In each category, sessions are presented by time slot.
### MAPSD01

**Chair:** TERHI CHAKHOVICH  
**Room:** Omega  
**House:** Olümpia

**Combining Actor-Network Theory With Interventionist Research: Present State And Future Potential**

**Discussant:** Daniel Martinez  
**Author:** EIJA VINNARI, UNIVERSITY OF TURKU  
**Co-authors:** Kari Lukka, University of Turku

**Transforming And Mobilizing Fluid Accounting Inscriptions: The Logical Framework In Non-Governmental Organizations**

**Discussant:** Kari Lukka  
**Author:** DANIEL MARTINEZ, HEC PARIS  
**Co-authors:** David Cooper, University of Alberta

### MAPSD02

**Chair:** MARGARET ABERNETHY  
**Room:** Alfa 2  
**House:** Olümpia

**Performance Horizons In Performance-Vested Ceo Equity Compensation**

**Discussant:** Francesca Franco  
**Author:** ZHAN GAO, LANCASTER UNIVERSITY / MANAGEMENT SCHOOL  
**Co-authors:** Yuhchang Hwang, China Europe International Business School, Wan-Ting Wu, University of Massachusetts, Boston

**Customer Satisfaction Measures In Annual Bonus Contracts: The Influence Of Performance Measure Properties And Customer Satisfaction Levels**

**Discussant:** Jonghwan Kim  
**Author:** MARTIN ARTZ, FRANKFURT SCHOOL OF FINANCE & MANAGEMENT
### MAPSD03

**Chair:** MOHAMMED AL-OMIRI  
**Room:** Alfa 2

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| **The Impact Of CEO Gender On Planning, Control, Evaluation And Rewarding Practices** | ANN JORISSEN, UNIVERSITY OF ANTWERP  
Parichart Maneemai, Prince Songkla University Thailand/University of Antwerp  
Kris Hardies, University of Antwerp | Margaret Abernethy  
SU = Survey |

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| **Configurations Of Strategy And Control: A Set-Theoretic Approach** | DAVID BEDFORD, UNIVERSITY OF TECHNOLOGY SYDNEY  
Teemu Malmi, Aalto University  
Mikko Sandelin, Aalto University | Lili-Anne Kihn  
SU = Survey |

### MAPSD04

**Chair:** NICOLAS BERLAND  
**Room:** Alfa 2

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| **The Rise And Fall Of The Management Accountant – Swinging Between Bean-counter And Business Partner** | ERIK STRAUSS, WITTEN/HERDECKE UNIVERSITY  
Jürgen Weber, WHU - Otto Beisheim School of Management  
Dorthe Windeck, WHU - Otto Beisheim School of Management | Will Seal  
CF = Case / Field Study |

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| **Institutional Logics And The Mobilizing Effects Of Performance Indicators** | JAN PFISTER, TURKU SCHOOL OF ECONOMICS  
Solomon Darwin, University of California at Berkeley  
Sarah Jack, Lancaster University Management School | Erik Strauss  
CF = Case / Field Study |
## MAPS01

**Chair:** LIZ WARREN  
**House:** EBS  
**Room:** 204C

**Accounting Practices, Managerial Work And Organizational Dynamics In Two Universities: Exploring The Role Of Accruals Accounting Techniques As Ambiguity-Amplifying Machines**

**Author:** SILVANA REVELLINO, COPENHAGEN BUSINESS SCHOOL

**CF = Case / Field Study**

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**Management Control Systems For Exploration And Exploitation: A Case Study Of A Manufacturing Company**

**Author:** MASAFUMI FUJINO, NIHON UNIVERSITY

**CF = Case / Field Study**

**Co-authors:** Yan Li, Meikai University  
Norio Sawabe, Kyoto University  
Satoshi Horii, Ritsumeikan University

---

**Financial Systems In The Uk Universities - A Case Study Of A Redbrick University**

**Author:** RUI DAI, UNIVERSITY OF BRISTOL

**CF = Case / Field Study**

**Co-authors:** David Dugdale, University of Bristol

---

## MAPS02

**Chair:** SANDER VAN TRIEST  
**House:** EBS  
**Room:** 405

**Contingency Factors Of The Corporate Planning–organizational Performance Relationship: A Meta-Analysis**

**Author:** THOMAS GÜNTHER, DRESDEN UNIVERSITY OF TECHNOLOGY

**EA = Empirical Archival**

**Co-authors:** Maik Hamann, Dresden University of Technology  
Oliver Halw, Dresden University of Technology

---

**Interactive Use Of The Budget, Positive Tensions And Organizational Learning: A Sequential View**

**Author:** NICOLAS BERLAND, PARIS DAUPHINE UNIVERSITY

**CF = Case / Field Study**

**Co-authors:** Samuel Sponem, HEC Montreal  
Emer Curtis, NUI Galway

---

**Rhetorics And The Fate Of Budgeting**

**Author:** YVES LEVANT, SKEMA BUSINESS SCHOOL

**IC = Interdisciplinary / Critical**

**Co-authors:** Nicolas Berland, Université Paris Dauphine  
Vassili Joannides, Grenoble École de Management
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<td><strong>Author:</strong> SALLY WIDENER,</td>
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<td><strong>Co-authors:</strong> Michael Lee,</td>
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<td>Boise State University</td>
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| **The Relationship Between Informal Controls, Ethical Work Climates, And Organizational Performance** |                                             |
| **Author:** BARBARA E. WEISSENBERGER, | **SU = Survey**                            |
|   UNIVERSITY OF GIESSEN         |                                             |
| **Co-authors:** Sebastian Goebel, |                                             |
|   Justus Liebig University Gies |                                             |

| **Performance Measurement And Variable Rewards** |                                             |
| **Author:** SANDER VAN TRIEST, | **SU = Survey**                            |
|   UNIVERSITY OF AMSTERDAM     |                                             |
| **Co-authors:** Frank Verbeeten, |                                             |
|   University of Amsterdam and University of Utrecht |                                             |

| **MAPS04**                  |                                             |
| **Chair:** MARGARET WOODS    | **House:** EBS                             |
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| **Can Investors Identify Managerial Discretion In Corporate Social Responsibility Practices? The Moderate Role Of Investor Protection** |                                             |
| **Author:** JENNIFER MARTÍNEZ FERRERO, | **EA = Empirical Archival**                |
|   UNIVERSITY OF SALAMANCA   |                                             |
| **Co-authors:** Isabel-Maria García-Sánchez, |                                             |
|   University of Salamanca   |                                             |

| **Righting The Pendulum: Explaining Iasb Pursuits For User Legitimacy** |                                             |
| **Author:** PRABHU SIVABALAN, | **CF = Case / Field Study**                |
|   UNIVERSITY OF TECHNOLOGY SYDNEY |                                             |
| **Co-authors:** Alnoor Bhimani, |                                             |
|   London School of Economics and Political Science |                                             |
|   David Bond, University of Technology, Sydney     |                                             |

<p>| <strong>Using Investment Appraisal Models In Strategic Negotiation: The Cultural Political Economy Of Electricity Generation</strong> |                                             |
| <strong>Author:</strong> LIZ WARREN, | <strong>CF = Case / Field Study</strong>                |
|   UNIVERSITY OF GREENWICH |                                             |
| <strong>Co-authors:</strong> Will Seal, |                                             |
|   University fo Loughborough |                                             |</p>
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**MAPS05**

**The Impact Of Participation And Feedback On Trust In The Supervisor And Goal Commitment**

**Author:** PASCAL LANGEVIN, EM - LYON (ESC - LYON BUSINESS SCHOOL)  
**Co-authors:** Carla Mendoza, ESCP Europe  
**SU = Survey**

**MAPS06**

**What Motivates Employees? Theories And Interpretations Of Motivation And Bonus At Different Organizational Levels**

**Author:** SINIKKA MOILANEN, UNIVERSITY OF OULU  
**Co-authors:** Seppo Ikäheimo, Aalto University Business School  
**CF = Case / Field Study**

**MAPS06**

**Cost Accounting In Brazil – Empirical Evidence From An Emerging Economy**

**Author:** PETER KAJUTER, UNIVERSITY OF MUNSTER  
**Co-authors:** Alexander Schulz, Muenster University  
Moritz Schröder, Muenster University  
Reinaldo Guerreiro, University of Sao Paulo  
Rodrigo Souza, University of Sao Paulo  
**SU = Survey**

**Accounting, Organizations And The Italian Society: The Istituto Per La Ricostruzione Industriale (iri) And The Search For Alternatives To Us Corporate Capitalism(1948-1973)**

**Author:** PATRIZIO MONFARDINI, UNIVERSITY OF CAGLIARI  
**Co-authors:** Paolo Quattrone, University of Edinburgh Business School  
Pasquale Ruggiero, Università di Siena and Brighton Business School  
**IC = Interdisciplinary / Critical**

**Cost System Sophistication In New Zealand Organizations**

**Author:** CAROLYN FOWLER, VICTORIA UNIVERSITY OF WELLINGTON  
**Co-authors:** Nga Cao  
**SU = Survey**
MAPS07  
Chair: ROBERT RIEG  
House: EBS  
Room: 204C

**The Role Of Performance Reporting For The Coordination Of High Cost Areas In Hospitals - Data Evidence From German Operating Theatres**

Author: ANDREA SZCZESNY, UNIVERSITY OF WUERZBURG  
Co-authors: Christian Ernst, University Hohenheim

**Accounting Discretion, Budgetary Process And Ratchet Dynamic**

Author: SAI-CHUNG NGAN, LAWRENCE KINLIN SCHOOL OF BUSINESS, FANSHAWE COLLEGE  
Co-authors: Hsin-Yu Chen, National Taiwan University

**The Correlation Between Corporate Governance And Income Smoothing Under Various Corporate Operation Types**

Author: YINGFEN LIN, NATIONAL DONG HWA UNIVERSITY  
Co-authors: Li Jin Huang, Department of Business Administration, National Dong Hwa University  
Jia-Yu He, Master Program of Accounting and Finance, National Dong Hwa University

MAPS08  
Chair: TOSHIAKI WAKABAYASHI  
House: EBS  
Room: 405

**Congruent Allocation Of Scarce Managerial Time In A Multi-Task Contracting Problem**

Author: CAROLIN MAUCH, TUEBINGEN UNIVERSITY  
Co-authors: Jens Robert Schöndube, Leibniz Universität Hannover

**Ceo Power And Relative Performance Evaluation**

Author: VIKTORIA DISER, MUNICH LUDWIG-MAXIMILIANS UNIVERSITY  
Co-authors: Shane S. Dikolli, Duke University  
Christian Hofmann, LMU Munich  
Thomas Pfeiffer, University of Vienna
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#### Culture And Cost Behavior: A Cross-Country Study
**Author:** RAJ MASHRUWALA, UNIVERSITY OF CALGARY  
**Co-authors:** Karen Kitching, George Mason University  
Mikhail Pevzner, University of Baltimore  
EX = Empirical Archival

#### Cost Behavior And Competitive Strategy: Evidence From The Airline Industry
**Author:** MARK ANDERSON, UNIVERSITY OF CALGARY  
**Co-authors:** Jimmy Yu, University of Calgary  
Raj Mashruwala, University of Calgary  
EX = Empirical Archival

#### Cost Stickiness And Cost Inertia: A Two-Driver Model Of Cost Behavior
**Author:** JOO HYUNG LEE, UNIVERSITY OF CALGARY  
**Co-authors:** Mark Anderson, University of Calgary  
Raj Mashruwala, University of Calgary  
EX = Empirical Archival

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#### Tournament Winner Proportion And Its Effect On Effort: “getting More Bang For The Buck”
**Author:** FRIEDRICH SOMMER, UNIVERSITY OF MUENSTER  
**Co-authors:** Thorsten Knauer, University of Bayreuth (BWL XII)  
Arnt Wöhrmann, University of Münster  
EX = Experimental

#### Target Revisions In Multi-Divisional Firms: Effects Of Mutual Monitoring
**Author:** ROBERT GILLENKIRCH, UNIVERSITY OF OSNABRÜCK  
**Co-authors:** Markus C. Arnold, Institute for Accounting, University of Bern  
Kristy L. Towry, Goizueta Business School, Emory University  
EX = Experimental

#### The Effects Of Performance Measure Sensitivity And Precision On Effort Allocation In A Multi-Task Environment
**Author:** CHRISTIAN MEIER, UNIVERSITY OF PASSAU  
EX = Experimental
### Session: MA–PS  
**Day and Time:** Thursday 22 May • 16:30-18:00

#### MAPS11
**Chair:** PETER G. ROETZEL  
**House:** EBS  
**Room:** 204C

**Contract design in dynamic agency: an experimental analysis**

**Author:** CHRISTIAN LUKAS, JENA UNIVERSITY  
**Co-authors:** Henri Dekker, VU University Amsterdam  
Tom Groot, VU University Amsterdam

**The Influence Of Information And Control On Trust Building In Buyer-Supplier Negotiations**

**Author:** SAMY ESSA, VU - UNIVERSITY OF AMSTERDAM, FACULTY OF ECONOMICS AND BUSINESS ADMINISTRATION  
**Co-authors:** Henri Dekker, VU University Amsterdam  
Tom Groot, VU University Amsterdam

**Managers’ Incentives In The Performance Evaluation Process: The Role Of Information Accuracy And Bonus Transparency**

**Author:** VICTOR MAAS, ERASMUS UNIVERSITY ROTTERDAM / ERIM  
**Co-authors:** Jasmin Bol, Tulane University  
Stephan Kramer, Erasmus University Rotterdam  
Sandra Richtermeyer, Xavier University

#### MAPS12
**Chair:** FRIEDRICH SOMMER  
**House:** EBS  
**Room:** 405

**Does Well-Being Matter For Decision-Making?**

**Author:** MARIA STRYDOM, MONASH UNIVERSITY  
**Co-authors:** Carly Moulang, Monash University

**Ethical Dilemmas In Management Accounting Settings: What Drives The Ethical Reasoning Of Management Accountants?**

**Author:** TABEA HIRTH, UNIVERSITY OF GIESSEN  
**Co-authors:** Barbara E. Weißdenberger, University Of Giessen

**When Does Delegation Produce Responsible Managers?**

**Author:** HUAXIANG YIN, TILBURG UNIVERSITY  
**Co-authors:** Eddy Cardinaels, Tilburg University
**SESSION: MA–PS**  **DAY AND TIME: FRIDAY 23 MAY • 09:00-10:30**

**MAPS13**  
Chair: JAMES WAKEFIELD  
House: EBS  
Room: 204C

### The Relationship Between The Organization’s Strategy Formation Approach And Controllers’ Involvement

**Author:** MATTHIAS MAHLENDORE, 
FRANKFURT SCHOOL OF FINANCE & MANAGEMENT

**Co-authors:** Raphaela Erhart, WHU – Otto Beisheim School of Management  
Marko Reimer, WHU – Otto Beisheim School of Management  
Utz Schäffer, WHU – Otto Beisheim School of Management

**SESSION: MA–PS**  **DAY AND TIME: FRIDAY 23 MAY • 11:00-12:30**

**MAPS14**  
Chair: BERNARD GUMB  
House: EBS  
Room: 204C

### Resource-Based Sources Of Bargaining Power And Management Control Concerns In Inter-Firm Relationships: An Exploratory Study Of Technology Firms

**Author:** NEALE O’CONNOR, 
NATIONAL UNIVERSITY OF SINGAPORE

**Co-authors:** Anne Wu, National Chengchi University  
Kerry Jacobs, UNSW

### An Exploration Of Management Accountants’ Roles, Their Professional And Organizational Commitment, And The Instruments They Use

**Author:** PAULA VAN VEEN-DIRKS, 
UNIVERSITY OF GRONINGEN/ FACULTY OF ECONOMICS AND BUSINESS

**Co-authors:** Ivo De Loo, Nyenrode Business University

### A Critical Evaluation Of Stylized Facts In Empirical Research On The Balanced Scorecard

**Author:** CHRISTIAN KUNZ, 
UNIVERSITY OF MANNHEIM

**Co-authors:** Christoph Butz, University of Mannheim

### Systems Of Secrecy. How Reporting Information Disclosure Practices Shape Forms Of Accountability

**Author:** FRANCOIS-REGIS PUYOU, 
AUDENCIA NANTES SCHOOL OF MANAGEMENT

**Co-authors:**

### Management Accounting And Control Innovations In An Organization Context: Institutionalization Process In A Portuguese Government Agency

**Author:** LUIS PIMENTEL, 
LISBON UNIVERSITY INSTITUTE (ISCTE)

**Co-authors:** Maria Major, Lisbon University Institute (ISCTE)
Compensation For Role-Firm Matching In The Executive Labor Market

Author: FRANCESCA FRANCO, LONDON UNIVERSITY / LONDON BUSINESS SCHOOL

Co-authors: Irem Tuna, London Business School
Mary Ellen Carter, Boston College

Relationships Between Accounting Performance And Personnel Decisions

Author: JONGHWAN KIM, BOCCONI UNIVERSITY

Nonrecurring Items And Ceo Market-Based Compensation

Author: YOSHIE SAITO, OLD DOMINION UNIVERSITY
Collected Papers • RF Sessions • MANAGEMENT ACCOUNTING

SESSION: MA–RF  DAY AND TIME: WEDNESDAY 21 MAY • 14:30-16:00

MARF01  Chair: JAN MICHALAK  House: EBS  Room: 309

Strategic Performance Measurement System, Organizational Learning, And Strategic Alignment: Impact On Performance

Author: JOHNNY JERMIAS, SIMON FRASER UNIVERSITY  SU = Survey

Co-authors: Yuliansyah Yuliansyah, University of Lampung

An Empirical Examination Of Restructuring A Gain-Sharing Plan Associated With Employee Suggestions On Learning And Cost Reductions

Author: YU-LIN CHEN, CHUNG YUAN CHRISTIAN UNIVERSITY  CF = Case / Field Study

Relationship Between Maturity Of Supply Chain Process Management And The Organizational Life Cycle

Author: RODRIGO SOUZA, UNIVERSITY OF SAO PAULO  EA = Empirical Archival

Co-authors: Reinaldo Guerreiro, University Of Sao Paulo
Marcos Oliveira, Federal University Of Espirito Santo

Management Accounting And Control Systems As “source” And “recipient” Of Organizational Learning: A Theoretical Framework

Author: BERTRAND MASQUEFA, UNIVERSITY OF NICE-SOPHIA ANTIPOLIS  CF = Case / Field Study

Managers And Accounting: Learning Experiences, Organizational Development And Personal Competence Building

Author: PASI AALTOLA, UNIVERSITY OF JYVASKYLA  IC = Interdisciplinary / Critical
Creating Management Control Knowledge Through Actor-Reality And Abductive Methodologies: Enacting The Cultural Circuit Of Capitalism In The Hospitality Industry

Author: WILL SEAL, LOUGHBOROUGH UNIVERSITY

Co-authors: Ruth Mattimoe, Dublin City University

Management At Distance – The Control Gap In Hospital Mergers?

Author: INGER JOHANNE PETTERSEN, TRONDHEIM BUSINESS SCHOOL

Co-authors: Elsa Solstad, Harstad University College

Implementing Sustainability Through An Integrated Management Control System - Evidence From An Italian Company Included In The Dow Jones Sustainability Index

Author: CRISTIANA BERNARDI, ROMA TRE UNIVERSITY

Co-authors: Paola Demartini, Roma TRE University
Mauro Paoloni, Roma TRE University

A State Agency In The Face Of Managerial Values: A Structuration Cycle Perspective Of The Implementation Of A New Management Accounting System

Author: FREDERIC GAUTIER, PARIS X NANTERRE UNIVERSITY

Co-authors: Samir Elbaz, Université Paris Ouest Nanterre La Défense
Pierre Fenies, Paris Ouest Nanterre La Défense

Organizational Control And Circuits Of Power: An Empirical Account And Theoretical Developments

Author: JOAO PEDRO OLIVEIRA, UNIVERSITY OF PORTO

Co-authors: Stewart Clegg, University of Technology, Sydney, Australia
MARF03  
Chair: MOHAMED ELBASHIR  
Room: 309

**The Effects Of Quantity And Characteristics Of Accounting Measures On Performance Evaluations: An Experimental Study On The Relationship Between Accounting Measures And Manager’S Cognitive Style**

Author: EIICHIRO SUEMATSU, SAITAMA UNIVERSITY  
Co-authors: Koichi Hioki, Kobe University  
Hiroshi Miya, Kobe University

**Not-For-Profit Performance Measurement: A Move Towards Deliberate Metrics In Social Enterprise**

Author: EDWARD GAMBLE, MONTANA STATE UNIVERSITY - BOZEMAN  
Co-authors: Haley Beer, Warwick

**Understanding The Persuasiveness Of Performance Measures: A Field Study Of A Hardening Process In Hospital**

Author: LILI-ANNE KIHN, UNIVERSITY OF TAMPERE  
Co-authors: Christopher S. Chapman, Imperial College  
Anja Kern, Imperial College

**A Methodology Of Constructing Causal-Based Performance Management Systems**

Author: MATTHIAS HOLTSCH, UNIVERSITY OF OSNABRÜCK  
Co-authors: Wolfgang Ossadnik, University of Osnabrueck

**The Effects Of Ceo Leadership On Strategic Performance Management System And Organizational Performance**

Author: EILEEN CHIA-LING LEE, NATIONAL CHUNG CHENG UNIVERSITY
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### The Joint Effect Of Management Control Elements On Coordination

**Author:** SARAH BORMANN, Munich Ludwig-Maximilians University  
**Co-authors:** Jan Bouwens, Tilburg University  
Christian Hofmann, LMU Munich

### An Influence Of Strategic Awareness On Management Control: Evidence From Polish Micro, Small And Medium-Sized Enterprises

**Author:** TOMASZ DYCKOWSKI, Wroclaw University of Economics  
**Co-authors:** Joanna Dyczkowska, Wroclaw University of Economics

### Management Control Systems In The Era Of Social Media

**Author:** YULIA SIDOROVA, Polytechnic University Of Milan  
**Co-authors:** Michela Arnaboldi, Polytechnic University Of Milan  
Giovanni Azone, Polytechnic University Of Milan

### Controls And The Asymmetric Stickiness Of Norms

**Author:** WILLIAM TAYLER, Brigham Young University  
**Co-authors:** Scott Emett, Cornell University  
Ronald Guymon, Georgia State University  
Donald Young, Georgia Institute of Technology

### A Critical Perspective On Trust & Management Control Concepts

**Author:** PETER BEUSCH, The University of Gothenburg
The Influence Of Culture And Framing On Escalating Commitment: A German-Vietnamese Comparison

Author: DANIEL FISCHER, STUTTGART UNIVERSITY

Co-authors: Dennis D. Fehrenbacher, Monash
Peter Rötzel, Stuttgart
Burkhard Pedell, Stuttgart
Bich Ngoc Nguyen Thi, Stuttgart

Intra-Group Vs. Inter-Group Relative Performance: An Experimental Study

Author: MARÍA J. SÁNCHEZ EXPÓSITO, UNIVERSITY PABLO DE OLAVIDE, SEVILLE

Co-authors: David Naranjo-Gil, University Pablo de Olavide, Seville

The Effect Of Cognitive Moral Development On Honesty In Managerial Reporting

Author: JANNE CHUNG, YORK UNIVERSITY

Co-authors: Sylvia Hsu, York University

Perception Of Control And Deliberate Ignorance: An Employee Approach

Author: ERNESTO LOPEZ-VALEIRAS, UNIVERSITY OF VIGO

Co-authors: Jacobo Gomez-Conde, Universidad Autonoma de Madrid
Rogério João Lunkes, Universidade Federal de Santa Catarina

An Analysis Of The Role Of Identity In Compensation Contracts And Corporate Performance.

Author: TOSHIAKI WAKABAYASHI, WASEDA UNIVERSITY
Marf06

Chair: Matthias Mahlendorf

Enterprise Risk Management and Changes in Organisational Structure and Roles and Responsibilities of Senior Management – A Case Study of a Non-Life Insurance Company

Author: Magdy Abdel-Kader, Anglia Ruskin University

Co-authors: Mirna Jabbour, Anglia Ruskin University

War Risk Costs: Management Accounting Change at Guinness During World War I

Author: Martin Quinn, Dublin City University

Co-authors: William Jackson, Heriot-Watt University

Between Everything and Nothing: Displacement of Risk Management with Social Responsibility

Author: Nadezda Nazarova, University of Nordland

Determinants of Financial and Organizational Design

Author: Peter Vassallo, The University of New South Wales

Transfer Pricing in a Multi-Product Environment

Author: Savita Sahay, Rutgers University
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<td>JOLIEN DE BAERDEMAEKER, GHENT UNIVERSITY</td>
<td>Werner Bruggeman, Ghent University and Vlerick Business School</td>
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<td>Accountability For The Future - Mediators And Intermediaries In Strategizing</td>
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<td>Esa Puolamäki, University Of Turku</td>
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<td>Collective Sensemaking In The Planning Process</td>
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<td>Lukas Goretzki, University of Innsbruck</td>
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<td>Knowledge And Assessment Of Logistics Cost Trade-Offs: A Survey Of Brazilian Professionals</td>
<td>JULIANA VENTURA AMARAL, UNIVERSITY OF SAO PAULO</td>
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**What Is A Theory ? (for Accounting Researchers)**

**Author:** MARC NIKITIN, UNIVERSITY OF ORLÉANS  
**Co-authors:** Aurélien Ragaigne, University of Poitiers

**A Survey Of The Adoption Of Target Costing In Ksa Manufacturing: An Empirical Study**

**Author:** MOHAMMED AL-OMIRI, UMM AL-QURA UNIVERSITY  
**Co-authors:** Helmi Hammami, College of Business and Economics, Qatar University

**Factors Influencing The Implementation Of Activity-Based Costing In Thailand: A Case Study Of A Thai Bank**

**Author:** PREM YAPA, RMIT UNIVERSITY  
**Co-authors:** Paweena Kongchan, Khon Kaen University  
Gillian Vesty, RMIT University

**Do Elite-Structures Really Provoke Intellectual Inertia? The Role Of Institutional Pressures In Management Accounting**

**Author:** CHRISTOPH ENDENICH, ISEG SCHOOL OF MANAGEMENT  
**Co-authors:** Rouven Trapp, TU Dortmund University  
Andreas Hoffjan, TU Dortmund University

**Target Costing Implementations And Determinants Of Success**

**Author:** DAN SWENSON, ARIZONA STATE UNIVERSITY

**Day and Time:** FRIDAY 23 MAY • 09:00-10:30

**House:** EBS
### ‘No Corners To Hide’: Technology As Culture And Interactive Control

**Author:** TOMMASO PALERMO,  
THE LONDON SCHOOL OF ECONOMICS AND POLITICAL SCIENCE  
CF = Case / Field Study

### The Diagnostic And Interactive Uses Of Management Control Systems In The Financial Services Industry – An Exploratory Analysis.

**Author:** FLORENCE PINTO BASTO,  
ISEG SCHOOL OF ECONOMICS AND MANAGEMENT  
SU = Survey

**Co-authors:** António Samagaio, ISEG School Of Economics And Management  
Sofia Lourenço, ISEG School Of Economics And Management

### Coercive Control, Enabling Control And Trust In An Interfirm Relationship

**Author:** REINALD MINNAAR,  
RADBOUD UNIVERSITY  
CF = Case / Field Study

**Co-authors:** Muhammad Kaleem Zahir-Ul-Hassan, Zayed University  
Ed Vosselman, Radboud University Nijmegen

### Reinvestigating The Reasons For Control

**Author:** ADRIANA REJC BUHOVAC,  
UNIVERSITY OF LJUBLJANA  
CF = Case / Field Study

**Co-authors:** Goran Šušnjar, Triglav, Insurance Company

### Management Control Systems As Enabling Use In Professional Bureaucracy: Evidence From Management Reform Of A Public Hospital

**Author:** TAKAHITO KONDO,  
KYOTO SANGYO UNIVERSITY  
CF = Case / Field Study

**Co-authors:** Takeshi Nishii, School of Commerce, Senshu University  
Motohiro Aihara, School of Economics, Hokkaido University
Conceptual Approach Of A Proposition To Assess The Innovation Path In The Textile Industry

Author: FRANCISCO M. SOMOHANO, UNIVERSITY OF CANTABRIA
Co-authors: Francisco Javier Martinez-Garcia, University Of Cantabria

Roles Of Accounting And Management Control In Product Innovation

Author: FREDERIK ZACHARIASEN, UNIVERSITY OF SOUTHERN DENMARK
Co-authors: Sirle Bürkland, University of Southern Denmark

Business Innovation, Management Control And Artifacts: The Impact Of Empty Signifiers Imposed By External Agents

Author: FABIO FREZATTI, UNIVERSITY OF SAO PAULO

On The Use Of Rhetoric In Promoting Enterprise Resource Planning Systems

Author: LAURI LEPISTÖ, UNIVERSITY OF TAMPERE
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<tr>
<td>MARF11</td>
<td>Chair: JOSEP BISBE</td>
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<tr>
<td><strong>An Examination Of The Association Between Factors Important For Foreign Subsidiary Viability And Control Package Choices</strong></td>
<td>SU = Survey</td>
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<td><strong>Author:</strong> JAMES WAKEFIELD, UNIVERSITY OF TECHNOLOGY SYDNEY</td>
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| **Co-authors:** Francesco Giacobbe, University of Technology, Sydney  
Zoltan Matolcsy, University of Technology, Sydney | |
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| **Management Accounting Change From A Hybrid Institutional And Managerial Perspective**  | IC = Interdisciplinary / Critical |
| **Author:** EPAMEINONDAS KATSIKAS, UNIVERSITY OF KENT | |
| **Co-authors:** Robert Dixon, Durham University  
Anne Woodhead, Durham University | |
|  |  |  |  |
| **The Hybridization Of Management Accounting Practices Within Projects Of New Product Development**  | CF = Case / Field Study |
| **Author:** LOREDANA GIOVANNA SMALDORE, NATIONAL UNIVERSITY OF IRELAND, GALWAY | |
| **Co-authors:** Cristiano Busco, National University of Ireland, Galway | |
|  |  |  |  |
| **Customer Contact Of Management Accountants On Role Conflicts, Innovative Behavior And Service Quality: The Impact Of Superior Feedback**  | SU = Survey |
| **Author:** SILKE HOOK, UNIVERSITY OF HAGEN | |
| **Co-authors:** Pascal Nevries, University of Kassel | |
|  |  |  |  |
| **Examining The Collaboration Of Management Accountants In Project Management**  | SU = Survey |
| **Author:** YANNICK DE HARLEZ DE DEULIN, IÉSEG SCHOOL OF MANAGEMENT | |
| **Co-authors:** Ricardo Malagueño, University of Essex  
Olaf Hoffmann, Hochschule Konstanz | |
Financial Determinants Of Sales Promotion Spending

Author: JEONGHO KOO, KUMOH NATIONAL INSTITUTE OF TECHNOLOGY

Co-authors: Seungah Song, Seoul Women’s University
Tae-Young Paik, Sungkyunkwan University

Perspectives On Relevance And The Relevance Test In Constructive Research Approach

Author: KARI SIPPOLA, UNIVERSITY OF JYVASKYLÄ

Co-authors: Antti Rautiainen, University of Jyvaskyla
Toni Mättö, University of Jyvaskyla

Terminal Value For Firms With Heterogeneous Return On Investment

Author: STEFAN DIERKES, GOETTINGEN UNIVERSITY

Co-authors: Dr. Ulrich Schäfer, Goettingen University

Investment Decisions, Managerial Performance Evaluation, Relative Benefit Depreciation And Relative Risk Allocation Schemes

Author: JOSEF SCHOSSER, UNIVERSITY OF PASSAU

Co-authors: Markus Grottke, University of Passau
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<td>MA–RF</td>
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<td>JANNE JÄRVINEN</td>
<td>Epsilon</td>
<td>Budgeting And Beyond: Mobilizing The Management Control System For Change And Resistance</td>
<td>ANDERS NILSSON, LULEÅ UNIVERSITY OF TECHNOLOGY</td>
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<td>Professional Logic Of Controller And Theorization Of Emerging Practice Of Beyond Budgeting</td>
<td>TIINA HENTTU-AHO, UNIVERSITY OF OULU</td>
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<td>Interdependence, Participation And Cooperation In The Budgeting Process</td>
<td>KATRIN WEISKIRCHNER-MERTEN, VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS</td>
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<td>The Budget As A Cultural Argument - A Case Study Of A Festival</td>
<td>PER STÅLE KNARDAL, SOR-TRONDELAG UNIVERSITY COLLEGE</td>
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<td>Contingent Factors, Extent Of Budget Use, And Performance: A Structural Equation Approach</td>
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<td>Ali Uyar, Fatih University</td>
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