

14th CONFERENCE ON NEW DIRECTIONS IN MANAGEMENT ACCOUNTING
Università Bocconi - Milan, Italy - December 16-18, 2024

Monday, 16th December 2024

12:00 - 13:00	REGISTRATION				
	<i>Room : N.03 - PLENARY SESSION</i>				
13:00 - 13:15	SOME INTRODUCTORY WORDS				
13:15 - 14:15	PLENARY - Professor Angelo Ditillo				
	<i>Room : N.01</i>	<i>Room : N.02</i>	<i>Room : N.03</i>	<i>Room : N.04</i>	<i>Room : N.05</i>
14:30 - 15:15 Paper 1:	BEYOND SIGHT, NOT OVERSIGHT: THE REMOTE WORK PARADOX OF AUTONOMY AND CONTROL--- <i>MISSAGLIA, ANNA LUCIA from LIUC CARLO CATTANEO</i>	NET PRESENT VALUE AS A GAMIFIED CALCULATIVE PRACTICE: THE CASE OF AN "OLD GAME" IN MEDICINE DEVELOPMENT--- <i>HUIKKU, JARI from AALTO UNIVERSITY SCHOOL OF BUSINESS</i>	CEO TARGET DIFFICULTY AND EMPLOYEE SATISFACTION--- <i>GRUEN, KONSTANTIN ANDREAS JOSEF from WU VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS</i>	DOES A HIGH-PERFORMANCE CULTURE FIX THE LEAKY PIPELINE? A CLOSER EXAMINATION OF PERFORMANCE MANAGEMENT PRACTICES--- <i>KEUSCH, THOMAS from INSEAD</i>	FINANCIAL REWARDS: THE TROJAN HORSE OF FRIVOLOUS WHISTLEBLOWING?--- <i>WAEYE, DWIGHT from GHENT UNIVERSITY</i>
15:15 - 16:00 Paper 2:	THE BENEVOLENT DICTATORSHIP: NAVIGATING DIGITAL SURVEILLANCE IN A PURPORTED REALM OF FLEXIBILITY AND AUTONOMY--- <i>WIEGMANN, LEONA from ESCP BUSINESS SCHOOL</i>	MOTIVATION AND GAMIFICATION: CROWD-IN EFFECT AND INTERNALISATION OF EXTERNAL INCENTIVES IN AN ONLINE LEARNING PLATFORM--- <i>WANG, GUANLIN from UNIVERSITY OF BRISTOL</i>	TARGET DIFFICULTY, EFFORT-REWARD IMBALANCE AND WORKPLACE WELLBEING: EVIDENCE FROM A LONGITUDINAL SURVEY--- <i>VAN DER KOLK, BEREND from VU, SCHOOL OF BUSINESS AND ECONOMICS</i>	OUTPUT, INPUT, OR BOTH? MOTIVATING HIGH AND LOW PERFORMERS WITH RELATIVE PERFORMANCE INFORMATION--- <i>VETTER LAURA from ULM UNIVERSITY</i>	THE EFFECT OF ANONYMITY IN UPWARD PERFORMANCE EVALUATIONS: HOW FEEDBACK VALENCE AND PARTICIPATION BASIS AFFECT MANAGER RESPONSE--- <i>MARSULA, SVENJA from RUHR UNIVERSITY BOCHUM</i>
16:00 - 16:30	COFFEE BREAK				
	<i>Room : N.01</i>	<i>Room : N.02</i>	<i>Room : N.03</i>	<i>Room : N.04</i>	<i>Room : N.05</i>
16:30 - 17:15 Paper 1:	PRACTICAL WISDOM AND EVERYDAY STRATEGIC PREPAREDNESS: THE CASE OF A BALANCED SCORECARD IN A PUBLIC HOSPITAL--- <i>HUBER, CHRISTIAN from COPENHAGEN BUSINESS SCHOOL</i>	TEMPORARY ENTRAINMENT: USING TEMPORAL STRUCTURES IN MANAGEMENT CONTROL SYSTEMS FOR VALUE ALIGNMENT--- <i>NGUYEN, LAN from UNIVERSITY OF BRISTOL</i>	MISIDENTIFYING POTENTIAL AND EMPLOYEE TURNOVER--- <i>KUENNEKE, JUDITH from TILBURG UNIVERSITY</i>	FROM VICTIMS TO PERPETRATORS: THE RIPPLE EFFECT OF DISHONEST REPORTING IN ORGANIZATIONAL BUDGETING--- <i>MASKE, MIRIAM from MUNICH UNIVERSITY OF THE FEDERAL ARMED FORCES</i>	TIME BUDGET UNCERTAINTY AND CREATIVITY--- <i>LOIZL, FLORIAN from WU VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS</i>
17:15 - 18:00 Paper 2:	THE EMERGENCE OF COMPETING CONTROL ARCHETYPES: THEORIZATION OF TRUST-BASED CONTROL IN THE SWEDISH PUBLIC SECTOR--- <i>JOHANSSON, TOBIAS from MÅLARDALEN UNIVERSITY</i>	SCALING OF THE CLAN - EVOLUTION OF MANAGEMENT CONTROL PRACTICES IN A HIGH GROWTH SCALE-UP--- <i>VÄISÄNEN, MARJO from UNIVERSITY OF OULU</i>	THE GENDER BENEFITS GAP--- <i>SCHAUPP, DANIEL from WU VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS</i>	ALIGNING WHISTLEBLOWERS' MIXED MOTIVES THROUGH SOCIAL NORM PERCEPTIONS: THE ROLE OF FINANCIAL INCENTIVES AND SYSTEMATIC AUDITS--- <i>MAUSSEN, SOPHIE from GHENT UNIVERSITY</i>	IS BEING LENIENT FAIR? EXPLORING THE EFFECTS OF PERFORMANCE EVALUATION LENIENCY UNDER DIFFERENT TYPES OF SUBJECTIVITY--- <i>ELSINGER, FLORIAN from ERASMUS UNIVERSITY ROTTERDAM, ERIM</i>
18:15 - 19:15	RECEPTION -				

Tuesday, 17th December 2024

	Room : N.01	Room : N.02	Room : N.03	Room : N.04	Room : N.05
09:00 - 09:45 Paper 1:	THE EVOLUTION OF MANAGEMENT CONTROL. EVIDENCE FROM THE ICELANDIC BANKS. A LONGITUDINAL STUDY--- BATT, CATHERINE from COPENHAGEN BUSINESS SCHOOL	DOES PARADOXICAL INNOVATION REQUIRE PARADOXICAL THINKING? EVIDENCE FROM FUNCTION MANAGERS AND THEIR LEARNING FROM PERFORMANCE MEASUREMENT SYSTEMS.--- FARRELL, MICHAEL from UNIVERSITY COLLEGE CORK	DOES AN OPEN PERFORMANCE INFORMATION POLICY CURB OR FOSTER GOSSIP IN THE WORKPLACE? THE ROLE OF OUTPUT-BASED PERFORMANCE APPRAISAL--- KHAJEHNEJAD, SABRA from KU LEUVEN	INHERENT CARBON – AN EXTENSION OF MATERIAL FLOW COST ACCOUNTING TO CREATE VERIFIABILITY OF CARBON EMISSION DATA--- WOUTERS, MARC from KARLSRUHE INSTITUTE OF TECHNOLOGY (KIT)	IS IT BETTER TO BE LOVED OR FEARED? THE EFFECTS OF MANAGER KINDNESS AND REWARD DISCRETION ON EMPLOYEE EFFORT--- BERGE, JOEL from NHH NORWEGIAN SCHOOL OF ECONOMICS
09:45 - 10:30 Paper 2:	NARROW-REACH INSTITUTIONS AND MANAGEMENT ACCOUNTING CHANGE.--- KLEIN, ALEKSANDRA from VLERICK BUSINESS SCHOOL	THE MENTAL DOWNSIDE OF BUSINESS PARTNERING--- TOLDBOD, THOMAS from AARHUS UNIVERSITY, SCHOOL OF BUSINESS AND SOCIAL SCIENCES	SUPERVISOR PERFORMANCE EVALUATION PROCESS SATISFACTION: DETERMINANTS AND CONSEQUENCES--- LAMPE, JAN HENDRIK from ESSEC BUSINESS SCHOOL	AGGREGATION BIAS: AN EXPLANATION FOR COST OVERRUNS--- SCHUHMACHER, KARL from EMORY UNIVERSITY	KEEPING UP APPEARANCES: THE EFFECT OF PROSOCIAL INCENTIVE DESIGN AND DONATION VISIBILITY ON EMPLOYEE EFFORT--- VERNIEST, MELISSA --- from GHENT UNIVERSITY

10:30 - 11:00 **COFFEE BREAK -**

	Room : N.01	Room : N.02	Room : N.03	Room : N.04	Room : N.05
11:00 - 11:45 Paper 1:	TEMPORARY INTEGRATION. CIRCULATING SUSTAINABILITY INDICATORS FOR MANAGEMENT CONTROL.--- LINKE, VERA from WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT	WHAT ELSE IS IT? INVENTORY TRACKING AND THE LEGAL CANNABIS MARKET AS RELATIONAL DRIFT--- MARTINEZ, DANIEL from HEC PARIS	THE EFFECTS OF PERFORMANCE INFORMATION DISTRIBUTION ON TEAM NORMS AND EMPLOYEE PREFERENCES FOR PERFORMANCE TARGETS--- FELDHUES, MELANIE LUCIA from COPENHAGEN BUSINESS SCHOOL	BOUNDARY-SPANNING ROLES FOR PERFORMANCE MANAGEMENT: A CASE STUDY OF THE PROCESS FOR LATERAL COORDINATION.--- INOUE, KEITA from TOKYO KEIZAI UNIVERSITY	DO SOCIAL MISSIONS REDUCE DATA-DRIVEN DECISION-MAKING?--- GHITA, RAZVAN from UNIVERSITY OF SOUTHERN DENMARK
11:45 - 12:30 Paper 2:	SOCIAL RETURN ON INVESTMENT AND THE CONTROVERSIES OF SOCIAL IMPACT ASSESSMENT.--- PARISI, CRISTIANA from COPENHAGEN BUSINESS SCHOOL	SUSTAINING COOPERATION IN LONG-TERM HYBRIDS: MANAGEMENT CONTROL AS A MULTI-LEVEL SYSTEM--- VAN MELE, JENS from KU LEUVEN	TEAM BONUS, PEER ASSESSMENTS, AND BONUS ALLOCATION: THE ROLE OF OUTCOME INTERDEPENDENCE--- SCHIFFNER, TANJA from WU VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS	KNOWLEDGE HOARDING AND ORGANIZATIONAL LEARNING: THE IMPACT OF DIVERSE PERFORMANCE MEASUREMENT AND ETHICAL WORK CLIMATE.--- SCHMID, FLAVIA from UNIVERSITY OF ST. GALLEN	A CRITICAL EVALUATION OF LOSS AVERSION AS THE DETERMINATE OF EFFORT IN COMPENSATION FRAMING--- SHIELDS, TIMOTHY from CHAPMAN UNIVERSITY

12:30 - 13:45 **LUNCH -**

Room : N.03 - PLENARY SESSION

13:45 - 14:45 **PLENARY - Professor Margaret Christ**

	Room : N.01	Room : N.02	Room : N.03	Room : N.04	Room : N.05
15:00 - 15:45 Paper 1:	CONTROL DYNAMICS IN INTERORGANIZATIONAL RELATIONSHIPS: A BUYER-SUPPLIER NETWORK PERSPECTIVE--- SEGOVIA-VILLARREAL, MARIA from UNIVERSITY PABLO DE OLAVIDE, SEVILLE	ACCOUNTING INFRASTRUCTURE AND THE FABRICATION OF MARKET KNOWLEDGE: FRAMING THE PHARMACEUTICAL MARKET--- BOTTAUSCI, CHIARA from UNIVERSITY OF BRISTOL	MANAGEMENT CONTROL SYSTEMS: ENHANCING PERFORMANCE THROUGH THE SUPPORT OF PROFESSIONAL EMPLOYEES' AUTONOMY AND MOTIVATION. EVIDENCE FROM TWO KNOWLEDGE-INTENSIVE PUBLIC ORGANIZATIONS--- TILLEMA, SANDRA from UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS	CONNECTIVE MATERIALITY: HOW ARTIFACTS ENABLE COMPROMISE AROUND CONTESTED ACCOUNTING INNOVATIONS--- CRVELIN, DAVID from HEC PARIS	IT'S A DIRTY JOB, BUT SOMEONE HAS TO DO IT: THE ROLE OF SYMBOLIC REWARDS AND PERFORMANCE TRANSPARENCY IN TASK ASSIGNMENT DECISIONS OF MANAGERS--- KSHATRIYA, ANIL from ESSEC BUSINESS SCHOOL
15:45 - 16:30 Paper 2:		ACCOUNTING AS MEDIATING INSTRUMENTS UNDER SUPPLY CHAIN UNCERTAINTY: PATHWAYS TO RISK MANAGEMENT--- RINGGAARD, SOFIE AMALIE from UNIVERSITY COLLEGE CORK	MAKING INCENTIVES MATTER: ACCOUNTING INFRASTRUCTURES AND ORGANISATIONAL ATMOSPHERES--- VOLLMER, HENDRIK from WARWICK UNIVERSITY BUSINESS SCHOOL	MANAGEMENT CONTROL AND AGILITY: TEMPORAL ANCHOR PRACTICES AND THE (RE-)PRODUCTION OF TEMPORAL ASYMMETRIES BETWEEN WATERFALL MAINLAND AND AGILE ISLANDS--- KUNZL, FERDINAND from UNIVERSITY OF INNSBRUCK	EGALITARIANISM VERSUS MERITOCRACY: WHEN IS IT FAIRER TO TRAIN LOW-PERFORMING VERSUS HIGH-PERFORMING EMPLOYEES?--- WIERNSPERGER, MARTIN from CORNELL UNIVERSITY

16:30 - 17:00 **COFFEE BREAK -**

	Room : N.01	Room : N.02	Room : N.03	Room : N.04	Room : N.05
17:00 - 17:45 Paper 1:	THE INTERPLAY OF MANAGEMENT CONTROL SYSTEMS AND EMPLOYEE IDENTIFICATION PROCESSES IN ORGANIZATIONAL CULTURAL CHANGE--- <i>DELFINO, GIANLUCA F. from STOCKHOLM SCHOOL OF ECONOMICS</i>	CLIMATE DISCLOSURE IN BUYER-SUPPLIER RELATIONSHIPS: A STORY OF ALIGNMENT--- <i>BRIÉ, BJARNE from TILBURG UNIVERSITY</i>	CORPORATE ALTRUISTIC VALUE: THEORY, MEASUREMENT, AND EVIDENCE--- <i>SHANG, RUIDI from TILBURG UNIVERSITY</i>	"WHAT IS THIS THING CALLED CONTROLLABILITY?" A FIELD STUDY OF THE UNFOLDING OF THE CONTROLLABILITY PRINCIPLE IN THE ONGOING DESIGN OF A PERFORMANCE MEASUREMENT SYSTEM--- <i>CHUA, WAI FONG from THE UNIVERSITY OF SYDNEY</i>	CAN CULTURE CONTROLS IMPROVE AUDIT QUALITY?--- <i>HAESEBROUCK, KATLIJN from MAASTRICHT UNIVERSITY</i>
17:45 - 18:30 Paper 2:	CULTURAL IDENTITY AND MANAGEMENT CONTROL: AN ETHNOGRAPHY IN A MULTICULTURAL ORGANISATION--- <i>WU, XIAONING from MONASH UNIVERSITY</i>	NONFINANCIAL TARGET SETTING: A STUDY ON THE DETERMINANTS OF CARBON EMISSION REDUCTION TARGETS--- <i>DALLA VIA, NICOLA from FREE UNIVERSITY OF BOZEN</i>	UNSUNG HEROES? HOW RECOGNITION AND RULES (CAN) IMPACT RESILIENCE DURING A CRISIS--- <i>SMEULDERS, DIETER from BERN UNIVERSITY</i>	SELF-DETERMINATION THEORY FOR UNDERSTANDING THE ETHICALITY OF NUMBERS IN MANAGEMENT CONTROL--- <i>LINDER, STEFAN from ESSEC BUSINESS SCHOOL</i>	THE DYNAMICS OF UPWARD KNOWLEDGE SHARING: AN EXPERIMENTAL EXAMINATION --- <i>HUGIE, MIRANDA from THE UNIVERSITY OF GEORGIA</i>
19:30-21:30	CONFERENCE DINNER: "Officina 12" - Alzaia Naviglio Grande, 12 - 20144 Milano				

Wednesday, 18th December 2024

	Room : N.01	Room : N.02	Room : N.03	Room : N.04	Room: N.05
09:00 - 09:45 Paper 1:	CALCULATION AS PART OF THE SELF? PROFESSIONAL IDENTITY POSITIONING OF MARKETERS ONLINE--- <i>HINTSTEINER, LINDA from UNIVERSITY OF INNSBRUCK</i>	THE EFFECT OF ENTERPRISE RISK MANAGEMENT ON INCENTIVE PROVISION UNDER UNCERTAINTY--- <i>BRAUMANN, EVELYN from VU, SCHOOL OF BUSINESS AND ECONOMICS</i>	LEARNING-TO-CONTRACT: THE EFFECT OF PARTNER EXPERIENCE ON CONTRACT LANGUAGE CUSTOMIZATION--- <i>DISTELMANS, TINEKE from VU AMSTERDAM</i>	DRIVING FLUID TEAMS' PERFORMANCE: FIELD EVIDENCE FROM OPERATING ROOM TURNOVER--- <i>GALLANI, SUSANNA from HARVARD UNIVERSITY / HARVARD BUSINESS SCHOOL</i>	COOPERATION VS. COMPETITION IN AN ALLIANCE SETTING: THE MORE RPI, THE BETTER?--- <i>REUSEN, EVELIEN from ERASMUS UNIVERSITY ROTTERDAM, ERIM</i>
09:45 - 10:30 Paper 2:	RESPONSIVENESS TO IDENTITY REGULATION AND CONTROL: UNDERSTANDING IDENTITY'S PREDISPOSITION TO ITS OWN COLONISATION--- <i>VAN DER STEEN, MARTIJN from UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS</i>	THE ROLE OF COLLECTIVE PAY-FOR-PERFORMANCE IN INCENTIVIZING TOP MANAGEMENT TEAMS--- <i>FIRK, SEBASTIAN from UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS</i>	MONITORING MATTERS: THE EFFECTS OF SUPERVISOR MONITORING AND PEER MONITORING ON EMPLOYEES' INNOVATIVE WORK BEHAVIOR--- <i>WABNEGG, MARKUS from UNIVERSITY FOR CONTINUING EDUCATION KREMS</i>	MANAGEMENT CONTROL IN HYBRID CONTEXTS: THE ROLE OF PEER MONITORING FOR TELECOMMUTERS' CAREER PROSPECTS--- <i>SCHIFFNER, TANJA from WU VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS</i>	A DOUBLE-EDGED SWORD: THE IMPACT OF RELATIVE PERFORMANCE INFORMATION ON OVERWORK ACROSS DIFFERENT TYPES OF TASKS--- <i>VAN PELT, VICTOR from WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT</i>

10:30 - 11:00 **COFFEE BREAK -**

	Room : N.01	Room : N.03	Room : N.04	Room: N.05
11:00 - 11:45 Paper 1:	THE DIGITAL SKY IS THE LIMIT: MANAGEMENT CONTROL AND TECHNOLOGICAL MEDIATION IN A PLATFORM ORGANIZATION IN THE AVIATION INDUSTRY--- <i>CASARIN, VERONICA from ESSEC BUSINESS SCHOOL</i>	THE EFFECTS OF CONTROLLERS' IT-SKILLS AND THE ALIGNMENT OF MANAGEMENT ACCOUNTING INFORMATION SYSTEMS WITH BUSINESS STRATEGY ON INFORMATION SUPPLY AND FIRM PERFORMANCE--- <i>DERFUSS, KLAUS from UNIVERSITY OF GRONINGEN</i>	BUYERS BEWARE: THE EFFECT OF BUYERS' PRODUCT MIX AND SUPPORT PROVIDED TO TIER-1 SUPPLIER ON SUPPLY CHAIN SUSTAINABILITY--- <i>CHANG, LINDA from UNSW SYDNEY</i>	CHANGING THE GAME: THE BEHAVIORAL EFFECTS OF LEADERBOARD FORMATTING IN THE PRESENCE OF MEASUREMENT NOISE--- <i>VAN MEURS, PIRKE from TILBURG UNIVERSITY</i>
11:45 - 12:30 Paper 2:	ACCOUNTING FOR FUEL EFFICIENCY IN THE COCKPIT: THE INTERACTION BETWEEN HUMANS AND AUTOPILOT IN THE MANAGEMENT OF COST, EFFICIENCY, AND SAFETY ON BOARD--- <i>HONSEL, VICTORIA from UNIVERSITY OF ST. GALLEN</i>	DETERMINANTS OF DIFFERENT BUDGET TYPES--- <i>KIHN, LILI-ANNE from TAMPERE UNIVERSITY</i>	DOING GOOD FOR WHOM? THE EFFECT OF MISSION STATEMENTS AND COMPENSATION INTERDEPENDENCE ON EMPLOYEES' CSR COMMITMENT-- <i>FUMAGALLI, MICHELE from BOCCONI UNIVERSITY</i>	ENHANCING PERFORMANCE THROUGH EMPLOYEE SELF-EVALUATIONS IN THE PERFORMANCE REVIEW--- <i>ABTS, MARTE from ERASMUS UNIVERSITY ROTTERDAM, ERIM</i>

12:30 - 13:45 **LUNCH -**

Room : N.03 - PLENARY SESSION

13:45 - 14:45 **PLENARY - Professor Shane Dikolli**

14:45 - 15:00 **CLOSING**