

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:







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



Thursday June 21			
08.00 am – 08.50 am	Registration and Coffee		
08.50 am – 09.00 am	Ground floor in Raavarebygningen Welcome (PHRs20) Jan Mouritsen, Copenhagen Business School		
09.00 am -	9.00 am – 0.00 am Corganizations and Audit Trails" Michael K. Power, London School of Economics and Political Science		
10.00 am			
	Moderator: Jan Mouritsen, Copenhagen Business School		
10.00 am – 10.30 am	Coffee break (PHR 4 th floor)		
10.30 am -			
12.00 am	Parallel Session A (PHRs20)	Parallel Session B (PHR3.20)	
	Accounting Change Moderator: Allan Hansen, Copenhagen Business School	Compensation Moderator: Mike Shields, Michigan State University	
	Busco & Quattrone: On the Adoption of Performance Measurement Systems: the Balanced Scorecard as a Rhetorical Machine Discussant: Alan D. Lowe, Aston Business School	Dikolli, Hofmann & Pfeiffer: Accounting for Net Performance in Managerial Compensation Contracts Discussant: Alexander Brueggen, Maastricht University	
	Zakaria: Accounting and Culture: Stability and Change of Accounting Practices in the Process of Cultural Ttransformation Discussant: Kari Lukka, Turku School of Economics	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	Lunch (Gallery, Porcelaenshaven)		
01.30 pm –	Parallel Sessions		
03.00 pm	Parallel Session C (PHRs20)	Parallel Session D (PHR3.20)	
	Performance Metrics and Targets Moderator: Ranjani Krishnan, Michigan State University	Public Sector Management Moderator: Mandy Cheng, University of New South Wales	
	Casas-Arce, Martinez-Jerez & Narayanan: The Impact of Forward- Looking Metrics on Employee Decision Making Discussant: Shane S. Dikolli, Duke University	Chapman, Kern & Laguecir: Accounting the Accountants' Way Discussant: Michael Power, London School of Economics and Political Science	
	Arnold & Artz: Target Difficulty, Target Revisions, and Firm Performance: Evidence from Business Units' Targets Discussant: Kenneth A. Merchant, University of Southern California	Verbeeten: The Interrelations Amongst Control System Elements in Public Sector Organizations Discussant: Sven Modell, Manchester Business School	
03.00 pm – 03.30 pm	Coffee break (PHR 4 th floor)		
03.30 pm –	Parallel Sessions		
05.00 pm	Parallel Session E (PHRs20)	Parallel Session F (PHR3.20)	
	Emerging Issues in Management Accounting Moderator: Noel Tagoe, CIMA	Risk Management Moderator: Joan Luft, Michigan State University	
	Heese, Krishnan & Moers: Motives and Outcomes of Revenue Management – An Empirical study Discussant: Ramji Balakrishnan, University of Iowa	Hall, Mikes & Millo: How do Risk Managers Become Influential? A Field Study of Toolmaking and Expertise in two Financial Institutions	
	Giacobbe, Matolcsy & Wakefield: Control of Wholly Owned Foreign Subsidiaries: An Integrated Approach Discussant: David P. Huelsbeck, University of Melbourne	Discussant: Peter Skærbæk, Copenhagen Business School Tekathen & Dechow: ERM, Accountability & Alignment Discussant: Keith Robson, Cardiff Business School	
06.15 pm –		nner	
11.00 pm	Carlsberg Museum		



105.30 min Coffee Ground floor in Reaverabygningen 06.00 min 1000 min 10000 min 1000 min 1000 min 10000 min 1000 min 1000 min	Friday June 22			
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10.00 am "The Contribution of Causal Thinking in Interpretive Management Accounting Studies" Kan Lukka, Turku School of Economics Moderator: Allan Hansen, Copenhagen Business School 10.00 am 10.00 pm 10.00 pm 10				
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