UNIVERSITY

EX = Experimental

Co-authors: Koichi Hioki, Kobe University
Hiroshi Miya, Kobe University

Not-For-Profit Performance Measurement: A Move Towards Deliberate Metrics In Social Enterprise

Author: EDWARD GAMBLE,
MONTANA STATE UNIVERSITY - BOZEMAN

SU = Survey

Co-authors: Haley Beer, Warwick

Understanding The Persuasiveness Of Performance Measures: A Field Study Of A Hardening Process In Hospital

Author: LILI-ANNE KIHN,
UNIVERSITY OF TAMPERE

CF = Case / Field Study

Co-authors: Christopher S. Chapman, Imperial College
Anja Kern, Imperial College

A Methodology Of Constructing Causal-Based Performance Management Systems

Author: MATTHIAS HOLTSCHE,
UNIVERSITY OF OSNABRÜCK

IC = Interdisciplinary / Critical

Co-authors: Wolfgang Ossadnik, University of Osnabrueck

The Effects Of Ceo Leadership On Strategic Performance Management System And Organizational Performance

Author: EILEEN CHIA-LING LEE,
NATIONAL CHUNG CHENG UNIVERSITY

SU = Survey

SESSION: **MA-RF** DAY AND TIME: **THURSDAY 22 MAY • 11:00-12:30**

MARF04

Chair: JODIE MOLL

House: EBS

Room: **309**

The Joint Effect Of Management Control Elements On Coordination

Author: SARA BORMANN,
MUNICH LUDWIG-MAXIMILIANS UNIVERSITY

EA = Empirical Archival

Co-authors: Jan Bouwens, Tilburg University
Christian Hofmann, LMU Munich

An Influence Of Strategic Awareness On Management Control: Evidence From Polish Micro, Small And Medium-Sized Enterprises

Author: TOMASZ DYCZKOWSKI,
WROCLAW UNIVERSITY OF ECONOMICS

SU = Survey

Co-authors: Joanna Dyczkowska, Wroclaw University of Economics

Management Control Systems In The Era Of Social Media

Author: YULIA SIDOROVA,
POLYTECHNIC UNIVERSITY OF MILAN

CF = Case / Field Study

Co-authors: Michela Arnaboldi, Polytechnic University Of Milan
Giovanni Azzone, Polytechnic University Of Milan

Controls And The Asymmetric Stickiness Of Norms

Author: WILLIAM TAYLER,
BRIGHAM YOUNG UNIVERSITY

EX = Experimental

Co-authors: Scott Emett, Cornell University
Ronald Guymon, Georgia State University
Donald Young, Georgia Institute of Technology

A Critical Perspective On Trust & Management Control Concepts

Author: PETER BEUSCH,
THE UNIVERSITY OF GOTHENBURG

IC = Interdisciplinary / Critical

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SESSION: MA-RF DAY AND TIME: THURSDAY 22 MAY • 14:30-16:00

MARF05

Chair: MICHAEL TURNER

House: EBS

Room: 309

The Influence Of Culture And Framing On Escalating Commitment: A German-Vietnamese Comparison

Author: DANIEL FISCHER, STUTTGART UNIVERSITY EX = Experimental

Co-authors: Dennis D. Fehrenbacher, Monash
Peter Rötzel, Stuttgart
Burkhard Pedell, Stuttgart
Bich Ngoc Nguyen Thi, Stuttgart

Intra-Group Vs. Inter-Group Relative Performance: An Experimental Study

Author: MARÍA J. SÁNCHEZ EXPÓSITO, UNIVERSITY PABLO DE OLAVIDE, SEVILLE EX = Experimental

Co-authors: David Naranjo-Gil, University Pablo de Olavide, Seville

The Effect Of Cognitive Moral Development On Honesty In Managerial Reporting

Author: JANNE CHUNG, YORK UNIVERSITY EX = Experimental

Co-authors: Sylvia Hsu, York University

Perception Of Control And Deliberate Ignorance: An Employee Approach

Author: ERNESTO LOPEZ-VALEIRAS, UNIVERSITY OF VIGO SU = Survey

Co-authors: Jacobo Gomez-Conde, Universidad Autonoma de Madrid
Rogério João Lunkes, Universidade Federal de Santa Catarina

An Analysis Of The Role Of Identity In Compensation Contracts And Corporate Performance.

Author: TOSHIAKI WAKABAYASHI, WASEDA UNIVERSITY AM = Analytical / Modelling

SESSION: **MA-RF** DAY AND TIME: **THURSDAY 22 MAY • 16:30-18:00**

MARF06

Chair: *MATTHIAS MAHLENDORF*

House: *EBS*

Room: **309**

Enterprise Risk Management And Changes In Organisational Structure And Roles And Responsibilities Of Senior Management – A Case Study Of A Non-Life Insurance Company

Author: *MAGDY ABDEL-KADER,
ANGLIA RUSKIN UNIVERSITY*

CF = Case / Field Study

Co-authors: *Mirna Jabbour, Anglia Ruskin University*

War Risk Costs: Management Accounting Change At Guinness During World War I

Author: *MARTIN QUINN,
DUBLIN CITY UNIVERSITY*

EA = Empirical Archival

Co-authors: *William Jackson, Heriot-Watt University*

Between Everything And Nothing: Displacement Of Risk Management With Social Responsibility

Author: *NADEZDA NAZAROVA,
UNIVERSITY OF NORDLAND*

CF = Case / Field Study

Determinants Of Financial And Organizational Design

Author: *PETER VASSALLO,
THE UNIVERSITY OF NEW SOUTH WALES*

EA = Empirical Archival

Transfer Pricing In A Multi-Product Environment

Author: *SAVITA SAHAY,
RUTGERS UNIVERSITY*

AM = Analytical / Modelling

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SESSION: **MA-RF** DAY AND TIME: **THURSDAY 22 MAY • 16:30-18:00**

MARF07

Chair: *TIMO HYVONEN*

House: *Olümpia*

Room: **Epsilon**

How Participation In The Strategy Development Process Impacts Managers' Creation Of Budgetary Slack

Author: *JOLIEN DE BAERDEMAEKER,
GHENT UNIVERSITY*

SU = Survey

Co-authors: *Werner Bruggeman, Ghent University and Vlerick Business School*

Customer Lifetime Value Models: What Explains The Diversity?

Author: *KEN BATES,
VICTORIA UNIVERSITY OF WELLINGTON*

EA = Empirical Archival

Co-authors: *Mitchell Currie, Victoria University of Wellington*

Accountability For The Future - Mediators And Intermediaries In Strategizing

Author: *SALLA SIIVONEN,
UNIVERSITY OF TURKU*

CF = Case / Field Study

Co-authors: *Esa Puolamäki, University Of Turku*

Collective Sensemaking In The Planning Process

Author: *MARTIN MESSNER,
INNSBRUCK UNIVERSITY*

CF = Case / Field Study

Co-authors: *Lukas Goretzki, University of Innsbruck*

Knowledge And Assessment Of Logistics Cost Trade-Offs: A Survey Of Brazilian Professionals

Author: *JULIANA VENTURA AMARAL,
UNIVERSITY OF SAO PAULO*

SU = Survey

Co-authors: *Reinaldo Guerreiro, University Of Sao Paulo*

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SESSION: **MA-RF** DAY AND TIME: **FRIDAY 23 MAY • 09:00-10:30**

MARF08

Chair: *JACOBO GÓMEZ CONDE*

House: *EBS*

Room: **309**

What Is A Theory ? (for Accounting Researchers)

Author: *MARC NIKITIN,
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SU = Survey

Co-authors: *Aurélien Ragaigue, University of Poitiers*

A Survey Of The Adoption Of Target Costing In Ksa Manufacturing: An Empirical Study

Author: *MOHAMMED AL-OMIRI,
UMM AL-QURA UNIVERSITY*

SU = Survey

Co-authors: *Helmi Hammami, College of Business and Economics, Qatar University*

Factors Influencing The Implementation Of Activity-Based Costing In Thailand: A Case Study Of A Thai Bank

Author: *PREM YAPA,
RMIT UNIVERSITY*

CF = Case / Field Study

Co-authors: *Paweena Kongchan, Khon Kaen University
Gillian Vesty, RMIT University*

Do Elite-Structures Really Provoke Intellectual Inertia? The Role Of Institutional Pressures In Management Accounting

Author: *CHRISTOPH ENDENICH,
IESEG SCHOOL OF MANAGEMENT*

EA = Empirical Archival

Co-authors: *Rouven Trapp, TU Dortmund University
Andreas Hoffjan, TU Dortmund University*

Target Costing Implementations And Determinants Of Success

Author: *DAN SWENSON,
ARIZONA STATE UNIVERSITY*

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SESSION: MA-RF DAY AND TIME: FRIDAY 23 MAY • 09:00-10:30

MARF09

Chair: BARTLOMIEJ NITA

House: Olümpia

Room: Epsilon

'No Corners To Hide': Technology As Culture And Interactive Control

Author: TOMMASO PALERMO,
THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE

CF = Case / Field Study

The Diagnostic And Interactive Uses Of Management Control Systems In The Financial Services Industry – An Exploratory Analysis.

Author: FLORENCE PINTO BASTO,
ISEG SCHOOL OF ECONOMICS AND MANAGEMENT

SU = Survey

Co-authors: António Samagaio, ISEG School Of Economics And Management
Sofia Lourenço, ISEG School Of Economics And Management

Coercive Control, Enabling Control And Trust In An Interfirm Relationship

Author: REINALD MINNAAR,
RADBOD UNIVERSITY

CF = Case / Field Study

Co-authors: Muhammad Kaleem Zahir-Ul-Hassan, Zayed University
Ed Vosselman, Radboud University Nijmegen

Reinvestigating The Reasons For Control

Author: ADRIANA REJC BUHOVAC,
UNIVERSITY OF LJUBLJANA

CF = Case / Field Study

Co-authors: Goran Šušnjar, Triglav, Insurance Company

Management Control Systems As Enabling Use In Professional Bureaucracy: Evidence From Management Reform Of A Public Hospital

Author: TAKAHITO KONDO,
KYOTO SANGYO UNIVERSITY

CF = Case / Field Study

Co-authors: Takeshi Nishii, School of Commerce, Senshu University
Motohiro Aihara, School of Economics, Hokkaido University

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SESSION: **MA-RF** DAY AND TIME: **FRIDAY 23 MAY • 11:00-12:30**

MARF10

Chair: *SHAHZAD UDDIN*

House: *EBS*

Room: **309**

Conceptual Approach Of A Proposition To Assess The Innovation Path In The Textile Industry

Author: *FRANCISCO M. SOMOHANO,
UNIVERSITY OF CANTABRIA*

AM = Analytical / Modelling

Co-authors: *Francisco Javier Martinez-Garcia, University Of Cantabria*

Roles Of Accounting And Management Control In Product Innovation

Author: *FREDERIK ZACHARIASSEN,
UNIVERSITY OF SOUTHERN DENMARK*

CF = Case / Field Study

Co-authors: *Sirle Bürkland, University of Southern Denmark*

Business Innovation, Management Control And Artifacts: The Impact Of Empty Signifiers Imposed By External Agents

Author: *FABIO FREZATTI,
UNIVERSITY OF SAO PAULO*

CF = Case / Field Study

On The Use Of Rhetoric In Promoting Enterprise Resource Planning Systems

Author: *LAURI LEPISTÖ,
UNIVERSITY OF TAMPERE*

IC = Interdisciplinary / Critical

SESSION: MA-RF DAY AND TIME: FRIDAY 23 MAY • 11:00-12:30

MARF11

Chair: JOSEP BISBE

House: Olümpia

Room: **Epsilon**

An Examination Of The Association Between Factors Important For Foreign Subsidiary Viability And Control Package Choices

Author: JAMES WAKEFIELD,
UNIVERSITY OF TECHNOLOGY SYDNEY

SU = Survey

Co-authors: Francesco Giacobbe, University of Technology, Sydney
Zoltan Matolcsy, University of Technology, Sydney

Management Accounting Change From A Hybrid Institutional And Managerial Perspective

Author: EPAMEINONDAS KATSIKAS,
UNIVERSITY OF KENT

IC = Interdisciplinary / Critical

Co-authors: Robert Dixon, Durham University
Anne Woodhead, Durham University

The Hybridization Of Management Accounting Practices Within Projects Of New Product Development

Author: LOREDANA GIOVANNA SMALDORE,
NATIONAL UNIVERSITY OF IRELAND, GALWAY

CF = Case / Field Study

Co-authors: Cristiano Busco, National University of Ireland, Galway

Customer Contact Of Management Accountants On Role Conflicts, Innovative Behavior And Service Quality: The Impact Of Superior Feedback

Author: SILKE HOOK,
UNIVERSITY OF HAGEN

SU = Survey

Co-authors: Pascal Nevries, University of Kassel

Examining The Collaboration Of Management Accountants In Project Management

Author: YANNICK DE HARLEZ DE DEULIN,
IÉSEG SCHOOL OF MANAGEMENT

SU = Survey

Co-authors: Ricardo Malagueño, University of Essex
Olaf Hoffmann, Hochschule Konstanz

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SESSION: **MA-RF** DAY AND TIME: **FRIDAY 23 MAY • 14:30-16:00**

MARF12

Chair: *BURKHARD PEDELL*

House: *EBS*

Room: **309**

Financial Determinants Of Sales Promotion Spending

Author: *JEONGHO KOO,
KUMOH NATIONAL INSTITUTE OF TECHNOLOGY*

EA = Empirical Archival

Co-authors: *Seungah Song, Seoul Women's University
Tae-Young Paik, Sungkyunkwan University*

Perspectives On Relevance And The Relevance Test In Constructive Research Approach

Author: *KARI SIPPOLA,
UNIVERSITY OF JYVASKYLA*

CF = Case / Field Study

Co-authors: *Antti Rautiainen, University of Jyvaskyla
Toni Mättö, University of Jyvaskyla*

Terminal Value For Firms With Heterogeneous Return On Investment

Author: *STEFAN DIERKES,
GOETTINGEN UNIVERSITY*

AM = Analytical / Modelling

Co-authors: *Dr. Ulrich Schäfer, Goettingen University*

Investment Decisions, Managerial Performance Evaluation, Relative Benefit Depreciation And Relative Risk Allocation Schemes

Author: *JOSEF SCHOSSER,
UNIVERSITY OF PASSAU*

AM = Analytical / Modelling

Co-authors: *Markus Grottko, University of Passau*

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SESSION: **MA-RF** DAY AND TIME: **FRIDAY 23 MAY • 14:30-16:00****MARF13**Chair: *JANNE JÄRVINEN*House: *Olümpia*Room: **Epsilon****Budgeting And Beyond: Mobilizing The Management Control System For Change And Resistance**Author: *ANDERS NILSSON,
LULEÅ UNIVERSITY OF TECHNOLOGY*

CF = Case / Field Study

Professional Logic Of Controller And Theorization Of Emerging Practice Of Beyond BudgetingAuthor: *TIINA HENTTU-AHO,
UNIVERSITY OF OULU*

CF = Case / Field Study

Interdependence, Participation And Cooperation In The Budgeting ProcessAuthor: *KATRIN WEISKIRCHNER-MERTEN,
VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS*

AM = Analytical / Modelling

The Budget As A Cultural Argument - A Case Study Of A FestivalAuthor: *PER STÅLE KNARDAL,
SOR-TRONDELAG UNIVERSITY COLLEGE*

CF = Case / Field Study

Contingent Factors, Extent Of Budget Use, And Performance: A Structural Equation ApproachAuthor: *CEMIL KUZHEY,
FATIH UNIVERSITY*

SU = Survey

Co-authors: *Ali Uyar, Fatih University*