



**S I D R E A**

SIW - SIDREA INTERNATIONAL WORKSHOP

## **1<sup>st</sup> Conference**

**On**

## **Management Accounting and Control in SMEs**

Assisi, Italy, April 12-13, 2019

CHAIRPERSONS

**Teemu Malmi** (Aalto Business School, Finland) - **Fabio Santini** (University of Perugia, Italy)

ORGANISING COMMITTEE

**Andrea Cardoni & Luca Elisei** (University of Perugia)

KEYNOTE SPEAKER

**Roland Speklé** (Nyenrode Business University, the Netherlands)

**PROGRAMME**

## Friday April 12, 2019

08:30 – 08:45	Registration						
08:45 – 09:15	Introduction & presentation of the participants						
09:15 – 10:10	KEYNOTE ADDRESS - ROLAND SPEKLÉ <b>SYSTEMIC CONSEQUENCES OF SIZE AND FAMILINESS: SOME RESEARCH IDEAS</b>						
10:10 – 10:40	RESEARCH PAPER TRACKS	VOLA PAOLA	LUCREZIA SONGINI	MANAGERIAL CONTROL SYSTEM PACKAGES AND THEIR DETERMINANTS IN FAMILY BUSINESS: A RESEARCH FRAMEWORK (Discussant: WALL FRIEDERIKE)	POSCH ARTHUR	A CONTINGENT PERSPECTIVE ON MANAGEMENT ACCOUNTING SYSTEMS IN FAMILY FIRMS (Discussant: TOBITA TSUTOMU)	
10:40 – 11:10		EL MASRI TAREK	EMILIO BOULIANNE MICHEL MAGNAN MATTHAUS TEKATHEN	CONTROLLING THE FAMILY IN FAMILY FIRMS: THE ROLE OF MANAGEMENT CONTROLS (Discussant: LUCREZIA SONGINI)	ICHIHARA YUICHI	MAKOTO KUROKI, TSUTOMU TOBITA, NORIO SAWABE	THE IMPACT OF MANAGEMENT ACCOUNTING CAPABILITY ON FINANCIAL PERFORMANCE IN SMES (Discussant: RAUCCI DOMENICO)
11:10 – 11:40	Coffee Break						
11:40 - 12:10	RESEARCH PAPER TRACKS	GREGERSEN MIKKEL	ALLAN HANSEN	NARRATIVES AS CONTROL – ON GUIDING ACTIONS AND MAKING INTERVENTION POSSIBLE IN CREATIVE PROCESSES IN AN ARCHITECTURE FIRM (Discussant: EL MASRI TAREK)	KOUHIA-KUUSISTO KATI	MANAGEMENT ACCOUNTING INFORMATION IN ENTREPRENEUR'S MANAGERIAL WORK IN FINNISH SMALL ENTERPRISES (Discussant: WEIGEL CHRISTINE)	
12:10 – 12:40		WALL FRIEDERIKE		EMERGENCE OF ACTION CONTROLS IN GROWING ORGANIZATIONS: A COMPUTATIONAL STUDY (Discussant: SHNEGG MAËL)	AFONSO PAULO	JORGE OLIVEIRA, MANUEL LOPES NUNES	MANAGEMENT ACCOUNTING AND COST MANAGEMENT IN SOFTWARE STARTUPS (Discussant: ARESU SIMONE)
12:40 – 14:00	Lunch						
14:00 – 14:30	RESEARCH PAPER TRACKS	SCHNEGG MAËL	DANIEL OYON ANTONIO DAVILA	MONITORING THE ENVIRONMENT: A MULTIPLE CASE STUDY IN SMES (Discussant: SPECKBACHER GERHARD)	WEIGEL CHRISTINE	MARTIN R. W. HIEBL	ACCOUNTANTS AND SMALL AND MEDIUM-SIZED ENTERPRISES: TOWARDS A RESOURCE-BASED VIEW (Discussant: RUSSETKA ULIANA)
14:30 – 15:00		POSCH ARTHUR	ALEKSANDRA KLEIN HIEBL, MARTIN R. W.	HIGHLY EMBEDDED AGENTS DRIVING INSTITUTIONAL CHANGE IN FAMILY FIRMS: THE ROLE OF MANAGEMENT ACCOUNTING PRACTICES (Discussant: KOUHIA-KUUSISTO KATI)	RUSSETKA ULIANA	HELENA HANSSON	HOW IS FARM MANAGEMENT ACCOUNTING AND CONTROL INSTITUTIONALIZED? (Discussant: ICHIHARA YUICHI)
15:00 – 15:30	Coffee Break						
15:30 – 16:00	RESEARCH PAPER TRACKS	MOSCHELLA JASON	EMILIO BOULIANNE MICHEL MAGNAN	THE ART, CRAFT, AND SCIENCE OF RISK MANAGEMENT IN SMALL-AND MEDIUM-SIZED FAMILY BUSINESSES (Discussant: MITTER CHRISTINE)	SPECKBACHER GERHARD	ISABELLA GRABNER ALEKSANDRA KLEIN	THE ROLE OF PERSONNEL AND CULTURAL CONTROLS IN ENABLING THE SELF-MANAGEMENT OF CREATIVE TEAMS: EVIDENCE FROM SMALL MARKETING AGENCIES (Discussant: GROSSRIEDER SVEN)
16:00 – 16:30		MITTER CHRISTINE	MARIA POSTLMAYR	RISK MANAGEMENT IN SMALL FAMILY FIRMS: INSIGHTS INTO A PARADOX (Discussant: MOSCHELLA JASON)	LOURENÇO SOFIA	IRYNA ALVES	A CONTINGENCY FRAMEWORK FOR THE USE OF NON-FINANCIAL PERFORMANCE MEASURES IN MANAGERIAL INCENTIVES EVIDENCE FROM SMES (Discussant: POSCH ARTHUR)
16:30 – 16:45	Conclusions of the day						
20:00	Dinner						

## Saturday April 13, 2019

09:30 – 10:00	RESEARCH PAPER TRACKS	DOMENICO RAUCCI RAUCCI DOMENICO DOMINIQUE LEPORE ROSSELLA SABATIELLO	ACTIVITY-BASED PRICING IN SMALL AND MEDIUM RESTAURANTS: EVIDENCE FROM THE ITALIAN CONTEXT (Discussant: AFONSO PAULO)	GROSSRIEDER SVEN MICHAEL BURKERT	CONTROLS ENABLING INDIVIDUAL AMBIDEXTERITY - AN EXPERIMENTAL INVESTIGATION (Discussant: LAURËNCO SOFIA)
10:00 – 10:30		HEINZELMANN RAFAEL ANDREAS FLANSCHGER; MARTIN MESSNER	ESTABLISHING ACCOUNTING AND CONTROL IN YOUNG FIRMS (Discussant: GREGERSEN MIKKEL)	TOBITA TSUTOMU HIROSHI ADACHI EIICHIRO KUDO	DESIGN AND OPERATION OF MANAGEMENT CONTROL SYSTEM TO ENCOURAGE AUTONOMY OF ORGANIZATION MEMBERS IN A JAPANESE "IZAKAYA" RESTAURANT CHAIN (Discussant: VOLA PAOLA)
10:30 – 11:00		ARESUSIMONE LUIGI ROMBI ANDREA CARDIA	THE ADOPTION OF MANAGEMENT ACCOUNTING SYSTEMS IN STARTUP COMPANIES (Discussant: HEINZELMAN RAFAEL)	LUCA ELISEI	MCS CONFIGURATIONS AND EFFICIENCY IN MECHANICAL ENGINEERING SMES: AN EMPIRICAL EVIDENCE BASED ON STOCHASTIC FRONTIER ANALYSIS (Discussant: ROLAND SPEKLË)
11:00 – 11:30	Coffee Break				
11:30 – 12:00	PROMISING IDEAS TRACKS	KUDO EIICHIRO KOHJI YOSHIKAWA MAMI KIMURA NOBUYUKI MOCHIZUKI	EFFECTIVE DISASTER RESPONSE RISK MANAGEMENT BASED ON ENABLING MANAGEMENT CONTROL IN SMES - A CASE OF A JAPANESE SME'S RECOVERY FROM THE EARTHQUAKE (Discussant: TEEMU MALMI)	ADACHI HIROSHI TSUTOMU TOBITA, EIICHIRO KUDO	DIGGING UP UNCONSCIOUS MANAGEMENT ACCOUNTING PRACTICE: A CASE OF JAPANESE RESTAURANT BUSINESS SMES (Discussant: FABIO SANTINI)
12:00 – 12:30		PRESTI CLAUDIA LUCIANO MARCHI GIULIO GRECO	THE INTEGRATION BETWEEN RISK AND PERFORMANCE: EMPIRICAL EVIDENCES FROM ITALIAN SMES (Discussant: TEEMU MALMI)	ANTUNES BRAS FILOMENA CINTIA ZAU BARRETO	CHARACTERIZATION OF THE MANAGEMENT ACCOUNTING PRACTICES OF BRAZILIAN SMES (Discussant: FABIO SANTINI)
12:30 – 12:45	Conclusions and lessons learned				
12:45 – 14:45	Lunch				