



13th GLOBAL Management Accounting Research Symposium

A research symposium that rotates annually around the world

- Copenhagen Business School
- Michigan State University
- UNSW Australia

This year hosted by

Michigan State University
June 23-24, 2016

Sponsored by:

The CIMA General Charitable Trust



Chartered Institute of
Management Accountants

and

Department of Accounting & Information Systems
Broad College of Business, Michigan State University

Wednesday June 22	
6:30 pm – 9:30 pm	Early Bird Reception (Red Cedar Room)

Thursday June 23					
8:00 am - 8:50 am	Registration and Continental Breakfast (Lincoln Room)				
8:50 am - 9:00 am	Welcome (Lincoln Room) Mike Shields (Michigan State University)				
9:00 am - 10:00 am	Plenary (Lincoln Room) Moderator: Mike Shields (Michigan State University) Brian Mittendorf (Ohio State University) Performance Measurement in Nonprofit Organizations: Desperately Seeking Management Accountants				
10:00 am - 10:30 am	Break (Lincoln Room)				
Concurrent Sessions					
10:30 am - 12:00 am	<table border="1"> <thead> <tr> <th>BUDGETS (Lincoln Room)</th> <th>EMPLOYMENT CONTRACTS (Room 106)</th> </tr> </thead> <tbody> <tr> <td> <p>Moderator: Ian Selby (Chartered Institute of Management Accountants)</p> <p>Arnold (University of Bern) and Artz (Frankfurt School of Finance & Management). <i>The Use of a Single Budget or Separate Budgets for Planning and Performance Evaluation.</i> Discussant: Karen Sedatole (Michigan State University)</p> <p>Brüggen (Maastricht University) and Feichter (Maastricht University). <i>Budget Reallocations and Investment Decisions.</i> Discussant: Ramji Balakrishnan (University of Iowa)</p> </td> <td> <p>Moderator: Allan Hansen (Copenhagen Business School)</p> <p>Dierynck (Tilburg University) and Van Pelt (Tilburg University). <i>The Sorting Effect of Ex Post Discretionary Adjustment In Employment Contracts.</i> Discussant: Frank Moers (Maastricht University)</p> <p>Douthit (University of Arizona). <i>The Effect of Worker Skill as a Source of Productive Efficiency in an Incomplete Contract Environment.</i> Discussant: Lynn Hannan (Tulane University)</p> </td> </tr> </tbody> </table>	BUDGETS (Lincoln Room)	EMPLOYMENT CONTRACTS (Room 106)	<p>Moderator: Ian Selby (Chartered Institute of Management Accountants)</p> <p>Arnold (University of Bern) and Artz (Frankfurt School of Finance & Management). <i>The Use of a Single Budget or Separate Budgets for Planning and Performance Evaluation.</i> Discussant: Karen Sedatole (Michigan State University)</p> <p>Brüggen (Maastricht University) and Feichter (Maastricht University). <i>Budget Reallocations and Investment Decisions.</i> Discussant: Ramji Balakrishnan (University of Iowa)</p>	<p>Moderator: Allan Hansen (Copenhagen Business School)</p> <p>Dierynck (Tilburg University) and Van Pelt (Tilburg University). <i>The Sorting Effect of Ex Post Discretionary Adjustment In Employment Contracts.</i> Discussant: Frank Moers (Maastricht University)</p> <p>Douthit (University of Arizona). <i>The Effect of Worker Skill as a Source of Productive Efficiency in an Incomplete Contract Environment.</i> Discussant: Lynn Hannan (Tulane University)</p>
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6:30 pm - 9:30 pm	Reception sponsored by the Journal of Management Accounting Research and Dinner (Red Cedar AB)				

Friday June 24		
8:00 am - 9:00 am	Registration and Continental Breakfast (Lincoln Room)	
9:00 am - 10:00 am	Plenary (Lincoln Room) Moderator: Jan Mouritsen (Copenhagen Business School) Martin Messner (Universität Innsbruck) On the Roles and Identities of Management Accountants	
10:00 am - 10:30 am	Break (Lincoln Room)	
10:30 am - 12:00 am	Concurrent Sessions	
	<p style="text-align: center;">PLANNING AND CONTROL (Lincoln Room)</p> <p>Moderator: Mike Shields (Michigan State University)</p> <p>Bouwens (University of Amsterdam), Kroos (University of Amsterdam) and Zhang (Tilburg University). <i>Pursuing Business Model and Target Setting: The Interplay between Customized and Uniform Targets.</i> Discussant: Raffi Indjejikian (University of Michigan)</p> <p>Noppe (KU Lueven), Cardinaels (KU Lueven), Masschelein (University of Western Australia) and Van den Abbeele (KU Lueven). <i>Should I Stay or Should I Go? The Impact of Market Competition and Presence of Control Systems on Long-Term Contracting.</i> Discussant: Willie Choi (University of Pittsburgh)</p>	<p style="text-align: center;">PROMOTIONS (Room 106)</p> <p>Moderator: Susanna Gallani (Harvard University)</p> <p>Chan (University of Texas at Austin). <i>Promotion, Relative Performance Information, and the Peter Principle.</i> Discussant: Tyler Thomas (University of Wisconsin-Madison)</p> <p>Grabner (Maastricht University) and Moers (Maastricht University). <i>Implicit Incentives for Human Capital Acquisition.</i> Discussant: Martin Holzhaecker (Michigan State University)</p>
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	<p style="text-align: center;">REWARDS (Lincoln Room)</p> <p>Moderator: Ranjani Krishnan (Michigan State University)</p> <p>Choi (University of Pittsburgh) and Presslee (University of Pittsburgh). <i>The Performance Effects of Tangible Versus Cash Rewards: The Mediating Role of Categorization.</i> Discussant: Steve Salterio (Queen's University)</p> <p>Kachelmeier (University of Texas at Austin), Williamson (University of Illinois at Urbana-Champaign) and Zhang (University of Texas at Austin). <i>Cash vs. Noncash Rewards: Motivational Effect of Reward Type across Individual and Group-based Tournaments.</i> Discussant: Kristy Towry (Emory University)</p>	<p style="text-align: center;">RISK MANAGEMENT (Room 106)</p> <p>Moderator: Sue Haka (Michigan State University)</p> <p>Wang (Australian National University), Mahama (United Arab Emirates University) and Lee (Australian National University). <i>Experimenting with Risk and Management Control Systems in Inter-Firm Alliances.</i> Discussant: Allan Hansen (Copenhagen Business School)</p> <p>Tekathen (Concordia University) and Dechow (EBS Business School). <i>Form(att)ing Enterprise-Wide Risks and the Implications for Managing.</i> Discussant: Jan Mouritsen (Copenhagen Business School)</p>
3:00 pm - 3:30 pm	Break (Lincoln Room)	
3:30 pm - 4:30 pm	Plenary (Lincoln Room) Moderator: Mandy Cheng (UNSW Australia) Michael Williamson (University of Illinois at Urbana-Champaign) Creativity Research in Accounting: Where We Are and Some Paths Forward	
4:30 pm - 4:40 pm	GMARS 2016 Closing and GMARS 2017 Invitation (Lincoln Room) Mandy Cheng (UNSW Australia)	