**

9th Conference on
Performance Measurement and Management Control**

 **Nice, France – September 13-September 15, 2017

P R O G R A M M E

Chairperson and Co-Organizer :**
Frank VERBEETEN **-** *Utrecht University and Free University of Amsterdam, the Netherlands*
**Plenary Speakers and Co-Organizers :** Marc J. EPSTEIN - *formerly of Rice University, Harvard Business School, Stanford Business School, and INSEAD*Sally K. WIDENER***-*** *Clemson University, Clemson, South Carolina, U.S.A.*

 **Sponsored by:**

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| **Wednesday, September 13, 2017** |

08:00 – 08:45 REGISTRATION

08:45 – 09:00 **Baie des Anges I & II**
WELCOME
Frank VERBEETEN - *Utrecht University and Free University of Amsterdam, the Netherlands*

09:15 – 10:45 PARALLEL SESSIONS

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|  | **Baie des Anges I** | **Mont Alban** | **Galerie** | **Matisse** |
|  | ***Performance Evaluation******Chairperson Katlijn Haesebrouck (Maastricht University)*** | ***Marketing and Suppliers******Chairperson Alan Hansen (Copenhagen Business School)*** | ***BSC / Mental Models******Chairperson Paula Van Veen-Dirks (University of Groningen)*** | ***Incentives & Compensation I******Chairperson Jan Endrikat (Dresden University of Technology)*** |
| *09:15 – 09:45* | WHEN IS $1,000,000 GREATER THAN $1 MILLION? THE EFFECTS OF NUMEROSITY AND CONSTRUAL LEVELS ON PERFORMANCE EVALUATIONKUANG, XI (*GEORGIA INSTITUTE* *OF TECHNOLOGY); LI, ZIYANG;HE, XIQIONG; JORDAN SAMET* | HOW VALID AND RELIABLE ARE BRAND VALUATION METHODS?*FISCHER, MARC (UNIVERSITY OF COLOGNE);* REX DU; TOBIAS HORNIG | HOW MUCH ATTENTION DO EVALUATORS PAY ON CSR INFORMATION IN A BALANCED SCORECARD PERFORMANCE EVALUATION AND BONUS ALLOCATION DECISION – AND DOES THIS MATTER? AN EYE-TRACKING EXPERIMENT.*BELLORA-BIENENGRAEBER, LUCIA (HAMBURG UNIVERSITY);* *LASSE MERTINS; ALEXANDER BASSEN* | The Determinants and Effect of the Intensity of Incentive: An Empirical Study*NISHII, TAKESHI (SENSHU UNIVERSITY);* TAKAHITO KONDODiscussant: Alexander Bruggen (Maastricht University) |
| *09:45 – 10:15* | THE SUBJECTIVE PERFORMANCE EVALUATION EFFECT ON MANAGERIAL INTENTION TO TURNOVER, IDENTIFICATION AND PERFORMANCE*LOURENÇO, SOFIA (ISEG LISBON SCHOOL OF ECONOMICS AND MANAGEMENT, UNIVERSIDADE DE LISBOA); IRYNA ALVES* | MEASURING AND MANAGING THE PERFORMANCE OF THE FIRM’S EXTERNAL SUPPLIERS*KRAUSE, DANIEL (COLORADO STATE UNIVERSITY); DAVIDE LUZZINI* | CAUSE AND EFFECT: HOW STRATEGIC PERFORMANCE MEASUREMENT SYSTEMS SHAPE AND REFLECT MANAGERS’ CAUSAL MENTAL MODELS*BROWN, DAVID (UNIVERSITY OF TECHNOLOGY SYDNEY); LEWIS, RACHAEL; SUTTON, NICOLE* | MONEY OR FAME? FINANCIAL AND NONFINANCIAL INCENTIVES FOR IMPROVING CARBON PERFORMANCE*OTT, CHRISTIAN (EUROPEAN UNIVERSITY VIADRINA); ENDRIKAT, JAN*Discussant: Karen Sedatole (Emory University) |
| *10:15 – 10:45* | SUBJECTIVE PERFORMANCE MEASURES AND PERCEIVED PROCEDURAL JUSTICE: CONTEXTUAL EFFECTS OF UNCERTAINTY AND TRUST*LANGEVIN, PASCAL (EM LYON); MENDOZA CARLA* | THE ROLE OF PERFORMANCE MEASUREMENT IN SUPPORTING SUPPLIER-PURCHASER VALUE CREATION*JÄÄSKELÄINEN, AKI (TAMPERE UNIVERSITY OF TECHNOLOGY); OTTO THITZ; JUSSI HEIKKILÄ* | THE BALANCED SCORECARD AND STRATEGY MAP: JUDGMENTAL EFFECTS OF STRATEGICALLY LINKED PERFORMANCE MEASURES*DRECHSLER, CHRISTOPH (UNIVERSITY COLLEGE DUBLIN)* | MY GIFT TO YOU, PAID BY HIM: THE DARK SIDE OF RECIPROCITY IN HIERARCHICAL ORGANIZATIONS*YANG, DI (GEORGIA INSTITUTE OF TECHNOLOGY); JASON (XI) KUANG*Discussant: Steve Smith (Brigham Young University) |

10:45 – 11:15 COFFEE BREAK

11 :15 – 12 :15 PARALLEL SESSIONS

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|  | **Baie des Anges I** | **Mont Alban** | **Galerie** | **Matisse** |
|  | ***Budgeting & Control******Chairperson Theresa Libby (University of Central Florida)*** | ***Top Management Attitudes & Motivation******Chairperson Aleksandra Pop-Vasileva (Monash Business School)*** | ***Understanding What to Measure and Control******Chairperson Daniel Krause (Colorado State University)*** | ***Cultural/Public Sector******Chairperson Berend Van Der Kolk (IE University)*** |
| *11:15 – 11:45* | LIKE FATHER, LIKE SON? CEO CHARACTERISTICS AND BUDGETING PRACTICES IN EMERGING MARKET SMES*LINDER, STEFAN (ESSEC BUSINESS SCHOOL PARIS); ZOR, UMMUGULSUM; ENDENICH, CHRISTOPH* | TOP MANAGEMENT MOTIVATION FOR COMPLIANCE AND THE IMPLEMENTATION OF BASEL III*METZL, MARIUS (VIENNA UNIVERSITY OF ECONOMICS AND BUSINES); SPECKBACHER, GERHARD; KARRENBROCK, PIA* | EXPLORING AND VISUALIZING CONTROLLER’S CONSENSUS ON FUNCTIONAL OBJECTIVES*SCHÄFFER, UTZ (WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT); CHRISTIAN BECHTHOLDT; MARKO REIMER* | (NON)STRATEGIC RESPONSE TO UNCERTAINTY IN CULTURAL AND CREATIVE INDUSTRIES*SASSI, MARGE (ESTONIAN BUSINESS SCHOOL); ÜLLE PIHLAK*Discussant: Claudia Mueller (University of Innsbruck) |
| *11:45 – 12:15*  | CONTEMPORARY BUDGETING PRACTICES – A SURVEY OF LARGE EUROPEAN COMPANIES*GULLKVIST, BENITA M.**(HANKEN SCHOOL OF ECONOMICS)* | THE IMPACT OF ATTITUDES TOWARDS PLANNING AND MANAGEMENT ACCOUNING ON SYSTEMS FOR PLANNING MANAGEMENT ACCOUNTING– CHANGES OVER TIME IN AUSTRIANS SMALL- AND MEDIUM SIZED ENTERPRISES*MOEDRITSCHER, GERNOT**(KLAGENFURT UNIVERSITY)* | A CROSS-FUNCTIONAL REFLECTION ON PERFORMANCE MANAGEMENT AND ITS SCOPE: ON THE NATURE AND ROLES OF PERFOR-MANCE INFORMATION*HANSEN, ALLAN (COPENHAGEN BUSINESS SCHOOL)*  | PERFORMANCE MANAGEMENT FOR URBAN WATER UTILITIES IN EMERGING MARKETS: LITERATURE REVIEW*SATTAROV, MUROD (RIGA INTERNATIONAL SCHOOL OF ECONOMICS AND BUSINESS ADMINISTRATION); DR.OEC. TATJANA VOLKOV (BA SCHOOL OF BUSINESS AND FINANCE, RIGA, LATVIA)*Discussant: David Bedford (University of Technology – Sydney) |

12:15 – 13:45 LUNCH

13:45 – 14:45 PARALLEL SESSIONS

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|  | **Baie des Anges I** | **Mont Alban** | **Galerie** | **Matisse** |
|  | ***Innovation and Ambidexterity******Chairperson Lucia Bellora-Bienengraeber (University of Hamburg)*** | ***Public Sector******Chairperson Harri Laihonen (University of Tampere)*** | ***Healthcare II******Chairperson Chiara Oppi (Sant’Anna School of Advanced Studies)*** | ***Nonfinancial Measures in Management Reporting******Chairperson Darja Peljhan (University of Ljubljana)*** |
| *13:45 – 14:15* | MANAGEMENT INNOVATION: BEYOND THE "GOOD" AND "EVIL" OF FORMALIZATION*JANKA, MARC (DRESDEN UNIVERSITY OF TECHNOLOGY); HEINICKE, XAVER; GUENTHER, THOMAS W.* | TOWARDS A HIGHER SOPHISTICATED USE OF ACCRUAL ACCOUNTING IN MUNICIPALITIES: FOR A GOOD MARRIAGE IT NEEDS MORE THAN A YES*HIRSCH, BERNHARD (MUNICH UNIVERSITY OF THE FEDERAL ARMED FORCES); CHRISTIAN NITZL; DENNIS HILGERS* | SEARCHING FOR LOST PERFORMANCE. NEW DRIVERS FROM EXPERIMENTAL PRACTICES IN HOSPITALS' COST ACCOUNTING*RUSSO, SALVATORE (CA' FOSCARI UNIVERSITY OF VENICE); LORENZO DORIGO* | INTEGRATED REPORTING – A SYSTEMATIC REVIEW OF PREVIOUS FINDINGS AND AN AGENDA FOR FUTURE RESEARCH*ESCH, MARTIN (EUROPEAN BUSINESS SCHOOL REICHARTSHAUSEN); PHILIPP THIELE*Discussant: Andrea Bellisario (University of Groningen) |
| *14:15 – 14:45* | HOW MANAGEMENT CONTROL SYSTEMS HELP TO ATTAIN ORGANIZATIONAL AMBIDEXTERITY*MOELLER, KLAUS (UNIVERSITY OF ST. GALLEN); PHILIPP WENIG* | CONFLICTING BELIEFS ABOUT PERFORMANCE MEASUREMENT: A COGNITIVE DISSONANCE PERSPECTIVE*VAN DER KOLK, BEREND (IE BUSINESS SCHOOL); WESLEY KAUFMANN* | PROFESSIONAL PERFORMANCE AND BUREAUCRATIC BENCHMARKING INFORMATION*SCHNEIDER, MELANIE LUCIA (COPENHAGEN BUSINESS SCHOOL);* *MATTHIAS D. MAHLENDORF; UTZ SCHÄFFER* | OPERATIONAL CAPABILITIES AND MARKET PERFORMANCE: EVALUATION UNDER THE ABSORPTIVE CAPACITY AND MANAGEMENT PROCESSES*GOMES DULTRA-DE-LIMA, RONALDO (MACKENZIE PRESBYTERIAN UNIVERSITY); OYADOMARI, JOSÉ CARLOS TIOMATSU; MENDONÇA NETO, OCTÁVIO RIBEIRO; CHEN, YEN-TSANG* Discussant: Richard Palmer (Southeast Missouri State University) |

14:45 – 15:15 COFFEE BREAK

15:15 – 16:15 PLENARY:
SALLY K. WIDENER, *Clemson University* "CHALLENGING ISSUES IN SURVEY RESEARCH" *(based on a paper with Roland Speklé)*

16:30– 17:40 Journal of Management Accounting Research SESSION ON SURVEY RESEARCH

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|  | **Baie des Anges I** | **Mont Alban** | **Galerie** |
|  | ***JMAR Session I******Chairperson Sally Widener (Clemson University)*** | ***JMAR Session II******Chairperson Roland Speklé (Nyenrode University)*** | ***JMAR Session III******Chairperson Karen Sedatole (Emory University)*** |
| *16:30 – 17:05* | UNRAVELING PROCEDURAL FAIRNESS: A SURVEY STUDY INTO PARTICIPATION IN GOAL SETTING, FAIRNESS AND GOAL COMMITMENT*BIANCA ANNA CLAZINA GROEN (AMSTERDAM BUSINESS SCHOOL)*Discussant: Theresa Libby (University of Central Florida) | CONSTRUCT MEASUREMENT AND VALIDATION IN SURVEY-BASED MANAGEMENT ACCOUNTING AND CONTROL RESEARCHDAVID STUART BEDFORD (UNIVERSITY OF TECHNOLOGY-SYDNEY); ROLAND F. SPEKLÉDiscussant: Thomas Guenther (Dresden University of Technology) | THE ROLE OF RISK AWARENESS AS AN INFORMAL ERM COMPONENT*EVELYN CAROLINE BRAUMANN (AARHUS UNIVERSITY)* Discussant: Arthur Posch (Vienna University of Economics and Business) |
| *17:05 – 17:40*  | The Effects of Trust and Budget-Based Controls on Budget Gaming and Budget Value*Theresa A Libby (University of Central Florida); Murray Lindsay*Discussant: Bianca Groen (Amsterdam Business School) | Management Control of New Product Development and Perceived Environmental Uncertainty: Exploring the Heterogeneity Using a Finite Mixture Approach*Thomas W Guenther (Dresden University of Technology); Marc Janka*Discussant: David Bedford (University of Technology-Sydney) | Materializing Radical Innovation Capability: A Management Control PerspectiveIsabella Grabner; Arthur Posch (Vienna University of Economics and Business); Markus WabneggDiscussant: Evelyn Braumann (Aarhus University) |

18:15 – 19:30 COCKTAIL AT THE “PLACE BEAU RIVAGE”
Quai des Etats Unis 107 (on the Promenade des Anglais) (Partially sponsored by the Journal of Management Accounting Research)

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| **Thursday, September 14, 2017** |

09:00 – 09:15 WELCOME

Frank VERBEETEN - *Utrecht University and Free University of Amsterdam, the Netherlands*

09:15 – 10:45 PARALLEL SESSIONS

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|  | **Baie des Anges I** | **Montalban** | **Galerie** | **Matisse**  |
|  | ***Compensation and Incentives II******Chairperson Steve Smith (Brigham Young University)*** | ***Roles of Management Accountants & Controllers******Chairperson Christian Ott (Europa-University Viadrina)*** | ***Strategy and Performance Measurement******Chairperson Mark Klassen (University of Sasketchawan)*** | ***SMEs******Chairperson Murod Sattarov (Riseba)*** |
| *9:15 – 9:45* | ABSORPTION COSTING AND INCENTIVE ISSUES*FRIIS, IVAR (COPENHAGEN BUSINESS SCHOOL); TAMAS VAMOSI* | MANAGEMENT ACCOUNTANTS: THEIR ROLES, RGANIZATIONAL AND PROFESSIONAL COMMIT-MENT, AND INSTRUMENTS USED*DE LOO, IVO**(NYENRODE UNIVERSITY); PAULA VAN VEEN-DIRKS* | PERFORMANCE MEASUREMENT SYSTEM AND MANAGEMENT CONTROLS: INFORMATION OVERLOAD AND ROLES OVERLAP*OYADOMARI, JOSÉ CARLOS TIOMATSU (INSTITUTO PRESBITERIANO MACKENZIE); DULTRA-DE-LIMA, RONALDO GOMES; AGUIAR, ANDSON BRAGA DE ALVES; CARLA SANTIN*Discussant: Roland Speklé (Nyenrode University) | PERFORMANCE MEASUREMENT AND FAMILINESS: WHY FAMILY FIRMS MAKE LESS USE OF PERFORMANCE MEASURES.*STROBELE, ALEXANDER**(ULM UNIVERSITY);**SEEMANN, ANDRE*Discussant: Thomas Guenther (Dresden University of Technology)  |
| *9:45 – 10:15* | HOW CHANGES IN THE COMPENSATION REGIME AFFECT EFFORT AND RISK-TAKING*BRUGGEN, ALEXANDER (MAASTRICHT UNIVERSITY); NAOMI SODERSTROM* | HOW DO CONTROLLER ROLES SHAPE STRATEGIC DECISION-MAKING? THE IMPORTANCE OF COGNITIVE FLEXIBILITY IN THE CONTROLLER-MANAGER INTERACTION*DANIEL GUESSOW, (WHU-OTTO BEISHEIM SCHOOL OF MANAGEMENT); UTZ SCHÄFFER; SEBASTIAN P. L. FOURNÉ* | UNDERSTANDING THE DEVELOPMENT OF PERFORMANCE MEASUREMENT MODELS– THE NATURE AND MICRO-FOUNDATIONS OF BUSINESS SYSTEM CONTROL*ROJAS, PATRICIO (UNIVERSIDAD DE LOS ANDES)*Discussant: Benedikt Müller-Stewens (University of St. Gallen) | A FUZZY-SET ANALYSIS OF MANAGERS’ INCENTIVES IN SMES: THE RELATIONSHIP WITH PERFORMANCE AND SATISFACTION*BEROVA ALVES, IRYNA (LISBON UNIVERSITY); SOFIA LOURENÇO*Discussant: Laurie Burney (Baylor University) |
| *10:15 – 10:45* |  | THE ROLE OF MANAGEMENT ACCOUNTANTS IN RISK MANAGEMENT: AN EXPLORATORY STUDY IN A LARGE BANK*TILLEMA, SANDRA (UNIVERSITY OF GRONINGEN/ FACULTY OF ECONOMICS AND BUSINESS); ROUVEN TRAPP; PAULA VAN VEEN-DIRKS* | MANAGEMENT CONTROL AND STRATEGY RESEARCH: CONCEPTUALISING NEW RESEARCH OPPORTUNITIES*THAMBAR, PAUL**(MONASH UNIVERSITY); RALPH KOBER*Discussant: James Mackey (California State University Sacramento) | MCS CONFIGURATIONS AND EFFICIENCY IN MECHANICAL ENGINEERING FIRMS: AN EMPIRICAL EVIDENCE BASED ON STOCHASTIC FRONTIER ANALYSIS*ELISEI, LUCA**(UNIVERSITY OF PERUGIA); TEEMU MALMI; FABIO SANTINI*Discussant: David Brown (University of Technology-Sydney) |

10:45 – 11 :15 COFFEE BREAK

11 :15 – 12 :15 PARALLEL SESSIONS

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|  | **Baie des Anges I** | **Montalban** | **Galerie** | **Matisse**  |
|  | ***MCS Packages II******Chairperson Thomas Gunther (Dresden University of Technology)*** | ***Control and Employees******Chairperson Sofia Lourenco (Instituto Superior De Economia E Gestao)***  | ***Environmental Reporting and PMS******Chairperson Paul Thambar (Monash Business School)*** | ***Healthcare III******Chairperson Moja Marc (University of Ljubljana)*** |
| *11:15 – 11:45* | DESIGN AND USE OF MANAGEMENT ACCOUNTING PRACTICES IN FAMILY BUSINESSES: A CONFIGURATIONAL APPROACH*HEINICKE, XAVER (DRESDEN UNIVERSITY OF TECHNOLOGY); STEFANIE EINHORN; GUENTHER THOMAS W.* | THE EFFECT OF TELECOMMUTING ON EMPLOYEES’ OUTPUT*HAESEBROUCK, KATLIJN**(MAASTRICHT UNIVERSITY); ALEXANDER BRÜGGEN; CHRISTOPH FEICHTER* | DESIGN OF ENVIRONMENTAL PERFORMANCE MEASUREMENT SYSTEMS TO SUPPORT DECISION MAKING IN ENVIRONMENTAL AND ECONOMIC SUSTAINABILITY*PHAM, HANNAH (UNI.OF TECHNOLOGY SYDNEY); SUTTON, BRUCE; BROWN, PAUL; BROWN, DAVID* | OPERATIONAL PERFORMANCE AND BUDGET CONSTRAINTS: CASE STUDY IN A PUBLIC HOSPITAL SPECIALIZED IN HEMATOLOGY.*CUNHA CALLADO, ANTÔNIO ANDRÉ (UFRPE); CALLADO, FÁBIA MICHELLE RODRIGUES DE ARAÚJO*Discussant: Melanie Lucia Schneider (Copenhagen Business School) |
| *11:45 – 12:15* | A CONFIGURATIONAL APPROACH OF ORGANIZATIONAL PERFORMANCE: THE CASE OF FRONT OFFICE EMPLOYEES IN THE SERVICE INDUSTRY*BENET, NATHALIE (TOULOUSE 1 CAPITOLE UNIVERSITY); AUDE DEVILLE; KARINE RAIES* | LEVERS OF CONTROL: THE IMPACT OF BELIEFS AND BOUNDARIES ON EMPLOYEES’ COMPLIANT BEHAVIORS*BURNEY, LAURIE (BAYLOR UNIVERSITY); ROBIN RADTKE* | INTEGRATED REPORTING AND SUSTAINABILITY REPORTING: FURTHER EVIDENCE OF HIGH PERFORMANCE COMPANIES*NEEDLES, BELVERD E. (DE PAUL UNIVERSITY); MARK FRIGO; MARIAN POWERS; ANTON SHIGAEV* | THE IMPACT OF ORGANIZATIONAL CHANGES ON MANAGEMENT CONTROL IN A PUBLIC HOSPITAL GROUP – WHY AND HOW?*CRUZ, ISABEL (UNIVERSITY OF COIMBRA); PAULO FILIPE DIZ*Discussant: Benita Gullkvist (Hanken School of Economics) |

12:15 – 13:45 LUNCH

13:45 – 15:15 PARALLEL SESSIONS

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|  | **Baie des Anges I** | **Montalban** | **Galerie** | **Matisse**  |
|  | ***Environmental and Sustainability******Chairperson Belverd Needles (De Paul University)***  | ***Strategic Performance Measurement I******Chairperson Basil Tucker (University of South Australia)*** | ***Responsibility accounting and accountants******Chairperson Nicole Sutton (University of Technology-Sydney))*** | ***Risk Mgmt / Coercive Controls******Chairperson Patricio Rojas (Ese Business School)*** |
| *13:45 – 14:15* | ENVIRONMENTAL MANAGEMENT CONTROL SYSTEMS: A CONSTRUCT VALIDATION STUDY ON DIMENSIONS AND MEASURES*GUENTHER, EDELTRAUD MARTHA (DRESDEN UNIVERSITY OF TECHNOLOGY); ENDRIKAT, JAN; WU, QI; NISHITANI, KIMITAKA; KOKUBU, KATSUHIKO; GUENTHER, THOMAS* | PERFORMANCE MEASUREMENT AND MANAGEMENT SYSTEMS ANDSTRATEGY: A STRUCTURED LITERATURE REVIEW*BARTOLINI, MONICA**(UNIVERSITY OF BOLOGNA); NICOLA CASTELLANO; KATIA CORSI; GRAZIANO COLLER; VINCENZO FASONE; FRANCESCA BERNINI; ANDREA CARDONI; LUCA FORNACIARI* | THE IMPACTS OF ORGANIZATIONAL DYSFUNCTION ON BUDGETING, MANAGERS’ FORECAST AND EARNINGS MANAGEMENTSHIMIZU, NOBUMASA (WASEDA UNIVERSITY); KAZUTOSHI, YANAI; KOHEI, ARAI; AKIKO, TAMURADiscussant: Malagueno, Ricardo (University of East Anglia, Norwich Business School ) | STRATEGY AND ORGANISATIONAL PERFORMANCE: THE ROLE OF RISK MANAGEMENT SYSTEM MATURITY*PELJHAN, DARJA (UNIVERSITY OF LJUBLJANA); DANIJELA MILOŠ SPRCIC; MOJCA MARC*Discussant: Paula van Veen-Dirks (University of Groningen) |
| *14:15 – 14:45* | TRANSLATING SUSTAINABLE AND SMART CITY STRATEGIES INTO PERFORMANCE MEASUREMENT SYSTEMS*GROSSI, GIUSEPPE (*KRISTIANSTAD UNIVERSITY) *SARA BRORSTRÖM; DANIELA ARGENTO; ANNA THOMASSON; ROLAND ALMQVIST* | MAKING STRATEGY PRACTICAL THROUGH ORGANIZATIONAL LEARNING: INTERACTIVE CONTROLS AS ENCODED KNOWLEDGE*BELLISARIO, ANDREA* *(UNIVERSITY OF GRONINGEN/ FACULTY OF ECONOMICS AND BUSINESS); SANDRA TILLEMA; MARTIJN VAN DER STEEN* | RESPONSIBILITY ACCOUNTING AND MANAGERIAL BEHAVIOUR IN THE CONTEXT OF INTER-TEMPORAL DEPENDENCY*SUZUKI, HIROYUKI**(UNIVERSITY OF BRISTOL)*Discussant: Stefan Linder (ESSEC Business School) | ENABLING AND COERCIVE TYPE OF CONTROL, AND WHAT IS IN-BETWEEN.*EKSTRÖM, CECILIA**(OEREBRO UNIVERSITY)*Discussant: Mark Klassen (University of Saskatchewan) |
| *14:45 – 15:15* |  | CONFLICTING BELIEFS ABOUT PERFORMANCE MEASUREMENT: A COGNITIVE DISSONANCE PERSPECTIVE*VAN DER KOLK, BEREND (IE BUSINESS SCHOOL); WESLEY KAUFMANN* | LEAN AND MANAGEMENT ACCOUNTING: SURVEY EVIDENCE OF THE ROLES OF FINANCE FUNCTIONS*BORUP KRISTENSEN, THOMAS (AALBORG UNIVERSITY); HENRIK NIELSEN*Discussant Utz Schaeffer (WHU – Otto Beisheim School of Management) | SETS OF ERM PRACTICES IN NON-FINANCIAL FIRMS: AN EXPLORATORY STUDY*BRAUMANN, EVELYN**(AARHUS UNIVERSITY, SCHOOL OF BUSINESS AND SOCIAL SCIENCES)*Discussant Sandra Tilleman (University of Groningen) |

15:15 – 15:45 COFFEE BREAK

15:45 – 17:15 PARALLEL SESSIONS

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|  | **Baie des Anges I** | **Montalban** | **Galerie** | **Matisse**  | **Baie des Anges II** |
|  | ***Performance Management******Chairperson Tomi Rajala (University of Tampere)*** | ***BI and Analytics******Chairperson James Mackey (University of California Sacramento)*** | ***Performance Measurement & Control******Chairperson Matti Skoog ABO Akademi University)*** | ***Strategic Performance Measurement******Chairperson Aki Jaaskelainen (Tampere University of Technology)*** | ***Innovation******Chairperson Nobumasa Shimizu (Waseda University)*** |
| *15:45-16:15* | AUDIT QUALITY - A QUESTION OF PERFORMANCE*MUELLER, CLAUDIA (UNIVERSITY OF INNSBRUCK); SABINE GRASCHITZ* | THE ROLE OF BUSINESS INTELLIGENCE IN THE PRODUCTION, TRANSMISSION AND RECEPTION OF PMSS' INDICATORS: A CASE STUDY*NESPECA, ANDREA (ANCONA UNIVERSITA' POLITECNICA DELLE MARCHE); MARIA SERENA CHIUCCHI* | RESISTANCE IN THE NAME OF DISCIPLINE: MAINTAINING COMMAND AND CONTROL CULTURE IN THE FRENCH ARMED FORCES.*REDSLOB, LUDIVINE* *(EM LYON); JÉRÉMY, MORALES* | *PERCEPTIONS OF MANAGEMENT TOWARDS THE DESIGN AND USE OF AN EXTERNALLY IMPOSED MANAGEMENT CONTROL SYSTEM**VEGA PEREZ, MIGUEL**(IÉSEG SCHOOL OF MANAGEMENT);* *BREDA SWEENEY; GERALDINE ROBBINS*Discussant: Nicole Sutton (University of Technology – Sydney) | *LINKING INNOVATION MEASUREMENT TO AN IMPLEMENTATION FRAMEWORK**KLASSEN, MARK (*UNIVERSITY OF SASKATCHEWAN); BROOKE DOBNIDiscussant: Deryl Northcott (Auckland University of Technology) |
| *16:15 – 16:45* | CONCEPTUALIZATIONS OF PERFORMANCE: MEASURING THE IMPACT OF PARTICIPATORY CULTURAL INITIATIVES*PIBER, MARTIN (UNIVERSITY OF INNSBRUCK)**LUCIA BIONDI; DEMARTINI PAOLA; PAOLONI NICCOLÒ* | COMPARISON OF CRITICAL SUCCESS FACTORS (CSFS) IDENTIFICATION METHODS*NIEMIEC, ANDRZEJ**(POZNAN UNIVERSITY OF ECONOMICS)* | MANAGEMENT ATTENTION IN PERFORMANCE MEASUREMENT: A SYSTEMATIC LITERATURE REVIEW OF THEORIES FOR PHENOMENON-BASED RESEARCH*PFEFFERKORN, TOM**(HERIOT-WATT UNIVERSITY EDINBURGH); UMIT BITITCI; WILLIAM JACKSON* | INNOVATION PROCESS AND DIGITIZATION IN PROFITABILITY OF THE PRIVATE HEALTHCARE SMES IN FINLAND*HOLOPAINEN, RIIKKA**(UNIVERSITY OF EASTERN FINLAND); MERVI NISKANEN; SARI RISSANEN*Discussant: Arthur Posch (Vienna University of Economics &Business) | MANAGEMENT CONTROLS ENABLING AMBIDEXTERITY IN PROJECTS: EXPLORING THE DYNAMICS*REYNAERT, WARD (GHENT UNIVERSITY);* *WERNER BRUGGEMAN*Discussant: Basil Tucker (University of South Australia) |
| *16:45 – 17:15* | ENHANCING PERFORMANCE MANAGEMENT SYSTEM EFFECTIVENESS *POP-VASILEVA, ALEKSANDRA (MONASH UNIVERSITY); KEVIN BAIRD* | BUSINNESS PERFORMANCE ANALYTICS & ICT. ISSUES AND CHALLENGES*SILVI, RICCARDO (UNIVERSITY OF BOLOGNA); MONICA BARTOLINI; ANNA RAFFONI; FRANCO VISANI* | SMALL MEDIUM ENTERPRICES (SMES) ACCOUNTANT FIRM, MCS THEORETICAL MODEL.*KULLMAN, CHRISTER; GULLKVIST, BENITA M.* *(HANKEN SCHOOL OF ECONOMICS)* | PERFORMANCE MANAGEMENT IN HEALTH CARE: THE CASE OF BEST/WORST PERFORMERS THROUGH ADMINISTRATIVE DATA*ROSHANGHALB, AFSANEH (POLYTECHNIC UNIV. OF MILAN); MAZZALI CRISTINA; LETTIERI, EMANUELE; PAGANONI, ANNA MARIA*Discussant: Lucia Bellora-Bienengraeber (University of Hamburg) | COERCIVE USE OF AN ENABLING MANAGEMENT CONTROL SYSTEM: CULTIVATING NEW BEHAVIOURS IN ESTABLISHED FIRMS*LIEW, ANGELA* *(UNIVERSITY OF AUCKLAND)*Discussant: Sofia Lourenco (Instituto Superior De Economica E Gestao)  |

19:00 CONFERENCE DINNER at the Hyatt Regency Nice

Palais de la Méditerranée – 13 Promenade des Anglais.

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| **Friday, September 15, 2017** |

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09:00 – 9:15 WELCOME:
Frank VERBEETEN *(Utrecht University and Free University of Amsterdam, the Netherlands)*

09:15 – 10:15 PLENARY: Marc EPSTEIN *- formerly of Rice University, Harvard Business School, Stanford Business School, and INSEAD*
“PERFORMANCE MEASUREMENT AND MANAGEMENT CONTROL: CHALLENGES FOR APPLICATIONS AND RESEARCH IN NEW SETTINGS”

10:15 – 10:45 COFFEE BREAK

10:45 – 12:15 PARALLEL SESSIONS

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|  | **Baie des Anges I** | **Mont Alban** | **Galerie** | **Matisse** |
|  | ***Advancements in Management Accounting Research******Chairperson Ivo De Loo (Nyenrode University)*** | ***Managerial Actions and Responses******Chairperson Alexander Bruggen (Maastricht University)*** | ***Formal and informal Controls******Chairperson David Derichs (Aalto University School of Business)*** | ***MCS in Context******Chairperson Claudia Mueller (University of Innsburck)*** |
| *10:30 – 11:00* | THE CASE OF PARTIAL LEAST SQUARES (PLS) PATH MODELING IN MANAGERIAL ACCOUNTING RESEARCH*NITZL, CHRISTIAN (UNIVERSITY OF THE GERMAN FEDERAL ARMED FORCES MUNICH); WYNNE W. CHIN* | GOALS AND MANAGERIAL REPORTING HONESTY: CONFLICTING INCENTIVES AND DECISION RESPONSIBILITY*SMITH, STEVEN (BRIGHAM YOUNG UNIVERSITY); THERESA LIBBY; CHAD PROELL* | THE IMPACT OF CULTURAL DIFFERENCES ON MERGER PERFORMANCE: THE MEDIATING ROLE OF RESISTANCE AND CORPORATE LEARNING*SMEULDERS, DIETER (KU LEUVEN); HENRI C. DEKKER; ALEXANDRA VAN DEN ABBEELE*Discussant Klaus Moeller (University of St. Gallen) | THE EVOLUTION OF MANAGEMENT CONTROL FUNCTION IN A TRANSITION CONTEXT. THE CASE OF THE REPUBLIC OF MOLDOVA*PALADI, IRINA (PARIS X NANTERRE UNIVERSITY);* *PIERRE FENIES*Discussant Nathalie Benet (Toulouse 1 Capitole University) |
| *11:00 – 11:30* | THE UNFILLED POTENTIAL OF SOCIAL NETWORK THEORY IN MANAGEMENT ACCOUNTING RESEARCH*TUCKER, BASIL (UNIVERSITY OF SOUTH AUSTRALIA); CHERYL MCWATTERS* | [THE ‘MONSTER’ BEHIND THE ‘MASTER’: THE PLACE OF CREATIVE ACCOUNTING IN INVESTMENT AND FINANCIAL MARKET FAILURES. EVIDENCE FROM THE UK](http://www.eiasm.org/frontoffice/event_coor_paper_edit.asp?event_id=1187&paper_id=37731&status_id=&any_part=&search_name=&order_by=contact.lastname_sortform,%20contact.firstname_sortform&absolute_page=1&page_size=500)*STAN-MADUKA, EDNA (UNIVERSITY OF HERTFORDSHIRE)* | EXERCISING MANAGEMENT CONTROL THROUGH PERFORMANCE DIALOGUE*RAJALA, TOMI (UNIVERSITY OF TAMPERE); LAIHONEN, HARRI*Discussant: Frank Verbeeten (Utrecht University and Free University of Amsterdam) | PERFORMANCE MEASUREMENT PRACTICES IN THE MOROCCAN SMALL AND MEDIUM SIZED ENTERPRISES: AN EXPLORATORY STUDY*RAHIM, ZINEB (UNIVERSITÉ HASSAN PREMIER SETTAT); MOHAMED LOTFI*Discussant: Katlijn Haesebrouck (Maastricht University) |
| *11:30 – 12:00* | DO THE MOTIVES FOR ADOPTION OF THE BALANCED SCORECARD AFFECT ITS USE?*PAULA M.G. VAN VEEN-DIRKS**(UNIVERSITY OF GRONINGEN) ANNE M. LILLIS* | CHANGING FAST AND SLOW: A LONGITUDINAL CASE STUDY ON THE CALIBRATION OF MANAGEMENT CONTROL ELEMENTS IN A GLOBAL MANUFACTURING COMPANY*TOLDBOD, THOMAS (AALBORG UNIVERSITY);* *BEREND VAN DER KOLK* | EFFECTIVE ACCOUNTING PROCESSES: THE ROLE OF FORMAL AND INFORMAL CONTROLS*MÜLLER-STEWENS, BENEDIKT (UNIVERSITY OF ST. GALLEN); THOMAS GACKSTATTER; KLAUS MÖLLER*Discussant: Gerhard Speckbacher (Vienna University of Economics and Business)  | EXAMINATION APPROPRIATENESS OF INTERDEPENDENCE OF BALANCED SCORECARD DIAGNOSTIC AND INTERACTIVE USE IN CHINESE MANUFACTURING INDUSTRY*XI, MINMIN (COVENTRY UNIVERSITY / BUSINESS SCHOOL)*Discussant: Pascal Nevries (University of Kassel) |

12:15 – 13:45 LUNCH

13:45 – 15:15 PARALLEL SESSIONS

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|  | **Baie des Anges I** | **Mont Alban** | **Galerie** | **Matisse** |
|  | ***MCS Packages******Chairperson Laurie Burney******(Baylor University)*** | ***Public Sector / Charities******Chairperson Marc Janka (Dresden University of Technology)*** | ***Universities******Chairperson Pascal Langevin (Emlyon Business School)*** | ***Healthcare I******Chairperson Antonio Andre Cunha Callado (Universidade Federal Rural De Pernambucco Dadm*** |
| *13:45 – 14:15*  | THE PERFORMANCE EFFECTS OF ORGANIZATIONAL ARCHITECTURE*PALMER, RICHARD (SOUTHEAST MISSOURI STATE UNIVERSITY); ANTONIO DAVILA; MAHENDRA GUPTA* | BRIDGING THE GAP BETWEEN POLICY EVALUATION AND POLICY-MAKING ANALYSES: A CONCEPTUAL RESEARCH WITH “EVIDENCES*KUDO, HIROKO (CHUO UNIVERSITY)* | HISTORY OF PERFORMANCE MEASUREMENT SYSTEMS IN THE AUSTRALIAN HIGHER EDUCATION SECTOR*GUTHRIE, JAMES (MACQUARIE UNIVERSITY); SARDESAI, A* | CONSTRUCTING COST CONSCIOUSNESS IN PHYSICIAN PEER-GROUPS WITH USING LEGITIMIZED BENCHMARK REPORTS*DERICHS, DAVID (AALTO UNIVERSITY SCHOOL OF BUSINESS); MALMI, TEEMU; SIVAK, EDWARD*Discussant: Berend van der Kolk (IE University) |
| *14:15 – 14:45* | STUDYING MCS PACKAGE DESIGN THROUGH MANAGERS’ CONTROL CHOICES*SUTTON, NICOLE (UNIVERSITY OF TECHNOLOGY SYDNEY); DAVID BROWN* | MANAGING PERFORMANCE DIALOGUE IN LOCAL GOVERNMENT*LAIHONEN, HARRI (UNIVERSITY OF TAMPERE); RAJALA, TOMI; VAKKURI, JARMO; HAAPALA, PETRA* | THE IMPACT OF KNOWLEDGE BALANCE SHEETS: PERFORMANCE MEASUREMENT OF THE AUSTRIAN UNIVERSITY SYSTEM IN TRANSFORMATION*HABERSAM, MICHAEL (UNIVERSITY OF INNSBRUCK); MARTIN PIBER; MATTI SKOOG* | EVOLVING FINANCIAL ACCOUNTABILITY REFORMS IN GREEK PUBLIC HOSPITALS UNDER CONDITIONS OF ECONOMIC DISTRESS.*KOTSIAS, STYLIANOS (THE AMERICAN COLLEGE OF GREECE); AUDREY S PATERSON; WILLIAM J JACKSON*Discussant: Alan Hansen (Copenhagen Business School) |
| *14:45 – 15:15* | MANAGERIAL CONTROL SYSTEMS AS A PACKAGE: A FRAMEWORK FOR FAMILY BUSINESS*SONGINI, LUCREZIA (BOCCONI UNIVERSITY); PAOLA VOLA* | UNVEILING THE ROLE OF IDENTITY ACCOUNTABILITY IN SHAPING CHARITY OUTCOME MEASUREMENT PRACTICES*NORTHCOTT, DERYL (AUCKLAND UNIVERSITY OF TECHNOLOGY); YANG, CHERRIE* | A PERFORMANCE MEASUREMENT APPROACH TO DEFINING AND MEASURING RESEARCH RELEVANCE: EVIDENCE FROM UNIVERSITY SENIOR MANAGEMENT*MALINA, MARY; TUCKER, BASIL (*UNIVERSITY OF SOUTH AUSTRALIA) | DETERMINANTS OF ADAPTABILITY IN THE DESIGN OF ACCOUNTING INFORMATION SYSTEMS – A STUDY OF ITALIAN HOSPITALS*OPPI, CHIARA(SANT'ANNA SCHOOL OF ADVANCED STUDIES); ABERNETHY MARGARET; VAGNONI EMIDIA*Discussant: Teemu Malmi (Aalto University School of Business) |

15:15 – 15:45 CLOSING:
MARC EPSTEIN, SALLY K. Widener, Frank VERBEETEN