Program

Sunday, 17th June 2007

18:30 20:30 Early Bird Reception
Palazzo Roccabruna, Via SS. Trinità

Monday, 18th June 2007

8:30 9:30 Registration
Conference Room Faculty of Economics

9:30 11:00 Opening of the Workshop
Speakers: Nicole Coopman, Paolo Collini, Lino Cinquini
Conference Room Faculty of Economics

Plenary Speaker - Robert S. Kaplan (Harvard Business School)
The Innovations of Time-Driven Activity-Based Costing
Conference Room Faculty of Economics

11:00 11:30 Coffee Break

Parallel Session 1
3rd Floor Faculty of Economics

<table>
<thead>
<tr>
<th>Room 3C</th>
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<tbody>
<tr>
<td>Chair: DIPANKAR GHOSH</td>
<td>Chair: MARK FRIGO</td>
<td>Chair: LINO CINQUINI</td>
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11:30 12:00 A REVIEW OF THE ABC LITERATURE FROM 1988 TO 2005: THE DECLINE OF ABC
Maurice Gosselin

12:00 12:30 HOUR OVERHEAD TARIFFS METHOD - EFFECTIVE TOOL FOR TIME ORIENTED ACTIVITY BASED MANAGEMENT
Martin Zraly

12:30 13:00 SHAREHOLDER VALUE CREATION AND COST EFFICIENCY IN THE GREEK BANKING SYSTEM
Pashalina Karabasi, Alexandra Pagana, Demetrios Papadopoulos

13:00 14:30 Lunch Buffet
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<tr>
<th>Time</th>
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<tr>
<td>14:30</td>
<td>REAL-TIME QUALITY COST MEASUREMENT IN SOFTWARE BUSINESS</td>
<td>Kari Sippola</td>
<td>Philipp Diekmann, Ronald Gleich</td>
<td>Marc Wouters, Diana Roijmans</td>
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<td>15:00</td>
<td>RETURN ON QUALITY EVALUATION IN A FLIGHT FIRMING PROJECT</td>
<td>Giulio Di Gravio, Francesco Costantino, Massimo Tronci</td>
<td>Jouko Karjalainen</td>
<td>Aliza Ramli, Suzana Sulaiman, Falconer Mitchell</td>
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<td>15:30</td>
<td>NEW BOOST TO QUALITY COSTING: FROM EX POST FAILURE APPRAISAL TO</td>
<td>Mikko Varila, Petri Suomala, Ilkka Jokioinen</td>
<td>Mark Frigo, Belverd E. Needles, Marian Powers, Anton Shigaev</td>
<td>Franco Visani</td>
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<td>PROACTIVE PRODUCT AND PROCESS IMPROVEMENT</td>
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16:00  Coffee Break

16:30  Plenary Speaker - Chris Guilding (Griffith University)
The benefits of developing an industry specialisation in management accounting research: a hotel sector perspective

Conference Room Faculty of Economics

21:00  Concert - Coro Alpino Trentino di Gardolo
Sala Grande Castello del Buonconsiglio
Tuesday, 19th June 2007

9:00 – 10:00  **Plenary Speaker - Eva Labro (London School of Economics and Political Sciences)**  
Costing system design  
*Conference Room Faculty of Economics*

10:00 – 10:30 **CIMA Speaker - Falconer Mitchell (University of Edinburgh)**  
Improving decision making  
*Conference Room Faculty of Economics*

10:30 – 11:00  **Coffee Break**

11:00 – 12:00  **Parallel Session 3**  
*3rd Floor Faculty of Economics*

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<th>Room 3C</th>
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<tbody>
<tr>
<td>Chair: KLAUS MOELLER</td>
<td>Chair: CHRIS GUILDING</td>
<td>Chair: EVA LABRO</td>
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11:00 – 11:30  **A MODEL FOR LOGISTIC PERFORMANCE MEASUREMENT IN GLASSWARE INDUSTRY**  
Pierluigi Colacino, Massimo Bertolini, Nadia Delnevo, Alberto Petroni

11:30 – 12:00  **THE RELATIONSHIP BETWEEN PERCEIVED ENVIRONMENTAL UNCERTAINTY, CENTRALIZATION, MANAGEMENT ACCOUNTING TECHNIQUES, TYPE ORGANIZATION STRATEGY AND PERFORMANCE MEASURES. SOME EMPIRICAL EVIDENCES FROM AN ITALIAN PERSPECTIVE**  
Lorenzo Lucianetti

12:00 – 12:30  **A PERFORMANCE MEASUREMENT SYSTEM AND MANAGEMENT ACCOUNTING IN THE SUPERMARKET CHAIN SECTOR: ANALYSIS OF A COMPLEX ITALIAN BUSINESS ENTITY**  
Ennio Lugli, Pier Luigi Marchini

12:30 – 13:00  **CUSTOMER PROFITABILITY ANALYSIS: A NEW LOOK AT AN OLD ISSUE**  
Ogan Yigitbasioglu

13:00 – 14:30  **Lunch Buffet**
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<thead>
<tr>
<th>Time</th>
<th>Session</th>
<th>Speaker(s)</th>
<th>Title</th>
<th>Chair:</th>
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<tr>
<td>14:30</td>
<td>Room 3C</td>
<td>David Walters</td>
<td>Structural and Operational Cost Drivers: The Implications for Accounting of the Growth of Value Nets and Virtual Organisations</td>
<td>Chair: DAVID DUGDALE</td>
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<tr>
<td>15:00</td>
<td>Room 3C</td>
<td>Friederike Wall, Regina Schröder</td>
<td>Customer Value Accounting for Performance Measurement in Service Management: Conceptual Framework and Instruments</td>
<td>Chair: MARC WOUTERS</td>
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<tr>
<td>15:00</td>
<td>Room 3E</td>
<td>Laine Teemu, Jari Paranko, Petri Suomala</td>
<td>Analyzing the Gap Between Service Visions and Realities in Manufacturing Companies</td>
<td>Chair: TEEMU MALMI</td>
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<tr>
<td>14:30</td>
<td>Room 3D</td>
<td>Peter Kajuter, Harri I. Kulmala, Katri Valkokari</td>
<td>Inter-Organizational Cost Management in SME Networks</td>
<td>Chair: DAVID DUGDALE</td>
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<tr>
<td>15:00</td>
<td>Room 3D</td>
<td>Christian Ax, Trond Bjønenak, Lino Cinquini</td>
<td>Towards a Dynamic Perspective on the Diffusion of Management Accounting Innovations</td>
<td>Chair: MARC WOUTERS</td>
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<td>15:00</td>
<td>Room 3D</td>
<td>Riccardo Giannetti, Paola Miolo, Falconer Mitchell, Lino Cinquini</td>
<td>Change in Costing: A Longitudinal Case-Study of an Italian Airport</td>
<td>Chair: TEEMU MALMI</td>
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<td>15:30</td>
<td>Room 3D</td>
<td>Klaus Moeller</td>
<td>Can Innovation Leadership Balance Dependence? - An Empirical Study About (Inter-) Dependences and Control Systems in the German Automotive Supplier Industry</td>
<td>Chair: DAVID DUGDALE</td>
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<td>15:30</td>
<td>Room 3D</td>
<td>Olivier Saulpic, Annick Bourguignon, Philippe Zarlowski</td>
<td>Performance Systems and Organisational Change: Framing Time and Identity</td>
<td>Chair: MARC WOUTERS</td>
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<tr>
<td>15:30</td>
<td>Room 3D</td>
<td>Marco Mongiello, Peter Harris</td>
<td>Touching Base in Hospitality Management Accounting: A Thematic Analysis From a Decade of Research and Developments</td>
<td>Chair: TEEMU MALMI</td>
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16:00  16:30  Coffee Break

16:30  17:30  **Plenary Speaker - Riccardo Silvi (Università di Bologna)**
Strategic Cost Analysis: Field Evidence

*Conference Room Faculty of Economics*

21:00  22:30  **Conference Dinner**
*Chiesa Restaurant*
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<tr>
<td>9:00</td>
<td>AN ATTRIBUTIONAL APPROACH TO THE USE OF TOTAL COST OF OWNERSHIP IN INTERFIRM NEGOTIATIONS</td>
<td>Stijn Masschelein, Eddy Cardinaels, Alexandra Van Den Abbeele</td>
<td>Vilmar Grütter, Gregorio Varvakis, Luis Alberto Gómez</td>
<td>Dawne Lamminmaki</td>
<td>Ndubuisi Anomelechi-Onyeodi</td>
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<td>9:30</td>
<td>IDENTIFICATION OF KNOWLEDGE INTENSIVE ACTIVITIES IN FINANCIAL INSTITUTIONS USING ABC SYSTEMS</td>
<td>MULTIPLE MEASURES­BASED PERFORMANCE EVALUATION AND MANAGERS’ ATTITUDES AND BEHAVIORS</td>
<td>A LONGITUDINAL STUDY OF THE ADOPTION OF AN ACTIVITY­BASED PLANNING SYSTEM IN THE CROWN PROSECUTION SERVICE IN THE UK</td>
<td>ACCOUNTING AND LEAN STRATEGY: AN EMPIRICAL ANALYSIS ON THE USES AND EFFECTS OF LEAN ACCOUNTING</td>
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<td>10:00</td>
<td>DECENTRALIZING DECISION MAKING IN MODULARIZATION STRATEGIES: OVERCOMING BARRIERS FROM DYSFUNCTIONAL ACCOUNTING SYSTEMS</td>
<td>Poul Israelsen, Brian V. Jørgensen</td>
<td>Sholihin Mahtud, Richard Pike</td>
<td>Liu Lana Y J, Falconer Mitchell, John Robinson</td>
<td>Rosemary Fullerton, Frances A. Kennedy</td>
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<td>10:30</td>
<td>AN EXPLORATORY STUDY ON R&amp;D PERFORMANCE MEASUREMENT PRACTICES: A SURVEY OF R&amp;D­INTENSIVE FIRMS</td>
<td>INCENTIVES, PERFORMANCE MEASUREMENT SYSTEMS AND MANAGERIAL EFFORT</td>
<td>IS THE ADOPTION OF STRATEGIC MANAGEMENT ACCOUNTING TECHNIQUES REALLY “STRATEGY-DRIVEN”? EVIDENCE FROM A SURVEY</td>
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<td>11:00</td>
<td>HOW TO MEASURE R&amp;D PERFORMANCE: EXPLORING THE INFLUENCE EXERTED BY DIFFERENT MEASUREMENT OBJECTIVES</td>
<td>CONTEMPORANEOUS AND FORWARD­LOOKING MEASURES: IMPLICATIONS FOR INCENTIVE STRUCTURE FOR LONG­HORIZON EMPLOYEES</td>
<td>AN EMPIRICAL ASSESSMENT OF AN INTEGRATED CONTINGENCY MODEL OF STRATEGIC MANAGEMENT ACCOUNTING</td>
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<td>12:30</td>
<td>Plenary Speaker - Teemu Malmi (Helsinki School of Economics)</td>
<td>Accounting controls as a part of the organizational control package</td>
<td>Conference Room Faculty of Economics</td>
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<td>12:45</td>
<td>Closing Ceremony</td>
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