

11th EIASM CONFERENCE ON PERFORMANCE MEASUREMENT AND MANAGEMENT CONTROL

Online, September 15-17, 2021

CHAIRPERSONS AND CO-ORGANIZERS

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 Amsterdam – Amsterdam Business School, The Netherlands

(Note that all times mentioned are in **CET** (Central European Time - Nice/Brussels/Rome time zone))

WEDNESDAY, SEPTEMBER 15, 2021

12:30	LOGIN		
13:00 - 13:15	WELCOME: Sofia, Melissa, Teemu, Frank		
13:15 - 14:15	PLENARY: Wim van der Stede (Chairperson: Sofia, Melissa, Teemu, Frank)		
14:15 - 14:30	BREAK		
	PARALLEL SESSIONS		
	Control and ambidexterity	Controls and Negative Effects	Social theories and control
14:30 - 15:00 Paper 1:	TOO MUCH OF A GOOD THING? ENABLING PERFORMANCE MEASUREMENT SYSTEMS AND THE IMPLICATIONS FOR BUSINESS FUNCTION AMBIDEXTERITY - Michael Farell, Breda Sweeney	LET ME SPEAK! THE EFFECTS OF COMMUNICATION AND DARK PERSONALITY ON MISREPORTING BY SELF-MANAGED TEAMS - Victor Van Pelt, Anna Ressi, Daniel Schaupp	CONTROLLING VIA DIGITISED INSCRIPTIONS: A FIELD STUDY OF SOCIO-MATERIAL CONFIGURATION, RECONFIGURATION AND IDENTITIES IN A RETAIL ORGANIZATION - Chris Chapman, Wai Fong Chua, Catherine Hardy
<i>Discussant Paper 1:</i>	Benita Gullkvist	Sandra Winkelmann	Arman Motaghi
15:00 - 15:30 Paper 2:	ENCOURAGING WORK ENGAGEMENT AND INDIVIDUAL AMBIDEXTROUS BEHAVIOUR THROUGH COMPLEMENTARY MANAGEMENT CONTROL SYSTEMS - Benita Gullkvist, Marko Jarvenpaa, Mika Ylinen	THE EFFECT OF RELATIVE PERFORMANCE INFORMATION AND GROUP IDENTITY ON RULE-BREAKING - Sandra Winkelmann, Corinna Ewelt-Knauer, Thorsten Knauer	VARIATIONS OF EMPLOYEE BEHAVIOUR AND MANAGERIAL USE OF CONTROLS - Arman Motaghi, Michel Magnan, Matthaus Tekathen
<i>Discussant Paper 2:</i>	Ann Jorissen	Jakob Alftian	Martijn van der Steen
15:30 - 16:00 Paper 3:	ENABLING CONTROLS: DO GENERATIONAL DIFFERENCES INFLUENCE SUBORDINATE'S PERCEPTION? - Ann Jorissen, Thi Tu Luong, Ine Paeleman	BEHAVIORAL CONSEQUENCES OF MANAGERIAL PUNISHMENTS: THE EFFECT OF TERMINATION NOTICES ON EMPLOYEE ABSENTEEISM - Jakob Alftian, Timo Vogelsang	DISCURSIVE STRATEGIES FOR INTERNAL LEGITIMACY: NARRATING THE ALTERNATIVE ORGANIZATIONAL FORM - Martijn van der Steen, Martin Quinn, Alonso Moreno
<i>Discussant Paper 3:</i>	Michael Farell	Victor Van Pelt	Chris Chapman
16:00 - 16:30	COFFEE BREAK		

PARALLEL SESSIONS

	Performance Measurement	Incentive contracts	Risk management
16:30 - 17:00 Paper 1:	TEAM TASK IDENTITY AND TRANSACTIVE MEMORY IN BALANCED SCORECARD DESIGN - Aishwarrya Deore, Ranjani Krishnan, Sue Yang	WHO CARES ABOUT THE FUTURE? SHORT- AND LONG-TERM PERFORMANCE MEASURES AND THEIR IMPACT ON FIRM SUCCESS - Mariana Sailer	MANAGEMENT CONTROL SYSTEMS AND ILLICIT FINANCIAL FLOWS IN THE BANKING INDUSTRY - Gajindra Maharaj
<i>Discussant Paper 1:</i>	Evelien Reusen	Jen Choi	Vincenzo Riso
17:00 - 17:30 Paper 2:	THE EFFECT OF SUPERVISOR COMMUNICATION AND PRIOR CONTROL CHOICE ON MANAGERS' COOPERATION WITH EXTERNAL PARTNERS - Evelien Reusen, Yee Shih Phua	CUSTOMER RPE: USING CUSTOMER PERFORMANCE TO FILTER NOISE OUT OF CEO INCENTIVE CONTRACTS - Jen Choi, Mary Ellen Carter, Karen Sedatole	ANALYZING THE RELATIONSHIP BETWEEN RISK MANAGEMENT AND MANAGEMENT CONTROL IN PRACTICE: A COMPARISON IN THE ITALIAN MUNICIPALITIES - Vincenzo Riso, Monia Castellini
<i>Discussant Paper 2:</i>	Liliana Dewaele	Adnan Sarfaraz Afridi	Henk Ruiter
17:30 - 18:00 Paper 3:	PEER EVALUATIONS: DESIGN CHARACTERISTICS AND THE IMPACT ON EMPLOYEE EFFORT - Liliana Dewaele, Eddy Cardinaels, Alexandra Van Den Abbee	CEO PAYCUT AND EARNINGS MANAGEMENT: THE ROLE OF NON-FINANCIAL PERFORMANCE MEASURES - Adnan Sarfaraz Afridi, Vlad-Andrei Porumb, Paula Van Veen-Dirks, Yasemin Zengin-Karaibrahimoglu	MULTIPLE PERSPECTIVES ON RISK MANAGEMENT - A CASE STUDY DRAWING ON SCHATZKI'S SITE ONTOLOGY - Henk Ruiter, Rob Ross, Ed Vosselman, Koos Wagenveld
<i>Discussant Paper 3:</i>	Aishwarrya Deore	Mariana Sailer	Gajindra Maharaj

THURSDAY, SEPTEMBER 16, 2021

8:30 - 8:45	LOGIN		
8:45 - 9:00	WELCOME: Sofia, Melissa, Teemu, Frank		
	PARALLEL SESSIONS		
	Control and employees	Internal transparency and cost asymmetry	The roles of management control
9:00 -9:30 Paper 1:	HOW TO MITIGATE THE LOSS OF CREATIVE TALENT: A PERFORMANCE EVALUATION PERSPECTIVE - Markus Wabnegg, Isabella Grabner, Mischa Seiter, Henning Wirth	TRADE SECRET PROTECTION AND FIRMS' INTERNAL TRANSPARENCY - Sara Bormann, Ionela Andreicovici, Katharina Hombach	THE ROLE OF MANAGEMENT CONTROL SYSTEMS IN MANAGING COMPETING INSTITUTIONAL LOGICS A CASE STUDY OF A NON-GOVERNMENT ORGANIZATION - Yuelong (Frank) Ma, David Gilchrist, Vincent K. Chong, Lyndie Bayne
<i>Discussant Paper 1:</i>	Raginee Baruah	Li-Yu Chen	Sandra Tillema
9:30 - 10:00 Paper 2:	EMPLOYEE SELECTION AND TRAINING: A COMPLEMENTARITY VIEW - Raginee Baruah, Isabella Grabner, Frank Moers	COST ASYMMETRY IN FAMILY FIRMS - Li-Yu Chen	THE EMERGENCE OF VERNACULAR ACCOUNTING SYSTEMS: EXPLORING THE ROLES OF MANAGEMENT CONTROL DEVICES IN THE CONVERSION OF KNOWLEDGE ATTRIBUTES - Sandra Tillema, Andrea Bellisario, Martijn van der Steen
<i>Discussant Paper 2:</i>	Antonella Cifalino	Sara Bormann	Basil Tucker
10:00 - 10:30 Paper 3:	CONTROLLERS' ROLE AMBIGUITY AND WORK-RELATED OUTCOMES: EXPLORING THE INFLUENCE OF USING PERFORMANCE MEASUREMENT SYSTEMS - Antonella Cifalino, Stefano Baraldi, Irene Lisi, Marco Rizzo		THE ROLES OF MANAGEMENT CONTROL: LESSONS FROM APOLLO - Basil Tucker, Hank Alewine
<i>Discussant Paper 3:</i>	Markus Wabnegg		Yuelong (Frank) Ma
10:30 - 11:00	COFFEE BREAK		
	Dysfunctional effects of control	Environmental and pro-social behavior	Enabling controls & coordination
11:00 - 11:45 Paper 1:	THE EFFECTIVENESS OF WHISTLEBLOWING MECHANISMS ON THE RELATIONSHIP BETWEEN DELEGATION, AND DISPLACEMENT OF RESPONSIBILITY ON MANAGERIAL MISREPORTING: AN EMPIRICAL INVESTIGATION - Muhammad Ferdiansah, Vincent Chong, Isabel Wang, David Woodliff	THE EFFECT OF CORPORATE GIVING AND PARTICIPATION ON EMPLOYEE PERFORMANCE AND PERFORMANCE OVERSTATEMENT - Martin Altenburger	ENABLING CONTROL IN GENERATIVE INFRASTRUCTURES: THE CASE OF "DASHBOARDING" - Marc Feldmann, Lukas Loehlein, Utz Schaeffer
<i>Discussant Paper 1:</i>	Utz Schaeffer	Nuraddeen Nuhu	Marjo Vaisanen
11:45 -12:15 Paper 2:	DISENTANGLING THE BRIGHT AND DARK SIDES OF TRANSPARENCY – AN INTEGRATED ANALYSIS OF PSYCHOLOGICAL CONSEQUENCES - Daniel Schuapp, Utz Schaeffer, Till Remmers	THE IMPACT OF INTERACTIVE AND DIAGNOSTIC LEVERS OF ECO-CONTROL ON ECO-INNOVATION: THE MEDIATING ROLE OF EMPLOYEE ENVIRONMENTAL CITIZENSHIP BEHAVIOUR - Nuraddeen Nuhu, Kevin Baird, Sophia Su	SOCIALIZATION IN ACQUIRED SUBSIDIARIES - THE ROLE OF ENABLING CONTROL SYSTEMS - Marjo Vaisanen
<i>Discussant Paper 2:</i>	Pujawati Gondowijoyo	Myrna Modolon Lima	Keita Inoue

12:15 - 12:45 Paper 3:	THE IMPORTANCE OF SOCIAL CONTROLS IN THE COMMISSION OF OR RESISTANCE TO GROUP FRAUD: A FIELD STUDY - Pujawati Gondowijoyo, Christie Hayne, Pamela R. Murphy	DOES 'WALKING THE TALK' ENABLE PRO-ENVIRONMENTAL BEHAVIOR AT WORK? THE COMBINED EFFECTS OF VALUE STATEMENT AND ROLE MODEL - Andson Aguiar, Myrna Modolon Lima	PERFORMANCE MANAGEMENT AND LIAISON ROLES FOR HORIZONTAL COORDINATION: A CASE STUDY OF INTRA-ORGANIZATIONAL COLLABORATION - Keita Inoue
<i>Discussant Paper 3:</i>	Muhammad Fersiansah	Martin Altenburger	Marc Feldmann
12:45 -13:30	LUNCH		
13:30 - 15:00	PLENARY: TED TALKS on Emerging topics (Covid-19 and control systems, David Bedford; Transfer pricing and control, Martine Cools; Digitalization of Finance, Utz Schaeffer; Controlling for sustainability, Ian Thomson)		
15:00 - 15:30	COFFEE BREAK		
	PARALLEL SESSIONS		
	Feedback	Controls and employees	Accountant's role and identity
15:30 - 16:00 Paper 1:	ADVICE SEEKING UNDER OBJECTIVE VERSUS SUBJECTIVE PERFORMANCE EVALUATION: THE ROLE OF ADVICE TYPE - Elien Voermans, Martine Cools, Alexandra Van Den Abbeele	IDENTIFYING HIDDEN TALENT: AN INVESTIGATION OF EXPLICIT POTENTIAL ASSESSMENT - Isabella Grabner, Judith Kuenneke, Frank Moers	A MATRIX VIEW OF THE DISPARATE ROLES OF MANAGEMENT ACCOUNTANTS - Julie Demaret
<i>Discussant Paper 1:</i>	Cardin Masselink	Daniel Schaupp	Jan Pfister
16:00 - 16:30 Paper 2:	DEMAND-DRIVEN FEEDBACK SYSTEMS AND EMPLOYEE CREATIVITY - Cardin Masselink, Bart Dierynck	MULTI RATER PERFORMANCE EVALUATION AND CALIBRATION: MANAGING MULTIPLE OPINIONS - Max Margolin, Daniel Schaupp, Jasmijn Bol	TASTE YOUR OWN MEDICINE: IDENTITY THREATS TO THE ACCOUNTANTS AND THEIR COUNTER-CONDUCT IN THE DESIGN AND USE OF THEIR PERFORMANCE MEASUREMENT SYSTEM - Jan Pfister, Lukas Goretzki
<i>Discussant Paper 2:</i>	Jan Lampe	Matthias Sohn	Rouven Trapp
16:30 - 17:00 Paper 3:	THE PERFORMANCE EFFECTS OF NARRATIVE FEEDBACK - Jan Lampe, Utz Schäffer, Daniel Schaupp	THE JOINT EFFECTS OF A MANAGER'S LEVEL OF NARCISSISM AND INCENTIVE SCHEME ON EMPLOYEE EFFORT - Matthias Sohn, Bernhard Hirsch, Miriam Maske	MAKING DIRTY WORK SHINIER? - HOW THE DIGITALIZATION CHANGES BACKSTAGE AND FRONTSTAGE MANAGEMENT ACCOUNTING - Rouven Trapp, Christoph Endenich
<i>Discussant Paper 3:</i>	Elien Voermans	Isabella Grabner	Julie Demaret
17:00 - 17:15	BREAK		
	PARALLEL SESSIONS		
	Controls and intervention	Management accounting change	
17:15 - 17:45 Paper 1:	(WHEN) DOES HUMAN INTERVENTION IN PREDICTIVE ANALYTICS JUDGMENTS HELP OR HURT? - Evelina Forker, Jen Choi, Isabella Grabner, Karen Sedatole	CHANGE AND CONTINUITY IN A FIRM'S BUDGET ABANDONMENT PROCESS - Jari Huikku, Kristiina Henttu-Aho, Janne T. Jarvinen, Kati Marttila	
<i>Discussant Paper 1:</i>	Arthur Posch	Sofie Amalie Ringgaard	
17:45 - 18:15 Paper 2:	THE EFFECTS OF THE COVID-19 PANDEMIC ON ACTION CONTROLS - Arthus Posch, Markus Arnold	IMPLEMENTING BEYOND BUDGETING: THE ROLE OF FORECASTING - Sofie Amalie Ringgaard, Per Nikolay Bukh, Niels Sandalgaard	
<i>Discussant Paper 2:</i>	Evelina Forker	Jari Huikku	

FRIDAY, SEPTEMBER 17, 2021

8:30 - 8:45	LOGIN		
8:45 - 9:00	WELCOME: Sofia, Melissa, Teemu, Frank		
	PARALLEL SESSIONS		
	Performance management	Incentives and discretion	Control in public sector organizations
9:00 - 9:30 Paper 1:	GENERAL CAUSALITY ORIENTATION AND PERFORMANCE MANAGEMENT – TAKING A CLOSER LOOK AT DIFFERENT PROFESSIONAL FIELDS - Tanja Gistel, Jennifer Kunz	THE EFFECT OF FORECAST DISAGGREGATION AND ENVIRONMENTAL UNCERTAINTY ON INTERNAL FINANCIAL FORECAST ACCURACY - Oliver Hegers, Frank Verbeeten, Klaus Moëller	TRANSITIONING TO A NEW LOGIC FOR THE PERFORMANCE MEASUREMENT OF PUBLIC SERVICES - Deirdre Nally, Sean Moore, Rosemarey Gowran
<i>Discussant Paper 1:</i>	Phuong Vu	Kai Alexander Bauch	Chiara Oppi
9:30 - 10:00 Paper 2:	DECISION RIGHTS, INCENTIVE COMPENSATION SCHEME AND TYPES OF PERFORMANCE MEASURES: A CASE STUDY OF INTERNATIONAL HOTEL CHAINS - Phuong Vu, Vincent Chong, Stijn Masschelein	THE EFFECTS OF MANAGERIAL DISCRETION IN MULTITASK ENVIRONMENTS: EXPERIMENTAL EVIDENCE - Kai Alexander Bauch, Markus C. Arnold	CLINICIANS AND ACCOUNTING INFORMATION NEEDS: THE ROLE OF MANAGEMENT CONTROL SYSTEMS AS A PACKAGE - Chiara Oppi, Caterina Cavicchi, Emidia Vagnoni
<i>Discussant Paper 2:</i>	Mario Trautberg	Frank Verbeeten	Morten Poulsen
10:00 - 10:30 Paper 3:	THE ANTECEDENTS AND CONSEQUENCES OF VALUE-BASED MANAGEMENT: A SYSTEMATIC LITERATURE REVIEW - Mario Trautberg, Sebastian Firk, Rainer Lueg		(DYS)FUNCTIONALITY OF INTENTIONS OR ACTIONS? PERFORMANCE FUNDING OF DANISH BASIC EDUCATION SCHOOLS - Morten Poulsen, Per Nikolay Bukh, Karina Kovvang Christensen
<i>Discussant Paper 3:</i>	Tanja Gistel		Deirdre Nally
10:30 - 10:45	BREAK		
	PARALLEL SESSIONS		
	Explorative controls by higher management	Gender and personal differences	Public sector and Health care
10:45 - 11:15 Paper 1:	TOP MANAGEMENT CHARACTERISTICS, COMPREHENSIVE FOCUS ON BUDGETING AND PERFORMANCE - Lili-Anne Kihn, Eva Strom	DO BEHAVIORAL APPROACH AND INHIBITION SYSTEMS MEDIATE GENDER DIFFERENCES IN REWARD SENSITIVITY? - Mina Ličen, Sergeja Slapnicar, Karla Oblak	DEFINING VANITY PROJECTS IN UK UNIVERSITIES: STRATEGIC PROJECT APPRAISAL - Elaine Harris, Nelarine Cornelius, Rodrigo Souza
<i>Discussant Paper 1:</i>	Sophie Hoozée	Iryna Berova Alves	Jari Huikku
11:15 - 11:45 Paper 2:	COST INFORMATION USAGE FOR DECISION MAKING AND CONTROL IN EXPLOITATION AND EXPLORATION CONTEXTS - Sophie Hoozée, Ann Jorissen	INDIVIDUAL ERROR HANDLING AND ORGANIZATIONAL ESCALATION OF COMMITMENT – A COMPREHENSIVE ANALYSIS - Pia Gruber, Jennifer Kunz	QUALITY EFFECTS OF COMPENSATION- AND NON-COMPENSATION BASED CONTROLS FOR CLINICIANS: AN EMPIRICAL STUDY - Christian Lukas, Fabian Dutchkus
<i>Discussant Paper 2:</i>	Hebah Almajali	Mina Ličen	Michael Woerndle
11:45 - 12:15 Paper 3:	LINKING ENVIRONMENTAL MANAGEMENT CONTROL SYSTEM TO ENVIRONMENTAL AND FINANCIAL PERFORMANCE: THE INTERACTIVE ROLE OF ENVIRONMENTAL CAPABILITIES - Hebah Almajali, Radha K Shiwakoti	AN ANALYSIS OF WORK OVERLOAD, WORK-LIFE BALANCE AND TURNOVER INTENTIONS - Iryna Berova Alves, Sofia Lourenco, Miguel Limao	MANDATORY BUT IRRELEVANT: THE LIMITED USE OF AN OUTCOME QUALITY ASSESSMENT TOOL IN HOSPITALS - Michael Woerndle, Silvia Jordan, Albrecht Becker
<i>Discussant Paper 3:</i>	Lili-Anne Kihn	Pia Gruber	Elaine Harris
12:15 - 13:30	LUNCH		

13:30 - 14:30	PLENARY: Sofia Lourenco FIELD EXPERIMENTS (chairperson: Melissa, Teemu, Frank)		
	Incentives and Information	Control in specific industries	
14:45 - 15:15 Paper 1:	WHEN BONUSES BACKFIRE: EVIDENCE FROM THE WORKPLACE - Timo Vogelsang, Dirk Sliwka, Jakob Alfitian	MANAGEMENT CONTROL PRACTICES IN THE GIG ECONOMY: THE CASE OF FOOD DELIVERY COMPANIES - Kassian Kenner, Mischa Seiter	
<i>Discussant Paper 1:</i>	Amadeus Bach	Marta Perez-Siguenza	
15:15 - 15:45 Paper 2:	REAL EFFECTS OF INTERNAL INFORMATION ALLOCATION: EVIDENCE FROM A FIELD EXPERIMENT - Amadeus Bach, Jannis Bischof	PERFORMANCE MANAGEMENT SYSTEMS AND VALUE CREATION IN LUXURY HOSPITALITY MANAGEMENT - Marta Perez-Siguenza, Juan Manuel Ramon-Jeronimo, Raquel Florez-Lopez, Jesus Carlos Garcia-Garcia	
<i>Discussant Paper 2:</i>	Timo Vogelsang	Kassian Kenner	
15:45 - 16:00	SHORT BREAK		
16:00 - 16:15	CLOSING: Sofia, Melissa, Teemu, Frank		