

Program

Sunday, 17th June 2007

18:30 20:30 **Early Bird Reception**
Palazzo Roccabruna, Via SS. Trinità

Monday, 18th June 2007

8:30 9:30 **Registration**
Conference Room Faculty of Economics

9:30 11:00 **Opening of the Workshop**
Speakers: Nicole Coopman, Paolo Collini, Lino Cinquini
Conference Room Faculty of Economics

Plenary Speaker - Robert S. Kaplan (Harvard Business School)

The Innovations of Time-Driven Activity-Based Costing
Conference Room Faculty of Economics

11:00 11:30 Coffee Break

Parallel Session 1

3rd Floor Faculty of Economics

Room 3C

Chair: DIPANKAR GHOSH

Room 3D

Chair: MARK FRIGO

Room 3E

Chair: LINO CINQUINI

11:30	12:00	<i>A REVIEW OF THE ABC LITERATURE FROM 1988 TO 2005: THE DECLINE OF ABC</i> Maurice Gosselin	<i>THE BALANCED SCORECARD AND THE BUSINESS EXCELLENCE MODEL</i> Michael Shulver, Lawrie Gavin	<i>THE EFFECT OF NEW TECHNOLOGIES ON PRODUCT COSTS: COMPARISON OF JOINING TECHNOLOGIES</i> Maija Koskela, Hinkka Ville
12:00	12:30	<i>HOUR OVERHEAD TARIFFS METHOD - EFFECTIVE TOOL FOR TIME ORIENTED ACTIVITY BASED MANAGEMENT</i> Martin Zraly	<i>CONTRIBUTION OF THE BALANCED SCORECARD AND INTELLECTUAL CAPITAL IN PERFORMANCE MEASUREMENT OF COMPANIES</i> Marina Serafimovska, Eftimov Ljupco	<i>SOURCES OF COST ESTIMATION ERRORS IN TIME EQUATION-BASED COSTING: A THEORY SPECIFICATION CASE</i> Sophie Hoozée, Werner Bruggeman
12:30	13:00	<i>SHAREHOLDER VALUE CREATION AND COST EFFICIENCY IN THE GREEK BANKING SYSTEM</i> Pashalina Karabasi, Alexandra Pagana, Demetrios Papadopoulos	<i>BUDGETS AND STRUCTURES</i> Stephen Lyne, David Dugdale	<i>THE FIRST USE OF COST MANAGEMENT TOOLS DURING EARLY INNOVATION PHASES</i> Frank Bescherer
13:00	14:30	Lunch Buffet		

Parallel Session 2
3rd Floor Faculty of Economics

		Room 3C	Room 3D	Room 3E
		Chair: MATTI SIEVANEN	Chair: PETER HARRIS	Chair: PETER KAJUTER
14:30	15:00	<i>REAL-TIME QUALITY COST MEASUREMENT IN SOFTWARE BUSINESS</i> Kari Sippola	<i>PRICE-MANAGEMENT IN THE PROJECT BASED INDUSTRIAL GOODS SECTOR</i> Philipp Diekmann, Ronald Gleich	<i>CROSS-FUNCTIONAL COOPERATION IN DEVELOPING COST MANAGEMENT SYSTEMS</i> Marc Wouters, Diana Roijmans
15:00	15:30	<i>RETURN ON QUALITY EVALUATION IN A FLIGHT FIRING PROJECT</i> Giulio Di Gravio, Francesco Costantino, Massimo Tronci	<i>SETTING COST TARGETS FOR PRODUCTS WITH HIGH PRODUCT-SPECIFIC COSTS</i> Jouko Karjalainen	<i>VALUE ENGINEERING VALUE MANAGEMENT FOR COMPETITIVE ADVANTAGE: A MIXED METHOD STUDY ON MALAYSIAN AUTOMOTIVE COMPANIES</i> Aliza Ramli, Suzana Sulaiman, Falconer Mitchell
15:30	16:00	<i>NEW BOOST TO QUALITY COSTING: FROM EX POST FAILURE APPRAISAL TO PROACTIVE PRODUCT AND PROCESS IMPROVEMENT</i> Mikko Varila, Petri Suomala, Ilkka Jokioinen	<i>WORKING CAPITAL EFFICIENCY: AN ANALYSIS OF HIGH PERFORMANCE COMPANIES</i> Mark Frigo, Belverd E. Needles, Marian Powers, Anton Shigaev	<i>PROCESS-BASED MANAGEMENT: A VALUE CREATION PERSPECTIVE</i> Franco Visani
16:00	16:30	Coffee Break		
16:30	17:30	Plenary Speaker - Chris Guilding (Griffith University) The benefits of developing an industry specialisation in management accounting research: a hotel sector perspective <i>Conference Room Faculty of Economics</i>		
21:00	22:30	Concert - Coro Alpino Trentino di Gardolo <i>Sala Grande Castello del Buonconsiglio</i>		

Tuesday, 19th June 2007

9:00 10:00 **Plenary Speaker - Eva Labro (London School of Economics and Political Sciences)**
 Costing system design
Conference Room Faculty of Economics

10:00 10:30 **CIMA Speaker - Falconer Mitchell (University of Edinburgh)**
 Improving decision making
Conference Room Faculty of Economics

10:30 11:00 Coffee Break

Parallel Session 3

3rd Floor Faculty of Economics

Room 3C

Chair: KLAUS MOELLER

Room 3D

Chair: CHRIS GUILDING

Room 3E

Chair: EVA LABRO

11:00 11:30 *A MODEL FOR LOGISTIC PERFORMANCE MEASUREMENT IN GLASSWARE INDUSTRY*

Pierluigi Colacino, Massimo Bertolini, Nadia Delnevo, Alberto Petroni

IMPLEMENTING AN ACTIVITY-BASED CUSTOMER PROFITABILITY ANALYSIS MODEL: A SERVICE INDUSTRY CONTEXT

Vira Krakhmal, Peter Harris

HOW TO LINK ACTIONS INTO STRATEGIC DECISION MAKING - A CASE STUDY OF THE DESIGN AND USE OF A STRATEGIC DECISION MODEL

Thorbjørn N. M. Poulsen, Thomas Plenborg, Carsten Rohde

11:30 12:00 *THE RELATIONSHIP BETWEEN PERCEIVED ENVIRONMENTAL UNCERTAINTY, CENTRALIZATION, MANAGEMENT ACCOUNTING TECHNIQUES, TYPE ORGANIZATION STRATEGY AND PERFORMANCE MEASURES. SOME EMPIRICAL EVIDENCES FROM AN ITALIAN PERSPECTIVE.*

Lorenzo Lucianetti

THE LIFE TIME VALUE SCORECARD: FROM E-METRICS TO INTERNET CUSTOMER VALUE

Massimiliano Bonacchi, Mascia Ferrari, Massimiliano Pellegrini

DETERMINANTS AND EFFECTS OF INFORMATION SHARING WITH KEY SUPPLIERS

Ogan Yigitbasioglu

12:00 12:30 *A PERFORMANCE MEASUREMENT SYSTEM AND MANAGEMENT ACCOUNTING IN THE SUPERMARKET CHAIN SECTOR: ANALYSIS OF A COMPLEX ITALIAN BUSINESS ENTITY*

Ennio Lugli, Pier Luigi Marchini

CUSTOMER PROFITABILITY ANALYSIS: A NEW LOOK AT AN OLD ISSUE

Reinaldo Guerreiro, Elvira Vazquez Villamor Merschmann, Sergio Rodrigues Bio

COST EFFECTS OF COMPONENT COMMONALITY - USING PURCHASE PORTFOLIO IN PRIORITIZING COMPONENTS

Lyly-yrjänäinen Jouni, Petri Suomala, Poul Israelsen

12:30 13:00

MEASURING AND MANAGING COSTS FROM THE PERSPECTIVE OF CUSTOMER PROFITABILITY IN B-TO-B SERVICE COMPANIES: THE CIM ITALIA CASE STUDY

Giovanna Michelon, Antonella Cugini

RESOURCE ALLOCATION IN MULTI-PROJECT MANAGEMENT

Nadia Delnevo, Alberto Petroni, Massimo Bertolini, Pierluigi Colacino

13:00 14:30 Lunch Buffet

Parallel Session 4*3rd Floor Faculty of Economics***Room 3C**

Chair: DAVID DUGDALE

Room 3D

Chair: MARC WOUTERS

Room 3E

Chair: TEEMU MALMI

14:30	15:00	<i>STRUCTURAL AND OPERATIONAL COST DRIVERS: THE IMPLICATIONS FOR ACCOUNTING OF THE GROWTH OF VALUE NETS AND VIRTUAL ORGANISATIONS</i> David Walters	<i>CUSTOMER VALUE ACCOUNTING FOR PERFORMANCE MEASUREMENT IN SERVICE MANAGEMENT: CONCEPTUAL FRAMEWORK AND INSTRUMENTS</i> Friederike Wall, Regina Schröder	<i>ANALYZING THE GAP BETWEEN SERVICE VISIONS AND REALITIES IN MANUFACTURING COMPANIES</i> Laine Teemu, Jari Paranko, Petri Suomala
15:00	15:30	<i>INTER-ORGANIZATIONAL COST MANAGEMENT IN SME NETWORKS</i> Peter Kajuter, Harri I. Kulmala, Katri Valkokari	<i>TOWARDS A DYNAMIC PERSPECTIVE ON THE DIFFUSION OF MANAGEMENT ACCOUNTING INNOVATIONS</i> Christian Ax, Trond Bjørnenak	<i>CHANGE IN COSTING: A LONGITUDINAL CASE-STUDY OF AN ITALIAN AIRPORT</i> Riccardo Giannetti, Paola Miolo, Falconer Mitchell, Lino Cinquini
15:30	16:00	<i>CAN INNOVATION LEADERSHIP BALANCE DEPENDENCE? - AN EMPIRICAL STUDY ABOUT (INTER-) DEPENDENCES AND CONTROL SYSTEMS IN THE GERMAN AUTOMOTIVE SUPPLIER INDUSTRY</i> Klaus Moeller	<i>PERFORMANCE SYSTEMS AND ORGANISATIONAL CHANGE: FRAMING TIME AND IDENTITY</i> Olivier Saulpic, Annick Bourguignon, Philippe Zarlowski	<i>TOUCHING BASE IN HOSPITALITY MANAGEMENT ACCOUNTING: A THEMATIC ANALYSIS FROM A DECADE OF RESEARCH AND DEVELOPMENTS</i> Marco Mongiello, Peter Harris
16:00	16:30	Coffee Break		
16:30	17:30	Plenary Speaker - Riccardo Silvi (Università di Bologna) Strategic Cost Analysis: Field Evidence <i>Conference Room Faculty of Economics</i>		
21:00	22:30	Conference Dinner <i>Chiesa Restaurant</i>		

Parallel Session 5

3rd Floor Faculty of Economics

	Room 3C	Room 3D	Room 3E	Room 3G	
	Chair: MAURICE GOSSELIN	Chair: RICCARDO SILVI	Chair: JAMES MACKEY	Chair: ALESSANDRO MARELLI	
9:00	9:30	AN ATTRIBUTIONAL APPROACH TO THE USE OF TOTAL COST OF OWNERSHIP IN INTERFIRM NEGOTIATIONS	IDENTIFICATION OF KNOWLEDGE INTENSIVE ACTIVITIES IN FINANCIAL INSTITUTIONS USING ABC SYSTEMS	AN INVESTIGATION OF THE ACCOUNTING ROLE IN HOTEL OUTSOURCING DECISIONS	CREATING EFFECTIVE BUSINESS INTELLIGENCE AND ACCOUNTING INFORMATION SYSTEMS: THE ROLE OF ERP SYSTEM IMPLEMENTATION STRATEGY
		Stijn Masschelein, Eddy Cardinaels, Alexandra Van Den Abbeele	Vilmar Grüttner, Gregorio Varvakis, Luis Alberto Gómez	Dawne Lamminmaki	Ndubuisi Anomelechi- Onyeodi
9:30	10:00	DECENTRALIZING DECISION MAKING IN MODULARIZATION STRATEGIES: OVERCOMING BARRIERS FROM DYSFUNCTIONAL ACCOUNTING SYSTEMS	MULTIPLE MEASURES- BASED PERFORMANCE EVALUATION AND MANAGERS' ATTITUDES AND BEHAVIORS	A LONGITUDINAL STUDY OF THE ADOPTION OF AN ACTIVITY-BASED PLANNING SYSTEM IN THE CROWN PROSECUTION SERVICE IN THE UK	ACCOUNTING AND LEAN STRATEGY: AN EMPIRICAL ANALYSIS ON THE USES AND EFFECTS OF LEAN ACCOUNTING
		Poul Israelsen, Brian V. Jørgensen	Sholihin Mahfud, Richard Pike	Liu Lana Y J, Falconer Mitchell, John Robinson	Rosemary Fullerton, Frances A. Kennedy
10:00	10:30	AN EXPLORATORY STUDY ON R&D PERFORMANCE MEASUREMENT PRACTICES: A SURVEY OF R&D-INTENSIVE FIRMS	INCENTIVES, PERFORMANCE MEASUREMENT SYSTEMS AND MANAGERIAL EFFORT	IS THE ADOPTION OF STRATEGIC MANAGEMENT ACCOUNTING TECHNIQUES REALLY "STRATEGY-DRIVEN"? EVIDENCE FROM A SURVEY	
		Valentina Lazzarotti, Raffaella Manzini	Davide Rizzotti	Lino Cinquini, Andrea Tenucci	
10:30	11:00	HOW TO MEASURE R&D PERFORMANCE: EXPLORING THE INFLUENCE EXERTED BY DIFFERENT MEASUREMENT OBJECTIVES	CONTEMPORANEOUS AND FORWARD-LOOKING MEASURES: IMPLICATIONS FOR INCENTIVE STRUCTURE FOR LONG-HORIZON EMPLOYEES	AN EMPIRICAL ASSESSMENT OF AN INTEGRATED CONTINGENCY MODEL OF STRATEGIC MANAGEMENT ACCOUNTING	
		Federico Frattini, Vittorio Chiesa, Valentina Lazzarotti, Raffaella Manzini	Dipankar Ghosh, Anne Wu	Simon Cadez, Chris Guiding	
11:00	11:30	Coffee Break			
11:30	12:30	Plenary Speaker - Teemu Malmi (Helsinki School of Economics) Accounting controls as a part of the organizational control package <i>Conference Room Faculty of Economics</i>			
12:30	12:45	Closing Ceremony <i>Conference Room Faculty of Economics</i>			