



**11th CONFERENCE
ON
NEW DIRECTIONS IN MANAGEMENT ACCOUNTING**

Brussels, Belgium, December 12-14, 2018

CHAIRPERSONS

Chris CHAPMAN - University of Bristol, U.K.
Frank MOERS - Maastricht University, the Netherlands
Michael WILLIAMSON - Gies College of Business, Illinois, U.S.A.

We gratefully acknowledge the support of the



Wednesday, December 12, 2018

12:15 – 13:00	Registration
	Room : EXCELSIOR
13:00 – 13:15	<p>Opening and Welcome</p> <p>Chris Chapman, Frank Moers, Michael Williamson</p>
13:15 – 14:15	<p>Opening Plenary: Claire Dambrin</p> <p><i>“Some Thoughts on the Conditions of (Non-)Resistance to Individual Performance Evaluation”</i></p> <p>Chair : Chris Chapman</p>
14:15 – 14:30	Coffee break

DAY I	Room : EXCELSIOR	Room : ALBAN CHANBON	Room : BOURGMESTRE	Room : EIASM	Room : AUDI 1
14:30 – 16:00	<p>Synthesizing Enterprise Data To Strategically Align Performance: The Intentionality Of Strategy Surrogation</p> <p>Reinking Jeff, Vicky Arnold & Steve G. Sutton</p> <p>Discussant : Presenter of other paper in the session</p>	<p>Accountability To Competing Account-Receiver, Implicit And Explicit: A Case Of Contests Between Accountabilities For Perfect And Imperfect Truths</p> <p>Chakhovich Terhi & Oana Apostol</p> <p>Discussant : Presenter of other paper in the session</p>	<p>Does The Market Value Appointments Of Cfos With Strategic Backgrounds?</p> <p>Firk Sebastian, Daniel Spogat, Michael Wolff & Frank Verbeeten</p> <p>Discussant : Presenter of other paper in the session</p>	<p>Using Participation In Control System Design To Nudge A Control Freak Into Becoming A Better Citizen</p> <p>Burney Laurie, Robin Radtke & Sally Widener</p> <p>Discussant : Presenter of other paper in the session</p>	<p>Excuse Me, Was Your Previous Collaborator Nice? The Influence Of Control Choice And Partner’s Prior Transactional Experience On Partner’s Trust And Cooperativeness In New Collaborations</p> <p>Phua Yee Shih, Shannon W., Anderson Mandy, M. Cheng</p> <p>Discussant : Presenter of other paper in the session</p>

	<p>The Impact Of Digitalisation On Management Control In A Manufacturing Company: The Case Of "Yewu"</p> <p>Lemaire Célia & Zawadzki Cindy</p> <p>Discussant : Presenter of other paper in the session</p>	<p>Relations Of Accountability Unfolding In A Milieu Of Customer Participatory Measurement Facilitated By The Internet: Beyond The Ratings And Rankings Of Strictly Come Dancing</p> <p>Norreklit Hanne & Mihaela Trenca</p> <p>Discussant : Presenter of other paper in the session</p>	<p>The Big Birthday Crisis: How Approaching A New Life Decade Causes Ceo Underperformance.</p> <p>Kramer Stephan</p> <p>Discussant : Presenter of other paper in the session</p>	<p>Enterprise Social Media And Control System Design</p> <p>Fehrenbacher Dennis D.& Peter Rötzel</p> <p>Discussant : Presenter of other paper in the session</p>	<p>Trust Transfer And Partner Selection In Interfirm Relationships</p> <p>Reusen Evelien & Kristof Stouthuysen</p> <p>Discussant : Presenter of other paper in the session</p>
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16:00 – 16:30	Coffee break
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DAY I	Room : EXCELSIOR	Room : ALBAN CHANBON	Room : BOURGMESTRE	Room : EIASM	Room : AUDI 1
16:30 – 18:00	<p>Strengthening Risk Culture In Financial Institutions: Evidence From UK Based Investment Banks</p> <p>Brickman Karen, Martin Hiebl</p> <p>Discussant : Presenter of other paper in the session</p>	<p>Management Control Systems As A Battleground Between Competing Ideologies</p> <p>Berland Nicolas, Emer Curtis, Marcel Guenoun & Angèle Renaud</p> <p>Discussant : Presenter of other paper in the session</p>	<p>Do Industry Experts On The Compensation Committee Prevent Ceos From Using Their Influence To Benchmark Against Better-Paid Peers?</p> <p>Antoons Charlotte, Eddy Cardinaels & Liesbeth Bruynseels</p> <p>Discussant : Presenter of other paper in the session</p>	<p>Facing A Calibration Committee: The Impact On Costly Information Collection And Subjective Performance Evaluation</p> <p>Arshad Farah, Eddy Cardinaels & Bart Dierynck</p> <p>Discussant : Presenter of other paper in the session</p>	<p>The Micro-Foundations Of Management Control Systems: How Humble Ceos Influence Balance Of Controls</p> <p>Reimer Marko, Mira Menz & Utz Schäffer</p> <p>Discussant : Presenter of other paper in the session</p>
	<p>Selling Risk And Accountability: A Longitudinal Study Of Risk Communication Across Hierarchical Levels</p> <p>Thrane Sof, Ulrik Christiansen, Torben Juul Andersen & Giulio Zichella</p> <p>Discussant : Presenter of other paper in the session</p>	<p>Moral Imaginaries Of Performance Measurement Systems In The Pharmaceutical Industry: Struggles And Negotiations To Define What Is An Agent And What Is Not</p> <p>Bottausci Chiara, Keith Robson & Claire Dambrin</p> <p>Discussant : Presenter of other paper in the session</p>	<p>The Weighting Of Performance Measures And Performance Outliers In Performance Appraisals: When Is It Noise, When Is It A Signal?</p> <p>Kuenneke Judith</p> <p>Discussant : Presenter of other paper in the session</p>	<p>Discretionary Bonus Pools And Employees' Influence Activities: An Experimental Investigation</p> <p>Elsinger Florian</p> <p>Discussant : Presenter of other paper in the session</p>	<p>–The Effect Of Status And Internal Reporting Transparency On Performance Misreporting</p> <p>Khajehnejad Sabra & Stefan Linder</p> <p>Discussant : Presenter of other paper in the session</p>

18:30	<p>Welcome reception <i>(together with Journal of Management Accounting Research)</i> NH Hotel Grand Sablon <i>(rue Bodenbroek 2, 1000 Bruxelles)</i></p>
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Thursday, December 13, 2018

DAY 2	Room : EXCELSIOR
09:00 - 10:00	Plenary session: Tatiana Sandino <i>"Can Multi-Unit Organizations Achieve Control While Remaining Agile as They Grow?"</i> Chair: Frank Moers
10:00 - 10:30	Coffee break

DAY 2	Room : EXCELSIOR	Room : : ALBAN CHANBON	Room : BOURGMESTRE	Room : EIASM	Room : AUDI 1
10:30 – 12:00	Politics Of Accounting Evidence In Privatising Sri Lanka Telecom Gunatilake Gayathri, Beverley & Lord Keith Dixon Discussant : Presenter of other paper in the session	The Dispersed Sociomateriality Of Management Control – How Big Data Analytics Is Also Small And Situated Chapman Chris, Wai Fong Chua & Catherine Hardy Discussant : Presenter of other paper in the session	The Interactive Effect Of Individual Incentives And Social Comparisons On Employee Output Martin Melissa & Isabella Grabner Discussant : Presenter of other paper in the session	The Impact Of Cultural Differences On Acquisition Performance: The Mediating Role Of Resistance And Corporate Learning Smeulders Dieter, Henri C. Dekker & Alexandra Van Den Abbeele Discussant : Presenter of other paper in the session	The Impact Of Raising Employee Pay On Manager-Employee Relationships Chi Qinwei, Eddy Cardinaels, Wenjing Li & Huaxiang Yin Discussant : Presenter of other paper in the session
	Lists, Accounting And Infrastructural Hijacking: Understanding Shifting Modes Of Formalization Within Germany's 'Refugee Welcome Movement' Loehlein Lukas & David Twardowski Discussant : Presenter of other paper in the session	Digital Platforms And Management Control System Design: An Analysis Of New Temporalities Pfister Jan & Peeter Peda Discussant : Presenter of other paper in the session	The Effect Of Tournament Incentives In Executives' Rpe Contracts On Competitive Aggressiveness Timmermans Oscar, Christoph Feichter & Frank Moers Discussant : Presenter of other paper in the session	The Paradoxical Implications Of Comprehensive Performance Measurement Systems For The Generation And Management Of Tmt Conflict Sweeney Breda, David Bedford & Josep Bisbe Discussant : Presenter of other paper in the session	The Effect Corporate Social Responsibility Disclosure On Cooperation In Business Collaborations Farrington Sukari Discussant : Presenter of other paper in the session

12:00 – 13:15	Lunch
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DAY 2	Room : EXCELSIOR	Room: ALBAN CHANBON	Room : BOURGMESTRE	Room : EIASM	Room : AUDI 1
13:15 – 14:45	<p>From Governing To Managing: Exploring Determinants And Modes Of Control In Private Equity Relationships</p> <p>Ditillo Angelo & David Bedford</p> <p>Discussant : Presenter of other paper in the session</p>	<p>Capital Investment In Action: A Study Of The Construction Of Credibility Of A Long-Term Capital Proposal</p> <p>Baxter Jane, Paul Andon & Wai Fong Chua</p> <p>Discussant : Presenter of other paper in the session</p>	<p>Auditor Alignment And The Internal Information Environment</p> <p>Labro Eva, Christophe Van Linden, Caspar David Peter & Jochen Pierk</p> <p>Discussant : Presenter of other paper in the session</p>	<p>The Use Of Cost Information In An Exploitative And Exploratory Firm Context</p> <p>Daowadueng Piyada & Yan Du Ann Jorissen</p> <p>Discussant : Presenter of other paper in the session</p>	
	<p>The Erosion Of Stewardship: Insights From The Takeover Of A Family Firm</p> <p>Van Der Kolk Berend & Leon Stam</p> <p>Discussant : Presenter of other paper in the session</p>	<p>How Performance Measurement Comes To Matter: A Performative Understanding Of Performance Measurement In Health Care</p> <p>Drost Jacqueline, Reinald Minnaar, Ed Vosselman & Koos Wagenveld</p> <p>Discussant : Presenter of other paper in the session</p>	<p>The Complementarity Between Csr Disclosures And The Use Of Csr-Based Performance Measures In Ceo Annual Incentive Contracts</p> <p>Yang Lu, Isabella Grabner & Annelies Renders</p> <p>Discussant : Presenter of other paper in the session</p>	<p>Management Accounting And Marketing Capabilities Of Firms – The Role Of Competition</p> <p>Van Veen-Dirks Paula, Timur Pasch & Frank Verbeeten</p> <p>Discussant : Presenter of other paper in the session</p>	

14:45 – 15:15	Coffee break
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DAY 2	Room : EXCELSIOR	Room : ALBAN CHANBON	Room : BOURGMESTRE	Room : EIASM	Room : AUDI 1
15:15 – 16:45	<p>Costing To Support Strategy For New Product Development: A Study Of Practice In Large International Companies</p> <p>Cescon Franco</p> <p>Discussant : Presenter of other paper in the session</p>	<p>“A Document Where Literally Anything Can Happen”: How Accounting Inscriptions Warrant Promissory Discourses A Performative Role</p> <p>Fabrizio Grana, Cristiano Busco & Paolo Quattrone</p> <p>Discussant : Presenter of other paper in the session</p>	<p>You Promoted Who? Managers’ Strategic Promotion Decisions And The Effects Of Group Incentives And Transparency</p> <p>Maas Victor, Gary Hecht & Marcel Van Rinsum</p> <p>Discussant : Presenter of other paper in the session</p>	<p>The Role Of Management Control Systems In The Higher Education Sector: An Investigation Of Different Perceptions</p> <p>Heinicke Xaver & Thomas Guenther</p> <p>Discussant : Presenter of other paper in the session</p>	<p>When Should We Reward Creativity: A New Perspective On Creativity Types</p> <p>Liu Shanming, Angelo Ditillo & Alexandra Van Den Abbee</p> <p>Discussant : Presenter of other paper in the session</p>
	<p>Management Control Systems And Project Embeddedness – A Case Study In A Multi-Project Product-Development Setting</p> <p>Kraus Kalle, Martin Carlsson-Wall, Lukas Goretzki & Johnny Lind</p> <p>Discussant : Presenter of other paper in the session</p>	<p>Accounting Of And For The World Multiple: The Sales And Operations Planning Forecast And The Enactment Of The ‘Flow Of The Product’</p> <p>Jan Mouritsen & Yu Reaven</p> <p>Discussant : Presenter of other paper in the session</p>	<p>Managerial Reporting And Collaboration In Multi-Tier Organizations</p> <p>Van Pelt Victor, Farah Arshad & Bart Dierynck</p> <p>Discussant : Presenter of other paper in the session</p>	<p>Impacts of Different Budget Types: Empirical Evidence from Finland and Sweden</p> <p>Kihn Lili-Anne & Eva Ström</p> <p>Discussant : Presenter of other paper in the session</p>	<p>The Effect Of Bonus Deferral And Bonus Recovery On Managers’ Self-Interest: An Experimental Examination Of Effort Provision</p> <p>Maria Assel, Mandy M Cheng, Tami Dinh, Wolfgang Schultze & Schultze Wolfgang</p> <p>Discussant : Presenter of other paper in the session</p>

DAY 2	Room : EXCELSIOR
17:00 – 18:00	<p>Plenary session: Anette Mikes <i>“Values at Risk: Evidence and Reflections on the Ethical Turn in (Risk) Management”</i></p> <p>Chair: Michael Williamson</p>

19:00	<p>Conference Dinner La Manufacture <i>(Rue Notre-Dame-du-Sommeil 12, 1000 Bruxelles)</i></p>
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Friday, December 14, 2018

DAY 3	Room : EXCELSIOR	Room : ALBAN CHANBON	Room : BOURGMESTRE	Room : EIASM	Room : AUDI 1
09:00 – 10:30	<p>Why Beliefs About Performance Areas' Status Are Different: A Field Study On The Role Of Testosterone In Male Decision-Makers</p> <p>Frimanson Lars & Frank G.H. Hartmann</p> <p>Discussant : Presenter of other paper in the session</p>	<p>Effects Of Disaggregated Performance Measures Among Managers With Interdependent Self-Construal</p> <p>Fujino Masafumi, Yan Li & Norio Sawabe</p> <p>Discussant : Presenter of other paper in the session</p>	<p>Management Control Systems And Managerial Attention</p> <p>Lewis Rachael, Nicole Sutton & David Brown</p> <p>Discussant : Presenter of other paper in the session</p>	<p>Interpretation Of Interdependence - How Accountability Influence Coordination</p> <p>Helle Grete, Sabina Du Rietz & Katarina Kaarbøe</p> <p>Discussant : Presenter of other paper in the session</p>	<p>Plausible Honesty: How Information Accessibility Affects Opportunistic Reporting</p> <p>Berge Joel</p> <p>Discussant : Presenter of other paper in the session</p>
	<p>Walking The Talk In Risk Management: A Complementarity Perspective On How Tone From The Top Influences Risk Awareness</p> <p>Grabner Isabella, Evelyn Braumann & Arthur Posch</p> <p>Discussant : Presenter of other paper in the session</p>	<p>Giving Away Sales Performance: A Field Study Of The Interdependencies Between A Gift Giving Practice And The Incentive System In A Sales Team</p> <p>Hansen Allan, Ivar Friis & Catrine Boe</p> <p>Discussant : Presenter of other paper in the session</p>	<p>Does Csr Contracting Help Reduce Performance Misattribution?</p> <p>Yang Lu & Bo Qin</p> <p>Discussant : Presenter of other paper in the session</p>	<p>A Fuzzy-Set Analysis Of Managers' Incentives In Smes: The Relationship With Performance And Satisfaction</p> <p>Sofia M. Lourenço & Berova Alves Iryna</p> <p>Discussant : Presenter of other paper in the session</p>	<p>The Effect Of Telecommuting On Productive Effort And Opportunistic Behavior</p> <p>Feichter Christoph, Alexander Bruggen & Katlijn Haesebrouck</p> <p>Discussant : Presenter of other paper in the session</p>
10:30 – 11:00	Coffee break				

DAY 3	Room : EXCELSIOR	Room : ALBAN CHANBON	Room : BOURGMESTRE	Room : EIASM	Room : AUDI 1
11:00 – 12:30	<p>Time Perspective And Inter-Temporal Trade-Off Decisions: Mitigating Short-Termism And Long-Termism</p> <p>Pugh Emma & Aoife M. Mcdermott</p> <p>Discussant : Presenter of other paper in the session</p>	<p>Risk Management As Moral Work: The Values Of Risk In A Brazilian Conglomerate</p> <p>Huber Christian, Vitor Klein & Tobias Scheytt</p> <p>Discussant : Presenter of other paper in the session</p>	<p>Managerial Accountability And The Issue Of Self-Interest In A Japanese Business Context</p> <p>Suzuki Hiroyuki</p> <p>Discussant : Presenter of other paper in the session</p>	<p>Management Control Systems And Innovation Strategies In Business-Incubated Firms</p> <p>Malagueno Ricardo, Jacobo Gomez-Conde, Ernesto Lopez-Valeiras & Raúl González Castro</p> <p>Discussant : Presenter of other paper in the session</p>	<p>Building Mutual Transparency Of Management Control System : A Construction Machinery Manufacturer Case</p> <p>Asada Hirofumi, Kohji Yoshikawa & Yasuyuki Kazusa</p> <p>Discussant : Presenter of other paper in the session</p>
	<p>Institutionalizing New Strategic Core In A Co-Operative Financial Organization</p> <p>Rautiainen Antti, Tommi Auvinen, Pasi Sajasalo, Marko Järvenpää & Robert Scapens</p> <p>Discussant : Presenter of other paper in the session</p>	<p>Competing Logics, Performance Management Systems And Social Enterprises: Evidence From An Australian Not-For-Profit Entity</p> <p>Subramaniam Nava, Paul Yap & Venkat Narayanan</p> <p>Discussant : Presenter of other paper in the session</p>	<p>“Delivering Like A Swiss Clock”: Balancing Effects Of Financialization Through Lateral Relations</p> <p>Wiegmann Leona & Monica Wagner</p> <p>Discussant : Presenter of other paper in the session</p>	<p>Managing The Trade-Off Between Delegation And Task Interdependence In Creative Teams: The Role Of Personnel And Cultural Controls</p> <p>Speckbacher Gerhard, Isabella Grabner & Aleksandra Klein</p> <p>Discussant : Presenter of other paper in the session</p>	<p>Decision-Making In A Strategic Acquisition: The Interplay Of Pre-Decision Control Mechanisms</p> <p>Vaivio Juhani & Hannu Puhakka</p> <p>Discussant : Presenter of other paper in the session</p>

12:30 - 13:45	Lunch
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DAY 3	Room : EXCELSIOR
13:45 - 14:45	Plenary session: Kristy Towry <i>"Romance and Agency Theory: Using Analytic Models to Motivate Empirical Research"</i> Chair: Michael Williamson
14:45 - 15:00	Closing comments