



GLOBAL Management Accounting Research Symposium

A research symposium that rotates annually around the world

- Michigan State University
- The University of New South Wales
- Copenhagen Business School

This year hosted by

Copenhagen Business School
June 18-19 2015

Sponsored by:



OTTO MØNSTEDS FOND



Wednesday June 17	
7.00 pm – 9.00 pm	Early Bird Reception PHR 4 th floor, Raavarebygningen, Porcelaenshaven 22, Copenhagen Business School

Thursday June 18		
08.00 am – 08.50 am	Registration and Coffee Ground floor in Raavarebygningen in front of PHRs20	
08.50 am – 09.00 am	Welcome (PHRs20)	
09.00 am – 10.00 am	Plenary Session 1 (PHRs20) <i>Moderator: Mike Shields, Michigan State University</i> “Bringing Big(ger) Data to Management Accounting Research” Christopher Ittner, University of Pennsylvania	
10.00 am – 10.30 am	Coffee Break PH 4th floor (Lobby PH407/PH408)	
10.30 pm 12.00 pm.	Parallel Sessions	
	<p style="text-align: center;">Parallel session A (PH407) <i>Chair: Martin Holzhaecker, Michigan State University</i></p> <p><i>Team Performance</i></p> <p>Thomas & Thornock: Me vs. We: The Effect of Incomplete Team Member Feedback on Cooperation of Self-Regarding Individuals Discussant: R. Lynn Hannan, Tulane University</p> <p>Davila & Ditillo: Management Control Systems for Creative Teams: Managing Stylistic Innovation in Fashion Companies Discussant: Chris Chapman, Copenhagen Business School</p>	<p style="text-align: center;">Parallel session B (PH408) <i>Chair: Jan Mouritsen, Copenhagen Business School</i></p> <p><i>Performance Measures and Targets</i></p> <p>Huang, Balakrishnan & Pan: How Do Properties of Forward-Looking Performance Measures Affect Incentive Contracts? Discussant: Frank Moers, Maastricht University School of Business and Economics</p> <p>Arnold, Artz & Grasser: Incentive Recalibration Through Intra-year Target Revisions: Evidence from Sales Managers’ Targets Discussant: Isabella Grabner, Maastricht University School of Business and Economics</p>
12.00 pm – 1.30 pm	Lunch (Gallery Porcelaenshaven)	
1.30 pm – 3.00 pm	Parallel Sessions	
	<p style="text-align: center;">Parallel session C (PH407) <i>Chair: Mandy Cheng, University of New South Wales</i></p> <p><i>Budgeting</i></p> <p>Cardinaels, Dierynck & Zhang: Out of Sight, Out of Mind: Honesty of Budget Reporting in Hierarchical Organizations Discussant: Douglas E. Stevens, Georgia State University</p> <p>Grabner & Moers: Determinants and consequences of budget reallocations: Evidence from the consumer goods industry Discussant: Angelo Ditillo, Bocconi University</p>	<p style="text-align: center;">Parallel session D (PH408) <i>Chair: Allan Hansen, Copenhagen Business School</i></p> <p><i>Management Accounting in Non-Profit Organizations</i></p> <p>Hayne: The Use of Management Accounting During the Decline and Turnaround of a Healthcare Institution Discussant: Matthias Mahlendorf, Frankfurt School of Finance & Management</p> <p>Ferreira, Yap & O’Dwyer: The Links Between Performance Management Systems and Accountability Discussant: Matthew Hall, London School of Economics</p>
3.00 pm – 3.30 pm	Coffee Break PH 4th floor (Lobby PH407/PH408)	
3.30 pm – 5.00 pm	Parallel Session	
	<p style="text-align: center;">Parallel session E (PH407) <i>Chair: Clinton Free, University of New South Wales</i></p> <p><i>Managerial Reporting</i></p> <p>Abdel-Rahim & Stevens: The Effect of Information System Precision on Honesty in Managerial Reporting: An Experimental Examination Incorporating Operating Uncertainty Discussant: Ramji Balakrishnan, The University of Iowa</p> <p>Douthit & Majerczyk: Experimental Role Assignment and the Effect of the Perceived Legitimacy of the Superior’s Position on Budgetary Reporting Discussant: Mandy Cheng, University of New South Wales</p>	<p style="text-align: center;">Parallel session F (PH408) <i>Chair: Mike Shields, Michigan State University</i></p> <p><i>Creativity and Management Accounting</i></p> <p>Boedker, Chong & Chin: Autonomy-Supportive and Autonomy-Restrictive Accounting Technologies: Consequences for Employee Creativity and Productivity Discussant: Maurice Gosselin, Laval University</p> <p>Brüggen, Feichter & Williamson: The Effect of Time and Output Targets for Routine Tasks on Creative Task Performance Discussant: Markus Arnold, University of Bern</p>
5.45 pm – 6.30 pm	Bus transport from hotels to dinner: 5.45 Radisson, 6.00 Avenue, 6.15 Cabinn	
6.30 pm – 10.00 pm	Dinner The National Museum of Denmark	

Friday June 19		
09.00 am – 10.00 am	Plenary Session 2 (PHRs20) <i>Moderator: Jan Mouritsen, Copenhagen Business School</i> "This is Not a Cost": Reporting and Governance Practices in Major Programme Management" Paolo Quattrone, University of Edinburgh	
10.00 am – 10.30 am	Coffee Break (PHR 4th floor)	
10.30 am – 12.00 pm	Parallel Sessions	
	<p style="text-align: center;">Parallel session G (PHRs20) <i>Chair: Allan Hansen, Copenhagen Business School</i></p> <p><i>Discretion in Performance Evaluation</i></p> <p>Grabner, Künneke & Moers: How to Mitigate Bias in Performance Evaluations: An Analysis of the Consequences of Supervisors' Evaluation Behavior Discussant: Christopher Ittner, University of Pennsylvania</p> <p>Arnold & Tafkov: Managerial Discretion and Task Interdependence in Teams Discussant: Alexander Brügger, Maastricht University</p>	<p style="text-align: center;">Parallel session H (PHR 320): <i>Chair: Clinton Free, University of New South Wales</i></p> <p><i>Emerging Topics</i></p> <p>Casas-Arce, Lourenco & Martinez Jerez: The Performance Effect of Feedback Frequency and Detail: Evidence From a Field Experiment in Customer Satisfaction Discussant: Martin Holzhaecker, Michigan State University</p> <p>Hall, Kilfoyle & Richardson: ERP Systems and Vernacular Accountings: Reconciling Ontologies and Epistemologies Discussant: Paolo Quattrone, University of Edinburgh</p>
12.00 pm – 1.30 pm	Lunch – (Gallery Porcelaenshaven)	
1.30 pm - 3.00 pm	Parallel Sessions	
	<p style="text-align: center;">Parallel session I (PHRs20) <i>Chair: Mike Shields, Michigan State University</i></p> <p><i>Risk management</i></p> <p>Palermo: 'Risk matter': A Study of Organisational Friction in Risk Management Discussant: Niels Dechow, EBS Business School</p> <p>Posch: Integrating Risk into Control Systems in the Context of Crisis Situations Discussant: Clinton Free, University of New South Wales</p>	<p style="text-align: center;">Parallel session J (PHR 320): <i>Chair: Mandy Cheng, University of New South Wales</i></p> <p><i>Reward Systems</i></p> <p>Douthit & Thornock: Performance Tradeoffs in the Face of Change: The Effect of Changing Tasks and Compensation Contracts on Current and Future Performance Discussant: Jasmijn Bol, Tulane University</p> <p>Haesebrouck, Van den Abbeele & Williamson: The Effects of Knowledge Sharing on Helping Behavior: Implications for Reward System Design Discussant: Bill Tayler, Brigham Young University</p>
3.00 pm – 3.30 pm	Coffee Break (PHR 4th floor)	
3.30 pm – 4.30 pm	Plenary Session 3 (PHRs20) <i>Moderator: Allan Hansen, Copenhagen Business School</i> "Management Accounting in a Knowledge-Based Economy" R. Lynn Hannan, Tulane University	
4.30 pm – 4.40 pm	Symposium closing and 2016 GMARS	