



## 10<sup>th</sup> GLOBAL Management Accounting Research Symposium

A research symposium that rotates annually around the world

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

This year hosted by

**Michigan State University**  
June 27-28, 2013

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 26	
6:30 pm – 9:30 pm	Early Bird Reception (Corniche Room)

<b>Thursday June 27</b>			
8:00 am - 8:50 am	<b>Registration and Continental Breakfast (Lincoln Room)</b>		
8:50 am - 9:00 am	<b>Welcome (Lincoln Room)</b> Mike Shields (Michigan State University)		
9:00 am - 10:00 am	<b>Plenary (Lincoln Room)</b> Moderator: Mike Shields (Michigan State University)  Eva Labro (University of North Carolina at Chapel Hill) Research on Costing		
10:00 am - 10:30 am	<b>Break (Lincoln Room)</b>		
10:30 am - 12:00 am	<b>Concurrent Sessions</b>		
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6:30 pm - 9:30 pm	<b>Dinner (Red Cedar AB)</b>		

<b>Friday June 28</b>		
8:00 am - 9:00 am	<b>Registration and Continental Breakfast (Lincoln Room)</b>	
9:00 am - 10:00 am	<b>Plenary (Lincoln Room)</b> Moderator: Jan Mouritsen (Copenhagen Business School)  Wim Van der Stede (London School of Economics) Examining Organizational Configurations in Management Accounting Research	
10:00 am - 10:30 am	<b>Break (Lincoln Room)</b>	
10:30 am - 12:00 am	<b>Concurrent Sessions</b>	
	<b>MANAGEMENT ACCOUNTING SYSTEMS (Lincoln Room)</b>  Moderator: Mike Shields (Michigan State University)  Ismail (University of Malaya) and Isa (University of Malaya). <i>Do Lean Manufacturing Practices Work in a Developing Economy?: Evidence from Malaysia.</i> Discussant: Mina Pizzini (Naval Postgraduate School)  Thomas (University of Wisconsin-Madison). <i>Motivating Revisions of Management Accounting Systems: An Examination of Organizational Goals and Accounting Feedback.</i> Discussant: Steve Salterio (Queen's University)	<b>BONUS INCENTIVES (Room 106)</b>  Moderator: Frank Moers (Maastricht University)  Abernethy (University of Melbourne), Hung (Tilburg University) and van Lent (Tilburg University). <i>Status and Discretionary Bonus Payments: Evidence from a Chinese Hospital.</i> Discussant: Karen Sedatole (Michigan State University)  Kim (Chinese University of Hong Kong). <i>Executive Bonus Target Ratcheting: Evidence from the New Executive Compensation Rule.</i> Discussant: Chris Ittner (University of Pennsylvania)
12:00 pm - 1:30 pm	<b>Lunch (Red Cedar AB)</b>	
1:30 pm - 3:00 pm	<b>Concurrent Sessions</b>	
	<b>BUDGET-RELATED GAMING BEHAVIOR (Lincoln Room)</b>  Moderator: Jan Mouritsen (Copenhagen Business School)  Douthit (Florida State University) and Stevens (Florida State University). <i>The Effects of Honesty and Fairness Concerns on Budget Proposals When the Superior Has Rejection Authority.</i> Discussant: Rick Young (Ohio State University)  Fisher (Indiana University), Mitchell (University of Waterloo), Peffer (University of Kentucky) and Alan Webb (University of Waterloo). <i>Detecting Misreporting in Subordinates' Budgets.</i> Discussant: Eric Marinich (Miami University)	<b>STICKY COSTS (Room 106)</b>  Moderator: Eva Labro (University of North Carolina at Chapel Hill)  Banker (Temple University), Basu (Temple University), Byzalov (Temple University) and Chen (Temple University). <i>Asymmetries in Cost-Volume-Profit Relation: Cost Stickiness and Conditional Conservatism.</i> Discussant: DJ Nanda (University of Miami)  Chen (University of Illinois at Urbana-Champaign), Gores (University of Cologne) and Nasev (University of Cologne). <i>Managerial Overconfidence and Cost Stickiness.</i> Discussant: Frank Moers (Maastricht University)
3:00 pm - 3:30 pm	<b>Break (Lincoln Room)</b>	
3:30 pm - 4:30 pm	<b>Plenary (Lincoln Room)</b> Moderator: Mandy Cheng (University of New South Wales)  Norio Sawabe (Kyoto University) How Management Accounting Creates Business Success in Japan	
4:30 pm - 4:40 pm	<b>GMARS 2013 Closing and GMARS 2014 Invitation (Lincoln Room)</b> Mandy Cheng (University of New South Wales)	