

Collected Papers



MANAGEMENT ACCOUNTING

PSD – Parallel Sessions with Discussants

PS – Parallel Sessions

RF – Research Forum Sessions

In each category, sessions are presented by time slot.

Session **MA-PSD** . Day and Time: **Tuesday 28th April . 15:30-17:00**

MAPSD04

Chair: Carmen Aranda

Room: Boisdale I

Is Empirical Management Accounting Research Progressing? – Evidence On Its Diversity And Methodological Sophistication Over Three Decades

Discussant: Torkel Strömsten

Author: MAIK LACHMANN, TECHNICAL UNIVERSITY OF BERLIN

IC = Interdisciplinary / Critical

Co-Author: Rouven Trapp, TU Dortmund University

Irene Essert, TU Dortmund University

Mapping Management Accounting 2002 – 2012

Discussant: Jingwen Zhang

EA = Empirical Archival

Author: MATTHIAS MAHLENDORF, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT

Co-Author: Florian Herschung, WHU - Otto Beisheim School of Management

Jürgen Weber, WHU - Otto Beisheim School of Management

Session **MA-PSD** . Day and Time: **Wednesday 29th April . 11:45-13:15**

MAPSD01

Chair: Loai Alsaïd

Room: Boisdale I

Home And Host Country Effects On Strategic Outsourcing Contracts

Discussant: Jonas Heese

Author: TAKAHARU KAWAI, DOSHISHA UNIVERSITY

SU = Survey

Co-Author: Henri Dekker, VU University Amsterdam, Department of Accounting

Junya Sakaguchi, Kansai University

The Use Of Cost Information In Anglophone Subsidiaries In Germany - Evidence On Micro Level Resistance To Corporate Cost Accounting Standards

Discussant: Robert C Rickards

Author: PETER KAJUTER, MUENSTER UNIVERSITY

SU = Survey

Co-Author: Moritz Schröder, University of Münster

Session **MA-PSD** . Day and Time: **Wednesday 29th April . 14:00-15:30**

MAPSD02

Chair: Magdy Abdel-Kader

Room: Boisdale I

Managing The Unmanageable: A Closer Look At The Relationship Between Control Systems And The Performance Of Universities

Discussant: Thomas Günther

Author: MONICA FRANCO, CRANFIELD UNIVERSITY / CRANFIELD SCHOOL OF MANAGEMENT SU = Survey

Co-Author: Valentina Battista, University of Chieti and Pescara
Lorenzo Lucianetti, University of Chieti and Pescara

The Relationship Of Structural Autonomy And Management Control System In Higher Education

Discussant: Anne-Marie Kruis

Author: ULRIKE SCHMIDT, DRESDEN UNIVERSITY OF TECHNOLOGY SU = Survey

Co-Author: Sebastian John, Dresden University of Technology
Thomas Günther Dresden University of Technology

Session **MA-PSD** . Day and Time: **Wednesday 29th April . 15:45-17:15**

MAPSD03

Chair: Donald Anderson

Room: Boisdale I

Leadership Style, Management Control System And Technological Innovation: The Role Of Beliefs, Interactive, Diagnostic And Boundary Systems

Discussant: Lili-Anne Kihn

Author: FABIO FREZATTI, UNIVERSITY OF SAO PAULO SU = Survey

Co-Author: Ana Paula Capuano Da Cruz, Universidade Federal do Rio Grande (FURG)
Diógenes De Souza Bido, Universidade Presbiteriana Mackenzie (MACKENZIE)

Balancing Control Structures: An Empirical Analysis Of The Levers Of Control Framework

Discussant: Hans Rouwelaar

Author: ANNE-MARIE KRUIS, NYENRODE UNIVERSITY SU = Survey

Co-Author: Roland Speklé, Nyenrode Business University
Sally Widener, Clemson University

Session MA-PS . Day and Time: Tuesday 28th April . 13:45-15:15

MAPS05

Chair: Nicola Dalla Via

Room: Boisdale 2

The Effect Of Injunctive Social Norms And Dissent On Budget Reporting Honesty

Author: MARTIN ALTENBURGER, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS EX = Experimental

The Effects Of Information Organization And Presentation Format On Subjective Performance Evaluations

Author: VICTOR MAAS, UNIVERSITY OF AMSTERDAM EX = Experimental
Co-Author: Niels Verdoorn, DRV Accountants & Adviseurs

The Effects Of Information Aggregation And Visualization On Decision Quality For Complex Multiattribute Judgment Tasks In Performance Evaluation

Author: CHRISTIAN MEIER, UNIVERSITY OF PASSAU EX = Experimental
Co-Author: Robert Obermaier, University of Passau
Tamara Jakob

Session MA-PS . Day and Time: Tuesday 28th April . 17:00-18:30

MAPS07

Chair: Evelyn Braumann

Room: Boisdale 2

To Be Or Not To Be In The Sample? On The Consequences Of Using Manipulation Checks In Experimental Accounting Research

Author: PETER KOTZIAN, DUESSELDORF UNIVERSITY EX = Experimental
Co-Author: Barbara E. Weißenberger, Heinrich Heine University Duesseldorf
Thomas Stöber, Heinrich Heine University Duesseldorf
Florian Hoos, HEC Paris

Turning Creativity Into Innovation: How Performance Evaluation Facilitates Innovation

Author: ANDREAS OSTERMAIER, MUNICH UNIVERSITY OF TECHNOLOGY EX = Experimental
Co-Author: Matthias Uhl, Technische Universität München

Session MA-PS . Day and Time: Wednesday 29th April . 08:30-10:00

MAPS08

Chair: Aude Deville

Room: Boisdale 2

From Controversy To Accountability: How Control Systems Facilitate The Deployment Of Corporate Social Responsibility In A Gambling Company.

Author: MARION LIGONIE, ESSEC BUSINESS SCHOOL PARIS CF = Case / Field Study

Sustainability Management Control Systems As A Package: A Case Study On The Operationalization Of Control Practices In The Oil Industry

Author: CRISTIANA PARISI, COPENHAGEN BUSINESS SCHOOL CF = Case / Field Study

Design And Use Of Cost Accounting Models In Nordic University Hospitals

Author: KARL SAEBJORN KJOLLESDAL, NHH NORWEGIAN SCHOOL OF ECONOMICS CF = Case / Field Study

Session **MA-PS** . Day and Time: **Wednesday 29th April . 10:15-11:45**

MAPS09

Chair: Bart Dierynck

Room: Boisdale 2

Performance Measurement Alignment And Hold-Up Risk In Supply Chains

CF = Case / Field Study

Author: NEALE O'CONNOR, HONG KONG BAPTIST UNIVERSITY

Co-Author: Bin Srinidhi, University of Texas Arlington

The Use Of Customer Accounting Practices To Support A Customer-Focused Strategy: A Case Study In An Australasian Bank

CF = Case / Field Study

Author: KEN BATES, VICTORIA UNIVERSITY OF WELLINGTON

Co-Author: Carolyn Fowler, Victoria University of Wellington

Ian Eggleton, Victoria University of Wellington

Accounting, Shareholder Value Creation And Inter-Firm Dynamics – A Case Study Of The Ericsson-Vodafone Relationship

CF = Case / Field Study

Author: TORKEL STRÖMSTEN, STOCKHOLM SCHOOL OF ECONOMICS

Co-Author: Kalle Kraus, Stockholm School of Economics

Session **MA-PS** . Day and Time: **Wednesday 29th April . 11:45-13:15**

MAPS10

Chair: Samar El Sayad

Room: Boisdale 2

'Fragile Partners': On The Identity Work Of Management Accountants

CF = Case / Field Study

Author: MARTIN MESSNER, UNIVERSITY OF INNSBRUCK

Co-Author: Lukas Goretzki, University of Innsbruck

Struggles For Recognition: The Discourses, Identity And "dirty Work" Of Management Accountants

IC = Interdisciplinary / Critical

Author: JEREMY MORALES, ESCP – EUROPE

Coaching On Demand: The Role Of The Management Accountant At The Swedish Social Insurance Agency

CF = Case / Field Study

Author: KRISTINA TAMM HALLSTRÖM, STOCKHOLM SCHOOL OF ECONOMICS

Co-Author: Mikael Holmgren Caicedo, Stockholm University/Stockholm Business School

Maria Mårtensson, Stockholm School Of Economics/Score

Session **MA-PS** . Day and Time: **Wednesday 29th April . 14:00-15:30**

MAPS13

Chair: Lars Frimanson

Room: Boisdale 2

Determinants Of The Adoption And Performance Effects Of Value-Based Management Systems In Germany

EA = Empirical Archival

Author: CHRISTIAN BRÜCK, UNIVERSITY OF BAYREUTH

Co-Author: Barbara Faltynek, University of Muenster

Thorsten Knauer, University of Bayreuth

Anja Schwering, University of Muenster

Stakeholder Orientations And Cost Management

EA = Empirical Archival

Author: XIAOTAO LIU, NORTHEASTERN UNIVERSITY

Co-Author: Xiaoxia Liu, Hohai University

Colin Reid, Northeastern University

Sophistication Of Value-Based Management In Europe – The Role Of Organizational Fit In Different Institutional Environments

Author: MICHAEL WOLFF, GOETTINGEN UNIVERSITY EA = Empirical Archival
Co-Author: Sebastian Firk, Goettingen University / Chair of Management and Control
Lars Torben Schmidt, Goettingen University

Session MA-PS . Day and Time: Wednesday 29th April . 15:45-17:15

MAPS12

Chair: Carolyn Fowler

Room: Boisdale 2

Combinations Of The Levers Of Control In Product Development

Author: LUCIA BELLORA, HAMBURG UNIVERSITY SU = Survey

Goal Rigidity And Process Flexibility: How To Use Performance Measures In New Product Development Projects

Author: KLAUS MOELLER, UNIVERSITY OF ST. GALLEN SU = Survey
Co-Author: Nina Kruse, University of St Gallen
Frank Verbeeten, VU Amsterdam

Controlling Work-Related Attitudes: The Role Of Interactive And Diagnostic Uses Of Performance Measures

Author: BARBARA E. WEIßENBERGER, DUESSELDORF UNIVERSITY SU = Survey
Co-Author: Christian Kleine, University of Giessen

Session MA-PS . Day and Time: Thursday 30th April . 08:30-10:00

MAPS06

Chair: Lyn Daff

Room: Dochart 1

Strategy Evaluation When Using A Strategic Performance Measurement System: An Examination Of Motivational And Cognitive Biases

Author: LAN GUO, WILFRID LAURIER UNIVERSITY EX = Experimental
Co-Author: Lan Guo, Wilfrid Laurier University
Theresa Libby, University of Waterloo
Bernard Wong-On-Wing, Washington State University
Dan Yang, Southwestern University of Finance and Economics

Can Feedback Hurt? Adverse Impact Of Feedback Under Negative Financial Incentives

Author: SOFIA LOURENÇO, LISBON UNIVERSITY EX = Experimental
Co-Author: Jeffrey Greenberg, Partners Healthcare, Brigham Women's Hospital
Melissa Spinks, Partners Healthcare, Brigham Women's Hospital
David Bates, Partners Healthcare, Brigham Women's Hospital
V. G. Narayanan, Harvard Business School

Can Employees Exercise Control Over Managers? The Role Of The Employees' Knowledge Of Manager Behavior And Manager Discretion

Author: HUAXIANG YIN, NANYANG TECHNOLOGICAL UNIVERSITY EX = Experimental

MAPSI I**Chair: Christoph Eendenich****Room: Boisdale 2****The Role Of Heteroglossic Dialogue In Performance Evaluation: A Case Study Of A Non-Government Organization**

Author: DAVID SMITH, MONASH UNIVERSITY

CF = Case / Field Study

Co-Author: Susan O'Leary, Monash University

Politicisation Of Cost Management Practices: The Case Of Electricity And Energy In Egypt

Author: LOAI ALSAID, UNIVERSITY OF ABERDEEN

CF = Case / Field Study

Co-Author: Dr Chandana Alawattage University of Aberdeen Business School, Scotland, UK

Engaging With The Concept Of Sustainability: Integrated Reporting As A Discursive Object

Author: FABRIZIO GRANÀ, NATIONAL UNIVERSITY OF IRELAND, GALWAY

CF = Case / Field Study

Co-Author: Cristiano Busco, University of Roehampton Business School in London, U.K
Elena Giovannoni, Royal Holloway University of London, UK**Session MA-PS . Day and Time: Thursday 30th April . 10:15-11:45****MAPS01****Chair: Daniela Argento****Room: Boisdale 1****Flexibility In Cost-Based Transfer Pricing**

Author: MARKUS BRUNNER, TECHNISCHE UNIVERSITÄT MÜNCHEN

AM = Analytical / Modelling

Co-Author: Peter Schäfer, Technische Universität München

Slack And Participative Budgeting – Always An Evil?

AM = Analytical / Modelling

Author: CHRISTIAN RIEGLER, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

Co-Author: Michael Kopel, University of Graz/Institute of Organization and Economics of Institutions

Should We Stop Using The Step Method? A Simulation-Based Analysis Of Methods For Allocating Support Service Costs

Author: Sina Hocke, HAMBURG UNIVERSITY OF TECHNOLOGY

AM = Analytical / Modelling

Co-Author: Matthias Meyer, HAMBURG UNIVERSITY OF TECHNOLOGY

MAPSI 4**Chair: Frederic Gautier****Room: Boisdale 2****Disclosure Of Executive Biographic Information: Voluntary Disclosure And Managerial Incentives**

Author: YAO ZHANG, TONGJI UNIVERSITY

EA = Empirical Archival

Co-Author: Kai Wai Hui, Hong Kong University of Science and Technology

Aggregate Ceo Compensation, Aggregate Performance And Relative Performance Evaluation

Author: ANA M. ALBUQUERQUE, BOSTON UNIVERSITY

EA = Empirical Archival

Co-Author: Mary Ellen Carter, Boston College

Bjorn Jorgensen, THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE

The Effect Of Performance Measurement Systems Used By Headquarters Of Global Organizations On The Subsidiary Performance

Author: TAKAHITO KONDO, KYOTO SANGYO UNIVERSITY

SU = Survey

Co-Author: Takeshi Nishij, SENSU UNIVERSITY

Session **MA-PS** . Day and Time: **Thursday 30th April . 11:45-13:15**

MAPS02

Chair: Apostolos Ballas

Room: Boisdale I

Relative Performance Evaluation In Presence Of Exposure Risk

Author: ROBERT GOEX, UNIVERSITY OF ZÜRICH

AM = Analytical / Modelling

Equilibrium Disclosure And The Value Of Accounting Information In A Multi-Period Tournament

Author: CAROLIN MAUCH, TUEBINGEN UNIVERSITY

AM = Analytical / Modelling

Co-Author: Jens Robert Schöndube, Leibniz Universität Hannover

Ranking Performance Measures When Contracts Are Renegotiated

Author: FLORIN SABAC, UNIVERSITY OF ALBERTA

AM = Analytical / Modelling

MAPS15

Chair: Dipankar Ghosh

Room: Boisdale 2

Performing Socie-Ties: Exploring The Pervasiveness Of The Interactions Between Accounting And Innovation

Author: SILVANAREVELLINO, COPENHAGEN BUSINESS SCHOOL

IC = Interdisciplinary / Critical

Co-Author: Jan Mouritsen, CBS

Revisiting 30 Years Of Sma Literature: A Focus On Cost, Price And Value

Author: VERONIQUE MALLERET, GROUPE HEC, GRADUATE BUSINESS SCHOOL

IC = Interdisciplinary / Critical

The Influence Bu Managers Allow Their Controllers: An Empirical Investigation In The Netherlands

Author: HANS ROUWELAAR, NYENRODE UNIVERSITY

SU = Survey

Co-Author: Freek Rebel, Amsterdam University of Applied Sciences

Session **MA-PS** . Day and Time: **Thursday 30th April . 14:00-15:30**

MAPS03

Chair: Ken Bates

Room: Boisdale I

Sooner Or Later: The Effects Of Timing On Managers' Discretionary Weighting Of Multiple Performance Measures

Author: WILLIAM TAYLER, BRIGHAM YOUNG UNIVERSITY

EX = Experimental

Co-Author: Stephen Deason, Emory University

Gary Hecht, University of Illinois at Urbana-Champaign

Kristy Towry, Emory University

The Effects Of Ex Post Goal Adjustment And Social Identity With A Superior On Subordinates' Performance

Author: THERESA LIBBY, UNIVERSITY OF WATERLOO

EX = Experimental

Co-Author: Ian Burt, Niagara University

C. Adam Presslee, University of Pittsburgh

The Effect Of Bonus Deferral On Managers' Investment Decisions

Author: TAMI DINH, UNIVERSITY OF ST. GALLEN

EX = Experimental

Co-Author: Mandy Cheng, University of New South Wales

Wolfgang Schultze, University of Augsburg

MAPSI6**Chair: Robert Gillenkirch****Room: Boisdale 2****Transfer Pricing System (tps) Integration, Design Characteristics And Perceived Tps Success**

Author: BENEDIKT BISIG, UNIVERSITY OF ZÜRICH

EA = Empirical Archival

Co-Author: Katrin Hummel, University of Zürich
Dieter Pfaff, University of Zürich**Regulator Leniency And Mispricing In Beneficent Nonprofits**

Author: JONAS HEESE, HARVARD UNIVERSITY / HARVARD BUSINESS SCHOOL

EA = Empirical Archival

Co-Author: Ranjani Krishnan, Michigan State University
Frank Moers, Maastricht University**Principals And Their Car Dealers: What Do Targets Tell About Their Relation?**

Author: JINGWEN ZHANG, TILBURG UNIVERSITY

EA = Empirical Archival

Co-Author: Jan Bouwens, Tilburg University
Eddy Cardinaels, Tilburg University**Session MA-PS . Day and Time: Thursday 30th April . 15:30-17:00****MAPS04****Chair: Lucia Bellora****Room: Boisdale I****The Effects Of Organizational Risk Appetite, Social Pressure And Honesty-Humility On Financial Reporting Decisions**

Author: ALISA BRINK, VIRGINIA COMMONWEALTH UNIVERSITY

EX = Experimental

Co-Author: Andrea Gouldman, Weber State University
Lisa Victoravich, University of Denver**Does Accountability Enhance Cognitive Control? Experimental Evidence**

Author: MINA GODEC, UNIVERSITY OF LJUBLJANA

EX = Experimental

Co-Author: Frank Hartmann, Rotterdam School of Management, Erasmus University
Grega Repovš, Mind & Brain Lab, Faculty of Arts, University of Ljubljana
Sergeja Slapničar, Faculty of Economics, University of Ljubljana**The Role Of Cognitive Frames In Combined Decisions About Risk Level And Effort Exertion**

Author: KARLA OBLAK, UNIVERSITY OF LJUBLJANA

EX = Experimental

Co-Author: Sergeja Slapničar, University of Ljubljana, Faculty of Economics
Mina Godec, University of Ljubljana, Faculty of Economics**MAPSI7****Chair: Marco Giuliani****Room: Boisdale 2****Real Effects Of Analyst Forecasts: Evidence From Cost Behavior**

Author: PATRICK VORST, MAASTRICHT UNIVERSITY

EA = Empirical Archival

Co-Author: Annelies Renders, Maastricht University

The Interaction Of Use, Level Of Sophistication And Benefits Of Performance Measurement Systems

Author: THOMAS GÜNTHER, DRESDEN UNIVERSITY OF TECHNOLOGY

SU = Survey

Co-Author: Anja Heinicke, Dresden University of Technology

An Empirical Test Of The Effect Of Outrage Costs On Ceo Compensation Level

Author: BART DIERYNCK, TILBURG UNIVERSITY

EA = Empirical Archival

Co-Author: Annelies Renders, Maastricht University

Session **MA-RF** . Day and Time: **Tuesday 28th April . 13:45-15:15**

MARFI1

Chair: Xiaotao Liu

Room: Gala 2

Linking Key Performance Indicators To New Venture Survival

Author: JOHNNY JERMIAS, SIMON FRASER UNIVERSITY

EA = Empirical Archival

Co-Author: Yasheng Chen, Simon Fraser University

The Decision To Outsource Risk Management Services

Author: PAMELA KENT, GRIFFITH UNIVERSITY

EA = Empirical Archival

Co-Author: Jacqueline Christensen, Bond University

Relative Performance Evaluation Within Business Groups: Evidence From Korea

Author: EUNG GIL KIM, KOREA UNIVERSITY BUSINESS SCHOOL

EA = Empirical Archival

Co-Author: Jinsuk Heo, Korea University

Jinbae Kim, Korea University

The Effects Of Product Market Competition And Non-Financial Performance On Capital Expenditure

Author: YI-CHEN WU, NATIONAL CHUNG HSING UNIVERSITY

EA = Empirical Archival

Co-Author: Li-Kai Liao, Tunghai University

Yi-Mien Lin, National Chung Hsing University

Tsung-Wen Lin, National Chung Hsing University

How Does Ceo Decision Horizon Influence R&d Investment?

EA = Empirical Archival

Author: CHIH-WEI PENG, NATIONAL CHANGHUA UNIVERSITY OF EDUCATION

Session **MA-RF** . Day and Time: **Tuesday 28th April . 15:30-17:00**

MARFI2

Chair: Anne-Marie Kruis

Room: Gala 2

The Role Of Labor And Transaction Costs In The Success Of Manufacturing Offshore: Evidence From Mexico's Maquiladora Industry

Author: RICHARD PRICE, UTAH STATE UNIVERSITY

EA = Empirical Archival

Co-Author: Leslie Eldenburg, University of Arizona

Francisco Roman, George Mason University

Role Expansion Or Shift? Controller's Roles As Business Partner And Bean Counter – An Empirical Study On Tasks, Roles And Self-Perception Of German

Author: ROBERT RIEG, AALEN UNIVERSITY OF APPLIED SCIENCES

EA = Empirical Archival

Effects Of Value-Based Management On The Success Of M&a Activity

Author: LISA SILGE, UNIVERSITY OF MUENSTER

EA = Empirical Archival

Co-Author: Thorsten Knauer, University of Bayreuth

Friedrich Sommer, University of Münster

Does Self-Certification Encourage Or Reduce Escalation Of Commitment?

Author: NICOLE ANG, THE UNIVERSITY OF NEW SOUTH WALES

EX = Experimental

Co-Author: Nicole Ang, UNSW

Mandy Cheng, UNSW

The Effect Of Mood And Incentives On Negotiators' Judgements About Negotiated Transfer Prices

Author: LINDA CHANG, THE UNIVERSITY OF NEW SOUTH WALES EX = Experimental
Co-Author: Mandy Cheng, The University of New South Wales
Samual Ly, The University of New South Wales

MARFI4

Chair: Neale O'Connor

Room: Gala I

The Effects Of Perceived Fairness And Inter-Group Relative Performance Feedback On Whistleblowing Decisions

Author: MARIA J. SANCHEZ EXPOSITO, UNIVERSITY PABLO DE OLAVIDE, SEVILLE EX = Experimental
Co-Author: Victor Maas, University of Amsterdam
David Naranjo-Gil, Universidad Pablo De Olavide

The Effect Of Monitoring Intensities On Managers' Project Evaluation Decisions

Author: IMRAN SYARIFUDDIN, GADJAH MADA UNIVERSITY EX = Experimental
Co-Author: Mahfud Sholihin, Gadjah Mada University
Ertambang Nahartyo, Gadjah Mada University

Project Control In Record Production During The 1960s: Record Producers As Hybrid Accountants

Author: DARREN JUBB, HERIOT-WATT UNIVERSITY EDINBURGH HI = History
Co-Author: William J. Jackson, Heriot-Watt University
Nicholas J. Paisey, Heriot-Watt University

Approaches To Validation And Evaluation In Qualitative Studies Of Management Accounting

Author: LILI-ANNE KIHN, UNIVERSITY OF TAMPERE HI = History
Co-Author: Eeva-Mari Ihantola, University of Tampere

Session MA-RF . Day and Time: Tuesday 28th April . 17:00-18:30

MARFI3

Chair: Matthias Mahlendorf

Room: Gala 2

The Influence Of Accountability And Balanced Scorecard Framing On Investment Decisions

Author: NICOLA DALLA VIA, ERASMUS UNIVERSITY ROTTERDAM / ERIM EX = Experimental
Co-Author: Marcel Van Rinsum, RSM, Erasmus University
Paolo Perego, RSM, Erasmus University

Psychosocial And Neurobiological Responses To Accounting: Effects Of Formal Performance Evaluation On Energy Mobilization

Author: LARS FRIMANSON, UPPSALA UNIVERSITY EX = Experimental
Co-Author: Ingrid Anderzén, Uppsala University

What Guides Subjective Performance Evaluation: Incentive Provision Or Norm Enforcement?

Author: ROBERT GILLENKIRCH, UNIVERSITY OF OSNABRÜCK EX = Experimental
Co-Author: Heike Kreienbaum, University of Osnabrueck

Accounting For Fair Competition Between Private And Public Sector Armaments Manufacturers In Victorian Britain

Author: JOHN RICHARD EDWARDS, CARDIFF UNIVERSITY BUSINESS SCHOOL HI = History

The Chief Accountant At Guinness, C. 1920-1940: The Precursor Of A Modern-Day Cfo?

Author: MARTIN R. W. HIEBL, LINZ JOHANNES KEPLER UNIVERSITY HI = History
Co-Author: Martin Quinn, Dublin City University Business School
Carmen Martínez Franco, Universidad Politécnica de Cartagena

Session **MA-RF** . Day and Time: **Wednesday 29th April . 08:30-10:00**

MARF01

Chair: Thomas Günther

**Room: Jura
Crowne Plaza Hotel**

Throughput Modelling In Participative Budgeting

Author: FAISAL AL HUDITHI, HULL UNIVERSITY BUSINESS SCHOOL AM = Analytical / Modelling
Co-Author: Waymond Rodgers, University of Hull/University of Texas, El Paso

Accounting Measures Ability To Capture Intellectual Capital

Author: ANDREEA BORDIANU, LEEDS UNIVERSITY BUSINESS SCHOOL AM = Analytical / Modelling

Bridging The “reality Gap”: Full-Cost Pricing And Profit Maximization

Author: GRAZIANO COLLER, UNIVERSITY OF TRENTO AM = Analytical / Modelling
Co-Author: Paolo Collini, University of Trento

Beyond What? On The Diffusion Of Beyond Budgeting

Author: TROND BJORNENAK, NHH NORWEGIAN SCHOOL OF ECONOMICS CF = Case/Field Study

Accountants And Their Intra-Organisational Communication Challenges And Strategies: A Not-For-Profit Sector Perspective

Author: LYN DAFF, QUEENSLAND UNIVERSITY OF TECHNOLOGY CF = Case/Field Study
Co-Author: Lee Parker, RMIT University

Session **MA-RF** . Day and Time: **Wednesday 29th April . 10:15-11:45**

MARF02

Chair: Lan Guo

**Room: Jura
Crowne Plaza Hotel**

Bias In Subjective Performance Evaluations - Curse Or Blessing For Performance-Based Compensation?

Author: IRENE ESSERT, TU DORTMUND UNIVERSITY AM = Analytical / Modelling

Don'T Kill The Goose That Lays The Golden Eggs: Strategic Delay In Project Completion

Author: SVETLANA KATOLNIK, HANNOVER UNIVERSITY AM = Analytical / Modelling
Co-Author: Jens Robert Schoendube, Leibniz Universitaet Hannover

Goal Congruence And Preference Similarity Between Principal And Agent With Differing Time Horizons – Setting Incentives Under Risk

Author: JOSEF SCHOSSER, UNIVERSITY OF PASSAU AM = Analytical / Modelling
Co-Author: Markus Grottke, University of Passau

Resource Allocations In Uk Universities - A Case Study Of Three Uk Universities

Author: RUI DAI, UNIVERSITY OF BRISTOL CF = Case / Field Study
Co-Author: David Dugdale, University of Bristol
Stephen Lyne, University of Bristol

From The Diversity Of The Characteristics Of Smes To The Diversity Of Their Management Control System: The Case Of An Elaborated Purchase Dashboard

Author: KATIA DANGEREUX, MONTPELLIER I UNIVERSITY CF = Case / Field Study
Co-Author: Philippe Chapellier, Montpellier II University
Fabienne Villeseque-Dubus, Perpignan University

Session **MA-RF** . Day and Time: **Wednesday 29th April . 11:45-13:15**

MARF09

Chair: Sander van Triest

**Room: Jura
Crowne Plaza Hotel**

Implementing A New Budgeting Practise In A Public Sector Organization

Author: PASI SYRJA, LAPPEENRANTA UNIVERSITY OF TECHNOLOGY

CF = Case / Field Study

Co-Author: Satu Patari, Lappeenranta University of Technology
Helena Sjogren, Lappeenranta University of Technology
Vilma Kesanen, Lappeenranta University of Technology

The Servitization Of Manufacturing: What Is The Role For Management Accounting?

Author: ANDREA TENUCCI, SANT'ANNA SCHOOL OF ADVANCED STUDIES

CF = Case / Field Study

Co-Author: Teemu Laine, Cost Management Center, Tampere University of Technology

Analysis Of The Rejection And Misuse Of Management Tools Following The Introduction Of A Management Control System In Sm

Author: CINDY ZAWADZKI, NEOMA BUSINESS SCHOOL

CF = Case / Field Study

Co-Author: Thierry Nobre, EM Strasbourg

Enablers Of Sense-Making And Responding And Their Impact On The Effectiveness Of Management Accounting Practices

Author: OGAN YIGITBASIOGLU, QUEENSLAND UNIVERSITY OF TECHNOLOGY

SU = Survey

The Impact Of Ethics Education On Earnings Management Judgment: A Quasi-Experimental Approach

Author: AHMAD ZAKI, GADJAH MADA UNIVERSITY

EX = Experimental

Co-Author: Mahfud Sholihin, Gadjah Mada University

Session **MA-RF** . Day and Time: **Wednesday 29th April . 14:00-15:30**

MARF06

Chair: Lili-Anne Kihn

**Room: Jura
Crowne Plaza Hotel**

Influence Of Budgeting Style On Executives' Perceived Usefulness And Criticisms Of Budgeting

Author: DANIEL MUCCI, UNIVERSITY OF SAO PAULO

SU = Survey

Co-Author: Fabio Frezatti, University of Sao Paulo
Diogenes Bido, Mackenzie Presbyterian University

Changes In Management Accounting Related Roles Of Small Business Chief Financial Officers

Author: PALL RIKHARDSSON, REYKJAVÍK UNIVERSITY

SU = Survey

Co-Author: Thorlakur Karlsson, Reykjavik University
Catherine Elisabet Batt, Reykjavik University

The Influence Of Information And Social-Affective Factors On Decision In Accounting Environment

Author: ANA MARIA ROUX CESAR, MACKENZIE PRESBYTERIAN UNIVERSITY

SU = Survey

Co-Author: Gilberto Perez, Mackenzie Presbyterian University

Design And Use Of Management Control Systems Focused On The Customer: A Study Of Brazilian Companies From The Perspective Of Contingency Theory

Author: LILIANE CRISTINA SEGURA, MACKENZIE PRESBYTERIAN UNIVERSITY

SU = Survey

Co-Author: Flavio Roberto Mantovani, Mackenzie Presbyterian University

Henrique Formigoni, Mackenzie Presbyterian University
Rute Abreu, Instituto Politecnico da Guarda

Penny Wise, Pound Foolish? Public Sector Management Control In Times Of Austerity

Author: BEREND VAN DER KOLK, UNIVERSITY OF GRONINGEN/ FACULTY OF ECONOMICS
AND BUSINESS

CF = Case / Field Study

Co-Author: Henk Ter Bogt, University of Groningen
Paula Van Veen-Dirks, University of Groningen

Session MA-RF . Day and Time: Wednesday 29th April . 15:45-17:15

MARF05

Chair: Svetlana Katolnik

**Room: Jura
Crowne Plaza Hotel**

The Influence Of Organizational Design And Non-Financial Performance Measurement On Global Performance

Author: NATHALIE BENET, UNIVERSITY OF NICE-SOPHIA ANTIPOLIS

SU = Survey

Co-Author: Aude Deville, University of Nice-Sophia Antipolis

Actual And Perceived Level Of Erm Implementation In Non-Financial Companies – Empirical Evidence On The Impact Of Company Culture

Author: EVELYN BRAUMANN, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

SU = Survey

Co-Author: Anne D'Arcy, Vienna University of Economics and Business

Debt Pressure And The Choice Of Interactive Control Systems

Author: ELENA DE LAS HERAS, AUTONOMOUS UNIVERSITY OF MADRID

SU = Survey

Co-Author: Beatriz Garcia Osma, Universidad Autónoma de Madrid

Jacobo Gomez, Universidad Autónoma de Madrid

Elena De Las Heras, Universidad Autónoma de Madrid

Involving Managers To Reduce Barriers To Performance Measurement System Innovation

Author: KLAUS DERFUSS, UNIVERSITY OF HAGEN

SU = Survey

Co-Author: Daniel Sauer, University of Hagen

Jorn Littkemann, University of Hagen

Adoption And Benefits Of Life Cycle Costing In German Firms

Author: KATJA MÖSLANG, BAYREUTH UNIVERSITY

SU = Survey

Co-Author: Thorsten Knauer, Bayreuth University

Session MA-RF . Day and Time: Thursday 30th April . 08:30-10:00

MARF04

Chair: Elaine Harris

**Room: Jura
Crowne Plaza Hotel**

Reporting On Intangible Assets: A Critical Review

Author: FRANCISCA CASTILLA POLO, UNIVERSITY OF JAÉN

IC = Interdisciplinary / Critical

Co-Author: Dolores Gallardo-Vazquez, University of Extremadura

Bringing Power, Interests And Rules To Oie: A Model Of Rule-Based Action

Author: JOAO PEDRO OLIVEIRA, UNIVERSITY OF PORTO

IC = Interdisciplinary / Critical

Co-Author: William Nixon, University of Dundee

Market Defined Innovation Success

Author: BORIS D. PLÜSCHKE, BAYREUTH UNIVERSITY

IC = Interdisciplinary / Critical

Co-Author: Markus Grottke, University of Passau

The Effects Of Severe Economic Crisis On Budgeting Practices In Companies: A Longitudinal Study

Author: CATHERINE ELISABET BATT, REYKJAVÍK UNIVERSITY

SU = Survey

Co-Author: Páll Ríkharðsson, Reykjavík University
Þorlákur Karlsson, Reykjavík University**The Relationship Between Control And Innovation: An Explanation Based On Knowledge Creation**

Author: ADEL BELDI, IÉSEG SCHOOL OF MANAGEMENT

SU = Survey

Co-Author: Olivier De La Villaremois, Sorbonne Business School, Paris, France
Kerim Karmeni, LEM /LaREMFiq, University of Sousse, Tunisia
Faysal Mansouri, LaREMFiq, University of Sousse, Tunisia**Session MA-RF . Day and Time: Thursday 30th April . 10:15-11:45****MARF07****Chair: Jonas Heese****Room: Jura
Crowne Plaza Hotel****Accounting For Research: Academic Responses To Research Performance Demands In An Australian University**

Author: JAMES GUTHRIE, MACQUARIE UNIVERSITY

CF = Case / Field Study

Co-Author: James Guthrie, Macquarie University
Ann Sardesia, Central Queensland University
Helen Irvine, Queensland University of Technology
Stuart Tooley, Queensland University of Technology**Uncontrollable Risk And Management Control System Design: Exploring On-Time Delivering Performance In A Manufacturing Firm**

Author: ALLAN HANSEN, COPENHAGEN BUSINESS SCHOOL

CF = Case / Field Study

Co-Author: Linn Gevoll, Copenhagen Business School
Ivar Friis, Copenhagen Business School
Tamas Vamosi, Copenhagen Business School**The Construction Of Persuasiveness Of Self-Assessment Based Post-Completion Auditing Reports**

Author: JARI HUIKKU, AALTO UNIVERSITY SCHOOL OF BUSINESS

CF = Case / Field Study

Co-Author: Kari Lukka, Turku School of Economics; University of Turku

Erm And Changes In Capital Allocation Practices – The Case Of A Large Non-Life Insurance Company

Author: MIRNA JABBOUR, ANGLIA RUSKIN UNIVERSITY

CF = Case / Field Study

Co-Author: Magdy Abdel-Kader, Anglia Ruskin University

Adapting To Crisis: The Motion Of Management Control In A Greek Hotel-Chain

Author: GEORGIOS MAKRYGIANNAKIS, CRETE, TEI

CF = Case / Field Study

Session **MA-RF** . Day and Time: **Thursday 30th April . 11:45-13:15**

MARF08

Chair: Karl Saebjorn Kjollesdal

**Room: Jura
Crowne Plaza Hotel**

The Triumph Of The Humble Cro

Author: ANETTE MIKES, LAUSANNE UNIVERSITY / HEC LAUSANNE

CF = Case / Field Study

Cost Calculation In Hospitals: Does The Tdabc Model Effectively Combine Complexity And Simplicity?

Author: NICOLAS PETIT, UNIVERSITY OF RENNES 1

CF = Case / Field Study

Co-Author: Charles Ducrocq, University of Rennes I

Diffusion, Decoupling, And Dissemination - Controlling Tool Usage In Mainland Chinese Enterprises

Author: ROLF RITSERT, GERMAN POLICE UNIVERSITY MÜNSTER

CF = Case / Field Study

Co-Author: Robert C Rickards, German Police University

From The Global To The Local: The Impact Of Australia's Research Evaluation Exercise On A University's Control System

Author: ANN SARDESAI, CENTRAL QUEENSLAND UNIVERSITY

CF = Case / Field Study

Co-Author: Helen Irvine, Queensland University of Technology
Stuart Tooley, Queensland University of Technology
James Guthrie, Macquarie University

Responsibility Accounting System As A Belief System

Author: NORIO SAWABE, KYOTO UNIVERSITY

CF = Case / Field Study

Co-Author: Sumitaka Ushio, Chukyo University

Session **MA-RF** . Day and Time: **Thursday 30th April . 14:00-15:30**

MARF03

Chair: Allan Hansen

**Room: Jura
Crowne Plaza Hotel**

Unverifiable Identity And Incentive Contracts

Author: TOSHIKI WAKABAYASHI, WASEDA UNIVERSITY

AM = Analytical / Modelling

Managerial Empire Building And The Budgeting Process

Author: KATRIN WEISKIRCHNER-MERTEN, GRAZ KARL-FRANZENS UNIVERSITY

AM = Analytical / Modelling

Accounting And The Practices Of Supply Chain Strategy In The UK Retail Sector

Author: SAMAR EL SAYAD, UNIVERSITY OF GLASGOW

CF = Case / Field Study

Co-Author: Danture Wickramasinghe, University of Glasgow
Greg Stoner, University of Glasgow

Performance Measurement And Control Systems In Global Audit Firms - Comparative Case Studies From Germany And Italy

Author: CHRISTOPH ENDENICH, IESEG SCHOOL OF MANAGEMENT

CF = Case / Field Study

Co-Author: Angelo Ditillo, Bocconi University
Andreas Hoffjan, TU Dortmund University

The Reasons Behind Costing System Use In Non-Profit Organisations In New Zealand

Author: CAROLYN FOWLER, VICTORIA UNIVERSITY OF WELLINGTON

CF = Case / Field Study

Co-Author: Yih Ling Tan

Session MA-RF . Day and Time: Thursday 30th April . 15:30-17:00

MARF10

Chair: Raef Lawson

**Room: Jura
Crowne Plaza Hotel**

Subjective Bonus And Target Difficulty In Budget Based Incentive Contracts

Author: CARMEN ARANDA, UNIVERSITY OF NAVARRA

EA = Empirical Archival

Co-Author: Javier Arellano, University of Navarra
Antonio Davila, IESE Business School

Strategy Implementation By Performance Measure Disaggregation: Evidence From A Quasi-Field Experiment In Sales Retailing

Author: MARTIN ARTZ, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT

EA = Empirical Archival

Co-Author: Johannes Habel, ESMT Berlin
Sascha Alavi, University of Bochum
Jan Wieseke, University of Bochum

Corporate Provision Of Incentives For The Attainment Of Environmental Targets

Author: GIOVANNI BATTISTA DERCHI, LAUSANNE UNIVERSITY / HEC LAUSANNE

EA = Empirical Archival

Co-Author: Daniel Oyon, Lausanne University/HEC Lausanne

The Role Of Different Value-Based Management Implementations And Their Effects On Value Drivers And Firm Performance

Author: MARKUS DIRMHORN, UNIVERSITY OF PASSAU

EA = Empirical Archival

Co-Author: Robert Obermaier, University of Passau

Is Deliberate Cost Stickiness Economically Justifiable In The Presence Of Adjustment Costs?

Author: KIRA HOFFMANN, COPENHAGEN BUSINESS SCHOOL

EA = Empirical Archival