

# **Conference on New Directions in Management Accounting 2014**

## **Parallel sessions program**

## Monday 15 December

Room	Excelsior	Ambassadeur	MEC Audi 2	Bourgmestre
14.30-16.00	Accounting and social theory	Bonus compensation	Accountability in Non-Governmental Organizations	Costs, cost accounting and pricing
Chair	Chris Chapman	Joe Fisher	Jeremy Morales	Anne-Marie Kruis
	<p>Daniel Martinez &amp; David Cooper: <b>Assembling international development: accountability, the state, and the “disarticulation” of a social movement</b></p> <p><b>Discussant:</b> Robert Scapens</p> <p>Martijn van der Steen: <b>The habitus of rule following: Understanding the situated functionality of formal rules</b></p> <p><b>Discussant:</b> Toni Mättö</p>	<p>Tami Dinh Thi &amp; Mandy M. Cheng &amp; Wolfgang Schultze: <b>The effect of bonus deferral on managers’ investment decisions</b></p> <p><b>Discussant:</b> Isabella Grabner</p> <p>Mario Schabus &amp; Peter Kroos &amp; Frank Verbeeten: <b>Voluntary clawback adoption and the use of financial measures in CFO bonus plans</b></p> <p><b>Discussant:</b> Frank Moers</p>	<p>Susan O’Leary: <b>Giving voice to beneficiaries in rights-based approaches to development: The role of downward accountability in NGOs</b></p> <p><b>Discussant:</b> Breda Sweeney</p>	<p>Craziano Collier &amp; Paolo Collini: <b>The value of cost accuracy in full-cost pricing decisions</b></p> <p><b>Discussant:</b> Masafumi Fujino</p> <p>Moritz Schröder &amp; Peter Kajüter: <b>The consequences of cross-national differences in cost accounting for MNEs - Empirical evidence from anglophone subsidiaries in Germany</b></p> <p><b>Discussant:</b> Matthias Mahlendorf</p>

Room	Excelsior	Ambassadeur	MEC Audi 2	Bourgmestre
16.30-18.00	Changes in management accounting research	Developing performance measures	Information and knowledge sharing	Controllers and Chief Financial Officers
Chair	Kari Lukka	Petri Suomala	Eddy Cardinaels	Albrecht Becker
	<p>Irene Essert &amp; Maik Lachmann &amp; Rouven Trapp:  <b>Is empirical management accounting research progressing? – Evidence on its diversity and methodological sophistication over three decades</b></p> <p><b>Discussant:</b> David Cooper</p> <p>Robert Scapens &amp; Henk Ter Bogt:  <b>Institutions, rationality and agency in management accounting: Rethinking and extending the Burns and Scapens framework</b></p> <p><b>Discussant:</b> ---</p>	<p>Lili-Anne Kihn &amp; Chris Chapman &amp; Anja Kern:  <b>Management control in pluralistic organisations: A field study of the development of an innovative management practice in a hospital</b></p> <p><b>Discussant:</b> Sven Modell</p> <p>Jan Pfister &amp; Solomon Darwin &amp; Sarah Jack:  <b>Performance indicators as mobilizing devices: An explorative study of competing logics and aspired business model change</b></p> <p><b>Discussant:</b> Norio Sawabe</p>	<p>Katlijn Haesebrouck &amp; Alexandra Van den Abbeele &amp; Michael Williamson:  <b>The effects of knowledge sharing on helping behavior: Implications for reward system design</b></p> <p><b>Discussant:</b> Nicola dalla Via</p> <p>Justin Leiby &amp; Jasmijn Bol:  <b>Agent-to-agent information sharing: Status and the evolutionary psychology of helping others</b></p> <p><b>Discussant:</b> Alex Bruggen</p>	<p>Martin R. W. Hiebl &amp; Martin Quinn &amp; Carmen Martínez Franco:  <b>Understanding the past to understand the present-day CFO: The chief accountant at Guinness, c. 1920-1940</b></p> <p><b>Discussant:</b> Jukka Pellinen</p> <p>Marko Reimer &amp; Christian Bechtoldt &amp; Utz Schäffer:  <b>The multi-role job profile of controllers: A double-edged sword?</b></p> <p><b>Discussant:</b> Yannick de Harlez de Deulin</p>

## Tuesday 16 December

Room	Excelsior	Ambassadeur	MEC Audi 2	Bourgmestre
10.30-12.00	Performance measurement systems and strategy	Complementarities	Accounting and management control I	Ratcheting performance measures and targets
Chair	Karen Sedatole	Robert Scapens	Sven Modell	Steve Smith
	<p>Laurie Burney: <b>The impact of an SPMs on managerial outcomes and store performance in a retail environment</b></p> <p><b>Discussant:</b> Alexandra van den Abbeele</p> <p>Yannick de Harlez de Deulin &amp; Ricardo Malagueno: <b>Examining the joint effects of strategic priorities, use of management control systems, and personal background on hospital performance</b></p> <p><b>Discussant:</b> Sally Widener</p>	<p>Stijn Masschelein: <b>Performance pay, performance measurement, and decision delegation in German manufacturing firms</b></p> <p><b>Discussant:</b> Chris Chapman</p> <p>Silvana Revellino &amp; Jan Mouritsen: <b>Enacting compromises: Capital budgeting in megaprojects</b></p> <p><b>Discussant:</b> Theresa Libby</p>	<p>Ines Cruz &amp; Yann Quéméner: <b>Accounting composition through due process: A field study</b></p> <p><b>Discussant:</b> Lise Justesen</p> <p>Leona Wiegmann &amp; Erik Strauss &amp; Lukas Goretzki: <b>Exploring the challenges of user involvement in the development of 'enabling' accounting and control systems</b></p> <p><b>Discussant:</b> Allan Hansen</p>	<p>Jonghwan Kim &amp; Byung Hyun Choi &amp; Kenneth A. Merchant: <b>Firms' commitment to mitigate the ratchet effect under annual bonus plans with multiple performance measures</b></p> <p><b>Discussant:</b> Martin Holzacker</p> <p>Matthias Mahlendorf &amp; Michal Matejka &amp; Utz Schäffer: <b>Target ratcheting, incentives, and achievability of earnings targets</b></p> <p><b>Discussant:</b> Jan Greve</p>

Room	Excelsior	Ambassadeur	MEC Audi 2	Bourgmestre
13.15-14.45	Incentives and risk	Changes in performance measurement	Control in a context	Effects of controls
Chair	Alexandra van den Abbeele	Norio Sawabe	Allan Hansen	Matthias Mahlendorf
	<p>Isabella Grabner &amp; Frank Moers: <b>Implicit incentives for human capital acquisition</b></p> <p><b>Discussant:</b> Stijn Masschelein</p> <p>Tommaso Palermo: <b>'Risk matter': A study of organisational friction in risk management</b></p> <p><b>Discussant:</b> Martijn van der Steen</p>	<p>Koos Wagenveld &amp; Ed Vosselman: <b>A Scandinavian institutionalist perspective on the balanced scorecard</b></p> <p><b>Discussant:</b> Jan Mouritsen</p> <p>Kalle Kraus &amp; Cecilia Kores &amp; Dennis Mullerschön: <b>An integrated perspective on upward, internal and downward accountability within a development NGO</b></p> <p><b>Discussant:</b> Francois-Rene Lherm</p>	<p>Angelo Ditillo &amp; David Bedford: <b>From governing to managing: Exploring determinants and modes of control in private equity relationships</b></p> <p><b>Discussant:</b> Ines Cruz</p> <p>Angela Liew: <b>The reinforcing and redirecting effects of management controls</b></p> <p><b>Discussant:</b> Natalie Buckmaster</p>	<p>William Tayler &amp; Scott Emmett &amp; Ronald N. Guymon &amp; Donald Young: <b>Controls and the asymmetric stickiness of norms</b></p> <p><b>Discussant:</b> Justin Leiby</p> <p>Nicola Dalla Via &amp; Marcel Van Rinsum &amp; Paolo Perego: <b>The influence of accountability and balanced scorecard framing on investment decisions</b></p> <p><b>Discussant:</b> William Tayler</p>

Room	Excelsior	Ambassadeur	MEC Audi 2	Bourgmestre
15.15-16.45	Accounting and management control II	Performance measurement I	Management accountants	Goals in the accounting context
<b>Chair</b>	Frank Moers	Daniel Martinez	David Cooper	Theresa Libby
	<p>Christoph Feichter &amp; Alexander Brüggen &amp; Michael G. Williamson: <b>The impact of performance targets on routine tasks on creative task performance</b></p> <p><b>Discussant:</b> Eddy Cardinaels</p> <p>Anne-Marie Kruis &amp; Roland F. Speklé &amp; Sally Widener: <b>Balancing control structures: An empirical analysis of the levers of control framework</b></p> <p><b>Discussant:</b> Josep Bisbe</p>	<p>Jacob Brogaard-Kay &amp; Allan Hansen &amp; Lise Justesen: <b>Framings and overflowings of behavioural performance measures in a global pharmaceutical company</b></p> <p><b>Discussant:</b> Martin Messner</p> <p>Terhi Chakhovich &amp; Tuija Virtanen: <b>“What you measure is what you do not get”- The fluidity of the classified object of measurement in the context of sustainability</b></p> <p><b>Discussant:</b> Angelo Ditillo</p>	<p>Ruzita Jusoh &amp; Tan Ah Lay: <b>Business strategy, intensity of competition, strategic role of accountants, strategic management accounting and firm performance</b></p> <p><b>Discussant:</b> Jan Pfister</p> <p>Jeremy Morales &amp; Laetitia Legalais: <b>Interfaces, narrations and the legitimisation of financialisation: The discursive activity of management accountants</b></p> <p><b>Discussant:</b> Lukas Goretzki</p>	<p>Sally Widener &amp; Frances A. Kennedy: <b>Socialization mechanisms and goal congruence</b></p> <p><b>Discussant:</b> Thomas Gunther</p> <p>Steve Smith &amp; Chad Proell: <b>The effects of cost goals and decision responsibility on managerial reporting honesty</b></p> <p><b>Discussant:</b> Marcel van Rinsum</p>

## Wednesday 17 December

Room	Excelsior	Ambassadeur	MEC Audi 2	Bourgmestre
9.00-10.20	Performance evaluation I	Performance measurement II	Budgeting I	Inter-organizational control I
Chair	Sally Widener	Isabella Grabner	Martin Messner	Martine Cools
	<p>Martin Holzhaecker &amp; Matthias D. Mahlendorf &amp; Michal Matejka: <b>Relative performance evaluation and the ratchet effect</b></p> <p><b>Discussant:</b> Karen Sedatole</p> <p>Theresa Libby &amp; Ian Burt &amp; Adam Presslee: <b>The effects of ex post goal adjustment and social identity with a superior on subordinates' performance</b></p> <p><b>Discussant:</b> Dennis Fehrenbacher</p>	<p>Klaus Derfuss &amp; Daniel Sauer &amp; Jörn Littkemann: <b>Involving managers to reduce barriers to performance measurement system innovation</b></p> <p><b>Discussant:</b> Laurie Burney</p> <p>Thomas Günther &amp; Anja Heinicke: <b>The interaction of use, level of sophistication and benefits of performance measurement systems</b></p> <p><b>Discussant:</b> Frances Kennedy</p>	<p>Trond Björnenak: <b>Beyond what? - On the diffusion of beyond budgeting</b></p> <p><b>Discussant:</b> Utz Schäffer</p> <p>Lisa Jack &amp; Georgios Makrygiannikis: <b>Designing a retrospective case study for management accounting research to gain insight into theory</b></p> <p><b>Discussant:</b> Martin Hiebl</p>	<p>Toni Mättö: <b>Contextual elements in inter-organizational cost management system implementation</b></p> <p><b>Discussant:</b> Kalle Kraus</p> <p>Andrei Mineev: <b>Network construction as institutional project: Exploring the role of accounting</b></p> <p><b>Discussant:</b> Hanno Roberts</p>

Room	Excelsior	Ambassadeur	Langevin	Bourgmestre
10.40-12.00	Implementing performance measures	Using performance measures	Budgeting II	Change and risk
Chair	Jukka Pellinen	Jan Mouritsen	Utz Schäffer	Kalle Kraus
	<p>Bianca Groen &amp; Frank J.F. Evers &amp; Marianne E. Gravesteijn &amp; Martijn Molenveld &amp; Mike Schopman &amp; Rens Veerbeek &amp; Celeste P. M. Wilderom:  <b>The role of professionalism, team trust and balanced leadership in developing enabling performance indicators</b></p> <p><b>Discussant:</b> Anne-Marie Kruis</p> <p>Sven Modell &amp; Pimsiri Chiwamit &amp; Robert W. Scapens:  <b>Management accounting innovations and practice variations: a multi-level analysis of economic value added in Thai state-owned enterprises</b></p> <p><b>Discussant:</b> Albrecht Becker</p>	<p>Masafumi Fujino &amp; Yan Li &amp; Norio Sawabe &amp; Satoshi Horii:  <b>Performance measurement systems for managing exploration/exploitation tensions at multiple organizational levels</b></p> <p><b>Discussant:</b> Jeremy Morales</p> <p>Lorenzo Patelli:  <b>The interactive use of performance measures within relationships between headquarters and foreign subsidiaries</b></p> <p><b>Discussant:</b> Klaus Derfuss</p>	<p>Jolien De Baerdemaeker &amp; Werner Bruggeman:  <b>The impact of budget participation on the budget motivation of managers reconsidered: An exploratory self-determination theory perspective</b></p> <p><b>Discussant:</b> Lisa Jack</p> <p>Jaromir Junne:  <b>Soft numbers and hard (social) facts: Entangled forms of accountability in the German case of personal budgets for disabled people</b></p> <p><b>Discussant:</b> Terhi Chakhovich</p>	<p>Frederic Gautier &amp; Samir Elbaz &amp; Pierre Fenies:  <b>Implementing management accounting in a state agency: A structuration cycle perspective</b></p> <p><b>Discussant:</b> Silvana Revellino</p> <p>Matthaeus Tekathen &amp; Niels Dechow:  <b>Accounting for local risks enterprise-wide: The case of product quality at risk</b></p> <p><b>Discussant:</b> Tommaso Palermo</p>



Room	Excelsior	Ambassadeur	MEC Audi 2	Bourgmestre
13.15-14.45	Performance evaluation II	Inter-organizational control II	Cost allocation and incentive contracts	Financial and nonfinancial information and language
Chair	Frances Kennedy	Jan Greve	Trond Björnenak	Lukas Goretzki
	<p>Judith Kuenneke &amp; Isabella Grabner &amp; Frank Moers:  <b>How to mitigate bias in performance evaluations: An analysis of the consequences of supervisors' evaluation behavior</b>  <b>Discussant:</b> Paolo Perego</p> <p>Matthias Sohn &amp; Bernhard Hirsch:  <b>The use of judgment heuristics by novices and professionals in performance evaluation judgments: A process perspective</b>  <b>Discussant:</b> Steve Smith</p>	<p>Sharon Noppe &amp; Eddy Cardinaels &amp; Stijn Masschelein &amp; Alexandra Van Den Abbeele:  <b>Should i stay or should i go? The impact of market competition and the presence of control systems on partner reselection</b>  <b>Discussant:</b> Joe Fisher</p> <p>Natalie Buckmaster &amp; Jan Mouritsen:  <b>Benchmarking, quantification &amp; inter-organizational cooperation in healthcare</b>  <b>Discussant:</b> Martine Cools</p>	<p>Matthias Meyer &amp; Sina Hocke:  <b>Should we stop using the step method? An analysis of methods for allocating support service costs</b>  <b>Discussant:</b> Lili Kihn</p> <p>Dennis D. Fehrenbacher &amp; Burkhard Pedell:  <b>More than a screening device: The influence of self-selection on effort intention and fairness perception</b>  <b>Discussant:</b> Matthias Meyer</p>	<p>Breda Sweeney &amp; Emer Curtis :  <b>Numerical representation, pragmatism, and action</b>  <b>Discussant:</b> Kim Soin</p> <p>Henri Teittinen &amp; Jukka Pellinen &amp; Marko Järvenpää:  <b>Management control as dialogic organizational practice - A linguistic theory informed case study</b>  <b>Discussant:</b> Susan O'Leary</p>