

WEDNESDAY, 14th December 2022

12:00 - 13:00 REGISTRATION

PLENARY SESSION : Auditorium CGD (2nd floor)

13:00 - 13:15

SOME INTRODUCTORY WORDS

13:15 - 14:15

PLENARY - Professor Eija VINNARI, Tampere University

	Room : Edifer (2nd floor)	Room: Staples (3rd Floor)	Room: CTT (3rd Floor)	Room: Santander (3rd Floor)	Room: Delta (3rd Floor)
14:30 - 15:15 Paper 1:	THE PROVOCATION OF PROFIT: ORGANISATIONAL IDENTITY AND PUBLIC MEASURES --- ADAMS, SARAH from THE AUSTRALIAN NATIONAL UNIVERSITY	HOW TO PROMOTE RISK DISCLOSURE IN INTERNAL REPORTING? THE ROLES OF RISK REPORTING POLICY AND WORK CLIMATE --- KHAJEHNEJAD, SABRA from KU LEUVEN	THE INTERPLAY BETWEEN STRATEGY, LEADERSHIP STYLE, AND MCS: A FRAMEWORK FOR EVALUATING MANAGEMENT CONTROL STYLE --- MAASALO, PETRUS from UNIVERSITY OF EASTERN FINLAND	QUANTIFYING SMART CITY COLLABORATIVE THINKING?: EXPERIENCE IN THE CITY OF OULU --- ALEKSANDROV, EVGENII from NORD UNIVERSITY BUSINESS SCHOOL	MANAGEMENT CONTROL CHANGES DURING A PANDEMIC AND IMPLICATIONS ON HYBRID WORK MODELS: A CHANGE PATHWAYS LENS --- CARR, MICHELLE from UNIVERSITY COLLEGE CORK
15:15 - 16:00 Paper 2:	A SOCRATIC METHOD OF MANAGEMENT ACCOUNTING IN THE PERFORMANCE MANAGEMENT OF INNOVATIVE PROJECTS --- LIBORIUSSEN, JAKOB MATHIAS from NHH NORWEGIAN SCHOOL OF ECONOMICS	THE EFFECT OF TIME TRACKING ON MOTHERHOOD BIAS IN PERFORMANCE EVALUATION OF TELECOMMUTING EMPLOYEES --- WILLIAMSON, MICHAEL from UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN	THE EXERCISE OF INFORMAL INFLUENCE THROUGH INTRA- ORGANIZATIONAL IMPRESSION MANAGEMENT --- VAN DER STEEN, MARTIJN from UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS	PERFORMANCE MEASUREMENT FOR A CIRCULAR CITY: INDICATOR CONSTRUCTION AS PART OF AN ACTION-NET --- BEKIER, JUSTYNA AGATA from COPENHAGEN BUSINESS SCHOOL	SUBJECTIFYING END CUSTOMERS AS LIFE-CONTENT- PRODUCERS: THE FIELD OF THE R&D OF MEDICINES --- CHAKHOVICH, TERHI from LUT UNIVERSITY (LAPPEENRANTA-LAHTI UNIVERSITY OF TECHNOLOGY LUT

16:00 - 16:30 COFFEE BREAK - cloisters 2nd floor

	Room : Edifer (2nd floor)	Room: Staples (3rd Floor)	Room: CTT (3rd Floor)	Room: Santander (3rd Floor)	Room: Delta (3rd Floor)
16:30 - 17:15 Paper 1:	WHEN THE SHIRT DOES NOT FIT: AN EMPIRICAL STUDY OF COMPETING LOGICS OF AUDITORS' ROLE IN COMBATING MONEY LAUNDERING -- BERGE, JOEL from NHH NORWEGIAN SCHOOL OF ECONOMICS	THE EFFECTS OF COMPENSATION CONTRACTS AND PROCESS ACCOUNTABILITY --- ABTS, MARTE from KU LEUVEN	BURN IT OR RETURN IT? THE EFFECTS OF UNCERTAINTY AND THE POSSIBILITY TO RETURN BUDGET ON CAPITAL BUDGETING --- BAUCH, KAI ALEXANDER from KAISERSLAUTERN TECHNICAL UNIVERSITY	EXPLORING THE ROLE OF MATURITY MODELS IN ENABLING AND DEVELOPING INTER-ORGANIZATIONAL COST MANAGEMENT --- MAGNACCA, FABIO from UNIVERSITY OF PISA	MANAGERIAL INCENTIVES, DISCLOSURE, AND DISCLOSURE SUBSTITUTION: EVIDENCE FROM RELATIVE PERFORMANCE EVALUATION --- MARTIN, MELISSA from UNIVERSITY OF ILLINOIS AT CHICAGO
17:15 - 18:00 Paper 2:	MANAGING MANAGEMENT CONTROL SYSTEM CHANGE IN THE EARLY STAGES: A MATURITY MODEL BASED PROPOSAL --- CAMPANALE, CRISTINA from UNIVERSITY OF PISA	BUILDING ADAPTIVE CAPACITY: THE ROLE OF ADVANCED ANALYTICS IN RISK MANAGEMENT --- POSCH, ARTHUR from IMC UNIVERSITY OF APPLIED SCIENCES IN KREMS	MOTIVATING EFFORTFUL INFORMATION ACQUISITION AND HONEST REPORTING: THE EFFECT OF INPUT, OUTPUT AND HYBRID CONTROL --- HAESEBROUCK, KATLIJN from MAASTRICHT UNIVERSITY	THINKING IN BOXES: IMPLEMENTING ACCOUNTING IN TRAINING WORKSHOPS --- HONSEL, VICTORIA from WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT	ALIGNING TARGET SETTING IN ORGANIZATIONS --- TODOROVA, MARIYA from INSEAD

18:15 - 19:15 RECEPTION - cloisters 2nd floor

THURSDAY, 15th December 2022

	Room : Edifer (2nd floor)	Room: Staples (3rd Floor)	Room: CTT (3rd Floor)	Room: Santander (3rd Floor)	Room: Delta (3rd Floor)
09:00 - 09:45 Paper 1:	ABC BRIDGING TENSIONS BETWEEN LOGICS OF CARE AND BUSINESS: THE PERSPECTIVE OF PARADOX THEORY --- CONCEIÇÃO, ANA from ISTC BUSINESS SCHOOL	THE DIGITAL TRANSFORMATION OF MANAGEMENT CONTROL: SHEDDING LIGHT ON THE IMPORTANCE OF BUSINESS ANALYTICS CAPABILITIES AND THE BUSINESS PARTNER ROLE --- BOERNER, XENIA from DRESDEN UNIVERSITY OF TECHNOLOGY	"GO EASY ON ME!" SUPERVISOR DISCRETION IN TARGET SETTING AFTER MANAGERIAL TURNOVER --- VERSCHAEVE, MATHILDE from KU LEUVEN	HOW EMPLOYEES NAVIGATE TENSIONS: INSIGHTS FROM AN 'AGILE' BANK --- DERICHS, DAVID from AALTO UNIVERSITY SCHOOL OF BUSINESS	EMPLOYEES' ADVICE SEEKING: THE ROLE OF ADVICE SOURCE AND PERFORMANCE MEASURE NOISE --- FEICHTER, CHRISTOPH from VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS
09:45 - 10:30 Paper 2:	PERFORMANCE MANAGEMENT AND BOUNDARY SPANNING ROLES FOR HORIZONTAL COORDINATION: INSIGHTS FROM INTRA-ORGANIZATIONAL COLLABORATION --- INOUE, KEITA from TOKYO KEIZAI UNIVERSITY	BEAN COUNTERS, BUSINESS PARTNERS, OR EVEN MORE ROLES? MANAGEMENT ACCOUNTING ROLES IN THE AGE OF THE DIGITAL TRANSFORMATION --- MATERN, JANINA from UNIVERSITY OF HAGEN	DEVELOPMENT OF MANAGEMENT ACCOUNTING LITERATURE ON CRISIS BETWEEN THE FINANCIAL CRISIS (2007/2008) AND THE COVID-19 CRISIS (2020/2021) --- HOFFMANN, NICOLE from POTSDAM UNIVERSITY	RELATIONAL ROLE OF PERFORMANCE MEASURES FOR MANAGERS WITH INTERDEPENDENT SELF-CONSTRUCTURAL --- FUJINO, MASAFUMI from NIHON UNIVERSITY	"LET ME RECOGNIZE YOU FOR YOUR ADVICE": HOW PEER RECOGNITION DESIGNS IMPACT PEER ADVICE SEEKING --- VOERMANS, ELIEN from ERASMUS UNIVERSITY ROTTERDAM, ERIM

10:30 - 11:00 **COFFEE BREAK - cloisters 2nd floor**

	Room : Edifer (2nd floor)	Room: Staples (3rd Floor)	Room: CTT (3rd Floor)	Room: Santander (3rd Floor)	Room: Delta (3rd Floor)
11:00 - 11:45 Paper 1:	OBTAINING LEGITIMACY TO PLAY MORE PERFORMATIVE ROLES : THE CASE OF THE MANAGEMENT ACCOUNTANTS --- DEMARET, JULIE from TOURS UNIVERSITY	CONTRACT DESIGN IN R&D RELATIONSHIPS: A TOPIC MODELLING APPROACH --- DISTELMANS, TINEKE from KU LEUVEN	THE EFFECTS OF LEADER BEHAVIORAL INTEGRITY AND EMPLOYEE INTOLERANCE OF UNCERTAINTY ON EMPLOYEE MISREPORTING BEHAVIOR --- KHAJEHNEJAD, SABRA from KU LEUVEN	THE EVOLUTION OF MANAGEMENT CONTROL SYSTEMS AND ITS IMPLICATIONS FOR ORGANIZATIONAL CHANGE - DELFINO, GIANLUCA F. from MADRID INSTITUTO DE LA EMPRESA	ON THE LINKS BETWEEN CALCULATIVE CULTURE AND DATA ANALYTICS USE: EVIDENCE FROM FINANCIAL DUE DILIGENCE --- KASTRUP, TIM from UPPSALA UNIVERSITY
11:45 - 12:30 Paper 2:	MIDDLE MANAGER STRATEGIC ROLES: CONTROL PROBLEMS AND MANAGEMENT CONTROL COMBINATIONS --- SWEENEY, BREDA from NATIONAL UNIVERSITY OF IRELAND, GALWAY	EFFECT OF INTER-FIRM CONTROL ON ROLE CONFLICT AND AMBIGUITY OF BOUNDARY SPANNERS: THE DUALITY OF INTRA- AND INTER-FIRM CONTROL --- OURA, KEISUKE from RITSUMEIKAN UNIVERSITY	HAVING THE RIGHT LEADER IN CHARGE? LEADERSHIP STYLES, RELATIONAL CONTRACTING AND THEIR EFFECT ON COMPENSATION EFFECTIVENESS AND EMPLOYEE PERFORMANCE --- MILOSEVIC, NELA from BELGRADE UNIVERSITY	SENSE OF COMMUNITY: EXPLORING THE ROLE OF THE SOCIALITY OF INCENTIVES IN A GAMIFIED PLATFORM FOR DELIVERY RIDERS --- WANG, GUANLIN from UNIVERSITY OF BRISTOL	HOW HAS THE PERFORMANCE MANAGEMENT SYSTEM CHANGED IN A FAMILY FIRM WITH THE ENTRY OF A PRIVATE EQUITY FUND? --- AGUIAR, ANDSON from UNIVERSITY OF SAO PAULO

12:30 - 13:45 **LUNCH - Restaurant at ISEG and rooftop (2nd floor)**

**PLENARY SESSION : Auditorium CGD (2nd floor)**

13:45 - 14:45 **PLENARY - Professor Isabella GRABNER, Vienna University of Economics and Business**

	Room : Edifer (2nd floor)	Room: Staples (3rd Floor)	Room: CTT (3rd Floor)	Room: Santander (3rd Floor)	Room: Delta (3rd Floor)
15:00 - 15:45 Paper 1:	HOW DO SOME RISKS MATTER MORE THAN OTHER: POSITIONING TACTICS AND RISK CONSTRUCTION IN RISK MANAGEMENT --- KEREMIS, ANESTIS from COPENHAGEN BUSINESS SCHOOL	DOES SOLICITATION PRODUCE MORE INFORMATIVE USER-GENERATED PERFORMANCE RATINGS? EVIDENCE FROM A FIELD EXPERIMENT --- FRITZSCHE, FABIAN from ULM UNIVERSITY	TRUST VERSUS REWARDS: REVISITING MANAGERIAL DISCRETION IN INCOMPLETE CONTRACTS --- HU, WENQIAN from UNIVERSITY OF WATERLOO	FROM FOOTBALL TO SOCCER: UNCOVERING THE PARADOXICAL TENSIONS CREATED BY FINANCIALIZATION OF FOOTBALL CLUBS --- DE ALMEIDA, MARTA MALHEIRO from NOVA SCHOOL OF BUSINESS AND ECONOMICS	MANAGEMENT CONTROL SYSTEMS IN SMES: THE ROLE OF COST CONTROL --- FELDHUES, MELANIE LUCIA from COPENHAGEN BUSINESS SCHOOL
15:45 - 16:30 Paper 2:	MANAGEMENT ACCOUNTING CHANGE AND THE DYNAMICS OF OUTCOME, PROCESS AND PERSONAL ACCOUNTABILITY --- MESSNER, MARTIN from UNIVERSITY OF INNSBRUCK	MULTI-RATER PERFORMANCE EVALUATION AND CALIBRATION: MANAGING MULTIPLE OPINIONS --- SCHAUPP, DANIEL from WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT	INCENTIVES, FRAMING AND TRUST IN ALGORITHMIC ADVICE: AN EXPERIMENTAL STUDY --- WIERNSPERGER, MARTIN from VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS	ACCOUNTING FOR UTOPIA: UNPACKING THE MORAL DIMENSION OF CALCULATIVE PRACTICES --- GRANÀ, FABRIZIO from ESCP EUROPE, LONDON CAMPUS	BEYOND PAY-FOR-PERFORMANCE: CHANGE ENOUGH OR DON'T CHANGE AT ALL --- SCHNEGG, MAËL from UNIVERSITY OF ST. GALLEN

16:30 - 17:00 **COFFEE BREAK - cloisters 2nd floor**

	Room : Edifer (2nd floor)	Room: Staples (3rd Floor)	Room: CTT (3rd Floor)	Room: Santander (3rd Floor)	Room: Delta (3rd Floor)
17:00 - 17:45 Paper 1:	INTEGRATING THE SDGS IN CORPORATE INVESTMENT EVALUATION: AN INTERVENTIONIST RESEARCH INFORMED BY A SERENDIPITOUS APPROACH --- PIGATTO, GIACOMO from SANT'ANNA SCHOOL OF ADVANCED STUDIES	THE GENDER PAY GAP IN PERFORMANCE-BASED PAY: EVIDENCE FROM A FINANCIAL SERVICES FIRM --- MARINI, CLAUDIA from VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS	THE SUSTAINABILITY EFFECT: LEADING THE PATH OF MANAGEMENT ACCOUNTING AND PERFORMANCE MANAGEMENT TOWARDS NEW PRACTICES AND SYSTEMS --- MISSAGLIA, ANNA LUCIA from LIUC CARLO CATTANEO	INFLUENCE ACTIVITIES AND FAVORITISM IN FIRMS --- IZE, FABIEN from TILBURG UNIVERSITY	POWER ASYMMETRIES, RISK, AND GOVERNANCE MECHANISMS FOR VALUE CREATION IN INTERNATIONALISED AGRI-FOOD SUPPLY CHAINS --- RAMÓN JERÓNIMO, JUAN MANUEL from UNIVERSITY PABLO DE OLAVIDE, SEVILLE
17:45 - 18:30 Paper 2:	INTERNATIONALISATION PROCESS AND PERFORMANCE MEASUREMENT SYSTEMS IN SMES: A STRONG STRUCTURATION APPROACH --- SEGOVIA-VILLARREAL, MARIA from UNIVERSITY PABLO DE OLAVIDE, SEVILLE	THE GENDER PAY GAP EXAMINED FROM A PERFORMANCE MANAGEMENT PERSPECTIVE --- PATTERSON, KATE from VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS	CEOS AND CHARITY INVOLVEMENT: DO THEY ACT CONSISTENT IN THEIR CORPORATE DECISIONS? --- ZHANG, JINGWEN from ERASMUS UNIVERSITY ROTTERDAM	THE EFFECT OF VOLUNTARY MANAGERIAL PAY CUTS ON EMPLOYEE EFFORT --- WIERNSPERGER, MARTIN from VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS	GAINING TRACTION: HOW SMES SUCCEED IN MAKING MANAGEMENT CONTROL SYSTEMS STICK --- REINKING, JEFF from UNIVERSITY OF CENTRAL FLORIDA

19:30-21:30 **CONFERENCE DINNER: Salão Nobre (4th floor)**

**FRIDAY 16th December 2022**

	Room : Edifer (2nd floor)	Room: Staples (3rd Floor)	Room: CTT (3rd Floor)	Room: Santander (3rd Floor)	Room: Delta (3rd Floor)
<b>09:00 - 09:45 Paper 1:</b>	COMPLEMENTARITY AMONG CONTROL COMPONENTS TO ENABLE CREATIVITY IN ORGANIZATIONS --- ASADA, HIROFUMI from OSAKA UNIVERSITY OF ECONOMICS	INNOVATION AS GAME CHANGER? ON THE BIDIRECTIONAL EFFECTS BETWEEN MANAGEMENT ACCOUNTING SYSTEM INNOVATION AND ORGANIZATIONAL SUCCESS --- BACH, ALISA SOPHIE from WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT	MANAGEMENT ACCOUNTING CHANGE WITH MACHINE LEARNING: A LITERATURE REVIEW ON APPLICATION EXPERIENCE --- SAGRADOV, OLGA from BRANDENBURG TECHNICAL UNIVERSITY COTTBUS	DEALING WITH SETBACKS: THE ROLE OF HOPE IN CHANGING MANAGEMENT CONTROL PRACTICE --- JOHANSON, DANIEL from NHH NORWEGIAN SCHOOL OF ECONOMICS	DO BIRDS OF A FEATHER FLOCK TOGETHER? THE JOINT EFFECTS OF MANAGER AND SUBORDINATE NARCISSISM ON PERFORMANCE EVALUATION --- MASKE, MIRIAM from MUNICH UNIVERSITY OF THE FEDERAL ARMED FORCES
<b>09:45 - 10:30 Paper 2:</b>	COOPERATIVE BUDGETING: MEETING TIGHT BUDGETARY TARGETS THROUGH GENERALISED SOCIAL EXCHANGE --- WIEGMANN, LEONA from MONASH UNIVERSITY	ARE TACIT KNOWLEDGE AND DIVERSE PERFORMANCE MEASUREMENT SYSTEMS ANTECEDENTS FOR A FIRM'S ABSORPTIVE CAPACITY? --- SALEHI, SAHAR from UNIVERSITY OF ANTWERP	PRODUCT COST ESTIMATION USING MACHINE LEARNING: THE TRADE-OFF BETWEEN ACCURACY AND EXPLAINABILITY --- WOUTERS, MARC from KARLSRUHE INSTITUTE OF TECHNOLOGY (KIT)	IN THE SEARCH OF THE BOTTLENECKS OF THE MANAGEMENT INFORMATION USAGE --- PÄRL, ÜLLE from UNIVERSITY OF TARTU	PEER PERFORMANCE ASSESSMENTS IN DIVERSE TEAMS: THE ROLE OF TEAM EVALUATION --- WIERNSPERGER, MARTIN from VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS
<b>10:30 - 11:00</b>	<b>COFFEE BREAK - cloisters 2nd floor</b>				
	Room : Edifer (2nd floor)	Room: Staples (3rd Floor)	Room: CTT (3rd Floor)	Room: Santander (3rd Floor)	
<b>11:00 - 11:45 Paper 1:</b>	THE INTERPLAY OF MANAGEMENT CONTROL SYSTEMS AND SOCIAL CAPITAL IN A SOCIAL ENTERPRISE --- VIEIRA, RUI JOSÉ from IE BUSINESS SCHOOL	ENABLING PERFORMANCE MEASUREMENT SYSTEMS FOR SUBORDINATE LEARNING --- FARRELL, MICHAEL from UNIVERSITY COLLEGE CORK	NARRATIVE COMMENTS IN PEER EVALUATIONS: EVIDENCE ON TEAM CREATIVITY --- CARDINAELS, EDDY from TILBURG UNIVERSITY	ONLINE BIG DATA, FLEETING TIME AND DOUBTFUL INSCRIPTIONS: DECISION MAKING IN FORMULA ONE RACING --- MOURITSEN, JAN from COPENHAGEN BUSINESS SCHOOL	
<b>11:45 - 12:30 Paper 2:</b>	CONCEPTUAL METAPHORS IN MANAGEMENT CONTROL: AN ILLUSTRATIVE TEXTBOOK ANALYSIS --- WALL, FRIEDERIKE from KLAGENFURT UNIVERSITY	ENCOURAGING INDIVIDUAL AMBIDEXTROUS BEHAVIOUR BY AN INTERPLAY BETWEEN MANAGEMENT CONTROL SYSTEMS AND TRANSFORMATIONAL LEADERSHIP STYLE --- GULLKVIST, BENITA M. from UNIVERSITY OF VAASA	THE EFFECT OF JOB EXPERIENCE IN "R", "D" OR BOTH ON CREATIVE IDEA EVALUATION --- LIU, SHANMING from ESSEC BUSINESS SCHOOL	A USERS' PERSPECTIVE ON EVALUATIVE INFRASTRUCTURES IN SCHOOLS: FROM PLAYFUL ASSESSMENTS OF READING SKILLS TO A SOCIALIZATION INTO ONLINE IDENTITY GAMES --- JUNNE, JAROMIR from HAMBURG HELMUT SCHMIDT UNIVERSITY - UNIVERSITY OF THE FEDERAL ARMED FORCES	
<b>12:30 - 13:45</b>	<b>LUNCH - Restaurant at ISEG and rooftop (2nd floor)</b>				
	<b>PLENARY SESSION : Auditorium CGD (2nd floor)</b>				
<b>13:45 - 14:45</b>	<b>PLENARY - Professor Robert BUSHMAN, University of North Carolina</b>				
<b>14:45 - 15:00</b>	<b>CLOSING</b>				