



MA.RF. Session 1

Chair: Josep Bisbe

9093 Charaf
7162 Nassar
8262 Oliveira Samagaio
6849 Pavlatos
7502 Wnuk-Pel

Wednesday 14:00-15:30 Fatih 1

The Adoption Of Abc And The Improvement Of Performance: The Case Of The Central Bank Of Morocco
Activity Based Costing Diffusion Across The Jordanian Industrial
Activity-Based Costing In Portuguese Financial Institutions
The Effect Of Cfo Characteristics And Organizational Factors On The Use Of Activity –based Costing In A Service Context
Contextual Factors Influencing Abc Implementation And Attitudes Towards Abc In Poland'S Companies

MA.RF. Session 2

Chair: Rolf Bruhl

8832 Akroyd
7506 Chtioui
8754 Collini
8233 Cuevas-Rodriguez
7747 Naranjo-Gil

Wednesday 14:00-15:30 Lalezar

Management Control For Product Innovation In A Rapidly Changing Environment
Management Control Through Communication
Knowledge Over Business: The Impendent Role Of The Management Control System
Managing Ongoing Partners Selection Processes: The Role Of Control Systems
Management Control System, Realized Strategy And Operational Performance

MA.RF. Session 3

Chair: Idil Kaya

8237 Bjornenak
8391 Bourmistrov

9248 Cardinaels
7389 Langevin
7396 Trapp

Wednesday 16:00-17:30 Fatih 1

When Controllers Are Going Dynamic
Exploring Paradoxes In Balancing Different Levers Of Control: A Field Study Of Two Companies Experimenting With New Management Control Systems
Reference Points And Budget Requests: Can Controls Destroy Honesty In Managerial Reporting?
How Can Organizational Justice Moderate The Unethical Behaviors Induced By Budgeting Systems?
The Challenge Of Culture - Management Accounting In German-French Corporations

MA.RF. Session 4

Chair: Goksel Yucel

7551 Burkert
7256 Iselin
8782 Larsson
8871 Maton
7360 Revuelta

Wednesday 16:00-17:30 Lalezar

Exploring Performance Consequences Of Balanced Scorecard Adoptions In A Large-Scale Setting: Direct And Indirect Effects
Continuous Improvement Systems, Balanced Scorecard Systems And Organisational Performance
The Rise, Peak And Fall Of The Balanced Scorecard
Scientization Of Management Innovations: Analyzing The Use Of Diagrams In The Legitimization Of The Balanced Scorecard
Design And Validation Of A Balanced Scorecard Model For R&d: Empirical Evidence In Companies Of The Chemical Sector In Spain



MA.RF. Session 5

Chair: Sema Ulker

8029 Ditillo
7168 Escobar Perez
7332 Giacobbe
7388 Pellinen
7567 Sandt

Thursday 9:00-10:30 Fatih 1

Creativity And Control: Dialogical Management Accounting Systems To Enhance Performance
The Role Of Management Control Systems In Post-Merger Integration
Challenges And Controls Associated With Establishing A Wholly Owned Foreign Subsidiary In A Transition Economy
Integration Process And Pms In A Fast Growing Organisation
Management Control Systems As A Package: The Relationship Of Financial Measurement Systems And Six Sigma

MA.RF. Session 6

Chair: Suleyman Yukcu

7441 Päril
7217 Peterson

8471 Sawabe
7115 Stone
7182 Wahlström

Thursday 9:00-10:30 Lalezar

Connecting The Talk To The Walk: A Proposed Semiotics-Based Communication Process Model
Managing For Increased Market Value - A Case Study Of A New Governance System And Its Remodelling Due To The Stagnating Economy
Accounting And Emotion: A Case Study Of A Financial Institution
Industry Culture Influences In Pseudo-Knowledge Sharing Among Professional Accountants: A Multiple Mediation Analysis
Risk Measurement And Accounting In Banks – A Critical Stand

MA.RF. Session 7

Chair: Peter Jönsson

8618 Derfuss
8379 Duh
7445 Ghosh
7784 Groen

8575 Ikaheimo

Thursday 11:00-12:30 Fatih 1

Does Budgetary Participation Increase Performance – And At Which Level Of Analysis? A Meta-Analytic Note
World Class Manufacturing, Management Accountants' Cross-Functional Involvement, And Firm Performance
The Effect Of Team Performance And Common Uncertainty On Individual Incentives: A Field Study
Participatory Performance Measures And Emparticipatory Performance Measures And Employee Initiative: A Field Study In A Maintenance Department
The Relation Between Executive Time Horizon And Executive Compensation



MA.RF. Session 8

Chair: Rustem Hacirustemoglu

6880 Laitinen
6820 Sherman
7185 Triantafylli
8476 Van Triest
7409 Wagenveld

Thursday 11:00-12:30 Lalezar

Effect Of Organizational And Management Accounting Change On The Financial Performance Of Small Reorganizing Firms
Incorporating Quality In Data Envelopment Analysis (q-Dea)
Investigation Of The Lever Of Control Framework In Services Organizations
Long-Term Buyer-Supplier Relationships: Who Benefits?
The Concept Of Language And Structuration Theory

MA.RF. Session 9

Chair: Bohumil Kral

7187 Lohmann
8202 Obermaier
8386 Perego
7170 Pong
8346 Sippola

Thursday 14:00-15:30 Fatih 1

Disinvestments And Supply Chain Coordination
What Actually Happened To German Inventory To Sales Ratios 1971–2005? An Empirical Analysis Of Business Practice
Organizing, Measuring And Rewarding Customer-Centricity: The Case Of Dada
Inventory Investment & Control In Uk Manufacturing Companies 1985-2005: An Empirical Study
Accounting For Quality; From Historical Cost Of Quality To Performance Management Systems

MA.RF. Session 10

Chair: Serdar Ozkan

8962 Bjurström
8603 Carter
7068 Gallardo Vazquez
9216 Nakagawa
7717 Wolf

Thursday 14:00-15:30 Lalezar

We Got Away With It - But Was It Good Work?
The Effect Of Executive Reputation On Pay
Intellectual And Social Capitals. The Magnitude Of The Overlap
Organizational Culture And Management Accounting Effectiveness: Evidences From A Japanese Manufacturing Company
Involvement Of Management Accountants In Incentive Compensation – Empirical Results From A Cross-Sectional Survey

MA.RF. Session 11

Chair: Tom Groot

7704 Laats
7216 Lukas
6990 Nikitin
7280 Nogatchewsky

8148 O'Grady

Thursday 14:00-15:30 Saturn B

Investigating Management Accounting Change In Erp Implementation: A Case Study
The Monotonicity Puzzle An Experimental Investigation Of Incentive Structures
Can Aristotle Help Us Specify Some Management Control Problems?
For Inter-Organizational Governance Of Supplier Relationships Embedded In Customer-Oriented Business Models: A Study In
The Aeronautics Industry
An Extended Framework Of Management Control: The Viable System Model



MA.RF. Session 12

Chair: Toomas Haldma

9072 Downey
7675 Jorissen

9056 Pomberg
7229 Pontet Ubal

7770 Silvola

Thursday 16:00-17:30 Fatih 1

Developing A Strategic Cost Management Model By Combining The Bsc And Abc In A Healthcare Setting
Management Control System Design In Multinational Enterprises:the Impact Of Different Dimensions Of Intra-Firm Interdependencies

Interaction Of Management Accounting Information System And Logistics Functions: A Case Of A Developing Country-Vietnam
Aspects Which Influence The Institutionalisation Of A Change In Management And Cost Accounting Systems: The Case Of The Port Authority Of Valencia

Creating Management Control Systems For Radical Innovation: How Does The Source Of Funding Matter?

MA.RF. Session 13

Chair: T. Colwyn Jones

8851 Gomes

7290 Ten Rouwelaar
7585 Uddin

7391 Virtanen

7197 Zimnovitch

Thursday 16:00-17:30 Lalezar

Influence Of Contextual And Technical Factors On The Activity And Output-Based Cost System Use: Evidence From Portuguese Local Government

More Effective By Involvement In Management: An Empirical Study About Dutch Controllers In The Health Care Sector

Understanding Management Accounting Changes In A Family-Owned Company: A Greek Case Study

Measuring And Rewarding Energy Efficiency In The Process Industry - Effects On Work Motivation

Contemporary Evolutions In Costing Methods: The Example Of The French Equivalence Methods

MA.RF. Session 14

Chair: Ozgur Esen

8280 Frezatti

9038 Fujino

7927 Günther

6769 Hoffjan

8127 Kimura

Friday 9:00-10:30 Fatih 1

Formalised Planning And The Organisational Life Cycle: A Study Of Brazilian Companies

Multiple Ontology Of A Strategic Initiative: A Case Study Of A Japanese Manufacturing Company

Decision Making Under Risks Of Managers And Management Accountants - New Empirical Evidence

Cost Transparency In Supply Chains: Open Book Accounting Beyond Cooperation And Trust

A Model Of Sharing Accounting Information In Inter-Organizational Management Accounting:from The Cases Of Japanese Manufacturing Companies



MA.RF. Session 15

Chair: Taylan Altintas

7849 Cardenas
7442 De La Villarmois
7520 Hoque
8170 Kamminga

7155 Kilfoyle

Friday 9:00-10:30 Lalezar

Accounting Variables Influencing Corporate Venturing
Implementing And Utilizing A Costing Method (uva Method): A Comparison Between Two Surveys Conducted In 2001 And 2009
Corporate Takeovers, Accounting Change And Levers Of Control
The Dynamic Evolution Of Joint Venture Relationships: Interactions Between Forces, The Jv Governance Structure And The Jv Management Control
Institutionalizing Accounting In The International Postal System: The Universal Postal Union As Network Enterprise And Institutional Entrepreneur.

MA.RF. Session 16

Chair: Hanno Roberts

7945 Gamm
8847 Libby
8142 Munir
8849 Shah

Friday 11:00-12:30 Lalezar

The Role Of Performance Measurement In Implementing Strategic Initiatives - The Example Of Corporate Health And Safety
Group-Centric Individual Targets, Budget-Based Incentive Contracts And Group Performance
Performance Measurement System Change In A Bank: A Case Study From An Emerging Economy
Taxing The Customer - Defining 'performance' In A Tax Collecting Organisation

MA.RF. Session 17

Chair: Alexandra Mutiu

7594 Weissenberger
7047 Wömpener

8016 Stransky

Friday 14:00-15:30 Yasemin 1

Mas Design And Controllershship Output Quality: Evidence Of A Preparer-User Perception Gap
The Globalisation Of A Profession -- Comparative Management Accounting In The Context Of Emerging And Developed Countries
Why Unit Cost Does Not Rival Effectiveness In Performance Management And Why Czechs Apply The 3e Concept Differently – A Former Centrally-Planned Economy Experience