

EUROPEAN ACCOUNTING ASSOCIATION
34rd ANNUAL MEETING
 19-22 APRIL 2011
 Auditorium Parco della Musica & LUISS
 University
 Rome, ITALY

Session Nr	DATE	TIME	ROOM	Chair	ID	Author	Paper title
MARF01	21 April 2011	09.00- 10.30	307A	MARKUS ARNOLD	12625	Patricia Quesado	Factors Influencing The Implementation Of The Balanced Scorecard In Portugal: Empirical Evidence From Privately Owned And Publicly Owned Organizations
					13179	Davide Rizzotti	Effectiveness Of The Implementation Of An Interorganizational Performance Measurement System: Evidences From A Multi- Case Study
					13462	Regina Wencke Schröder	Design Of Performance Measurement Systems: Achievements And Opportunities
					12437	Mikolaj Turzynski	Performance Measurement In Juliusz Au'S Theory Of Agricultural Accounting In 19th Century Poland
					13000	Fabienne Vilseque- Dubus	What Uses Of The Budget In Performing Arts Organizations?

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MARF02	21 April 2011	09.00- 10.30	404B	JOHNNY JERMIAS	12457	Ahmed Abdel- Maksoud	Management Accounting Practices And Managerial Techniques In Manufacturing Firms: Egyptian Evidence
					11727	Fabio Frezatti	Long-Term Asset Investment Decisions: What Is The Adherence To The Theoretical Model?
					12864	Masafumi Fujino	Management Control Systems And Strategising: A Case Study Of A Japanese Manufacturing Company
					12631	Fredrik Hartwig	The employment of capital budgeting methods in Swedish listed companies
					12221	Brendan O'Connell	Actor-Network Theory: A Critical Appraisal
MARF03	21 April 2011	11.00- 12.30	307A	JUAN J. SEGOVIA	13072	Eleftherios Aggelopoulos	Value Based Management At Lower Levels Using A Retail Banking Setting: Identification Of Operational Value Drivers

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MARF03	21 April 2011	11.00- 12.30	307A	JUAN J. SEGOVIA	11977	Louise Kloot	Responding To Multiple Stakeholders: Affordable Housing In Australia
					13046	Matthias Meyer	The Impact Of Biases On Simulation Based Risk Aggregation: Modeling Cognitive Influences On Risk Assessment
					12816	Steen Nielsen	Risk And Management Control: A Partial Least Square Modelling Approach
MARF04	21 April 2011	11.00- 12.30	404B	AURÉLIEN RAGAIGNE	12640	Elodie Allain	Time-Driven Costing For Explaining Variations In The Time Demands Made By Different Types Of Transactions In The Service Sector: Difficulties And Limits
					13682	Karim Charaf	Success Of Activity-Based Costing Projects In French Companies: The Influence Of Organizational And Technical Factors

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					11343	Christian Gille	Cost Of After-Sales Service And Customer Misbehaviour - The Case Of Industrial Services
					13481	Hiroto Kataoka	Building Micro-macro Loops Using Abc Information And Organizational Contexts: The Advantage Of Japanese Excellent Companies
					12597	John Slof	Factors Affecting The Routinization Of New Management Accounting Tools. The Case Of Activity-Based Costing
MARF05	21 April 2011	14.00-15.30	307A	REGINA WENCKE SCHRÖDER	12037	Markus Arnold	Costly Budget Negotiations And Financial Distress: An Experimental Investigation
					12024	Chris Hunt	Managing Carbon-Related Costs Through Political Mechanisms And Carbon Accounting

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					11258	Marko Reimer	Impact Of Management Accountants On Managers' Strategic Decision-Making: New Insights Based On The Judge-Advisor-Model
MARF06	21 April 2011	14.00-15.30	307B	ANGELOS TSAKLANGANOS	12991	Marko Berland	Rhetoric And The Fate Of Budgeting
					12274	David Brown	Annual Budgets, Rolling Forecasts And Competitive Strategy
					12101	Sean Byrne	Perceptions of the role conflicts and ambiguities of management accountants in multinational subsidiaries
					11901	Cristina Campanale	Do Management Accounting Systems Influence Organizational Change Or Vice-Versa? Evidence From A Case Of Constructive Research In The Healthcare Sector

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					13777	Majidul Islam	The Link Between Perception Of Bsc Implementation And Corporate Strategy And Its Impact On Performance: A Contingency Approach
MARF07	21 April 2011	14.00-15.30	404B	JUKKA PELLINEN	13141	Maria-Teresa Canet-Giner	Management Control Paths: Applying Loc In Interorganisational Relationships
					11898	Sven-Olof Collin	Drivers Of A Budgets Functional Emphasis: A Survey Of Swedish Organizations
					12919	Sabina Du Rietz	The practice of holding to account: a study of a community of practice
					13649	Laurence Ferry	An Archaeology Of Enabling Control In The State

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					13401	Marie-Leandre Gomez	Organizational Knowledge Dynamics In Management Control Practices
MARF08	21 April 2011	16.00-17.30	307B	THOMAS GÜNTHER	12824	Paola Demartini	A Path Model For The Choice Of A Useful Intellectual Capital Approach. Evidence From A High-Tech Global Player
					13332	Christoph Endenich	Two Decades Of Research On Comparative Management Accounting – Achievements And Future Directions
					13529	Patricia Everaert	The Accountant As Business Advisor
					13237	Cathérine Grisar	Simulation In Management Accounting: A Systematic Review Of Literature In German-Speaking Countries From 1980-2009

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MARF09	21 April 2011	16.00- 17.30	404B	MARIA MAJOR	13278	Amélia Cristina Ferreira Da Silva	The Use Of Accounting Information Systems In Decision-Making By The Directors Of Clinical Services
					13483	Maria Do Ceu Gaspar Alves	Accounting Data For Managerial Decision- Making Purposes
					11223	Mahmoud Nassar	The Implementation Of Management Accounting Innovations Within The Jordanian Industrial Sector: The Role Of Supply-Side Factors
					12435	José Carlos Tiomatsu Oyadomari	Use Of Management Control And Decisions In Brazilian Healthcare Organizations: An Exploratory Study
					13592	Gerhard Speckbacher	The Association Between Control Mechanisms And Firm Capabilities
MARF10	22 April 2011	09.00- 10.30	305B	CHRISTIAN LOHMANN	12122	Reinaldo Guerreiro	Integrated Logistics, Supply Chain Management, And Logistics Costs: A Study Of Brazilian Companies

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					12910	Emanuel Junqueira	Antecedents Of The Management Control System Design Definition: Empirical Evidence In Brazilian Companies
					12331	Takehisa Kajiwara	Factors Influencing The Use Of Quality Costs In Tqm Environments: Evidence From Japan
					12837	Rolf G Larsson	Conceptualizing Control In Developing Processes
					13653	Suaniza Mamat	Enabling Uses Of Open Book Accounting In Supply Chain
MARF11	22 April 2011	09.00-10.30	307A	ROBERT RIEG	12781	Tarmo Kadak	Does Efficiency Of Pms Influence Organizational Performance? Case Study
					12369	Jeongho Koo	The Effect Of Earning Management Incentives On The Asymmetric Cost Behavior

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					11712	Gerald Naro	In Search Of Conceptual Foundations Of The Balanced Scorecard: Discussion On The Strategy-Control Relation With The Simons' Levers Of Control Model.
					11805	Robert Obermaier	Inventory Holdings And Firm Performance: The Case Of German Corporations
					11406	Odysseas Pavlatos	Strategic Management Accounting Techniques: The Impact Of Cfo Characteristics, Organizational Life Cycle Stage, And Quality Of Is Information
MARF12	22 April 2011	11.00-12.30	307B	LAURA BROCCARDO	12616	Claire Dambrin	Who Is She And Who Are We? A Reflexive Journey In Research Into The Rarity Of Women Executives In Accountancy
					12107	Kirsi-Mari Kallio	Is There A Link Between Accounting, Creativity And Innovation? A Systematic Literature Review

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					11210	Anja Kolburg	Open Book Accounting: When Companies Strip To The Buff
					12922	Teija Laitinen	Transformational Leadership And Success Of A Firm
					12160	Pascal Langevin	Budgeting Systems And Organizational Commitment: The Mediating Effects Of Justice And Trust.
MARF13	22 April 2011	11.00- 12.30	404B	PAUL ANDON	11799	Ivam Ricardo Peleias	Analysis Of Satisfaction Level Among Brazilian Managers Hiring Administrative And Financial Services Through Outsourcing
					12467	Evelyn Van Der Hauwaert	The Impact Of The Development And Use Of The Balanced Scorecard On Middle Managers' Autonomous Motivation
					12077	Sari Viskari	Order-Based Working Capital Management: How Your Customers Tie Your Capital?

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					12074	Tomasz Wnuk-Pel	Satisfaction And Benefits Of Abc Implementation. Polish Experience Compared To Usa And Australia
					11938	Beata Zyznarska-Dworczak	New Dimension Of Management Accounting Tools – Analysis Of Literature And Own Research
MARF14	22 April 2011	14.00-15.30	304A	PRABHU SIVABALAN	12081	Maria Major	Managing Hospitals By Numbers: A Study Of The 'company-Isation' Of Portuguese Public Hospitals
					11401	Martin Quinn	Routines In Management Accounting: A Research Note On Inter-Relatedness
					12514	Aurélien Ragainne	Learn And Discipline, Or Interlocked Functions Of The Evaluation Of Public Services By Users' Satisfaction
					12740	Gerrit Sarens	The Impact Of Business Advice Provided By External Accountants On Sme Performance

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					11758	Juan J. Segovia	The Role Of The Bonus System In The Success Of Quality Management Practices: An Exploratory Empirical Study
MARF15	22 April 2011	14.00-15.30	304B	SOF THRANE	12784	Luciane Reginato	Relationships Between External Environment, Organisational Culture, And Management Control Systems In Large Brazilian Companies
					12298	Robert Rieg	Explaining The Rpe Puzzle With Rank Uncertainty, Herding And Regression To The Mean – A System Dynamics Approach
					13313	Daphne Rixon	Peeling Back The Sacred Canopy: Is There A Sacred-Secular Gap In Accounting And Managerial Practices In The Anglican Church Of Canada?
					13448	Peter G. Roetzel	The Benefit Of Management Accounting In Idea Management Systems: Evidence From German Industries

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					12406	Björn Schäfer	Influence Of Corporate Governance On Controlling – An Empirical Study Of Large German Companies
MARF16	22 April 2011	16.00-17.30	304A	ROLF G LARSSON	12671	Magdy Abdel-Kader	Operational Performance Indicators, Innovative Managerial Practices, Advanced Manufacturing Technologies And Operational Staff Involvement In Firms: An International Comparative Analysis
					13572	Mohammed Al-Omiri	A Study Of The Factors Influencing The Adoption Of Bsc Systems:empirical Study In The Ksa Companies
					13465	Fabien De Geuser	Can Less Be More? Loosening Some Unnecessary And Misleading Assumptions Of The Cost Volume Profit Analysis When Using The Degree Of Operating Leverage

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					13603	Raquel Florez-Lopez	Effects Of Management Control Systems On Interorganizational Performance. An Empirical Study Of Export Efficiency
					12042	M ^a Beatriz González Sánchez	The Balanced Scorecard In Healthcare: Italy, Spain And Portugal. A Review Of Recent Literature.
MARF17	22 April 2011	16.00-17.30	304B	MARTIN MESSNER	13247	Riccardo Stacchezzini	Organization Of Music Events, Accounting Change And Power Stability During The Last Years Of The Duchy Of Mantua (late 1600, Early 1700)
					12885	Pasi Syrjä	Do Entrepreneurial Characteristics Affect To Small Firm's Management Accounting Practices?
					12896	Henri Teittinen	Mcs In The Venture Capitalist Driven Integration Process

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					12088	Erkki Vuorenmaa	Collaboration Without Trust And Control: Reasons, Problems And Implications
					13040	Satoka Yamane	An Empirical Study Of The Function Of Mcs As A Tool Enabling Effective Environmental Scm