 **12th CONFERENCE  
ON   
NEW DIRECTIONS IN MANAGEMENT ACCOUNTING**

Brussels, Belgium, December 16-18, 2020   
  
**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***



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| **Wednesday, December 16, 2020** |

Day 1 : Zoom link for the Excelsior Room :   
Day 1 : Zoom link for the Alban Chanbon Room :   
Day 1 : Zoom link for the Bourgmestre Room :

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| **DAY 1** 12:15 – 12:30 | **Login** |
| **DAY 1** 12:30 – 12:45 | Room : EXCELSIOR |
|  | Opening and Welcome  **Chris CHAPMAN, Frank MOERS, Michael WILLIAMSON** |

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| **DAY 1** 12-45 – 13:45 | Room : EXCELSIOR | Room: ALBAN CHANBON | Room : BOURGMESTRE |
|  | Webinar lunchroom | Webinar lunchroom | Webinar lunchroom |

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| **DAY 1** 13:45 – 14:45 | Room : EXCELSIOR | | |
|  | Plenary session:   **Andrea MENNICKEN,**  London School of Economics and Political Science **“FROM MANAGEMENT CONTROL TO ALGORITHMIC GOVERNANCE: SHIFTS IN THE CONSTRUCTION OF THE GOVERNABLE PERSON”**  Chair: **Chris CHAPMAN** | | |
| **DAY 1** 15:00 – 16:30 | Room : EXCELSIOR Chair : Chris CHAPMAN | Room: ALBAN CHANBON Chair : Frank MOERS | Room : BOURGMESTRE Chair : Michael WILLIAMSON |
|  | **PURSUING ECONOMIC AND NON-ECONOMIC GOALS IN A FAMILY BUSINESS: THE ROLE PLAYED BY ORGANIZATIONAL SLACK**  BECK FRANCIELE - UNIVERSITY OF SAO PAULO - FÁBIO FREZATTI | **CEOS’ COMPENSATION CONTRACTS IN FAMILY VERSUS NON-FAMILY FIRMS: THE USE OF NON-FINANCIAL PERFORMANCE MEASURES**  AFRIDI ADNAN SARFARAZ - UNIVERSITY OF GRONINGEN, FACULTY OF ECONOMICS AND BUSINESS  YASEMIN KARAIBRAHIMOGLU VLAD-ANDREI PORUMB PAULA VAN VEEN-DIRKS | **THE IMPACT OF SHORT-TERM FINANCIAL INFORMATION ON CREATIVITY ASSESSMENTS FOR NEW PRODUCT IDEAS: A SOCIAL CONTEXT PERSPECTIVE**  FEICHTER CHRISTOPH - VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS  GERHARD SPECKBACHER LEA ZWICKL |
|  | **USE OF PERFORMANCE MEASURES BY MANAGERS WITH INTERDEPENDENT SELF-CONSTRUAL**  FUJINO MASAFUMI YAN LI, NORIO SAWABE | **A CONTINGENCY FRAMEWORK FOR THE USE OF NONFINANCIAL PERFORMANCE MEASURES IN MANAGERIAL INCENTIVES: EVIDENCE FROM SMES**  EROVA ALVES IRYNA SOFIA M. LOURENÇO | **DO PERFORMANCE-CONTINGENT INCENTIVES HELP OR HINDER DIVERGENT THINKING?**  WILLIAMSON MICHAEL - UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN  STEVE KACHELMEIER, ALAN WEBB |

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| **DAY 1** 16:45 – 18:15 | Room : EXCELSIOR Chair : Chris CHAPMAN | Room: ALBAN CHANBON Chair : Frank MOERS | Room : BOURGMESTRE Chair : Michael WILLIAMSON |
|  | **FACILITATING AMBIDEXTROUS INNOVATION PERFORMANCE: THE ROLE OF DUAL PROJECT CONTROLS AND REQUIREMENTS FOR AMBIDEXTROUS BEHAVIOUR**  GULLKVIST BENITA M. - HANKEN SCHOOL OF ECONOMICS  MIKA YLINEN | **DOES LEARNING BY DISAGGREGATING ACCELERATE LEARNING BY DOING? THE EFFECT OF FORECAST DISAGGREGATION ON THE RATE OF IMPROVEMENT IN DEMAND FORECAST ACCURACY**  FORKER EWELINA - EMORY UNIVERSITY  ISABELLA GRABNER, KAREN SEDATOLE | **MOVING FROM CARROTS AND STICKS TO PEAS AND CARROTS: THE IMPORTANCE OF ORGANIZATIONAL CULTURE WHEN CHOOSING CONTRACT FRAMES**  SAMET JORDAN - UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN  JEFFREY HALES, WENQIAN HU, JORDAN SAMET |
|  | **ENABLING PERFORMANCE MEASUREMENT SYSTEMS: IMPLICATIONS FOR BUSINESS FUNCTION AMBIDEXTERITY**  FARRELL MICHAEL  BREDA SWEENEY | **TARGET SETTING IN HIERARCHIES: THE ROLE OF MIDDLE MANAGERS**  SCHWAIGER NINA - LUDWIG-MAXIMILIAN UNIVERSITY OF MUNICH  JAN BOUWENS, CHRISTIAN HOFMANN | **IN SEARCH OF INFORMED DISCRETION (REVISITED): ARE MANAGERS CONCERNED ABOUT APPEARING SELFISH?**  VAN PELT VICTOR - WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT  BART DIERYNCK, JESSE VAN DER GEEST |

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| **Thursday, December 17, 2020** |

Day 2 : Zoom link for the Excelsior Room :   
Day 2 : Zoom link for the Alban Chanbon Room :   
Day 2 : Zoom link for the Bourgmestre Room :   
Day 2 : Zoom link for the Metropole Room :

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| **DAY 2** 9:30 -11:00 | Room : EXCELSIOR Chair : Chris CHAPMAN | Room: ALBAN CHANBON Chair : Frank MOERS | Room : BOURGMESTRE Chair : Katlijn HAESEBROUCK |
|  | **HOW TO MANAGE THE ACCOUNTABILITY CHALLENGE IN AN AI FINTECH**  **ELLIOT VIKTOR - UNIVERSITY OF GOTHENBURG**  ELENA BECCALLI, FRANCESCO VIRILI | **COPYCAT BEHAVIOR IN CSR INCENTIVE CONTRACTS: THE ROLE OF BOARD INTERLOCKS**  ANTOONS CHARLOTTE - KU LEUVEN  LIESBETH BRUYNSEELS, EDDY CARDINAELS | **LEVIATHAN: INSTITUTIONS AND THE STORY OF THE DEVELOPMENT OF TRUST IN INTER-ORGANISATIONAL ALLIANCES**  ABBASI A R - UNIVERSITY OF GRONINGEN |
|  | **CONTROL AS SEDUCTION: GAMIFICATION AT FOURSQUARE**  CHAPMAN CHRIS - UNIVERSITY OF BRISTOL  WAI FONG CHUA, TANYA FIEDLER | **ADOPTING CSR CONTRACTING IN EXECUTIVES’ COMPENSATION CONTRACTS: DOES BOARD EXPERIENCE MATTER?**  YANG LU - MONASH UNIVERSITY | **MANAGEMENT CONTROLS AND NEGATIVE RECIPROCITY: EMPIRICAL EVIDENCE ON THE EFFECT OF TERMINATION NOTICES ON EMPLOYEE ATTENDANCE**  VOGELSANG TIMO - FRANKFURT SCHOOL OF FINANCE & MANAGEMENT  JAKOB ALFITIAN |

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| **DAY 2** 11:15 – 12:45 | Room : EXCELSIOR Chair : Chris CHAPMAN | Room: ALBAN CHANBON Chair : Frank MOERS | Room : BOURGMESTRE Chair : Katlijn HAESEBROUCK |
|  | **INTERNATIONALISATION STRATEGY AND MANAGEMENT CONTROL A CASE STUDY IN THE HEALTH SECTOR**  ROQUE ANA FILIPA  MARIA-CÉU ALVES MÁRIO RAPOSO | **THE USE OF COST INFORMATION IN EXPLOITATION AND EXPLORATION CONTEXTS**  JORISSEN ANN - UNIVERSITY OF ANTWERP  PIYADA DAOWADUENG, SOPHIE HOOZÉE | **DOES THE DESIGN OF PERFORMANCE MEASUREMENT SYSTEMS INFLUENCE TMT ABSORPTIVE CAPACITY IN INNOVATIVE INDUSTRIES?**  SWEENEY BREDA - NATIONAL UNIVERSITY OF IRELAND, GALWAY  DAVID BEDFORD, JOSEP BISBE |
|  | **AN ACCOUNTING INFRASTRUCTURE FOR THE CARE OF COVID-19 PATIENTS: EVIDENCE FROM GERMAN HOSPITALS**  HUBER CHRISTIAN - COPENHAGEN BUSINESS SCHOOL  NADINE GERHARDT,JACOB T. REILLEY | **WHEN NOISE MATTERS – THE EFFECTS OF RANDOM MEASUREMENT ERRORS IN COSTING SYSTEMS**  MERTENS KAI - HAMBURG UNIVERSITY OF TECHNOLOGY  MATTHIAS MEYER | **PERFORMANCE EVALUATION FOR R&D-EMPLOYEES: THE DRAWBACKS OF NONFINANCIAL MEASURES AND HOW TO MITIGATE THEM**  WABNEGG MARKUS - VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS |

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| **DAY 2** | Room : EXCELSIOR Chair : Chris CHAPMAN | Room: ALBAN CHANBON Chair : Frank MOERS | Room : BOURGMESTRE |
| 12-45 – 13:45 | Webinar lunchroom | Webinar lunchroom | Webinar lunchroom |

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| **DAY 2** 13:45 – 14:45 | Room : EXCELSIOR |
|  | Plenary session:   **Gary HECHT**,  University of Illinois at Urbana-Champaign **“FINDING THE VOICE OF MANAGEMENT ACCOUNTING RESEARCH – IN SEARCH OF CONTRIBUTION”**  Chair: **Michael WILLIAMSON** |

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| **DAY 2** 15:00 – 16:30 | Room : EXCELSIOR Chair : Chris CHAPMAN | Room: ALBAN CHANBON Chair : Frank MOERS | Room : BOURGMESTRE Chair : Michael WILLIAMSON |
|  | **MANAGEMENT CONTROLS AND HYBRIDIZATION: EVIDENCE FROM VIETNAM**.  NGUYEN HUU DAI - UNIVERSITY OF SIEGEN  MARTIN R.W. HIEBL | **BOARD RISK OVERSIGHT AND ENVIRONMENTAL AND SOCIAL RESPONSIBILITY**  KEUSCH THOMAS - INSEAD  CHRISTOPHER ITTNER, CAROLYN DELLER, HAMI AMIRASLANI | **COMMUNICATED VALUE STATEMENTS, PERSONAL NORMS AND THE INTENTION TO FOLLOW PRO-ENVIRONMENTAL BEHAVIOR**  AGUIAR ANDSON - UNIVERSITY OF SAO PAULO |
|  | **PERFORMANCE VALUATION: ON THE EFFORTS TO SEQUENCE REGISTERS OF VALUATION IN CHILD PROTECTION CASEWORK**  SCHRØDER IDA MARIE - COPENHAGEN BUSINESS SCHOOL  AMALIE MARTINUS HAUGE | **FOSTERING ECO-INNOVATION: THE CRUCIAL ROLE OF MANAGEMENT CONTROLS**  KNELS VALERIA - DRESDEN UNIVERSITY OF TECHNOLOGY  MARC JANKA, THOMAS W. GUENTHER | **THE EFFECT OF CORPORATE GIVING AND PARTICIPATION ON EMPLOYEE PERFORMANCE AND PERFORMANCE OVERSTATEMENT**  ALTENBURGER MARTIN - UNIVERSITY OF VIENNA |

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| **DAY 2** 16:45 – 19:00 | Room : EXCELSIOR Chair : Chris CHAPMAN | Room: ALBAN CHANBON Chair : Frank MOERS | Room : BOURGMESTRE Chair : Michael WILLIAMSON | Room METROPOLE Chair : Jordan SAMET |
|  | **THE USE OF ENVIRONMENTAL INFORMATION AT MULTINATIONAL CORPORATIONS**  GAYK DANIEL - MUENSTER UNIVERSITY  PETER KAJÜTER | **COPING WITH PERCEPTIONS OF MEASUREMENT ATTRIBUTES OF PERFORMANCE TARGETS**  PATELLI LORENZO - UNIVERSITY OF DENVER | **DEMAND-DRIVEN FEEDBACK SYSTEMS AND EMPLOYEE CREATIVITY**  DIERYNCK BART - TILBURG UNIVERSITY  CARDIN MASSELINK | **IMPROVING PROMOTIONS: AN EXPERIMENT ON VERTICAL COMPETITION IN FIRMS**  IZE FABIEN - TILBURG UNIVERSITY  EDDY CARDINAELS |
|  | **ACCOUNTING PRACTICES IN A PRIVATE EQUITY OWN COMPANY**  LIND JOHNNY - STOCKHOLM SCHOOL OF ECONOMICS  AMALIA LIND, CAROLINE LINDWALL MELLQUIST | **DISENTANGLING THE BRIGHT AND DARK SIDES OF TRANSPARENCY – AN INTEGRATED ANALYSIS OF PSYCHOLOGICAL CONSEQUENCES**  SCHAUPP DANIEL - WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT  TILL REMMERS, UTZ SCHÄFFER | **THE PERFORMANCE EFFECT OF REAL-TIME FEEDBACK: EVIDENCE FROM A QUASI-EXPERIMENT**  MARGOLIN MAXIMILIAN - ERASMUS UNIVERSITY ROTTERDAM  MARKO REIMER DANIEL SCHAUPP | **BEHAVIORAL CONTAGION AND GENDER DIFFERENCES: THE EFFECT OF REFLECTION**  MILOSEVIC NELA - BELGRADE UNIVERSITY  EDDY CARDINAELS, KATLIJN HAESEBROUCK |
|  |  |  |  | **RETHINKING POSITIVE VERSUS NEGATIVE RECIPROCITY: FATHER TIME WEIGHS IN**  **SAMET JORDAN - UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN**  KARL SCHUHMACHER, KRISTY TOWRY, JACOB ZUREICH |

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| **Friday, December 18, 2020** |

For Day 3 : Zoom link for the Excelsior Room :   
For Day 3 : Zoom link for the Alban Chanbon Room :   
For Day 3 : Zoom link for the Bourgmestre Room :

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| **DAY 3** 9:30 -11:00 | Room : EXCELSIOR Chair : Chris CHAPMAN | Room: ALBAN CHANBON Chair : Frank MOERS | Room : BOURGMESTRE Chair : Kai BAUCH |
|  | **TRACING THE BECOMING OF A RANKING AND ITS MESHWORK: THE WEAVING OF THE SWEDISH MUNICIPALITY PUBLIC QUALITY RANKING 2007-2019**  GRAAF JOHAN - STOCKHOLM SCHOOL OF ECONOMICS  WAI FONG CHUA, KALLE KRAUS | **TACIT KNOWLEDGE, AUDIT QUALITY, AND TALENT IDENTIFICATION**  KUENNEKE JUDITH - TILBURG UNIVERSITY  FRANK MOERS, ISABELLA GRABNER | **THE EFFECTS OF MANAGERIAL DISCRETION IN SETTINGS WITH MULTIPLE EFFORT DIMENSIONS: EXPERIMENTAL EVIDENCE**  BAUCH KAI ALEXANDER - BERN UNIVERSITY  MARKUS C. ARNOLD |
|  | **ENABLING ACCOUNTING DESIGN: HOW ANALYTICS INITIATIVES UNROUTINIZE SYSTEMS OF ACCOUNTABILITY**  ILLICH-EDLINGER STEFAN | **HOW TO MITIGATE THE LOSS OF CREATIVE TALENT: A MULTILEVEL MANAGEMENT CONTROL PERSPECTIVE**  GRABNER ISABELLA - VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS  MISCHA SEITER, MARKUS WABNEGG, HENNING WIRTH | **THE EFFECT OF ENABLING CONTROLS ON LEARNING-BY-DOING**  MA FRANK (YUELONG)- UNIVERSITY OF WESTERN AUSTRALIA  STIJN MASSCHELEIN |

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| **DAY 3** 11:15 – 12:45 | Room : EXCELSIOR Chair : Chris CHAPMAN | Room: ALBAN CHANBON Chair : Frank MOERS | Room : BOURGMESTRE Chair : Sophie MAUSSEN |
|  | **THE USE OF PERFORMANCE MEASURES AND DAY-TO-DAY INTERACTIONS IN HORIZONTAL COORDINATION: A CASE STUDY OF INTRA-ORGANIZATIONAL COLLABORATION**  INOUE KEITA - SEIKEI UNIVERSITY | **THE USE AND EFFECTS OF ACCOUNTABILITY AND JOB AUTONOMY WHEN RESULTS CONTROLS ARE IRRELEVANT: SUBSTITUTES OR COMPLEMENTS?**  POSCH ARTHUR - BERN UNIVERSITY  MARKUS C. ARNOLD | **COSTING SYSTEM DESIGN AND THE OPPORTUNISTIC CONSUMPTION OF SLACK RESOURCES: CAN REPORTING THE COST OF UNUSED CAPACITY DIRECT EFFORT TO EXTRA- ROLE BEHAVIOR?**  MAUSSEN SOPHIE - GHENT UNIVERSITY |
|  | **THE DISSEMINATION OF INNOVATIONS IN COST MANAGEMENT - A HISTORICAL, INSTITUTIONAL AND COMPARATIVE ANALYSIS BETWEEN FRANCE AND JAPAN**  WEGMANN GREGORY - UNIVERSITY OF BURGUNDY  JOHEI OSHITA | **IS TONE AT THE TOP HEARD BY CUSTOMERS? THE EFFECTS OF A CULTURAL CONTROL ON NONFINANCIAL OUTCOMES**  VERSCHAEVE MATHILDE - KU LEUVEN  EDDY CARDINAELS, DIETER SMEULDERS, ALEXANDRA VAN DEN ABBEELE | **ALL SHOW AND NO KNOW? THE EFFECTS OF OUTCOME TRANSPARENCY AND LEARNING PATH ON EMPLOYEE LEARNING BEHAVIORS**  RUAN QINNAN - TILBURG UNIVERSITY  EDDY CARDINAELS JONGWOON (WILLIE) CHOI |

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| **DAY 3** 12-45 – 13:45 | Room : EXCELSIOR | Room: ALBAN CHANBON | Room : BOURGMESTRE |
|  | Webinar lunchroom | Webinar lunchroom | Webinar lunchroom |

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| **DAY 3** 13:45 – 14:45 | Room : EXCELSIOR |
|  | Plenary session:   **Matthias MAHLENDORF** Frankfurt School of Finance and Management **“INNOVATIVE DATA SOURCES IN MANAGEMENT ACCOUNTING RESEARCH”**  Chair: **Frank MOERS** |

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| **DAY 3** 15:00 – 16:30 | Room : EXCELSIOR Chair : Chris CHAPMAN | Room: ALBAN CHANBON Chair : Frank MOERS | Room : BOURGMESTRE Chair : Michael WILLIAMSON |
|  | **BENDING AND REFLECTING OUR TIMES: YESTERDAY, TODAY AND TOMORROW PERFORMANCE AS INTERCONNECTED**  GRANÀ FABRIZIO - ESCP EUROPE, LONDON CAMPUS  BUSCO CRISTIANO | **THE ‘WHAT’, ‘WHY’, AND ‘HOW’ IN NARRATIVE FEEDBACK: EFFECTS ON PERFORMANCE**  **LAMPE JAN HENDRIK - WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENT**  UTZ SCHAEFFER, DANIEL SCHAUPP | **TEAM STRUCTURE FOR TOUGH COOKIES: AN EMPIRICAL STUDY OF TEAM RESILIENCE IN CREATIVE TEAMS**  KLEIN ALEKSANDRA - VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS |
|  | **AN HOUR IS NOT ONE HOUR: TIME MANAGEMENT IN A CREATIVE AGENCY**  TREVISAN PAOLA | **ENABLING CONTROL AND EMPLOYEE PERFORMANCE**  VAN TRIEST SANDER - UNIVERSITY OF AMSTERDAM  HELENA KLOOSTERMAN | **THE OSCAR CURSE IN THE OPEN INNOVATION COMMUNITY: THE EFFECTS OF DISCRETIONARY AWARD ON THE USER’S SUBSEQUENT INNOVATION PERFORMANCE**  LIU SHAMMING - ERDEN DOGUKAN YILMAZ |

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| **DAY 3** 16:30 – 16:45 | Room : EXCELSIOR |
|  | Closing |