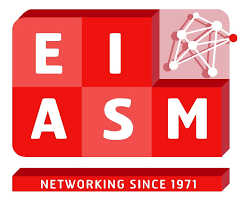
**Manufacturing Accounting Research Conference 2016**

"Using Cost and Performance Management Systems to Drive Innovation”

Nova School of Business & Economics, Lisbon, June 15-17, 2016

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**CONFERENCE PROGRAMME**

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|  | Wednesday, 15 June 2016 |
| 13.00-14.00 | Registration, Nova School of Business & Economics (Auditorium 217) |
| 14.00-14.30 | **Opening speech by the chairman of the conference, the Dean of Nova School of Business & Economics and CIMA’s Head of the Performance Management Research**  (Auditorium 217) |
| 14.30-15.30 | Keynote speech by Professor Regine Slagmulder (Auditorium 217) |
| 15.30-16.00 | **Coffee break** |
| 16.00-17.00 | Management Control at EDP, João Gouveia Carvalho (Auditorium 217) |
| 17.00-17.30  18.00-20.00 | Session 1  **Welcome reception at ‘Palacete Henrique Mendonça’** |
|  | Thursday, 16 June 2016 |
| 09.00-10.00 | Keynote speech by Professor John Burns |
| 10.00-10.30 | **Coffee break** |
| 10.30-12.00 | Parallel sessions 2 and 3 |
| 12.00-13.30 | **Lunch** |
| 13.30-15.00 | Parallel sessions 4 and 5 |
| 15.00-15.30 | **Coffee break** |
| 15.30-17.00 | Parallel sessions 6 and 7 |
| 18.30-22.30 | **Conference dinner at ‘Museu da Cerveja’ – Terreiro do Paço** |
|  | Friday, 17 June 2016 |
| 09.00-10.00 | Keynote speech by Professor Petri Suomala |
| 10.00-10.30 | **Coffee break** |
| 10.30-12.00 | Parallel sessions 8 and 9 |
| 12.00-13.30 | **Lunch** |
| 13.30-15.00 | Parallel sessions 10 and 11 |
| 15.00-15.30 | **Coffee break** |
| 15.30-17.00 | Session 12 |
| 17.00-17.30 | **Closing Remarks** |

**SESSIONS**

Wednesday, 15 June 2016

**Session 1:** 17h00 – 17h30 (Auditorium 217)

Putting Your Money Where Your Mouth is: Communication Patterns as Knowledge Monetization

Presenter: **Hanno Roberts**, BI Norwegian Business School - Norway

Discussant: **Carsten Rohde**

Thursday, 16 June 2016

**Parallel Session 2:** 10h30 – 12h00 (Auditorium 217)

Chair: **Thomas Borup Kristensen**

Levers of Control in the Financial Services Industry

Presenter: **Sofia Lourenço**, Lisbon University - Portugal

Discussant: **Thomas Borup Kristensen**

Making up Performance: The Construction of “Performance” In Venture Capital Firms’ Portfolios

Presenter: **Rafael Heinzelmann**, Norwegian School of Economics - Norway

Discussant: **Josep Bisbe**

The Missing Ethical Dimension: An Application of TCE to the Case of the Inquiry Committee into the Oil-For-Food Programme Scandal

Presenter: **Maria Veiga**, ISCTE - University Institute of Lisbon - Portugal

Discussant: **Ivar Friis**

**Parallel Session 3:** 10h30 – 12h00 (Auditorium 219)

Chair: **Hanno Roberts**

Combining Participation in Strategic Planning and Budgeting: Interaction and Effectiveness

Presenter: **Daniel Johanson**, Norwegian School of Economics - Norway

Discussant: **Leif Christensen**

On The Relevance of Budget Criticism

Presenter: **Danielius Valuckas**, Norwegian School of Economics - Norway

Discussant: **Takaharu Kawai**

Struggling With Interventionist Research: An Autoethnographic Account of a PhD Journey

Presenter: **Raul da Silva Dores**, University of Minho - Portugal

Discussant: **Hanno Roberts**

**Parallel Session 4:** 13h30 – 15h00 (Auditorium 217)

Chair: **Carsten Rohde**

The Economic Value Added of Customer Relationships – Towards an Applicable Approach for Customer Valuation

Presenter: **Gernot Mödritscher**, Klagenfurt University - Austria

Discussant: **Danielius Valuckas**

The Relationships Between Lean Manufacturing, Management Accounting and Firm Performance: Are they Constrained in Time?

Presenter: **Henrik Nielsen**, Aalborg University - Denmark

Discussant: **Rafael Heinzelmann**

Institutional Entrepreneurship and Power: Responsibility Centres in Portuguese Hospitals

Presenter: **Ana Conceição**, ISCTE Business School - Portugal

Discussant: **Alexander Rad**

**Parallel Session 5:** 13h30 – 15h00 (Auditorium 219)

Chair: **Paulo Afonso**

Opening the Black Box of Accuracy: An Analysis of Interactions among Errors in Costing Systems

Presenter: **Graziano Coller**, University Of Trento - Italy

Discussant: **Daniel Johanson**

Managing Cost Drivers: The Case of Resolve Project

Presenter: **Riccardo Giannetti**, University Of Pisa - Italy

Discussant: **Minmin Xi**

The Relevance of Accounting Information in the Servitization Process

Presenter: **Andrea Tenucci**, Sant'anna School Of Advanced Studies - Italy

Discussant: **Kati Stormi**

**Parallel Session 6:** 15h30 – 17h00 (Auditorium 217)

Chair: **Maria Major**

What are the Determinants and Consequences of Shared Service Centers? A Meta-Synthesis of Empirical Literature

Presenter: **Philipp Richter**, ESCP - Europe Business School Berlin - Germany

Discussant: **Lawrence Grasso**

Management Accounting and New Service Development under Servitization: Literature Review and Case Studies

Presenter: **Andrea Tenucci**, Sant'anna School Of Advanced Studies - Italy

Discussant: **Paolo Collini**

Explaining Success of Performance Management Systems: The Role of Chain of Key Factors

Presenter: **Tarmo Kadak**, Tallinn University of Technology - Estonia

Discussant: **Alessandro Marelli**

**Parallel Session 7:** 15h30 – 17h00 (Auditorium 219)

Chair: **Ivar Friis**

Managerial Implications in Real Time Information System Applied for Paper Mill

Presenter: **Amaury Gayet**, Paris X Nanterre University - France,

Discussant: **Phillip Regelmann**

The Effect of Increasing Upward Adjustment Costs on Asymmetric Cost Behavior

Presenter: **Kira Hoffmann**, Copenhagen Business School - Denmark

Discussant: **Sofia Lourenço**

Management Accounting in Managerial Work: Engaging Facts and Feelings in Decision Making

Presenter: **Natalia Saukkonen**, Tampere University of Technology - Finland

Discussant: **Raul Da Silva Dores**

Friday, 17 June 2016

**Parallel Session 8:** 10h30 – 12h00 (Auditorium 217)

Chair: **Riccardo Giannetti**

Family-controlled business and shareholder orientation: degrees of framing alignment in management control practices

Presenter: **Alessandro Marelli**, University of Teramo - Italy

Discussant: **Jytte Larsen**

Customer Lifetime Value in Manufacturing Services

Presenter: **Kati Stormi**, Tampere University of Technology - Finland

Discussant: **Gernot Mödritscher**

Performance Targets and External Benchmarking: Exploring the Process of Bringing the Market inside the Firm

Presenter: **Tamás Vámosi,** Copenhagen Business School - Denmark

Discussant: **Natalia Saukkonen**

**Parallel Session 9:** 10h30 – 12h00 (Auditorium 219)

Chair: **Jurgen Schmelting**

Essays on the Use of incentives for SME Managers

Presenter: **Iryna Berova Alves**, ISEG - University of Lisbon

Discussant: **Rolf Bruhl**

The Mechanisms of Control in Intra- And Interfirm Accounting-Based Transactions

Presenter: **Ivar Friis**, Copenhagen Business School - Denmark

Discussant: **Maria Veiga**

Management Control Systems in Hybrid Organizational Contexts: A Case Study on The Role of Management Control Systems Packages in a Parent-Subsidiary Relationship

Presenter: **José Carlos Tiomatsu Oyadomari**, Instituto Presbiteriano Mackenzie - Brazil

Discussant: **Frederic Gautier**

**Parallel Session 10:** 13h30 – 15h00 (Auditorium 217)

Chair: **Sofia Lourenço**

The Design and Use of a Performance Measurement System and Risk-Reward Payment Scheme in the Outsourcing of a Reliability-Centered Maintenance Program: A Case Study of a Gulf Oil Refinery

Presenter: **Mirghani Ahmed**, King Fahd Univ. of Petroleum and Minerals - Saudi Arabia,

Discussant: **Jurgen Schmelting**

How Intrafirm Cost Management Skills Influence Interfirm Contract Design

Presenter: **Takaharu Kawai**, Doshisha University - Japan

Discussant: **José Carlos Tiomatsu Oyadomari**

Risk Management in Supply Networks: The Case of Interbank Market Under Uncertainty

Presenter: **Alexander Rad**, Mid-Sweden University

Discussant: **Andrea Tenucci**

**Parallel Session 11:** 13h30 – 15h00 (Auditorium 219)

Chair: **Alessandro Marelli**

Interactive Control Systems in Project Management: A Case Study

Presenter: **Frederic Gautier**, Paris I Sorbonne University

Discussant: **Riccardo Giannetti**

Intellectual Capital Reporting and Opportunistic Underlying Earnings Disclosure of Australian Listed Firms

Presenter: **Yiru Yang**, University Of Wollongong - Australia

Discussant: **Fabrizio Cerbioni**

Management Accounting Change as a Learning Process: Insights by the Model of Problem Management

Presenter: **Riccardo Giannetti**, University of Pisa - Italy

Discussant: **Graziano Coller**

**Session 12:** 15h30 – 17h00 (Auditorium 217)

Chair: **Paolo Collini**

How Performance Measurement Systems Help Firms Achieve Intended Ambidexterity: The Role of Cognitive Conflict

Presenter: **Josep Bisbe**, Esade Business School - Spain

Discussant: **Tarmo Kadak**

Financial Crisis and Administrative Controls: an Institutional Theory Perspective

Presenter: **Leif Christensen**, Copenhagen Business School - Denmark

Discussant: **Ana Conceição**

Modelling Appropriateness of Balanced Scorecard Utilisation in the Context of Chinese Manufacturing Industry

Presenter: **Minmin Xi**, University of the West of Scotland - U.K.

Discussant: **Philipp Richter**