 **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 : EXCELSIORChair : Chris CHAPMAN | Room: ALBAN CHANBONChair : Frank MOERS | Room : BOURGMESTREChair : 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 BUSINESSGERHARD SPECKBACHER LEA ZWICKL   |
|  | **USE OF PERFORMANCE MEASURES BY MANAGERS WITH INTERDEPENDENT SELF-CONSTRUAL** FUJINO MASAFUMIYAN LI, NORIO SAWABE | **A CONTINGENCY FRAMEWORK FOR THE USE OF NONFINANCIAL PERFORMANCE MEASURES IN MANAGERIAL INCENTIVES: EVIDENCE FROM SMES** EROVA ALVES IRYNASOFIA M. LOURENÇO  | **DO PERFORMANCE-CONTINGENT INCENTIVES HELP OR HINDER DIVERGENT THINKING?** WILLIAMSON MICHAEL - UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGNSTEVE KACHELMEIER, ALAN WEBB |

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| **DAY 1**16:45 – 18:15 | Room : EXCELSIORChair : Chris CHAPMAN | Room: ALBAN CHANBONChair : Frank MOERS | Room : BOURGMESTREChair : 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-CHAMPAIGNJEFFREY 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 MUNICHJAN BOUWENS, CHRISTIAN HOFMANN | **IN SEARCH OF INFORMED DISCRETION (REVISITED): ARE MANAGERS CONCERNED ABOUT APPEARING SELFISH?** VAN PELT VICTOR - WHU - OTTO BEISHEIM SCHOOL OF MANAGEMENTBART 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 : EXCELSIORChair : Chris CHAPMAN | Room: ALBAN CHANBONChair : Frank MOERS | Room : BOURGMESTREChair : 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 BRISTOLWAI 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 & MANAGEMENTJAKOB ALFITIAN |

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| **DAY 2**11:15 – 12:45 | Room : EXCELSIORChair : Chris CHAPMAN | Room: ALBAN CHANBONChair : Frank MOERS | Room : BOURGMESTREChair : 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 ANTWERPPIYADA DAOWADUENG, SOPHIE HOOZÉE  | **DOES THE DESIGN OF PERFORMANCE MEASUREMENT SYSTEMS INFLUENCE TMT ABSORPTIVE CAPACITY IN INNOVATIVE INDUSTRIES?** SWEENEY BREDA - NATIONAL UNIVERSITY OF IRELAND, GALWAYDAVID BEDFORD, JOSEP BISBE |
|  | **AN ACCOUNTING INFRASTRUCTURE FOR THE CARE OF COVID-19 PATIENTS: EVIDENCE FROM GERMAN HOSPITALS** HUBER CHRISTIAN - COPENHAGEN BUSINESS SCHOOLNADINE GERHARDT,JACOB T. REILLEY | **WHEN NOISE MATTERS – THE EFFECTS OF RANDOM MEASUREMENT ERRORS IN COSTING SYSTEMS** MERTENS KAI - HAMBURG UNIVERSITY OF TECHNOLOGYMATTHIAS 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 : EXCELSIORChair : Chris CHAPMAN | Room: ALBAN CHANBONChair : 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 : EXCELSIORChair : Chris CHAPMAN | Room: ALBAN CHANBONChair : Frank MOERS | Room : BOURGMESTREChair : Michael WILLIAMSON |
|  | **MANAGEMENT CONTROLS AND HYBRIDIZATION: EVIDENCE FROM VIETNAM**. NGUYEN HUU DAI - UNIVERSITY OF SIEGENMARTIN 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 TECHNOLOGYMARC 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 : EXCELSIORChair : Chris CHAPMAN | Room: ALBAN CHANBONChair : Frank MOERS | Room : BOURGMESTREChair : Michael WILLIAMSON | Room METROPOLEChair : 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 ECONOMICSAMALIA 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 MANAGEMENTTILL 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 : EXCELSIORChair : Chris CHAPMAN | Room: ALBAN CHANBONChair : Frank MOERS | Room : BOURGMESTREChair : 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 UNIVERSITYFRANK MOERS, ISABELLA GRABNER | **THE EFFECTS OF MANAGERIAL DISCRETION IN SETTINGS WITH MULTIPLE EFFORT DIMENSIONS: EXPERIMENTAL EVIDENCE** BAUCH KAI ALEXANDER - BERN UNIVERSITYMARKUS 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 AUSTRALIASTIJN MASSCHELEIN |

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| **DAY 3**11:15 – 12:45 | Room : EXCELSIORChair : Chris CHAPMAN | Room: ALBAN CHANBONChair : Frank MOERS | Room : BOURGMESTREChair : 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 UNIVERSITYMARKUS 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 : EXCELSIORChair : Chris CHAPMAN | Room: ALBAN CHANBONChair : Frank MOERS | Room : BOURGMESTREChair : 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  |