

## Parallel Sessions / PhD-Track

**Monday, 22.06.2009, 11.30-13.00 h**

<b>Parallel Session 1: International Issues</b>		
<b>Room: Salon 3 – Chair: Al Bhimani</b>		
<b>Author</b>	<b>Title</b>	<b>Discussant</b>
Rolf Brühl/ Nils Horch	Management Control Systems in Global Supply Chains – Empirical Study of German Industrial Companies	Angelo Ditillo
Christian Plesner Rossing/ Carsten Rohde	Overhead Cost Allocation in a Transfer Pricing Tax Compliance Multinational Enterprise	Dan Weiss
Andreas Hoffjan et al.	Influence of National Culture on Management Accounting – An Exploration of German and French Management Accounting Instruments from the Perspective of German Companies	Al Bhimani

<b>Parallel Session 2: Activity Based Costing</b>		
<b>Room: Pavillon 1 – Chair: Ulf Schiller</b>		
<b>Author</b>	<b>Title</b>	<b>Discussant</b>
Mahmoud Alsayed	The Association Between Organisational Culture, Strategy and Size on Activity Based Techniques' use in the UK Manufacturing Sector	Jari Paranko
Silvia Pilonato	Activity Based Costing in the Rail Transport Sector	Riccardo Giannetti
Paolo Carenzo	The Diffusion of Management Accounting Tools in Manufacturing Companies: An Empirical Analysis in Italian Firms	Paul Claes

<b>PhD-Track 1: Management Accounting Techniques</b>		
<b>Room: Pavillon 3 – Faculty: Werner Brüggeman / Lino Cinquini</b>		
<b>Author</b>	<b>Title</b>	<b>Discussant</b>
Luise Pauline Sommer et al.	Diffusion of Management Accounting Innovations – A Structural Equation Approach	Lino Cinquini
Niels Sandalgaard	The Prevalence of Beyond Budgeting in Denmark – In a Contingency Perspective	Klaus Derfuss

## Parallel Sessions / PhD-Track

**Monday, 22.06.2009, 14.00-15.30 h**

<b>Parallel Session 3: Value Based and Lean Management</b>		
<b>Room: Salon 3 – Chair: Petri Suomala</b>		
<b>Author</b>	<b>Title</b>	<b>Discussant</b>
Paul Claes	Implementation of Value-Based Management: Time to Change	Petri Suomala
Lisa Barnes/ Stephanie Simes	Managerial Measures of Lean Production in the Manufacturing Sector: Perspectives on Implementation and Outcomes	tba
Rosemary Fullerton/ Frances A. Kennedy	Providing Relevant Information in a Lean Environment: An Empirical Model of Lean Accounting	Lisa Barnes

<b>Parallel Session 4: Management Accounting Information</b>		
<b>Room: Pavillon 1 – Chair: Marc Wouters</b>		
<b>Author</b>	<b>Title</b>	<b>Discussant</b>
Ulf Schiller / Sabine Böckem	Managerial Use of an Information System	Marc Wouters
Dan Weiss	Cost Behavior and Analysts' Earnings Forecasts	Matthias Amen
Jan Thomas Martini / Herman Jahnke	Lower Price Limits for Full-Service Contracts Based on Almost Stochastic Dominance	Ulf Schiller

<b>Parallel Session 5: Cost System Design</b>		
<b>Room: Pavillon 3 – Chair: Angelo Ditillo</b>		
<b>Author</b>	<b>Title</b>	<b>Discussant</b>
Matti Sievanen et al.	A Cost System Design for Mass Customized Services	Wellington Rocha
Reinaldo Guerreiro / Wellington Rocha	Development of a Conceptual Cost System Model: An Institutional Approach	tba
Lino Cinquini et al.	Changes in Costing in Italy	Matti Sievanen

## Parallel Sessions / PhD-Track

**Tuesday, 23.06.2009, 10.45-12.45 h**

<b>Parallel Session 6: Inter-organisational Issues</b>		
<b>Room: Salon 3 – Chair: Andreas Hoffjan</b>		
<b>Author</b>	<b>Title</b>	<b>Discussant</b>
Magdalena Cordobes Madueno/ Pilar Soldevila	Management Control in Interorganisational Relationships: The Case of Franchises	Carsten Rohde
Bruno Souza / Welington Rocha	Conditioning Factors of Interorganisational Cost Management – A Brazilian Case Study	Paolo Alfonso
Angelo Ditillo / Ariela Caglio	The Impact of uncertainty on Open Book Accounting in Manufacturing Networks: A Social Network Analysis Approach	Andreas Hoffjan

<b>Parallel Session 7: Miscellaneous</b>		
<b>Room: Pavillon 1 – Chair: Nils Crasselt</b>		
<b>Author</b>	<b>Title</b>	<b>Discussant</b>
Jari Paranko et al.	New Definitions of Management Accounting – Back to the Basics?	tba
Chris Guilding / Dawne Lamminmaki	Hotel Staff Turnover Costs: In Search of Accountability	Krister Wihinen
Matthias Amen	New Results in Cost-oriented Assembly Line Balancing	Poul Israelsen

<b>PhD-Track 2: Costing Issues</b>		
<b>Room: Pavillon 3 – Faculty: Falconer Mitchell / Marc Wouters</b>		
<b>Author</b>	<b>Title</b>	<b>Discussant</b>
Andrew Thomas et al.	The Reasons for Implementation of Management Accounting Innovation: An Empirical Study of ABC Implementation within the Jordanian Industrial Shareholding Companies	Falconer Mitchell
Sophie Hoozée et al.	A Risk Analysis Approach for Time Equation-Based Costing	Falconer Mitchell
Katherina Brink	Solving the Order Accepting Problem in a Make-to-Order Context	Marc Wouters

## Parallel Sessions / PhD-Track

**Tuesday, 23.06.2009, 13.45-15.45 h**

<b>Parallel Session 8: Methodology</b>		
<b>Room: Salon 3 – Chair: Rolf Brühl</b>		
<b>Author</b>	<b>Title</b>	<b>Discussant</b>
Ricardo Malagueno	Performance as a Variable in Management Accounting Research: A Critical Review	Rolf Brühl
Jouni Lyly-Yrjänäinen/ Petri Suomala	Towards a Typology of Research Interventions in Management Accounting Research	Håkan Håkansson
Klaus Derfuss	A Meta-Analysis on the Influences of Context Variables on Participative Budgeting and Reliance on Accounting Performance Measures	tba

<b>Parallel Session 9: Management Control</b>		
<b>Room: Pavillon 1 – Chair: Chris Guilding</b>		
<b>Author</b>	<b>Title</b>	<b>Discussant</b>
Krister Wihinen et al.	Management Control Challenges in the Pricing Process: Departmental Roles and the Effects of Improved Cost Information	tba
Satoka Yamane / Takayuki Asada	The Functions of Strategic Management Control for NPD Performance Enhancement	Chris Guilding
Olaf C. Hoffmann	Management Control in a Project Driven Environment: An Empirical Research on the Design of Management Control Systems for Mechanical Engineering Projects and Large IT Projects	Ricardo Malagueno
Takayuki Asada / Jae Wook Kim	The Relationship Between Program Management Control and Product Development Management Control: The Case of Japanese Manufacturing Industry	tba

<b>Parallel Session 10: Real Options and Value Engineering</b>		
<b>Room: Pavillon 3 – Chair: Matthias Amen</b>		
<b>Author</b>	<b>Title</b>	<b>Discussant</b>
Nils Crasselt / Nina Kalhöfer	Cost Effects of Flexibility in Production Processes: A Real Options Approach	Matthias Amen
Marc Wouters	Customer Value Propositions for Technology Commercialization in Open Innovation Environments: Applying a Real Options Approach	Nils Crasselt
Aliza Ramli et al.	Value Engineering Effect on a Malaysian Manufacturing Organization Performances	Magdalena Madueno Cordobes

## Parallel Sessions / PhD-Track

**Wednesday, 24.06.2009, 09.00-11.00 h**

<b>Parallel Session 11: Performance Measurement</b>		
<b>Room: Salon 3 – Chair: Ken Merchant</b>		
<b>Author</b>	<b>Title</b>	<b>Discussant</b>
Suresh Cuganesan / Jerome Donovan	Investigating the Design, Infrastructure and Importance of Performance Measurement Systems	Dawne Lamminmaki
Dawne, Lamminmaki/ Philip Leitch	Refining Accounts Receivable Collection Efficiency Measures for Improved Performance Measurement	tba
Marina Serafimoska	Performance Measurement Systems and their Implementation in Manufacturing Companies in Macedonia	Suresh Cuganesan

<b>Parallel Session 12: Cost Management</b>		
<b>Room: Pavillon 1 – Chair: Jouni Lyly-Yrjänäinen</b>		
<b>Author</b>	<b>Title</b>	<b>Discussant</b>
Sandra-Lee Wallace	Impact of Competition on Cost Management Investment	Jouni Lyly-Yrjänäinen
Santiago Velasquez/ Petri Suomala	The Search for Organizational Cost-Consciousness: An Approach derived from Life-Cycle Costing Analysis	Werner Brüggeman
Paulo Afonso / António Paisana	Drivers of Advanced Cost Management Practices in Small and Medium-Sized Manufacturing Companies	Sandra-Lee Wallace

<b>PhD-Track 3: Open Book Accounting and Management Control</b>		
<b>Room: Pavillon 3 – Faculty: Poul Israelsen / Matti Sievanen</b>		
<b>Author</b>	<b>Title</b>	<b>Discussant</b>
Lukas D. Schuchardt et al.	Mind the User Acceptance – A Model of the Propensity to use Open Book Accounting	Angelo Ditillo
Isabel Pedraza Acosta	Research Proposal Management Control Systems in Interorganizational Relationships: The Case of Open Book Accounting Practices	Matti Sievanen
Ranjith Appuhami Bala Appuhamilage	Towards a Framework to Analyse the use of Management Control Systems in Public Private Partnerships	Poul Israelsen