



MA.PS. Session 1 Wednesday 16:00-17:30 VISTA

Chair: Barbara E. Weissenberger

- 7711 Cinquini Integrative-Interactive Management Accounting in Healthcare:
7724 Greenwood Balancing Financial and Non-Financial Incentives in Performance Measurement Systems: an Investigation of Not for Profit Hospitals
8410 Vuorenmaa From Hostility to Trust: Creating Unity Using Formal Controls in Tense Post-Acquisition Integration

MA.PS. Session 2 Thursday 09:00-10:30 BALL ROOM 3

Chair: Robin Roslender

- 8502 Dikolli CEO Pay Levels and Firm Diversification: the Premium for Operating in Multiple Countries.
7774 Gong Performance Measurement, Delegation and Incentive Compensation: Balancing the Act to Improve Business Performance
8111 Hofmann Incentives, Motivational Crowding-Out, and the Value of Information

MA.PSD. Session 3 Thursday 11:00-12:30 BALL ROOM 2

Chair: Francesco Giacobbe

Disc 1: Jonny Lind

Disc 2: Clive Emmanuel

- 7183 Dekker Risk Management in Strategic Alliances: Field and Survey Evidence
7553 Hartmann The Effect of Long-Term Bonus Frame and Perceived Justification Pressure on Managerial Risk Appetite in a Continuous Monitoring Environment

MA.PSD. Session 4 Thursday 14:00-15:30 BALL ROOM 2

Chair: Georg Schneider

Disc 1: Hanno Roberts

Disc 2: Kim Langfield-Smith

- 7239 Grabner How to Control Creative Work: The Role of Intrinsic Motivation and Task Programmability in Control System Design
7889 Waldkirch Relative Performance Measurement of Researchers



MA.PSD. Session 5

Chair: Jonathan Glover

Disc 1: Michael Bromwich

Disc 2: Christian Hofman

7941 Simons

A Rationale for the Payback Criterion

8040 Rajan

Dynamics of Rate of Return Regulation

Thursday 16:00-17:30 BALL ROOM 2

MA.PS. Session 6

Chair: Isabella Grabner

8510 Becker

The Evolution of A Management Accounting Idea: The Case of Beyond Budgeting

8827 Jönsson

Facts and Fictions of Performance Measurement and Budgeting Systems in Sweden - Survey Results in Relation to Myths

7148 Berland

Institutionalisation and Deinstitutionalisation of Budget

Thursday 16:00-17:30 FATIH 2

MA.PS. Session 7

Chair: Zahirul Hoque

6989 Nielsen

The Impact of Outsourcing on Investments in Firm-Specific Human Capital Under Varying Contract Regimes

8961 Rooney

Patterns of Change in Management Control of Outsourcing Relationships

7041 Groot

Management Control of Outsourcing Relationships

Thursday 16:00-17:30 SATURN A

MA.PS. Session 8

Chair: Bernhard Hirsch

9223 O'Connor

The Effects of Market Competition and International Market Orientation on Management Control System Use by Emerging-Market Publicly Listed Companies

8441 Reichmann

Organizational Structure, Aggregation of Performance Measures, and Incentives

8068 Oura

Using Profit Information for Production Management: Evidence from Japanese Factories

Thursday 16:00-17:30 SATURN B



MA.PS. Session 9

Chair: Errol Iselin

8173 Florez-Lopez
7512 Cools
9240 Pfeiffer

Thursday 16:00-17:30 MERCURY B

Exporter-Intermediary Relationship Quality: A Study on Direct and Indirect Effects of Mcs Characteristics
Management Control in Inter-Organizational Relationships: Lessons Learnt from Public-Private Partnerships
Dual Transfer Prices with Unobserved Cost

MA.PS. Session 10

Chair: Peter Kajuter

7013 Brivot
7463 Catusus
8717 Asel

Thursday 16:00-17:30 ORMAN PARK

Seeing, Showing Off and Being Seen: on the Ramifications of Panoptical Surveillance in Contemporary Society
Indicators as Technology: Debates on the Link Between Indicators and Action
Effects of the Current Economic Crisis on the Use of Management Control Systems

MA.PS. Session 11

Chair: Lili-Anne Kihn

7702 Mahlendorf
8672 Mashruwala
7109 Lupu (ioan)

Thursday 16:00-17:30 YASEMIN 1

Decision-Influencing Use of Performance Measurement Systems – Evidence from China
Managerial Optimism and Cost Behavior
Women In The French Accountancy Profession, The Test Of The Labyrinth

MA.PSD. Session 12

Chair: Martin Messner

Disc 1: Nicolas Berland
Disc 2: Albrecht Becker
8180 Ezzamel
8109 Dillard

Friday 09:00-10:30 BALL ROOM 2

Ordering Lives: The Roles of Accounting and Money in Organizing Communities
Taking Pluralism Seriously: Embedded Moralities in Management Accounting and Control Systems



MA.PS. Session 13

Chair: Masaru Nakagawa

7017 Bova

9236 Liu

8539 Sikka

Friday 09:00-10:30 SADIRVAN B

Gray Markets and Multinational Transfer Pricing

The Impact of Participation in Internal Transfer Pricing: Survey Evidence from China

The Dark Side of Transfer Pricing: Its Role in Tax Avoidance and Wealth Retentiveness

MA.PS. Session 14

Chair: Marc Nikitin

8944 Weiler

7319 Wouters

8430 Chakhovich

Friday 09:00-10:30 MERCURY A

Earnings Management, Time Preferences, and Long Term Decisions

Customer Value Propositions and Real Options as Mediating Mechanisms in a Context of Technology Commercialization

The Time Orientation of Share Price

MA.PSD. Session 15

Chair: Paolo Perego

Disc 1: Chris Chapman

Disc 2: Robin Roslender

8632 Vaivio

7113 Carter

Friday 11:00-12:30 BALL ROOM 2

Living in a "transparency": Exploring the Interface of Management Accounting and the Operational at Rautaruukki Plc.

Changing Gender Domination in a Big Four Accounting Firm: Flexibility, Performance and Client Service in Practice

MA.PS. Session 16

Chair: David Otley

8360 Rohlfing

7873 Van Elten

7979 Liu

Friday 11:00-12:30 SATURN A

Task Assignment and Variable Pay Ratio

Relative Performance Evaluation at the Middle-Management Level

Performance Effects of Setting Targets and Pay-Performance Relations Before or After Operations



MA.PS. Session 17

Chair: Heidi Sundin

7639 Coyte

8225 Kurunsaari

Friday 11:00-12:30 ORMAN PARK

Exploring Process: Understanding Phenomena Represented as Intellectual Capital

Dynamic Capabilities of Eco-Target Costing: Reflections on Change Towards Ecological Sustainability

MA.PS. Session 18

Chair: Salima Paul

6878 Arnold

7768 Kihn

7313 Thaten

Friday 14:00-15:30 CONVENTION CENTER LOWER FLOOR 1

Using Negotiated Budgets for Planning and Performance Evaluation: an Experimental Study

How Do Managers Interpret Budget Targets?

Participative Budgeting in Organizations Facing Environmental Uncertainty: A Closer Look at the Mediating Effect of Budgeting Roles

MA.PSD. Session 19

Chair: Neale O'Connor

Disc 1: Tom Groot

Disc 2: Eksa Kilfoyle

8874 Landry

7159 Jordan

Friday 14:00-15:30 BALL ROOM 2

Subjectivity, Performance Evaluation and Procedural Justice

The Problematisation of Performance Indicators

MA.PS. Session 20

Chair: Sujatha Perera

6835 Jeacle

7621 Cooper

Friday 14:00-15:30 FATIH 1

Fashion and Figures: Accounting on the High Street

Making Globalism Practical



MA.PS. Session 21

Chair: Hanna Silvola

8886 Tayler

6957 Gillenkirch

8645 Smith

Friday 14:00-15:30 SATURN A

Lost in Translation: The Effects of Incentive Compensation on Strategy Surrogation

Centralization versus Delegation in an Experimental Capital Budgeting Setting

The Relative Efficiency of Clawback Provisions in Compensation Contracts

MA.PS. Session 22

Chair: Alan Parkinson

7592 Widener

7480 Sundin

8020 Perozzi

Friday 14:00-15:30 SATURN B

Entrepreneurial Control, Traditional Control, and Strategy Using a Systems Approach

Management Control Systems in A Multi-Stakeholder Environment

An Empirical Analysis of Organizations' Implementation Experiences with Balanced Scorecard

MA.PS. Session 23

Chair: Androniki Triantafylli

8151 Brühl

8450 Sakaguchi

8569 Verbieren

Friday 14:00-15:30 ORMAN PARK

Management Control Systems in Global Supply Chains - Empirical Findings in German Industrial Companies

The Use of Management Control Practices for Managing Supply Chain Relations

Management Control and Type of Service Design: The Case of Franchising

MA.PS. Session 24

Chair: Ali Coşkun

8671 Naccache

7122 Hammer

7930 Jankala

Friday 14:00-15:30 MERCURY C

The Circulation of Power : A Time and Control Perspective

The Significance of Courage in the Interactive Relationship Between Manager and Controller

Role of Interactive Control Systems and Foresight in Competitive Dynamics of Businesses



MA.PS. Session 25

Chair: Bartosz Kurek

7655 Bollecker

8250 Almqvist

8705 Arellano Gil

Friday 14:00-15:30 MACKA

Management Controller's Socialization and Professional Culture

Making Sense of a Paradigmatic Change: A Study of Management Control in the Swedish Armed Forces

Ratcheting Effect and the Role of Relative Target Setting