

WEDNESDAY, SEPTEMBER 18, 2019

12:00 - 1:00	REGISTRATION			
1:00 - 1:15	Room Amphi - WELCOME Karen Sedatole, Frank Verbeeten, and Sally Widener - <i>Conference Chairpersons and Keynote Speaker</i> Chris Chapman - <i>EIASM President</i> Nadine Tournois - <i>IAE Director</i>			
1:15 - 2:15	Room Amphi - PLENARY Karen Sedatole Chairperson: Sally Widener			
2:15 - 2:30	BREAK			
PARALLEL SESSIONS				
	Room 2B08 : Learning and Creativity Chairperson: Isabella Grabner	Room 2B36 : Levers of Control Chairperson: Klaus Derfuss	Room 2B30: Control mechanisms Chairperson: Daniel Schaupp	Room 2B16: Accounting in SME's Chairperson: Arthur Posch
2:30 - 3:00 Paper 1:	THE ROLE OF MANAGEMENT CONTROL SYSTEMS AND ORGANISATIONAL LEARNING DURING EPISODES OF STRATEGIC CHANGE (Martijn Van der Steen, Andrea Bellisario, Sandra Tillema)	THE RELATIONSHIPS BETWEEN THE LEVERS OF CONTROL, ORGANIZATIONAL CAPABILITIES, AND ORGANIZATIONAL PERFORMANCE: A META-ANALYSIS (Lucia Bellora-Bienengraeber, Klaus Derfuss, Jan Endrikat)	MANAGING PUBLIC PRIVATE PARTNERSHIP (PPP) RISKS AND OUTCOMES: LEVERAGING SOCIAL CAPITAL AND MANAGEMENT CONTROL MECHANISMS (Nava Subramaniam, Chathuri Senarath, Alan Lowe)	THE RELATIONSHIP BETWEEN MCS AND DELEGATION IN SMES (Patricio Rojas)
Discussant Paper 1:	Aleksandra Klein	Patricia Martyn	Rafael Heinzelman	Sofia Lourenco
3:00 - 3:30 Paper 2:	CONTROLS ENABLING INDIVIDUAL AMBIDEXTERITY – AN EXPERIMENTAL INVESTIGATION (Sven Grossrieder, Michael Burkert)	THE LEGITIMISING USE OF INTERACTIVE MCS: A STUDY OF EMPLOYEES' PERCEPTION AND MANAGERIAL INTENTIONS IN A COOPERATIVE BANK (Nathalie Benet, Aude Deville, Severine Ventolini)	CORPORATE CLIMATE ADAPTATION PROACTIVITY: AN EMPIRICAL STUDY OF RISK AND CAPACITY APPRAISALS OF CLIMATE CHANGE AND THE ENABLING AND CONTROLLING USE OF ENVIRONMENTAL MANAGEMENT CONTROL SYSTEMS (Sugeeth Patabendige, Nava Subramaniam, Jayanthi Kumarasiri)	A CONTINGENT PERSPECTIVE ON MANAGEMENT ACCOUNTING SYSTEMS IN FAMILY FIRMS (Arthur Posch)
Discussant Paper 2:	Mandy Cheng	Lucia Bellora-Bienengraeber	Kai Mertens	Patricio Rojas
3:30 - 4:00 Paper 3:	MANAGING THE TRADE-OFF BETWEEN DELEGATION AND TASK INTERDEPENDENCE IN CREATIVE TEAMS: THE ROLE OF PERSONNEL AND CULTURAL CONTROLS (Aleksandra Klein, Isabella Grabner, Gerhard Speckbacher)	STRATEGY IMPLEMENTATION AT MIDDLE MANAGER LEVEL: HOW BELIEFS SYSTEMS AND DIAGNOSTIC CONTROL SYSTEMS COMBINE TO MOBILISE ACTION (Patricia Martyn, Breda Sweeney, Anne Lillis)	ESTABLISHING ACCOUNTING AND CONTROL IN YOUNG FIRMS (Rafael Heinzelman, Andreas Flanschger, Martin Messner)	A CONTINGENCY FRAMEWORK FOR THE USE OF NON-FINANCIAL PERFORMANCE MEASURES IN MANAGERIAL INCENTIVES: EVIDENCE FROM SMES (Iryna Berova Alves, Sofia Lourenco)
Discussant Paper 3:	Sven Grossrieder	Nathalie Benet	Sugeeth Patabendige	Arthur Posch
4:00 - 4:30	COFFEE BREAK			
PARALLEL SESSIONS				
	Room 2B08 : Enterprise Risk Management Chairperson: Nan Jiang	Room 2B36: Enhancing Organizational Performance I Chairperson: Christian Nitzl	Room 2B30: Social/long term imperatives Chairperson: Deryl Northcott	Room 2B16: Intra- and Inter-Organizational Control Chairperson: Shannon Anderson
4:30 - 5:00 Paper 1:	A REVIEW ON QUANTITATIVE ENTERPRISE RISK MANAGEMENT (ERM) RESEARCH: INCONSISTENCIES AND RESEARCH OPPORTUNITIES (Evelyn Braumann, Martin Hiebel, Arthur Posch)	THE ACCOUNTING IDIOT: HOW MUNDANE ACCOUNTING PRACTICES PRODUCE OVERFLOWS IN THE PROCESS OF FRAMING ORGANISATIONAL PERFORMANCE (Niels Lennon, Daniel Harritz)	CAN ACCOUNTABILITY MITIGATE MANAGERIAL MYOPIA? (Mina Licen, Sergeja Slapnicar)	IDENTITY REGULATION AS SOFT CONTROL: THE ROLE OF INTRA-ORGANIZATIONAL IMPRESSION MANAGEMENT (Rouven Trapp, Martijn Van der Steen)
Discussant Paper 1:	Darja Peljhan	Mael Schnegg	Janni Nielsen	Keita Inoue
5:00 - 5:30 Paper 2:	THE ROLES ENTERPRISE RESOURCE PLANNING AND MANAGEMENT CONTROL IN FACILITATING KNOWLEDGE SHARING (Amizawati Mohd Amir, Izzeideen Alomari, Khairul Aziz, Sofiah Auzair)	THE INFLUENCE OF ORGANIZATIONAL STRUCTURE ON VALUE BASED MANAGEMENT (VBM) IMPLEMENTATION – FINDINGS FROM AUSTRIA, GERMANY AND SWITZERLAND (Bernhard Hirsch, Steven Nowotny, Christian Nitzl)	WALKING THE TIGHTROPE: THE ROLE OF MANAGEMENT CONTROL SYSTEMS IN BALANCING SOCIAL AND ECONOMIC IMPERATIVES (Aldonio Ferreira, Zhyun Gong, Ralph Kober)	MANAGEMENT CONTROLS AND HORIZONTAL COORDINATION: A CASE STUDY OF COLLABORATION WITHIN A TRAVEL AGENCY GROUP (Keita Inoue)
Discussant Paper 2:	Nan Jiang	Niels Lennon	Mina Licen	Martijn van der Steen

5:30 - 6:00 Paper 3:	RELATIONSHIP BETWEEN RISK MANAGEMENT SYSTEM DEVELOPMENT AND RISK MANAGEMENT EFFECTIVENESS: THE ROLE OF INTERACTIVE USE OF RISK MANAGEMENT SYSTEMS (Darja Peljhan, Mojca Marc)	IMPLICATIONS AND SUCCESS FACTORS OF DATA MINING FOR BUSINESS PERFORMANCE FORECASTING: A CASE STUDY (Mael Schnegg, Christopher Stoll, Klaus Moller)	CHALLENGES IN IMPLEMENTING SOCIAL RETURN ON INVESTMENT (SROI): AN INQUIRY INTO ITS SITUATIONAL APPROPRIATENESS (Janni Nielsen)	THE INFLUENCE OF CONTROL CHOICE AND PARTNER'S PRIOR TRANSACTIONAL EXPERIENCE ON PARTNER'S TRUST AND COOPERATIVENESS IN NEW COLLABORATIONS (PART II) (Yee Phua, Shannon Anderson, Mandy Cheng)
Discussant Paper 3:	Roland Spekle	Bernhard Hirsch	Aldonio Ferreira	Rouven Trapp
6:45 - 7:45	WELCOME COCKTAILS : "Plage du Beau Rivage" - Quai des Etats Unis 107 - <i>(on the Promenade des Anglais)</i>			

THURSDAY, SEPTEMBER 19, 2019

8:45 - 9:00	Room Amphi - WELCOME Frank Verbeeten			
9:00 - 10:30	PLENARY: TED TALKS on the Dark Sides of Controls Speakers: Annie Farrell (brain activity research), Brian Cadman (executive compensaton), Isabella Grabner (creativity and innovation), Shannon Anderson (education) and Roland Spekle (public sector) Chairperson: Karen Sedatole			
10:30 - 11:00	COFFEE BREAK			
PARALLEL SESSIONS				
	Room 2B08 : Costing and performance management Chairperson: Eva Labro	Room 2B36: Regulation and Auditing Chairperson: Martijn van der Steen	Room 2B30: Management Accounting and Marketing Chairperson: Marc Fischer	Room 2B16: Motivation Chairperson: Melissa Martin
11:00 - 11:30 Paper 1:	HOW MANAGEMENT CONTROL SYSTEM FACILITATES SUPERVISORS IN PROVIDING MORE INFORMATIVE SUBJECTIVE PERFORMANCE EVALUATION? (Nan Jiang)	REGULATORY EFFORTS AND THE PROMOTION OF CHARITY PERFORMANCE MEASUREMENT AND ACCOUNTABILITY PRACTICES (Deryl Northcott, Cherrie Yang)	EVALUATING THE FIRM BRAND EXPLOITATION STRATEGY: A VALUE-BASED APPROACH (Marc Fischer, Max Backhaus, Tobias Hornig)	INSIGHTS INTO THE RELATIONSHIPS BETWEEN PERSONNEL CONTROL, ACTION CONTROL, AND INTRINSIC MOTIVATION (Frances Kennedy, Amy Donnelly, Sally Widener)
Discussant Paper 1:	Markus Wabnegg	Sandra Tillema	Timur Pasch	Raginee Baruah
11:30 - 12:00 Paper 2:	ANTECEDENTS AND ECONOMIC CONSEQUENCES OF IMPRECISION IN PRODUCT COSTING (Kai Mertens, Mathias Meyer)	ERROR MANAGEMENT IN PUBLIC SECTOR AUDITING AND ITS INFLUENCE ON THE AUDITEES' PERFORMANCE (Irina Lindermueller, Bernhard Hirsch, Christian Nitzl)	MANAGEMENT ACCOUNTING AND MARKETING CAPABILITIES OF FIRMS – THE ROLE OF COMPETITION (Timur Pasch, Paula Van Veen Dirks, Frank Verbeeten)	RECRUITMENT STRATEGY AND INTRINSIC MOTIVATION (Raginee Baruah, Isabella Grabner, Frank Moers)
Discussant Paper 2:	Eva Strom	Deryl Northcott	Marc Fischer	Wim Van der Stede
12:00 - 1:30	LUNCH			
PARALLEL SESSIONS				
	Room 2B08 : Data Analytics and Technology Chairperson: Alexander Bruggen	Room 2B36: Budgeting Chairperson: Aleksandra Klein	Room 2B30: Health Care Chairperson: Kari Sippola	Room 2B16: Strategic Linkages / BSC Chairperson: Paula van Veen-Dirks
1:30 - 2:00 Paper 1:	PREDICTIVE ANALYTICS AND THE MANUFACTURING EMPLOYMENT RELATIONSHIP: PLANT LEVEL EVIDENCE FROM CENSUS DATA (Eva Labro, Mark Lang, Jim Omartian)	EXPLAINING INDIVIDUAL VARIATION IN ENABLING CONTROL PERCEPTIONS AND ITS OUTCOMES WITHIN A BUDGET CONTROL SYSTEM: EVIDENCE ON THE ROLE OF TRUST AND FAIRNESS PERCEPTIONS (Tobias Johansson, Gabriella Wennelom)	EVALUATING THE EFFECTIVENESS OF GOVERNMENT MANDATED PERFORMANCE MANAGEMENT SYSTEMS: A US HEALTH CARE FIELD EXPERIMENT (Fabienne Miller, Justin Wang)	PERFORMANCE EFFECTS OF STRATEGIC ALIGNMENT AND CLARITY (Steven Smith, Tyler Thomas)
Discussant Paper 1:	Frank Verbeeten	Prabhu Sivabalan	Chris Chapman	Annie Farrell
2:00 - 2:30 Paper 2:	A FRAMEWORK FOR APPLYING MACHINE LEARNING TO PERFORMANCE MEASUREMENT AND MANAGEMENT (Franco Visani, Emanuele Costa, Riccardo Silvi)	TIGHT BUDGETARY CONTROLS IN EARLY STAGE ORGANISATIONS FACING HIGH UNCERTAINTY AND UNDER-RESOURCED ENVIRONMENTS: CAUSES AND EFFECTS (Hannah Pham, Thulaisi Sivapalan, David Bedford, Prabhu Sivabalan)	PUTTING THE PATIENT FIRST. HOW A MISDIRECTED PERFORMANCE MANAGEMENT PROJECT TURNS INTO SUCCESS (Margit Malmlose, Nikolaj Kure)	ECONOMIC CRISIS AND MANAGEMENT ACCOUNTING INNOVATIONS: EVIDENCE FROM GREECE (Odysseas Pavlatos)
Discussant Paper 2:	Eva Labro	Tobias Johansson	Fabienne Miller	Steven Smith
2:30 - 3:00 Paper 3:	TECHNOLOGY AND ACCOUNTING DECENTRALIZATION (Frank Verbeeten, Peter Kroos)	RESPONSIBILITY ACCOUNTING AND MANAGERIAL BEHAVIOUR IN THE CONTEXT OF INTER-TEMPORAL DEPENDENCY (Hiroyuki Suzuki)	THE ROLE OF VALUES IN MANAGEMENT CONTROL SYSTEMS: CONNECTING PERFORMANCE MEASUREMENT AND ETHICS IN DAY-TO-DAY ACTION (Anja Kern, Chris Chapman, Lili-Anne Kihn)	THE PERFORMANCE EFFECTS OF BSC: BCS MOTIVES AND THE ROLE OF REWARDING (Eva Strom, Hanna Silvola)
Discussant Paper 3:	Franco Visani	Hannah Pham	Margit Malmlose	Odysseas Pavlatos
3:00 - 3:30	COFFEE BREAK			

PARALLEL SESSIONS				
	Room 2B08 : Innovation Chairperson: Evita Paraskevopoulou	Room 2B36: Enhancing Organizational Performance II Chairperson: Prabhu Sivabalan	Room 2B30: Higher Education Chairperson: Rina Dhillon	Room 2B16: Individual Characteristics I Chairperson: Stefan Linder
3:30 - 4:00 Paper 1:	PERFORMANCE APPRAISAL AS AN ANTECEDENT TO INNOVATION: AN ANALYSIS OF ITS RELATIVE IMPORTANCE (Navin Matookchund, Steyn Renier)	WHAT GETS MEASURED GETS DONE: CONTEXTUAL EFFECTS OF PERFORMANCE MEASUREMENT AND PRODUCT COMPLETION ON PERFORMANCE (Nicole Nikiforow, Sebastian Wagener)	OPEN GOVERNMENT AND CITIZEN ACCOUNTABILITY: A CASE STUDY OF THE AUSTRALIAN EDUCATION SECTOR (Rina Dhillon, Paul Andon, Jane Baxter)	THE ASSOCIATION BETWEEN FEMALE REPRESENTATION IN TOP MANAGEMENT AND FIRM PERFORMANCE (Benita Gullkvist)
Discussant Paper 1:	Evita Paraskevopoulou	Paul Thambar	Silvia Pilonato	Sally Widener
4:00 - 4:30 Paper 2:	CONTROL EXPERIENCE AND R&D COLLABORATION: THE "IF" AND "WITH WHOM" DECISIONS (Evita Paraskevopoulou, Bing Guo, Josep Bisbe, Luis Santamaria)	THE ROLE OF BOUNDARY OBJECTS AND MANAGEMENT CONTROL PRACTICES IN MANAGING MULTIPLE AND INTER-DEPENDENT RISKS (Paul Thambar, David Brown, P. Sivabalan)	PERFORMANCE MEASUREMENT IN ACADEMIC WORK – PM AS SUBTLE FORM OF CONTROL? (Kirsi-Mari Kallio, Annika Blomberg, Robin Roslender, Tomi Kallio)	MICRO-FOUNDATIONS OF MANAGEMENT CONTROL SYSTEMS: THE IMPACT OF HUMBLE CEOs ON LEVERS OF CONTROL CONFIGURATIONS (Utz Schaffer, Mira Menz, Marko Reimer)
Discussant Paper 2:	Isabella Grabner	Nicole Nikiforow	Rina Dhillon	Benita Gullkvist
4:30 - 5:00 Paper 3:			PERFORMANCE MEASUREMENT SYSTEMS IN HIGHER EDUCATION: HOW LEVERS OF CONTROL REVEAL THE AMBIGUITIES OF REFORM (Silvia Pilonato, Patrizio Monfardini)	USING PARTICIPATION IN CONTROL SYSTEM DESIGN TO NUDGE A CONTROL FREAK INTO BECOMING A BETTER CITIZEN (Sally Widener, Laurie Burney, Robin Radtke)
Discussant Paper 3:			Kirsi-Mari Kallio	Utz Schaeffer
5:00 - 5:15	BREAK			
PARALLEL SESSIONS				
	Room 2B08 : The Research Process and Theoretical Underpinnings Chairperson: Lucia Bellora-Bienengraber	Room 2B36: Corporate Governance Chairperson: Qiuting Sun	Room 2B16: PANEL ON QUALITATIVE RESEARCH Chairperson: Frank Verbetten	
5:15 - 5:45 Paper 1:	LEARNING FROM OTHERS: USING EXTANT META-ANALYTIC FINDINGS FOR ENHANCING MANAGEMENT ACCOUNTING AND CONTROL RESEARCH (Klaus Derfuss, Lucia Bellora-Bienengraber, Jan Endrikat)	A CLUB OF THEIR OWN: THE CEO PAY RATIO INNER CIRCLE (Andre Gygas, J. Spencer Martin, Qiuting Sun)	Panelists: Chris Chapman, Teemu Malmi, Deryl Northcott, and Nava Subramaniam	
Discussant Paper 1:	Amoray Riggs-Cragun	Marian Powers		
5:45 - 6:15 Paper 2:	TOWARD AN ACCOUNTING-CENTRIC PRINCIPAL-AGENT FRAMEWORK: THEORY AND SOME APPLICATIONS (Amoray Riggs-Cragun)	RESEARCH & DEVELOPMENT EFFICIENCY AT HIGH PERFORMANCE COMPANIES; IMPLICATIONS FOR PERFORMANCE MEASUREMENT (Belverd Needles, Mark Frigo, Marian Powers, Anton Shigraev)		
Discussant Paper 2:	Klaus Derfuss	Andre Gygas		
07:30	CONFERENCE DINNER : Negresco - Promenade des Anglais 37			

FRIDAY, SEPTEMBER 20, 2019

8:45 - 9:00	Room Amphi - WELCOME Frank Verbeeten			
PARALLEL SESSIONS				
	Room 2B08 : Individual Characteristics II Chairperson: Toni Matto	Room 2B36: Investment Decisions Chairperson: Gerhard Speckbacher	Room 2B16: EDITORS PANEL Chairperson Sally Widener	
9:00 - 9:30 Paper 1:	HOW DO PERSONAL TRAITS AFFECT THE USE OF PERFORMANCE INFORMATION? CONTRASTING "ENTHUSIAST" AND "DILIGENT" PUBLIC MANAGERS (Christian Nitzl, Mariafrancesca Sicilia, Ileana Steccolini)	THE DILUTION EFFECT IN INVESTMENT DECISIONS (Alexander Bruggen, Benedikt Stolze)	Editors: Thomas Gunther (JoMaC), Eva Labro (JMAR), Keith Robson (AOS), Wim Van der Stede (MAR), Sally Widener (EAR)	
Discussant Paper 1:	David Derichs	Gerhard Speckbacher		
9:30 - 10:00 Paper 2:	THE ROLE OF SOCIAL IDENTITY AND SOCIAL VALUE ORIENTATION FOR GROUP PERFORMANCE (Mamadou Dieng, Andson Aguiar, Reinaldo Guerreiro)	DOES LONG-TERM ORIENTATION IN EXECUTIVE COMPENSATION FOSTER INVESTMENT EFFICIENCY? (Matthias Regier)		
Discussant Paper 2:	Christian Nitzl	Alexander Bruggen		
10:00 - 10:30 Paper 3:	THE EFFECT OF DIALOGUE AND RELATIVE PERFORMANCE REPORTS ON PROFESSIONALS' PRODUCTIVITY (David Derichs, Teemu Malmi, Christian Schneider, Petri Naatanen)	DOES PAY FOR PERFORMANCE PAY OFF? – AN EMPIRICAL ANALYSIS OF SELF DETERMINATION THEORY IN AN INTERNATIONAL SALES ORGANIZATION (Janine Burghardt, Klaus Moeller)		
Discussant Paper 3:	Christian Ax	Matthias Regier		
10:30 - 10:45	COFFEE BREAK			
PARALLEL SESSIONS				
	Room 2B08 : Incentive Compensation Chairperson: Tim Hermans	Room 2B36: Enabling Control Use Chairperson: Roland Speklé	Room 2B30: Performance Management Systems Chairperson: Kirsi-Mari Kallio	Room 2B16: Environmental Accounting Chairperson: Irina Paladi
10:45 - 11:15 Paper 1:	IT'S OKAY AS LONG AS YOU MAKE A PROFIT: SUPERIORS MANAGERS' WILLINGNESS TO PUNISH SUBORDINATES' UNETHICAL BEHAVIOR DEPENDS UPON THE SUBORDINATES' FINANCIAL PERFORMANCE (Miriam Maske, Matthias Sohn, Bernard Hirsch)	MANAGEMENT ACCOUNTING INFORMATION QUALITY AND FIRM PERFORMANCE – THE ENABLING ROLE OF BUSINESS INTELLIGENCE AND ANALYTICS SYSTEMS (Bernhard Wieder, Maria-Luise Ossimitz)	AN INTEGRATED CORPORATE PERFORMANCE MANAGEMENT SYSTEM: EVIDENCE FROM BUSINESS PRACTICE (Amr Abdel-Halim, Mirghani Ahmed)	DOES IT PAY TO BE GOOD IN ALL COUNTRIES? A STUDY OF ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) PERFORMANCE OF FIRMS FROM DEVELOPED AND EMERGING COUNTRIES (Alexandre Garcia, Elionor Weffort, Matheus Albergaria)
Discussant Paper 1:	Tim Hermans	Irina Paladi	Tarmo Kadak	Paula Van Veen Dirks
11:15 - 11:45 Paper 2:	LEADING BY EXAMPLE: THE EFFECT OF THE LEADER'S CONTRACT ON FOLLOWING (Karl Schumacher, Kristy Towry, Jacob Zureich)	FACILITATING INNOVATION: THE ROLE OF ENABLING STRATEGIC PERFORMANCE MEASUREMENT SYSTEMS (Kaiwei Wang, Linda Chang, Mandy Cheng)	A TYPOLOGY OF PERFORMANCE MANAGEMENT SYSTEMS AND PROCESSES: CROSS-FUNCTIONAL REFLECTIONS ON THE DESIGN AND USE OF PERFORMANCE INFORMATION (Allan Hansen)	ORGANIZATIONAL CULTURE AS ANTECEDENT OF MANAGEMENT CONTROL SYSTEMS AND ENVIRONMENT MANAGEMENT CONTROL SYSTEMS (Thomas Gunther, Stefanie Einhorn, Bernhard Fietz, Edeltraud Gunther)
Discussant Paper 2:	Miriam Maske	Maria-Luise Ossimitz	Tomi J. Kallio	Alexandre Garcia
11:45 - 12:15 Paper 3:	PERFORMANCE EVALUATION IN A MULTITASKING ENVIRONMENT: THE EFFECT OF TASK COMPLEXITY, DISPROPORTIONATE TIME ALLOCATION AND DETAILED RELATIVE PERFORMANCE INFORMATION (Tim Hermans, Martine Cools, Alexandra Van den Abbele)	NEW TITLE : THE SUSTAINABILITY DIMENSIONS OF THE MANAGEMENT CONTROL SYSTEM: A LONGITUDINAL STUDY DURING THE POST-SOVIET TRANSITION (Irina Paladi, Pierre Fenies)	HOW DIFFERENT ARE DIFFERENT PERFORMANCE MANAGEMENT SYSTEMS? EMPIRICAL TYPOLOGY OF PERFORMANCE MANAGEMENT SYSTEM (Tarmo Kadak, Ekki Latinen)	THE ROLE OF ENVIRONMENTAL MANAGEMENT ACCOUNTING FOR ENERGY MANAGEMENT AND CONTROL IN AN AGRICULTURAL SETTING (Hannah Pham, Stephen Soco, Paul Brown)
Discussant Paper 3:	Karl Schuhmacher	Jan Endrikat	Amr Abdel-Halim	Thomas Gunther
12:15 - 1:45	LUNCH			

PARALLEL SESSIONS

	Room 2B08 : Executive Compensation Chairperson: Karen Sedatole	Room 2B36: Use of performance measures Chairperson: Kai Mertens	Room 2B16: Internal Reporting Chairperson: Inoue Keita	
1:45 - 2:15 Paper 1:	CORPORATE LIFECYCLE CONTINUITY AND EXECUTIVE COMPENSATION IN JAPAN (Yukiko Kusu, Hirohisa Hirai)	FROM SUCCESS TO FAILURE: THE ROLE OF MANAGEMENT CONTROL SYSTEMS IN TRANSMITTING MANAGERIAL COGNITIONS INTO INERTIA AND ORGANIZATIONAL DECLINE (Teemu Malmi, Katja Kolbmainen, Markus Granlund)	INTERNAL REPORTING OPENNESS, RELATIVE PERFORMANCE EVALUATION AND PERFORMANCE MISREPORTING: THE ROLE OF PEER TASK VISIBILITY (Sabra Khajehnejad, Stefan Linder)	
Discussant Paper 1:	Melissa Martin	Daniel Schaupp	Andson Aguiar	
2:15 - 2:45 Paper 2:	THE DYNAMIC ROLE OF EARNINGS AND RETURNS IN EXECUTIVE CONTRACTING (Melissa Martin, Katharine Drake)	TRANSPARENCY OF RELATIVE PERFORMANCE INFORMATION AND EFFECTIVE PERFORMANCE INCREASES FOR MINOR IMPORTANT TASKS (Daniel Schaupp, Oliver Unger, Martin Holderried)	STRATEGIC BEHAVIOR FOR INTERNAL REPORTING: TESTING MENTAL ACCOUNTING PREDICTIONS FOR MIXED RESULTS (Andson Aguiar, Ricardo Suave)	
Discussant Paper 2:	Brian Cadman	Teemu Malmi	Stefan Linder	
2:45 - 3:00	COFFEE BREAK			
3:00 - 4:00	Room Amphi - PLENARY Gerhard Speckbacher			
	Chairperson: Sally Widener			
4:00 - 4:15	CLOSING: Karen Sedatole, Frank Verbeeten, and Sally Widener			