



## 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 21-22 2012**

Sponsored by:



<b>Wednesday June 20</b>	
07.00 pm – 09.00 pm	<b>Early Bird Reception</b>  PHR 4 <sup>th</sup> floor, Raavarebygningen, Porcelaenshaven 22, Copenhagen Business School

<b>Thursday June 21</b>		
08.00 am – 08.50 am	<b>Registration and Coffee</b> Ground floor in Raavarebygningen	
08.50 am – 09.00 am	<b>Welcome (PHRs20)</b> Jan Mouritsen, Copenhagen Business School	
09.00 am – 10.00 am	<b>Plenary session 1 (PHRs20)</b> <b>“Organizations and Audit Trails”</b> Michael K. Power, London School of Economics and Political Science Moderator: Jan Mouritsen, Copenhagen Business School	
10.00 am – 10.30 am	<b>Coffee break (PHR 4<sup>th</sup> floor )</b>	
10.30 am – 12.00 am	<b>Parallel Sessions</b>	
	<table border="1"> <tr> <td> <b>Parallel Session A (PHRs20)</b>   <i>Accounting Change</i>  Moderator: Allan Hansen, Copenhagen Business School   Busco &amp; Quattrone: On the Adoption of Performance Measurement Systems: the Balanced Scorecard as a Rhetorical Machine  Discussant: Alan D. Lowe, Aston Business School   Zakaria: Accounting and Culture: Stability and Change of Accounting Practices in the Process of Cultural Transformation  Discussant: Kari Lukka, Turku School of Economics </td> <td> <b>Parallel Session B (PHR3.20)</b>   <i>Compensation</i>  Moderator: Mike Shields, Michigan State University   Dikolli, Hofmann &amp; Pfeiffer: Accounting for Net Performance in Managerial Compensation Contracts  Discussant: Alexander Brueggen, Maastricht University   Chen, Matsumura &amp; Shin: The Effect of Competition Intensity and Competition Type on the Use of Customer Satisfaction Measures in Executive Annual Bonus Contracts  Discussant: Frank Moers, Maastricht University School of Business and Economics </td> </tr> </table>	<b>Parallel Session A (PHRs20)</b>  <i>Accounting Change</i> Moderator: Allan Hansen, Copenhagen Business School  Busco & Quattrone: On the Adoption of Performance Measurement Systems: the Balanced Scorecard as a Rhetorical Machine Discussant: Alan D. Lowe, Aston Business School  Zakaria: Accounting and Culture: Stability and Change of Accounting Practices in the Process of Cultural Transformation Discussant: Kari Lukka, Turku School of Economics
<b>Parallel Session A (PHRs20)</b>  <i>Accounting Change</i> Moderator: Allan Hansen, Copenhagen Business School  Busco & Quattrone: On the Adoption of Performance Measurement Systems: the Balanced Scorecard as a Rhetorical Machine Discussant: Alan D. Lowe, Aston Business School  Zakaria: Accounting and Culture: Stability and Change of Accounting Practices in the Process of Cultural Transformation Discussant: Kari Lukka, Turku School of Economics	<b>Parallel Session B (PHR3.20)</b>  <i>Compensation</i> Moderator: Mike Shields, Michigan State University  Dikolli, Hofmann & Pfeiffer: Accounting for Net Performance in Managerial Compensation Contracts Discussant: Alexander Brueggen, Maastricht University  Chen, Matsumura & Shin: The Effect of Competition Intensity and Competition Type on the Use of Customer Satisfaction Measures in Executive Annual Bonus Contracts Discussant: Frank Moers, Maastricht University School of Business and Economics	
12.00 am – 01.30 pm	<b>Lunch (Gallery, Porcelaenshaven)</b>	
01.30 pm – 03.00 pm	<b>Parallel Sessions</b>	
	<table border="1"> <tr> <td> <b>Parallel Session C (PHRs20)</b>   <i>Performance Metrics and Targets</i>  Moderator: Ranjani Krishnan, Michigan State University   Casas-Arce, Martinez-Jerez &amp; Narayanan: The Impact of Forward-Looking Metrics on Employee Decision Making  Discussant: Shane S. Dikolli, Duke University   Arnold &amp; Artz: Target Difficulty, Target Revisions, and Firm Performance: Evidence from Business Units' Targets  Discussant: Kenneth A. Merchant, University of Southern California </td> <td> <b>Parallel Session D (PHR3.20)</b>   <i>Public Sector Management</i>  Moderator: Mandy Cheng, University of New South Wales   Chapman, Kern &amp; Laguecir: Accounting the Accountants' Way  Discussant: Michael Power, London School of Economics and Political Science   Verbeeten: The Interrelations Amongst Control System Elements in Public Sector Organizations  Discussant: Sven Modell, Manchester Business School </td> </tr> </table>	<b>Parallel Session C (PHRs20)</b>  <i>Performance Metrics and Targets</i> Moderator: Ranjani Krishnan, Michigan State University  Casas-Arce, Martinez-Jerez & Narayanan: The Impact of Forward-Looking Metrics on Employee Decision Making Discussant: Shane S. Dikolli, Duke University  Arnold & Artz: Target Difficulty, Target Revisions, and Firm Performance: Evidence from Business Units' Targets Discussant: Kenneth A. Merchant, University of Southern California
<b>Parallel Session C (PHRs20)</b>  <i>Performance Metrics and Targets</i> Moderator: Ranjani Krishnan, Michigan State University  Casas-Arce, Martinez-Jerez & Narayanan: The Impact of Forward-Looking Metrics on Employee Decision Making Discussant: Shane S. Dikolli, Duke University  Arnold & Artz: Target Difficulty, Target Revisions, and Firm Performance: Evidence from Business Units' Targets Discussant: Kenneth A. Merchant, University of Southern California	<b>Parallel Session D (PHR3.20)</b>  <i>Public Sector Management</i> Moderator: Mandy Cheng, University of New South Wales  Chapman, Kern & Laguecir: Accounting the Accountants' Way Discussant: Michael Power, London School of Economics and Political Science  Verbeeten: The Interrelations Amongst Control System Elements in Public Sector Organizations Discussant: Sven Modell, Manchester Business School	
03.00 pm – 03.30 pm	<b>Coffee break (PHR 4<sup>th</sup> floor )</b>	
03.30 pm – 05.00 pm	<b>Parallel Sessions</b>	
	<table border="1"> <tr> <td> <b>Parallel Session E (PHRs20)</b>   <i>Emerging Issues in Management Accounting</i>  Moderator: Noel Tagoe, CIMA   Heese, Krishnan &amp; Moers: Motives and Outcomes of Revenue Management – An Empirical study  Discussant: Ramji Balakrishnan, University of Iowa   Giacobbe, Matolcsy &amp; Wakefield: Control of Wholly Owned Foreign Subsidiaries: An Integrated Approach  Discussant: David P. Huelsbeck, University of Melbourne </td> <td> <b>Parallel Session F (PHR3.20)</b>   <i>Risk Management</i>  Moderator: Joan Luft, Michigan State University   Hall, Mikes &amp; Millo: How do Risk Managers Become Influential? A Field Study of Toolmaking and Expertise in two Financial Institutions  Discussant: Peter Skærbæk, Copenhagen Business School   Tekathen &amp; Dechow: ERM, Accountability &amp; Alignment  Discussant: Keith Robson, Cardiff Business School </td> </tr> </table>	<b>Parallel Session E (PHRs20)</b>  <i>Emerging Issues in Management Accounting</i> Moderator: Noel Tagoe, CIMA  Heese, Krishnan & Moers: Motives and Outcomes of Revenue Management – An Empirical study Discussant: Ramji Balakrishnan, University of Iowa  Giacobbe, Matolcsy & Wakefield: Control of Wholly Owned Foreign Subsidiaries: An Integrated Approach Discussant: David P. Huelsbeck, University of Melbourne
<b>Parallel Session E (PHRs20)</b>  <i>Emerging Issues in Management Accounting</i> Moderator: Noel Tagoe, CIMA  Heese, Krishnan & Moers: Motives and Outcomes of Revenue Management – An Empirical study Discussant: Ramji Balakrishnan, University of Iowa  Giacobbe, Matolcsy & Wakefield: Control of Wholly Owned Foreign Subsidiaries: An Integrated Approach Discussant: David P. Huelsbeck, University of Melbourne	<b>Parallel Session F (PHR3.20)</b>  <i>Risk Management</i> Moderator: Joan Luft, Michigan State University  Hall, Mikes & Millo: How do Risk Managers Become Influential? A Field Study of Toolmaking and Expertise in two Financial Institutions Discussant: Peter Skærbæk, Copenhagen Business School  Tekathen & Dechow: ERM, Accountability & Alignment Discussant: Keith Robson, Cardiff Business School	
06.15 pm – 11.00 pm	<b>Dinner</b> Carlsberg Museum	

<b>Friday June 22</b>		
08.30 am - 09.00.am	<b>Coffee</b> <b>Ground floor in Raavarebygningen</b>	
09.00 am - 10.00 am	<b>Plenary session 2 (PHRs20)</b>  <b>“The Contribution of Causal Thinking in Interpretive Management Accounting Studies”</b> Kari Lukka, Turku School of Economics  Moderator: Allan Hansen, Copenhagen Business School	
10.00 am- 10.30 am	<b>Coffee break (PHR 4<sup>th</sup> floor)</b>	
10.30 am - 12.00 am	<b>Parallel Sessions</b>	
	<b>Parallel Session G (PHRs20):</b>  <i>Management Accounting</i> Moderator: Ranjani Krishnan, Michigan State University  Grabner & Moers: Managers’ Choices of Evaluation Criteria in Promotion Decisions: The Importance of Subjectivity in Alternative Job Assignments Discussant: Kristy Towry, Emory University  Dierynck: Do You Fear Your (Heterogeneous) Peers? An Experimental Investigation About Peer-Induced Fairness in a Capital Budgeting Setting Discussant: Joan Luft, Michigan State University	<b>Parallel Session H (PHR.3.20):</b>  <i>Inter-organizational Control</i> Moderator: Allan Hansen, Copenhagen Business School  Varoutsas & Scapens: Trust and Control Building in Evolving Inter-organisational Relationships: Evidence from the Aerospace Industry Discussant: Ed Vosselman, Radboud University; Free University  Wang & Dyball: Management Control Systems and Relational Performance in Inter-Organizational Relationships: The Role of Justice and Trust Discussant: Johnny Lind, Stockholm School of Economics
12.00 am - 01.30 pm	<b>Lunch (Gallery, Porcelaenshaven)</b>	
01.30 pm - 03.00 pm	<b>Parallel Sessions</b>	
	<b>Parallel Session I (PHRs20):</b>  <i>Management Control</i> Moderator: Jan Mouritsen, Copenhagen Business School  Anderson, Dekker & Van den Abbeele: Management Control and Residual Risk in Interfirm Transactions Discussant: Ranjani Krishnan, Michigan State University  Janke & Mahlendorf: Interactive use of Management Control Systems in Crisis Times: Consequence or Antecedent? Discussant: Teemu Malmi, Aalto University	<b>Parallel Session J (PHR.3.20):</b>  <i>Accounting in China</i> Moderator: Mandy Cheng, University of New South Wales  Modell & Yang: The Economic Sociology of Responsibility Accounting: A Field Study in a Chinese State-Owned Enterprise Discussant: Paolo Quattrone, IE University  Kornacker: Budgeting Under The Influence Of Context Factors in China: Empirical Results From German Multinational Enterprises Operating In China Discussant: Christopher Chapman, Imperial College London
03.00 pm - 03.30 pm	<b>Coffee break (PHR 4<sup>th</sup> floor)</b>	
03.30 pm - 04.30 pm	<b>Plenary Session 3 (PHRs20)</b>  <b>“What makes Research Useful”</b> Kenneth A. Merchant, University of Southern California  Moderator: Mike Shields, Michigan State University	
04.30 pm - 04.40 pm	<b>Symposium Closing and 2013 GMARS</b> Mike Shields, Michigan State University	