



GLOBAL Management Accounting
Research Symposium

Incorporating an “Emerging Scholars Forum”

A research symposium that rotates annually around the world

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

This year hosted by

**University of New South Wales
June 25-27, 2014**

at the

**Crowne Plaza Hotel
Arden Street
Coogee NSW**

Sponsored by:



**Chartered Institute of
Management Accountants**



**AUSTRALIAN
SCHOOL OF BUSINESS™**
THE UNIVERSITY OF NEW SOUTH WALES



Wednesday June 25			
8:15am-8:45am	Emerging Scholars Forum (Clovelly and Coogee rooms, Lower Ground Floor) Registration & Arrival Coffee		
8:45am-9:00am	Welcome Professors Mandy Cheng and Clinton Free, University of NSW (Clovelly Room)		
9:00am-10:10am	Parallel Session 1		
	<table border="1" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> Session A: Clovelly Room Chair: Professor Mike Shields, Michigan State University <ul style="list-style-type: none"> • "The influence of monitoring choices on corporate social investment decisions: The role of board of director diversity" by Michelle Hoggan, The University of Melbourne. • "Decision making under conditions of complexity: The role of causal models" by Rachael Lewis, University of Technology, Sydney. </td> <td style="width: 50%; vertical-align: top;"> Session B: Coogee Room Chair: Professor John Roberts, Sydney University <ul style="list-style-type: none"> • "The role of MCS in open strategy processes" by Paul Thambar, University of Technology, Sydney. • "Value(s) in Kind and the constitution of inter-organisational relations" by Brian Burfitt, University of NSW. </td> </tr> </table>	Session A: Clovelly Room Chair: Professor Mike Shields, Michigan State University <ul style="list-style-type: none"> • "The influence of monitoring choices on corporate social investment decisions: The role of board of director diversity" by Michelle Hoggan, The University of Melbourne. • "Decision making under conditions of complexity: The role of causal models" by Rachael Lewis, University of Technology, Sydney. 	Session B: Coogee Room Chair: Professor John Roberts, Sydney University <ul style="list-style-type: none"> • "The role of MCS in open strategy processes" by Paul Thambar, University of Technology, Sydney. • "Value(s) in Kind and the constitution of inter-organisational relations" by Brian Burfitt, University of NSW.
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Morning tea break (Pre-function foyer, Lower Ground Floor)			
10:30-12:15pm	Parallel Session 2		
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Lunch (Bluesalt Restaurant)			
1:30pm-2:40pm	Parallel Session 3		
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Afternoon tea break (Pre-function foyer, Lower Ground Floor)			
3:00pm-4:00pm	Panel discussion & concluding remarks (Clovelly Room) Moderator: Professor Mandy Cheng Professor Henri Dekker Professor John Roberts Professor Kristy Towry		
05:30pm – 08:00pm	Reception Open to all Emerging Scholars and Conference Participants (Bluesalt Bar)		

Thursday June 26	
Global Management Accounting Research Symposium	
08.00 am – 08.50 am	Registration (Oceanic Foyer)
08.50 am – 09.00 am	Welcome Clinton Free and Mandy Cheng (UNSW)
09.00 am – 10.00 am	Plenary Session Moderator: Mandy Cheng (UNSW) "Analytic Modelers: Who Needs Them Anyway?" Professor Kristy Towry, Emory University
10.00 am – 10.30 am	Coffee Break (Oceanic Foyer)
Parallel Sessions	
10.30 am – 12.00 pm	Oceanic West Moderator: Christina Boedker (UNSW)
	Oceanic East Moderator: Natalie Buckmaster (UNSW)
	<ul style="list-style-type: none"> "Management control systems for exploration and exploitation: A case study of a manufacturing company" by Masafumi Fujino*, Nihon University, Yi Lan, Meikai University, Norio Sawabe, Kyoto University, & Satoshi Horii, Ritsumeikan University. [Discussant: Paul Andon, UNSW] "Creativity and control - A paradox: Evidence from the levers of control framework" by Roland Speklé, Nyenrode Business University, Hilco Elten, University of Groningen, & Sally Widener*, Clemson University. [Discussant: David Smith, Monash University]
	<ul style="list-style-type: none"> "The influence of management control practices on the implementation of corporate lean programs" by Torbjørn Netland, Norwegian University of Science and Technology, Jason Schloetzer*, Georgetown University, & Kasra Ferdows, Georgetown University. [Discussant: Shane Dikoli, Duke University] "Professional control, locus of control and job satisfaction" by Margaret Abernethy*, University of Melbourne, Jonas Heese, Maastricht University, & Naomi Soderstrom, University of Melbourne. [Discussant: Karen Sedatole, Michigan State University]
12:00 pm – 01:30 pm	Lunch (Bluesalt Restaurant)
Parallel Sessions	
01.30 pm – 03:00 pm	Oceanic West Moderator: Jan Mouritsen (CBS)
	Oceanic East Moderator: Karen Sedatole (MSU)
	<ul style="list-style-type: none"> "Management accounting change and creative routines" by Hirofumi Asada*, Osaka University of Economics, Kohji Yoshikawa, Kumamoto Gakuen University, & Yasuyuki Kazusa, Kyoto University [Discussant: Jane Baxter, UNSW] "IPOs, organisational change, and management accounting change" by Narisa Tianjing Dai*, University of International Business and Economics, Zhiyuan Simon Tan, King's College London, Guliang Tang, University of International Business and Economics, & Jason Zezhong Xiao, Cardiff Business School [Discussant: David Brown, University of Technology Sydney]
	<ul style="list-style-type: none"> "Home and host country effects on strategic outsourcing contracts" by Henri Dekker, VU University Amsterdam, Takaharu Kawai*, Doshisha University, & Junya Sakaguchi, Kansai University. [Discussant: Margaret Abernethy, Melbourne University] "Resource-based sources of bargaining power and management control concerns in inter-firm relationship" by Neale O'Connor*, National University of Singapore, Anne Wu, National Chengchi University, & Kerry Jacobs, UNSW. [Discussant: Henri Dekker, VU University Amsterdam]
03:00 pm – 03:30 pm	Coffee Break (Oceanic Foyer)
Parallel Sessions	
03.30 pm – 05:00 pm	Oceanic West Moderator: Patricia Strong (UNSW)
	Oceanic East Moderator: Yee Shih Phua (UNSW)
	<ul style="list-style-type: none"> "Connecting the production multiple: Accounting as a fluid technology" by Alex Yu*, & Jan Mouritsen, Copenhagen Business School. [Discussant: Chris Chapman, Imperial College] "The influence of management accounting artefacts on micro-processes in practice" by Sharlene Biswas*, University of Auckland, Chris Akroyd, Oregon State University, & Norio Sawabe, Kyoto University. [Discussant: Kerry Jacobs, UNSW]
	<ul style="list-style-type: none"> "Because of "because": The role of causal language in performance feedback and its impact on affect and subsequent task performance" by Serena Loftus, & Lloyd Tanlu*, The University of Washington. [Discussant: Kristy Towry, Emory University] "Is empirical management accounting research progressing?" by Irene Essert, Maik Lachmann, & Rouven Trapp*, TU Dortmund University. [Discussant: Ella Mae Matsumura, University of Wisconsin - Madison]
06.30 pm – 09:30 pm	Reception and Dinner (Oceanic East)

Friday June 27	
08.00 am - 09:00am	Global Management Accounting Research Symposium Registration (Oceanic Foyer)
09.00 am - 10.00 am	Plenary Session Moderator: Clinton Free (UNSW) "Inter-acting with Accounting Numbers" Professor John Roberts, Sydney University
10.00 am - 10.30 am	Coffee Break (Oceanic Foyer)
10.30 am - 12.00 pm	Parallel Sessions
	Oceanic West Moderator: Clinton Free (UNSW)
	Oceanic East Moderator: Linda Chang (UNSW)
	<ul style="list-style-type: none"> • "Selectivity in subjective performance evaluation: The influence of favourability of objective measure and information processing mode" by Dennis Fehrenbacher*, Axel Schulz, & Kristian Rotaru, Monash University. [Discussant: Alex Bruggen, Maastricht University] • "Interactive styles of use of profit-planning systems: what, when how and why?" by Matthew Peters*, & Peter Booth, University of Technology Sydney. [Discussant: Sally Widener, Clemson University]
	<ul style="list-style-type: none"> • "The effects of cost goals and decision responsibility on managerial reporting honesty" by Chad Proell, Texas Christian University, & Steven Smith*, Brigham Young University [Discussant: Nicole Ang, UNSW] • "Deceptive superiors and budgetary reporting: An experimental investigation" by Alisa Brink, Virginia Commonwealth University, Jennifer Coats, Colorado State University, & Frederick Rankin*, Colorado State University. [Discussant: Jasmijn Bol, Tulane University]
12.00 pm - 01.30 pm	CIMA Australia Lunch (Bluesalt Restaurant)
01.30 pm - 03.00 pm	Parallel Sessions
	Oceanic West Moderator: Paul Andon (UNSW)
	Oceanic East Moderator: Kerry Humphreys (UNSW)
	<ul style="list-style-type: none"> • "The expressive role of performance measurement systems: A field study of a mental health development" by Robert Chenhall, Monash University, Matthew Hall, London School of Economics and Political Science, & David Smith*, Monash University. [Discussant: Suresh Cuganesan, Sydney University] • "The use of management controls to construct the transacting context" by Stephen Jollands*, University of Exeter, Chris Akroyd, Oregon State University, & Norio Sawabe, Kyoto University. [Discussant: John Roberts, Sydney University]
	<ul style="list-style-type: none"> • "Managers' incentives in the performance evaluation process: The role of information accuracy and bonus transparency" by Jasmijn Bol*, Tulane University, Stephan Kramer, Erasmus University Rotterdam, Victor Maas, Erasmus University Rotterdam, & Sandra Richtermeyer, Xavier University [Discussant: Bill Rankin, Colorado State University] • "The relationship between subjectivity in performance evaluation and managerial performance" by Vincente Bicudo de Castro*, Deakin University. [Discussant: Naomi Soderstrom, University of Melbourne]
03.00 pm - 03.30 pm	Coffee Break (Oceanic Foyer)
03.30 pm - 04.30 pm	Plenary Session Moderator: Karen Sedatole (MSU) "It's all in the family" Professor Henri Dekker, VU University Amsterdam
04.30 pm - 04.40 pm	Symposium closing and 2015 GMARS Moderator: Jan Mouritsen (CBS)