



TUESDAY, 17th December 2024

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

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

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

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

**PLENARY SESSION :**

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

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

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

	Room :	Room:	Room:	Room:	Room:
17:00 - 17:45 Paper 1:	THE INTERPLAY OF MANAGEMENT CONTROL SYSTEMS AND EMPLOYEE IDENTIFICATION PROCESSES IN ORGANIZATIONAL CULTURAL CHANGE--- <b>DELFINO, GIANLUCA F. from STOCKHOLM SCHOOL OF ECONOMICS</b>	CLIMATE DISCLOSURE IN BUYER-SUPPLIER RELATIONSHIPS: A STORY OF ALIGNMENT--- <b>BRIÉ, BJARNE from TILBURG UNIVERSITY</b>	CORPORATE ALTRUISTIC VALUE: THEORY, MEASUREMENT, AND EVIDENCE--- <b>SHANG, RUIDI from TILBURG UNIVERSITY</b>	"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--- <b>CHUA, WAI FONG from THE UNIVERSITY OF SYDNEY</b>	CAN CULTURE CONTROLS IMPROVE AUDIT QUALITY?--- <b>HAESEBROUCK, KATLIJN from MAASTRICHT UNIVERSITY</b>

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>
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19:30-21:30

CONFERENCE DINNER:

**WEDNESDAY 18th December 2024**

	Room :	Room:	Room:	Room:	Room:
<b>09:00 - 09:45 Paper 1:</b>	CALCULATION AS PART OF THE SELF? PROFESSIONAL IDENTITY POSITIONING OF MARKETERS ONLINE--- <b>HINTSTEINER, LINDA from UNIVERSITY OF INNSBRUCK</b>	THE EFFECT OF ENTERPRISE RISK MANAGEMENT ON INCENTIVE PROVISION UNDER UNCERTAINTY--- <b>BRAUMANN, EVELYN from VU, SCHOOL OF BUSINESS AND ECONOMICS</b>	LEARNING-TO-CONTRACT: THE EFFECT OF PARTNER EXPERIENCE ON CONTRACT LANGUAGE CUSTOMIZATION--- <b>DISTELMANS, TINEKE from VU AMSTERDAM</b>	DRIVING FLUID TEAMS' PERFORMANCE: FIELD EVIDENCE FROM OPERATING ROOM TURNOVER--- <b>GALLANI, SUSANNA from HARVARD UNIVERSITY / HARVARD BUSINESS SCHOOL</b>	BUYERS BEWARE: THE EFFECT OF BUYERS' PRODUCT MIX AND SUPPORT PROVIDED TO TIER-1 SUPPLIER ON SUPPLY CHAIN SUSTAINABILITY--- <b>CHANG, LINDA from UNSW SYDNEY</b>
<b>09:45 - 10:30 Paper 2:</b>	RESPONSIVENESS TO IDENTITY REGULATION AND CONTROL: UNDERSTANDING IDENTITY'S PREDISPOSITION TO ITS OWN COLONISATION--- <b>VAN DER STEEN, MARTIJN from UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS</b>	THE ROLE OF COLLECTIVE PAY-FOR-PERFORMANCE IN INCENTIVIZING TOP MANAGEMENT TEAMS--- <b>FIRK, SEBASTIAN from UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS</b>	MONITORING MATTERS: THE EFFECTS OF SUPERVISOR MONITORING AND PEER MONITORING ON EMPLOYEES' INNOVATIVE WORK BEHAVIOR--- <b>WABNEGG, MARKUS from UNIVERSITY FOR CONTINUING EDUCATION KREMS</b>	MANAGEMENT CONTROL IN HYBRID CONTEXTS: THE ROLE OF PEER MONITORING FOR TELECOMMUTERS' CAREER PROSPECTS--- <b>SCHIFFNER, TANJA from WU VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS</b>	DOING GOOD FOR WHOM? THE EFFECT OF MISSION STATEMENTS AND COMPENSATION INTERDEPENDENCE ON EMPLOYEES' CSR COMMITMENT--- <b>FUMAGALLI, MICHELE from BOCCONI UNIVERSITY</b>

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

	Room :	Room:	Room:	Room:	Room:
<b>11:00 - 11:45 Paper 1:</b>	THE DIGITAL SKY IS THE LIMIT: MANAGEMENT CONTROL AND TECHNOLOGICAL MEDIATION IN A PLATFORM ORGANIZATION IN THE AVIATION INDUSTRY--- <b>CASARIN, VERONICA from ESSEC BUSINESS SCHOOL</b>		THE EFFECTS OF CONTROLLERS' IT-SKILLS AND THE ALIGNMENT OF MANAGEMENT ACCOUNTING INFORMATION SYSTEMS WITH BUSINESS STRATEGY ON INFORMATION SUPPLY AND FIRM PERFORMANCE--- <b>DERFUSS, KLAUS from UNIVERSITY OF GRONINGEN</b>	COOPERATION VS. COMPETITION IN AN ALLIANCE SETTING: THE MORE RPI, THE BETTER?--- <b>REUSEN, EVELIEN from ERASMUS UNIVERSITY ROTTERDAM, ERIM</b>	CHANGING THE GAME: THE BEHAVIORAL EFFECTS OF LEADERBOARD FORMATTING IN THE PRESENCE OF MEASUREMENT NOISE--- <b>VAN MEURS, PIRKE from TILBURG UNIVERSITY</b>
<b>11:45 - 12:30 Paper 2:</b>	ACCOUNTING FOR FUEL EFFICIENCY IN THE COCKPIT: THE INTERACTION BETWEEN HUMANS AND AUTOPILOT IN THE MANAGEMENT OF COST, EFFICIENCY, AND SAFETY ON BOARD--- <b>HONSEL, VICTORIA from UNIVERSITY OF ST. GALLEN</b>		DETERMINANTS OF DIFFERENT BUDGET TYPES--- <b>KIHN, LILLI-ANNE from TAMPERE UNIVERSITY</b>	A DOUBLE-EDGED SWORD: THE IMPACT OF RELATIVE PERFORMANCE INFORMATION ON OVERWORK ACROSS DIFFERENT TYPES OF TASKS--- <b>VAN PELT, VICTOR from WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT</b>	ENHANCING PERFORMANCE THROUGH EMPLOYEE SELF-EVALUATIONS IN THE PERFORMANCE REVIEW--- <b>ABTS, MARTE from ERASMUS UNIVERSITY ROTTERDAM, ERIM</b>

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

**PLENARY SESSION :**

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

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