

Parallel session 1 and 2, Wednesday, June 19, 16.00–17.30.

Room: Aulaen	Room: 1410-039
Chair: Paulo Afonso	Chair: Riccardo Giannetti
Topic: Management Control	Topic: Cost management
<p>Paper: <i>The design and use of a Balanced Scorecard as a strategic management control mechanism: a case study investigation</i></p> <p>Authors: Mirghani Ahmed and Amr M. S. Abdel-Halim</p> <p>Presenters: Mirghani Ahmed and Amr M. S. Abdel-Halim</p> <p>Discussant: Morten Lund Poulsen</p>	<p>Paper: <i>Product family design and costing errors.</i></p> <p>Authors: Lasse Kehrhahn, Matthias Meyer, Ole Meßerschmidt</p> <p>Presenter: Lasse Kehrhahn</p> <p>Discussant: Jari Paranko</p>
<p>Paper: <i>Four qualities of performance measurement system design and their interdependencies in performance evaluation</i></p> <p>Author: Allan Hansen</p> <p>Presenter: Allan Hansen</p> <p>Discussant: Hanne Nørreklit</p>	<p>Paper: <i>Uncertainty in reported cost (predictions), the 1 case of plastics recycling.</i></p> <p>Author: Nicola Van Camp</p> <p>Presenter: Nicola Van Camp</p> <p>Discussant: Fabio Magnacca</p>
<p>Paper: <i>Boundary-spanning roles for performance management: a case study with a processual view on lateral coordination.</i></p> <p>Author: Keita Inoue</p> <p>Presenter: Keita Inoue</p> <p>Discussant: Nicola Castellano</p>	<p>Paper: <i>Unveiling errors in product costs: determinants of over- and under costing.</i></p> <p>Authors: Mark Schmidt, Matthias Meyer, and Lasse Kehrhahn.</p> <p>Presenter: Lasse Kehrhahn</p> <p>Discussant: Leo Mulari</p>

Parallel session 3 and 4, Thursday, June 20, 10.30–12.30.

Room: Aulaen	Room: 1410-039
Chair: Morten Lund Poulsen	Chair: Jens Smed Rasmussen
Topic: Environmental management accounting	Topic: CSR, Management Control
<p>Paper: <i>A systemic model of the relationships between companies, biodiversity, and ecosystems to manage the environmental performance.</i></p> <p>Authors: Lino Cinquini, Giacomo Pigatto, Andrea Tenucci, and Niccolò Braico</p> <p>Presenter: Lino Cinquini</p> <p>Discussant: Klaus Derfuss</p>	<p>Paper: <i>Delegation of contracting rights to promote corporate social responsibility in multi-tier supply chains.</i></p> <p>Authors: Clemens Löffler, Thomas Bauer, and Michael Kopel</p> <p>Presenter: Clemens Löffler</p> <p>Discussant: Amr M. S. Abdel-Halim</p>
<p>Paper: <i>The role of management accounting in the development of hydrogen-based mobility.</i></p> <p>Authors: Lorenzo Leto, Riccardo Giannetti, Nicola Castellano, and Andrea Dello Sbarba.</p> <p>Presenter: Lorenzo Leto</p> <p>Discussant: Jakob Mathias Liboriussen</p>	<p>Paper: <i>Bringing diverse employee motivation out of the closet</i></p> <p>Author: Katrine Schrøder-Hansen</p> <p>Presenter: Katrine Schrøder-Hansen</p> <p>Discussant: Lasse Kehrhahn</p>
<p>Paper: <i>Accounting for biodiversity and ecosystems: a structured literature review.</i></p> <p>Authors: Giacomo Pigatto, Lino Cinquini, Andrea Tenucci, and Niccolò Braico</p> <p>Presenter: Giacomo Pigatto</p> <p>Discussant: Carlos Larrinaga</p>	<p>Paper: <i>An empirical examination of role of corporate social responsibility on firm performance and executive compensation</i></p> <p>Authors: Daniel Shim and Mahfuja Malik</p> <p>Presenter: Daniel Shim</p> <p>Discussant: Mirghani Ahmed</p>
<p>Paper: <i>The European carbon border adjustment mechanism regulation as a driver for carbon management accounting practices: an interventionist study.</i></p> <p>Authors: Paolo Morabito, Riccardo Giannetti; Fabio Magnacca; and Lino Cinquini.</p> <p>Presenter: Paolo Morabito</p> <p>Discussant: Keita Inoue</p>	<p>Paper: <i>Managing the potential performance of the future: perspectives on performance management practices and the identification and development of talents</i></p> <p>Author: Niels Joseph Lennon and Emilie Ipsen Ljubas</p> <p>Presenter: Niels Joseph Lennon</p> <p>Discussant: Paolo Afonso</p>

Parallel session 5, 6, and 7, Thursday, June 20, 13.30–15.00.

Room: Aulaen	Room: 1410-039	Room: M2 1427-246
Chair: Lino Cinquini	Chair: Nicola Van Camp	Chair: Allan Hansen
Topic: Digitalisation	Topic: Inter-organisational cost management and control	Topic: Accounting methodology
	<p>Paper: <i>Typology of cost reduction projects in sourcing for large corporations: a conceptual paper</i></p> <p>Author: Leo Mulari and Jari Paranko</p> <p>Presenter: Leo Mulari</p> <p>Discussant: Wellington Carneiro</p>	<p>Paper: <i>Exploring accounting's language games: a pragmatic constructivist approach to discovering epistemic methods of accounting</i></p> <p>Author: Fabio Magnacca, Jakob Mathias Liboriussen, and Hanne Nørreklit</p> <p>Presenter: Fabio Magnacca</p> <p>Discussant: Sofie Amalie Ringgaard</p>
<p>Paper: <i>Bridging the gap: the transformative alliance of the throughput model, ai-ml (generative ai), and trust in project-based capital investment.</i></p> <p>Authors: Waymond Rodgers and Said Mohamed</p> <p>Presenter: Waymond Rodgers</p> <p>Discussant: Lorenzo Leto</p>	<p>Paper: <i>Resilience capabilities and performance measurement systems in logistics. A case study on a supermarket cooperative.</i></p> <p>Authors: Nicola Castellano and Alessandro Marelli</p> <p>Presenter: Nicola Castellano</p> <p>Discussant: Clemens Löffler</p>	<p>Paper: <i>Accounting for possibilities through real-option modelling</i></p> <p>Author: Morten Jakobsen</p> <p>Presenter: Morten Jakobsen</p> <p>Discussant: Riccardo Giannetti</p>
<p>Paper: <i>Finance transformation, business intelligence/analytics systems and management accounting information service levels.</i></p> <p>Authors: Bernhard Wieder and Maria-Luise Ossimitz</p> <p>Presenter: Maria-Luise Ossimitz</p> <p>Discussant: Niels Joseph Lennon</p>		

Parallel session 8 and 9, Thursday, June 20, 15.45–17.15.

Room: Aulaen	Room: 1410-039
Chair: Teemu Laine	Chair: Niels Joseph Lennon
Topic: Cost Management	Topic: Management Control
	<p>Paper: <i>From old habitus to new practices: Implementing TQM in a remote service organization.</i></p> <p>Authors: Wellington Carneiro, Octavio Ribeiro De Mendonça Neto, Paulo Afonso, Jose Carlos Tiomatsu Oyadomari, and Ronaldo Gomes Dultra-De-Lima</p> <p>Presenter: Wellington Carneiro</p> <p>Discussant: Allan Hansen</p>
<p>Paper: <i>Toward a profitability impact analysis of personal job performance</i></p> <p>Authors: Jari Paranko, Pasi Julkunen, and Leo Mulari</p> <p>Presenter: Jari Paranko</p> <p>Discussant: Johannes Voshaar</p>	<p>Paper: <i>A complementarity perspective on the ‘roots’ of and ‘routes’ to psychological ownership – the interplay between financial managers’ autonomy, organizational tenure, and perceived justice.</i></p> <p>Authors: Klaus Derfuss, Sina K. Feldermann, and Martin R.W. Hiebl.</p> <p>Presenter: Klaus Derfuss</p> <p>Discussant: Lino Cinquini</p>
<p>Paper: <i>Firm-level robot use and labor cost behavior.</i></p> <p>Authors: Johannes Voshaar, Thomas R. Loy, and Michael J. Koch.</p> <p>Presenter: Johannes Voshaar</p> <p>Discussant: Waymond Rodgers</p>	<p>Paper: <i>Operating the boundary system: A case study of a bank</i></p> <p>Author: Sofie Amalie Ringgaard</p> <p>Presenter: Sofie Amalie Ringgaard</p> <p>Discussant: Maria-Luise Ossimitz</p>