



12th CONFERENCE ON PERFORMANCE MEASUREMENT AND MANAGEMENT CONTROL

EADA Barcelona, Spain - September 13-15, 2023

CHAIRPERSONS AND CO-ORGANIZERS

Bruno COHANIER - EADA Business School, Barcelona, Spain
Sofia LOURENÇO – ISEG, Lisbon School of Economics and Management, Universidade de Lisboa, Portugal
Teemu MALMI – Aalto University School of Business, Finland
Melissa MARTIN, University of Illinois Chicago, USA
Frank VERBEETEN - University of Utrecht, the Netherlands

Wednesday September 13, 2023

12:00 - 1:00	REGISTRATION		
	<i>EADA main floor, next to entrance of the building</i>		
1:00-1:05 1:05-1:10 1:10-1:20	WELCOME: Dean EADA WELCOME : Bruno Cohanier WELCOME: Frank Verbeeten		
1:20 - 2:20	PLENARY: TONY DAVILA, HEC LAUSANNE Systems for managing external complexity: the case of the sports industry (moderator: Sofia Lourenco) <i>Room 10</i>		
2:20 - 2:30	BREAK		
	Interpersonal interactions	Human capital	(Management) accountants
Chair	RINGGAARD, SOFIE AMALIE	REUSEN, EVELIEN	SCHÄFFER, UTZ
Room	22	32	33
2:30 - 3:00 Paper 1:	INTERDEPENDENCIES BETWEEN FOUR CONTROL ELEMENTS IN PERFORMANCE MEASUREMENT SYSTEM DESIGN - HANSEN, ALLAN	THE EFFECTS OF RELATIVE PERFORMANCE INFORMATION AND TRAINING TYPE ON EMPLOYEES' SKILL DEVELOPMENT: AN EXPERIMENTAL INVESTIGATION - ARNOLD, MARKUS	ROLE CHANGES, ROLE IDENTITY, AND MANAGEMENT ACCOUNTANTS' JOB SATISFACTION: EVIDENCE FROM THE COVID-19 PANDEMIC - SPEKLE, ROLAND
Discussant Paper 1:	<i>VAN DER STEEN, MARTIJN</i>	<i>BAUCH, KAI ALEXANDER</i>	<i>LOURENCO, SOFIA</i>
3:00 - 3:30 Paper 2:	THE EXERCISE OF INFORMAL INFLUENCE THROUGH INTRA-ORGANIZATIONAL IMPRESSION MANAGEMENT - VAN DER STEEN, MARTIJN	EMPLOYEES' STRATEGIC ADVICE SEEKING: THE ROLE OF PERFORMANCE EVALUATION AND PERFORMANCE MEASURE NOISE - BAUCH, KAI ALEXANDER	REWARD PREFERENCES AND THE CHOICE OF A CAREER - LOURENCO, SOFIA
Discussant Paper 2:	<i>BOESSO, GIACOMO</i>	<i>IZE, FABIEN</i>	<i>PAVLATOS, ODYSSEAS</i>
3:30 - 4:00 Paper 3:	GRANTORS AND GRANTEE'S OPINIONS ABOUT THE PERFORMANCE MEASUREMENT OF NONPROFIT PROJECTS - BOESSO, GIACOMO	THE EFFECT OF DECISION-MAKING TRANSPARENCY ON MANAGERS' USE OF EMPLOYEES' INSIGHTS - IZE, FABIEN	MANAGEMENT ACCOUNTANTS WITH A GROWTH MINDSET AND CHANGES IN THE DESIGN OF COST SYSTEMS - PAVLATOS, ODYSSEAS
Discussant Paper 3:	<i>HANSEN, ALLAN</i>	<i>VOERMANS, ELIEN</i>	<i>SPEKLE, ROLAND</i>
4:00 - 4:30	COFFEE BREAK - <i>Agora</i>		

Wednesday September 13, 2023

	Risk management	Executive compensation and corporate governance	Performance measure characteristics
Chair	BRAUMANN, EVELYN	WILLEMS, EMMA	SPEKLE, ROLAND
Room	22	32	33
4:30 - 5:00 Paper 1:	MANAGING RISK AND RESILIENCE IN THE TWILIGHT ZONE: A FIELD STUDY OF COMPANY RESPONSES TO BREXIT - CARR, MICHELLE	SORTING AND THE USE OF STOCK-BASED COMPENSATION: EVIDENCE FROM CEO CONTRACTS - BARUAH, RAGINEE	EVALUATING MARKETING PERFORMANCE: HOW ALIGNED ARE THE PREFERENCES OF COMPANY EXECUTIVES, INVESTORS, AND ACADEMICS? - FISCHER, MARC
Discussant Paper 1:	<i>RAMÓN JERÓNIMO, JUAN MANUEL</i>	<i>JORISSEN, ANN</i>	<i>RUAN, QINNAN</i>
5:00 - 5:30 Paper 2:	SUPPLY CHAIN RISK AND PERFORMANCE MANAGEMENT IN FOOD INDUSTRY - RAMÓN JERÓNIMO, JUAN MANUEL	CEO NARCISSISM AND THE QUALITY OF ESG REPORTING - AN EMPIRICAL INVESTIGATION OF THE INFLUENCE OF EXECUTIVES ON STRATEGIC DECISIONS IN LARGE GERMAN COMPANIES - ZEPPENFELD, JENNIFER	TIMING IS EVERYTHING: CONGRUENCE, CONTROLLABILITY, AND PERFORMANCE MEASURE WEIGHTING - HECHT, GARY
Discussant Paper 2:	<i>GRUBER, PIA</i>	<i>BARUAH, RAGINEE</i>	<i>FISCHER, MARC</i>
5:30 - 6:00 Paper 3:	FULFILLING THE BUSINESS PARTNER ROLE IN SITUATIONS OF ESCALATION OF COMMITMENT – A CRITICAL PERSPECTIVE - GRUBER, PIA	MEASURING CORPORATE GOVERNANCE QUALITY IN SWISS LISTED FIRMS USING COMPUTER-AIDED TEXT ANALYSIS - BEKA-ISLAMI, JETË	DEVICE AND MINDSET: THE EFFECT OF REPORTING DEVICE ON REPORTING HONESTY - RUAN, QINNAN
Discussant Paper 3:	<i>CARR, MICHELLE</i>	<i>ZEPPENFELD, JENNIFER</i>	<i>HECHT, GARY</i>
6:15 - 7:15	WELCOME COCKTAILS - <i>8th floor, rooftop EADA</i>		

Thursday September 14, 2023

	ESG and supply chain	Controls and change	Collaboration and advice
Chair	CARR, MICHELLE	BATT, CATHERINE	HINTSTEINER, LINDA
Room	22	32	33
9:00 - 9:30 Paper 1:	ESG INTEGRATION IN INFORMATION PROVISION TO INTERNAL AND EXTERNAL USERS: AN ORGANIZATIONAL DESIGN PERSPECTIVE- POSCH, ARTHUR	RE-EXAMINING BUDGET COUPLINGS: A CASE STUDY OF ACCOUNTABILITY AND EMPOWERMENT IN BANKING - RINGGAARD, SOFIE AMALIE	MANAGEMENT CONTROL IN HIERARCHIES - MARTIN, MELISSA
Discussant Paper 1:	<i>SCHÄFFER, UTZ</i>	<i>TILLEMA, SANDRA</i>	<i>MAYER, BERNADETTE</i>
9:30 - 10:00 Paper 2:	EMBEDDED AGENTS IN THE ACCOUNTING DEPARTMENT: A FIELD STUDY ON STEERING THE SUSTAINABILITY PERFORMANCE - SCHÄFFER, UTZ	FLEXIBLE CONTROL AND THE COORDINATION COSTS – INTERDEPENDENCIES BETWEEN CONTROL SYSTEM ELEMENTS INVOLVED IN ADAPTATION - FRIIS, IVAR	TELL ME YOUR DECISION PREFERENCE AND I KNOW IF YOU'LL TAKE THE ADVICE - MAYER, BERNADETTE
Discussant Paper 2:	<i>OURA, KEISUKE</i>	<i>RINGGAARD, SOFIE AMALIE</i>	<i>STOPP, SOPHIE</i>
10:00 - 10:30 Paper 3:	HOW DO SUPPLIERS DESIGN MANAGEMENT CONTROL SYSTEMS TO ALIGN WITH SUPPLY CHAIN PARTNERS? - OURA, KEISUKE	UNCOVERING CAUSAL RELATIONSHIPS IN THE CONTEXT OF STRATEGIC CHANGE: EXPLORING THE ROLES OF CONTROL ELEMENTS IN THE CONVERSION OF KNOWLEDGE ATTRIBUTES - TILLEMA, SANDRA	THE IMPACT OF CONTROLS ON COLLABORATION AND MOTIVATION IN SALES TEAMS - STOPP, SOPHIE
Discussant Paper 3:	<i>POSCH, ARTHUR</i>	<i>FRIIS, IVAR</i>	<i>MARTIN, MELISSA</i>
10:30 - 11:00	COFFEE BREAK - <i>Agora</i>		
	Target setting and incentives	Data analytics and control	Public sector I
Chair	BARUAH, RAGINEE	SMEULDERS, DIETER	LENNON, NIELS JOSEPH
Room	22	32	33
11:00 - 11:30 Paper 1:	STRATEGIC IMPORTANCE AND TARGET DIFFICULTY - GRUEN, KONSTANTIN ANDREAS JOSEF	THE RELATIONSHIP OF DESIGN, USE AND BENEFITS FROM BUSINESS ANALYTICS IN MANAGEMENT CONTROL – THE CRUCIAL ROLE OF ORGANIZATIONAL SIZE AND DATA SCIENCE DEPARTMENTS - BOERNER, XENIA	UNFOLDING CROWD-BASED ACCOUNTABILITY OF A CHARITY FUND DURING THE WAR - IERMOLENKO, OLGA & VALERIIA MELNYK
Discussant Paper 1:	<i>JIANG, NAN</i>	<i>VERBEETEN, FRANK</i>	<i>POULSEN, MORTEN LUND</i>
11:30 - 12:00 Paper 2:	THE POLARIZING EFFECT OF PRIVATE SOCIAL COMPARISON INFORMATION - EVIDENCE FROM A FIELD EXPERIMENT - KOHLER, MAXIMILIAN	STRATEGIC BUDGET ALLOCATION: THE EFFECT OF MACHINE LEARNING AND HUMAN STRATEGIC INSIGHT - WILLEMS, EMMA	PERSONNEL CONTROLS FOR KNOWLEDGE SHARING IN PUBLIC COLLABORATIVE INNOVATION PROJECTS - LÖVSTÅL, EVA & ARGENTO, DANIELA
Discussant Paper 2:	<i>GRUEN, KONSTANTIN ANDREAS JOSEF</i>	<i>BOERNER, XENIA</i>	<i>IERMOLENKO, OLGA</i>
12:00 - 12:30 Paper 3:	DO RETAIL STORES BENEFIT FROM HEADQUARTER SITE VISITS? KNOWLEDGE EXCHANGE AND KNOWLEDGE SPILLOVER EFFECTS - JIANG, NAN	DIGITALIZATION OF THE FINANCE FUNCTION: AUTOMATION, ANALYTICS, AND FINANCE FUNCTION EFFECTIVENESS - VERBEETEN, FRANK	COMPETING LOGICS, LOOSE COUPLING AND FINANCIAL INCENTIVISATION: PERFORMANCE FUNDING IN DANISH BASIC EDUCATION - POULSEN, MORTEN LUND
Discussant Paper 3:	<i>KOHLER, MAXIMILIAN</i>	<i>WILLEMS, EMMA</i>	<i>LÖVSTÅL, EVA</i>

Thursday September 14, 2023

12:30 - 2:00	LUNCH - <i>Agora</i>		
2:00-3:00	Plenary: MELISSA MARTIN, UNIVERSITY OF ILLINOIS CHICAGO (Moderator: Frank Verbeeten) Room 10		
3:00 - 3:30	COFFEE BREAK, <i>Agora</i>		
	Intra-organizational control	Team cooperation	Literature reviews
Chair	PÉREZ-SIGÜENZA, MARTA	ARNOLD, MARKUS	TERROBA, ALEJANDRO GABRIEL
Room	22	32	33
3:30 - 4:00 Paper 1:	PERFORMANCE MEASUREMENT AND THE TRACEABILITY OF THE 'CUSTOMER JOURNEY' - HINTSTEINER, LINDA	THE IMPACT OF A PERFORMANCE-DEPENDENT TEAM REWARD ON PEER ASSESSMENTS - SCHILLINGER, TANJA	MANAGERIAL CONTROL SYSTEMS IN FAMILY BUSINESS: DETERMINANTS, CONTEXTS AND PACKAGES - SONGINI, LUCREZIA
Discussant Paper 1:	<i>MARTYN, PATRICIA</i>	<i>GUNNELL, HAYDEN</i>	<i>FELÍCIO, MARIA TERESA</i>
4:00 - 4:30 Paper 2:	PERFORMANCE MANAGEMENT AND BOUNDARY SPANNING ROLES: A PROCESS-BASED VIEW OF LATERAL COORDINATION IN CROSS-FUNCTIONAL ACTIVITIES - INOUE, KEITA	NARRATIVE COMMENTS IN PEER EVALUATIONS: EVIDENCE ON TEAM CREATIVITY - DEWAELE, LILIANA	HOW DID CONTINGENCY THEORY OF MANAGEMENT CONTROL SYSTEMS EVOLVE? - FELÍCIO, MARIA TERESA
Discussant Paper 2:	<i>HINTSTEINER, LINDA</i>	<i>SCHILLINGER, TANJA</i>	<i>GUERREIRO, REINALDO</i>
4:30 - 5:00 Paper 3:	WHEN, WHY AND HOW DO MIDDLE MANAGERS COMBINE FORMAL AND INFORMAL CONTROL PRACTICES? - MARTYN, PATRICIA	MITIGATING THE GENDER PAY GAP: THE ROLE OF PAY RAISE BUDGET FRAMING - GUNNELL, HAYDEN	WE SEE THE PRESENT AND PLAN THE FUTURE - KRISHNA SEES THE FUTURE AND PLANS THE PRESENT: PROPOSITION AND IMPLEMENTATION OF METHODOLOGY FOR IDENTIFYING STRATEGIC OBJECTIVES AND OPERATIONAL GOALS - GUERREIRO, REINALDO
Discussant Paper 3:	<i>INOUE, KEITA</i>	<i>DEWAELE, LILIANA</i>	<i>SONGINI, LUCREZIA</i>
08:00	CONFERENCE DINNER		
	<i>Òleum Restaurant, located at the Museu Nacional d'Art de Catalunya, Montjuïc National Palace</i>		

Friday, September 15, 2023

	Control dynamics	External reporting and audits	Cost control and behavior
Chair	VAN DER STEEN, MARTIJN	JIANG, NAN	FISCHER, MARC
Room	22	32	33
9:00 - 9:30 Paper 1:	THE DYNAMIC OF MANAGEMENT CONTROL COMBINATIONS: A CASE STUDY - WANG, YAobo	SALIENCE OF STAKEHOLDERS' CLAIMS AND THE FINANCIAL EFFECT OF CORPORATE SOCIAL PERFORMANCE - EL FASSI, ISMAIL	EXAMINING THE MANAGERS' BEHAVIORAL INTENTION OF FRAUDULENT FINANCIAL REPORTING IN AN EMERGING ECONOMY: APPLYING THEORY OF PLANNED BEHAVIOR - ABDULLAH, MAZNI
Discussant Paper 1:	<i>BATT, CATHERINE</i>	<i>GÓMEZ CONDE, JACOBO</i>	<i>ZACHARIASSEN, FREDERIK</i>
9:30 - 10:00 Paper 2:	A LONGITUDINAL EMPIRICAL APPROACH TO MANAGEMENT CONTROL IN INTERORGANIZATIONAL RELATIONSHIPS: "THE GROWER-PACKER MODEL" - SEGOVIA-VILLARREAL, MARIA	EXTERNALITIES OF FINANCIAL REPORTING REGULATION ON MANAGEMENT CONTROL SYSTEMS - GÓMEZ CONDE, JACOBO	BUDGETING FUNCTIONS AND TIGHTNESS DURING THE COVID-19 PANDEMIC - MAGALHAES MUCCI, DANIEL
Discussant Paper 2:	<i>WANG, YAobo</i>	<i>REUSEN, EVELIEN</i>	<i>ABDULLAH, MAZNI</i>
10:00 - 10:30 Paper 3:	THE EVOLUTION OF MANAGEMENT CONTROL. EVIDENCE FROM THE ICELANDIC BANKS. A LONGITUDINAL STUDY - BATT, CATHERINE	ON THE CONNECTION BETWEEN SUPPLIER FACTORY AUDITS AND PRODUCT INSPECTION QUALITY THE ROLE OF PRODUCT COMPLEXITY AND EXPORT ORIENTATION - REUSEN, EVELIEN	MANAGEMENT CONTROL, TOTAL COST OF OWNERSHIP AND COMPLEXITY: A CONCEPTUAL FRAMEWORK - ZACHARIASSEN, FREDERIK
Discussant Paper 3:	<i>SEGOVIA-VILLARREAL, MARIA</i>	<i>EL FASSI, ISMAIL</i>	<i>MAGALHAES MUCCI, DANIEL</i>
10:30 - 11:00	COFFEE BREAK, <i>Agora</i>		
	CSR	Public sector II	Combinations of controls
Chair	MARTYN, PATRICIA	ARGENTO, DANIELA	BOERNER, XENIA
Room	22	32	33
11:00 - 11:30 Paper 1:	FINANCIAL PERFORMANCE MEASUREMENT OF RESULT-ORIENTED CIRCULAR BUSINESS MODELS: THE CASE OF ELECTRIC EQUIPMENT-AS-A-SERVICE - KANZARI, AMAL	INTERORGANIZATIONAL CONTROL IN HIGHLY FRAGMENTED AND FRAGILE HEALTHCARE CONTEXTS: A REFINED PROPOSITION OF THE LANGFIELD-SMITH MODEL - ANGELÉ-HALGAND, NATHALIE	COMBINING MANAGEMENT CONTROL PRACTICES FOR ORGANIZATIONAL LEARNING: THE IMPACT OF ENVIRONMENTAL UNCERTAINTY - SCHMID, FLAVIA
Discussant Paper 1:	<i>PÉREZ-SIGÜENZA, MARTA</i>	<i>LENNON, NIELS JOSEPH</i>	<i>BRAUMANN, EVELYN</i>
11:30 - 12:00 Paper 2:	HOW DOES VALUE CO-CREATION CONTRIBUTE TO THE ADAPTATION OF THE AGENTS AND PERFORMANCE MANAGEMENT SYSTEMS IN LUXURY HOSPITALITY MANAGEMENT? - PÉREZ-SIGÜENZA, MARTA	TRIALS OF PUBLIC SECTOR MODERNIZATION: MANAGEMENT TOOLS AND RHETORICAL BATTLES - LENNON, NIELS JOSEPH	MANAGEMENT CONTROL SYSTEMS IN SMES: THE ROLE OF COST CONTROL - BRAUMANN, EVELYN
Discussant Paper 2:	<i>TERROBA, ALEJANDRO GABRIEL</i>	<i>JUSOH, RUZITA</i>	<i>SMEULDERS, DIETER</i>
12:00 - 12:30 Paper 3:	ANSWERING THE SUSTAINABILITY CALL: A QUALITATIVE SYSTEMATIC REVIEW ON USING MANAGEMENT CONTROL SYSTEMS TO ACHIEVE SUSTAINABLE GOALS - TERROBA, ALEJANDRO GABRIEL	PERFORMANCE MANAGEMENT IN CONNECTION WITH WORK MOTIVATION: A SYSTEMATIC LITERATURE REVIEW IN HIGHER EDUCATION INSTITUTIONS - JUSOH, RUZITA	UNsung HEROES? HOW RECOGNITION AND RULES (CAN) IMPACT RESILIENCE DURING A CRISIS - SMEULDERS, DIETER
Discussant Paper 3:	<i>KANZARI, AMAL</i>	<i>ANGELÉ-HALGAND, NATHALIE</i>	<i>SCHMID, FLAVIA</i>
12:30-2:00	LUNCH, <i>Agora</i>		
2:00-3:00	PLENARY: JOHN ZOUCK III, DIRECTOR OF FINANCE, GLOBAL FOUNDRIES: Research Meets Practice (moderators: Bruno Cohanier/Teemu Malmi): Room 10		
3:00-3:15	CLOSING: Sofia Lourenco		