

Conference on New Directions in Management Accounting 2016

Parallel sessions program

Wednesday 14 December

Room	Excelsior	Ambassadeur	Alban Chambon	Bourgmestre
14.30-16.00	Budget revisions	Organizational culture	Public sector and social issues	Experience and repeated interaction
Chair	Karen Sedatole	Albrecht Becker	Sven Modell	Peter Kroos
	<p>Martin Artz & Markus Arnold: The use of a single budget or separate budgets for planning and performance evaluation</p> <p>Discussant: Lorenzo Patelli</p> <p>Frank Moers & Isabella Grabner: Determinants and consequences of budget reallocations: Evidence from the consumer goods industry</p> <p>Discussant: Jan Bouwens</p>	<p>Tommaso Palermo, Michael Power & Simon Ashby: Accounting for risk culture</p> <p>Discussant: Wai Fong Chua</p> <p>Terhi Chakhovich: Values and targets in relation to “the self” in management control: The case of a CEO and a company fighting for survival</p> <p>Discussant: Hiroyuki Suzuki</p>	<p>Jaromir Junne: The mediating role of accounting in personalised public services</p> <p>Discussant: Martin Carlsson-Wall</p> <p>Cristiana Parisi: Social return on investment and the controversies of social impact assessment</p> <p>Discussant: Matt Hall</p>	<p>Nathalie Beckers, Eddy Cardinaels, Bart Dierynck & Huaxiang Yin: How managers' on-the-job experience affects compensation design</p> <p>Discussant: Dennis Fehrenbacher</p> <p>Stijn Masschelein, Vincent K. Chong, Chanel Y. Loy & David R. Woodliff: Repeated interactions in transfer pricing negotiations</p> <p>Discussant: Christoph Feichter</p>

Room	Excelsior	Ambassadeur	Alban Chambon	Bourgmestre
16.30-18.00	Culture around the world	Social context of performance measurement	Communicating and sharing information	Accountability
Chair	Chris Chapman	Jan Mouritsen	Stephan Kramer	Eddy Cardinaels
	<p>Teemu Malmi et al.: The use of management controls in different cultural regions: An empirical study of Anglo-Saxon, Germanic and Nordic practices</p> <p>Discussant: Ricardo Malagueno</p> <p>Masafumi Fujino, Norio Sawabe & Li Yan: Incomplete performance indicators in the cultural context</p> <p>Discussant: Sinikka Moilanen</p>	<p>Sven Modell: Institutional performance: Towards a social framing perspective on performance measurement and management</p> <p>Discussant: Martin Messner</p> <p>Samuel Sponem, Stéphanie Chatelain-Ponroy, Stéphanie Mignot-Gérard & Christine Musselin: Do performance measurement systems erode collegiality? Empirical evidence from French universities</p> <p>Discussant: Jaromir Junne</p>	<p>Ryan Hudgins, Clara Chen & William F. Wright: The effect of directional goals on the perceived credibility of data analytics</p> <p>Discussant: Peter Kroos</p>	<p>Dennis D. Fehrenbacher & Steven E. Kaplan: The influence of subordinate bonus and supervisor accountability on managerial attention and judgment in performance evaluation</p> <p>Discussant: Bart Dierynck</p> <p>Hiroyuki Suzuki: Accountability and the problem of self-interest</p> <p>Discussant: Cristiana Parisi</p>

Thursday 15 December

Room	Excelsior	Ambassadeur	Alban Chambon	Bourgmestre
10.30-12.00	Interaction of controls I	Financial and value-based management control	Risk management	Budget pressure and slack
Chair	Lorenzo Patelli	Matt Hall	Sally Widener	Jan Bouwens
	<p>Marcel Guenoun, Nicolas Berland & Angele Renaud: Exploring the linkages between the management control systems package elements: The case of a French local authority</p> <p>Discussant: Teemu Malmi</p> <p>Evita Paraskevopoulou, Lluís Santamaría & Bing Guo: Disentangling the role of management control systems for innovation's attributes, outcomes and context</p> <p>Discussant: Clara Chen</p>	<p>Jane Baxter, Martin Carlsson-Wall, Wai Fong Chua & Kalle Kraus: Accounting, financial managing and attachments in affective nets: The case of a Swedish football club</p> <p>Discussant: Jan Mouritsen</p> <p>Andrea Dello Sbarba, Riccardo Giannetti & Alessandro Marelli: Ownership, management control diffusion and framing processes: A multiple case study in private equity firms</p> <p>Discussant: Sandra Tillema</p>	<p>Jason Edward Crawford & Fredrik Nilsson: Risk management and management control systems integration in banks: The role of regulation and strategy</p> <p>Discussant: Tommaso Palermo</p> <p>Thomas Keusch & Christopher D. Ittner: The implications of board risk oversight for risk management and firm risk-taking</p> <p>Discussant: Josep Bisbe</p>	<p>Klaus Derfuss: Budget slack: Some meta-analytic evidence on its relations with the components of budgetary control systems</p> <p>Discussant: Sophie Hoozée</p> <p>Jeremy Douthit & Ashley Sauciuc: Budgetary pressure and performance in unstable production environments</p> <p>Discussant: Martin Artz</p>

Room	Excelsior	Ambassadeur	Alban Chambon	Bourgmestre
13.15-14.45	Performance measurement and evaluation I	Coercive and enabling controls	Rethinking management control	Entrepreneurship and innovation
Chair	Frank Moers	Martin Messner	Allan Hansen	Utz Schäffer
	<p>Tim Hermans, Martine Cools & Alexandra Van Den Abbeele: Subjective performance evaluation: The role of managerial discretion and employer-employee compensation inequality</p> <p>Discussant: Stephan Kramer</p> <p>Breda Sweeney, David Bedford & Josep Bisbe: How firms translate intended ambidexterity into innovation outcomes: The role of performance measurement systems</p> <p>Discussant: Yannick de Harlez</p>	<p>Natalie Buckmaster & Jan Mouritsen: How managers craft enabling performance measurement systems in public settings</p> <p>Discussant: Kalle Kraus</p> <p>Marjo Väisänen, Erik Strauss, Sophie Tessier & Janne Järvinen: Overcoming the dualism of enabling and coercive controls – The role of interrelatedness and perception</p> <p>Discussant: Paula van Veen-Dirks</p>	<p>Carl Henning Christner & Torkel Strömsten: Count on us: Accounting and neoliberal control in a contemporary multinational organisation</p> <p>Discussant: Albrecht Becker</p> <p>Stéphane Deschaintre & Fabien De Geuser: Bringing work back in management control - Some theoretical contributions of ergonomics to management control</p> <p>Discussant: Terhi Chakhovich</p>	<p>Christoph Eendenich: Management control systems in the entrepreneurial arena – Refining the new control paradigm</p> <p>Discussant: Jan Pfister</p> <p>Thomas Günther & Marc Janka: Management control of product innovation and perceived environmental uncertainty: Exploring heterogeneity of control</p> <p>Discussant: Karen Sedatole</p>

Room	Excelsior	Ambassadeur	Alban Chambon	Bourgmestre
15.15-16.45	Interaction of controls II	Management accountants' communication and influence	Targets	Outsourcing
Chair	Teemu Malmi	Wai Fong Chua	Clara Chen	Marc Wouters
	<p>Josep Bisbe, Anne-Marie Kruis & Paola Madini: Coercive, enabling, diagnostic and interactive control: Unravelling the puzzle of their connections</p> <p>Discussant: Chris Chapman</p> <p>Berend van der Kolk, Paula van Veen-Dirks & Henk ter Bogt: When tensions aren't dynamic: Conflicts between management control elements</p> <p>Discussant: Breda Sweeney</p>	<p>Ralf Gebhardt, Pascal Nevries & Christian Pfennig: Talking to managers: Confusing or stimulating? The impact of manager contact frequency on management accountants' role conflicts, role ambiguity and innovative behavior in the presence of superiors' performance feedback</p> <p>Discussant: Utz Schäffer</p> <p>Lukas Goretzki & Simone Mack: How management accountants exert influence on managers – A micro-level analysis of management accountants' influence tactics in budgetary control meetings</p> <p>Discussant: Jane Baxter</p>	<p>Christoph Feichter: The effect of superiors' prior task experience on employees' targets</p> <p>Discussant: Klaus Derfuss</p> <p>Peter Kroos, Jan Bouwens & Jingwen Zhang: Pursuing business models and target setting: The interplay between customized and uniform targets</p> <p>Discussant: Evita Paraskevopoulou</p>	<p>Sinikka Moilanen, Justyna Dobroszek, Lauri Lepistö & Ewelina Zarzycka: Controlling outsourced management accounting: Combining control archetypes for seeking legitimacy</p> <p>Discussant: Allan Hansen</p> <p>Peter Skaerbaek, Kjell Tryggestad & Mark Christensen: The role of accounting in shaping project - Program dynamics in military outsourcing trials of strength</p> <p>Discussant: Carl Henning Christner</p>

Friday 16 December

Room	Excelsior	Ambassadeur	Alban Chambon	Bourgmestre
9.00-10.20	Performance measurement and evaluation II	Benchmarking and performance management	Performance measures	Management accountants as business partners
Chair	Wim van der Stede	Norio Sawabe	Jeremy Douthit	Jane Baxter
	<p>Stephan Kramer, Martin Holzacker, Michal Matejka & Nick Hoffmeister: Relative performance evaluation and synergies from cooperation</p> <p>Discussant: Alex Brüggen</p> <p>Gabriella Wennblom: The relationship between diagnostic and value based control and the effect on firm performance</p> <p>Discussant: Sally Widener</p>	<p>Allan Hansen, Ivar Friis & Tamas Vámosi: Performance information and external benchmarking: On the problems of comparability in the process of bringing the market inside the firm</p> <p>Discussant: Torkel Strömsten</p> <p>Kati Stormi, Teemu Laine & Tuomas Korhonen: Agile methods in performance management system development process</p> <p>Discussant: Thomas Günther</p>	<p>Bart Diernyck, Eddy Cardinaels & Victor Van Pelt: Improving performance measures through managerial rotation</p> <p>Discussant: Stijn Masschelein</p> <p>Lorenzo Patelli & Dworkis Kelsey Kay: Do personality traits influence individual performance under balanced incentive systems? An experimental investigation using amazon mechanical turk</p> <p>Discussant: Eddy Cardinaels</p>	<p>Paula van Veen-Dirks & Sandra Tillema: The impact of personality traits on the role of management accountants - A job crafting perspective</p> <p>Discussant: Lukas Goretzki</p>

Room	Excelsior	Ambassadeur	Alban Chambon	Bourgmestre
10.40-12.00	Management accounting research and publication	Narrative communication	Levers of control	Controllers' work
Chair	Eva Labro	Kalle Kraus	Anne-Marie Kruis	Martin Carlsson-Wall
	<p>Terje Berg & Marit Terese Balstad: Influential journals in management accounting - A bibliometric study based on citation data from web of science</p> <p>Discussant: Wim van der Stede</p> <p>Kristian Mohr Røge: Questionable research practices (QRPS) within quantitative management accounting research: A meta-analysis from 2010-2015</p> <p>Discussant: Frank Moers</p>	<p>Teemu Laine, Ekaterina Nyuppieva & Jouni Lyly-Yrjänäinen: Visual narratives in the value chain of new management accounting knowledge</p> <p>Discussant: Norio Sawabe</p> <p>David Smith, Matthew Hall & Robert H. Chenhall: Questioning the numbers: Epistemic authority, narrative and performance evaluation</p> <p>Discussant: Sven Modell</p>	<p>Carl Deschamps: Encouraging managerial autonomy with control systems: A study of middle managers in a large public organization</p> <p>Discussant: Peter Skaerbaek</p> <p>Jan Greve: Are levers of control always complements?</p> <p>Discussant: Isabella Grabner</p>	<p>Daniel Guessow, Sebastian Fourné & Utz Schäffer: How do controller roles shape strategic decision-making? - The importance of cognitive flexibility in the controller-manager interaction</p> <p>Discussant: Victor Maas</p> <p>Ricardo Malagueno, Yannick De Harlez & Olaf Hoffmann: Collaboration with controllers in a project management setting: Effects on project success</p> <p>Discussant: Samuel Sponem</p>

Room	Excelsior	Ambassadeur	Alban Chambon	Bourgmestre
13.15-14.45	Participation	Nonfinancial performance measures	Interventionist research and change	Opportunism and fraud
Chair	Josep Bisbe	Isabella Grabner	Torkel Strömsten	Alex Brügger
	<p>Sophie Hoozée & Quang-Huy Ngo: The impact of participation in costing system design on process improvements</p> <p>Discussant: Johan Dergård</p> <p>Anne-Marie Kruis, Roland F. Speklé & Sally K. Widener: Reciprocity, ethical climate, and role duality: Another look at budgetary participation</p> <p>Discussant: Jan Greve</p>	<p>Utz Schäffer, Maximilian Margolin & Matthias Mahlendorf: Nonfinancial and financial performance – Leading indicators or virtuous circle?</p> <p>Discussant: Otto Janschek</p>	<p>Maria Serena Chiucchi & Sonia Quarchioni: Exploring the relevance of interventionist research in management accounting: The contribution of generative dialogic encounters</p> <p>Discussant: Teemu Laine</p> <p>Claudio Wanderley, John Cullen & Mathew Tsamenyi: Management accounting change in the context of structural reforms and institutional instability</p> <p>Discussant: Angela Liew</p>	<p>Katlijn Haesebrouck: Great effort, some concern. How making effort to acquire information influences managerial reporting</p> <p>Discussant: Jeremy Douthit</p> <p>Victor Maas & Huaxiang Yin: Finding partners in crime: How reciprocity and internal transparency affect employee collusion</p> <p>Discussant: Katlijn Haesebrouck</p>