



## 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, 2018

We gratefully acknowledge the support of:



<b>Wednesday June 20</b>	
06.30 pm – 08.30 pm	<b>Early bird reception and registration</b> PHR Raavarebygningen 4 <sup>th</sup> floor , Porcelaenshaven 22

<b>Thursday June 21</b>		
08.00 am – 08.50 am	<b>Registration and coffee</b> Ground floor in Raavarebygningen in front of PHRs20	
08.50 am – 09.00 am	<b>Welcome (PHRs20)</b>	
09.00 am – 10.00 am	<b>Plenary session 1 (PHRs20)</b> <i>Moderator: Jan Mouritsen, Copenhagen Business School</i>  “ <b>Management control systems for dynamic environments</b> ” Antonio Dávila, IESE Business School, University of Navarra	
10.00 am – 10.30 am	<b>Coffee break</b> Porcelaenshaven PH 4 <sup>th</sup> floor, (Lobby PH407/PH408)	
10.30 am – 12.00 am	<b>Parallel sessions</b>	
	<p style="text-align: center;"><b>Parallel session A (PH407)</b> <i>Moderator: Kyonghee Kim, Michigan State University</i></p> <p><i>Incentives</i></p> <p>Guo, Huo &amp; Libby: Fighting collusion through disparity: An experimental investigation of the effect of pay dispersion on collusion in tournaments Discussant: Steven Kachelmeier, University of Texas at Austin</p> <p>Cai &amp; Gallani: Subjectivity in tournaments: Implicit rewards and penalties and subsequent performance Discussant: Jasmijn Bol, Tulane University</p>	<p style="text-align: center;"><b>Parallel session B (PH408)</b> <i>Moderator: Jan Mouritsen, Copenhagen Business School</i></p> <p><i>Management accounting in non-profit organizations</i></p> <p>Boland &amp; Godsell: Do public sector budget and spending rules facilitate political reciprocity Discussant: Martin Artz, Frankfurt School of Finance &amp; Management</p> <p>Martinez &amp; Cooper: Assembling an accountability workspace: Engaging performance measurement in international development Discussant: Matthew Hall, Monash University</p>
12.00 am – 01.30 pm	<b>Lunch</b> Gallery Porcelaenshaven	
	<b>Parallel sessions</b>	
01.30 pm – 03.00 pm	<p style="text-align: center;"><b>Parallel session C (PH407)</b> <i>Moderator: Martin Holz hacker, Michigan State University</i></p> <p><i>Performance targets</i></p> <p>De Meyst, Cardinaels &amp; Van den Abbeele: Reducing sustainability risk for investors: The effect of the time horizon of sustainability target realization and sustainability incentives Discussant: Frederick Rankin, Colorado State University</p> <p>Brück, Knauer, Nikiforow &amp; Schwering: Determinants of the ratchet effect: Evidence from retail banking Discussant : Markus Arnold, University of Bern</p>	<p style="text-align: center;"><b>Parallel session D (PH408)</b> <i>Moderator: Jane Baxter, University of New South Wales</i></p> <p><i>Emerging topics</i></p> <p>Chan, Kachelmeier &amp; Zhang: Working longer but not harder: The effects of rewarding time when workers have different abilities Discussant: Mandy Cheng, University of New South Wales</p> <p>Ronzani &amp; Gatzweiler: If in doubt, draw a graph’: The design of accounting visualizations in a megaproject Discussant: Jan Mouritsen, Copenhagen Business School</p>
03.00 pm – 03.30 pm	<b>Coffee break</b> PH 4 <sup>th</sup> floor (Lobby PH407/PH408)	
	<b>Parallel sessions</b>	
03.30 pm – 05.00 pm	<p style="text-align: center;"><b>Parallel session E (PH407)</b> <i>Moderator: Allan Hansen, Copenhagen Business School</i></p> <p><i>Alignment</i></p> <p>Cäker, Siverbo &amp; Åkesson: Dual hierarchical accountability processes in reconciling enabling control and strategic alignment Discussant: Marc Wouters, Karlsruhe Institute of Technology</p> <p>Deller, Gallani &amp; Sandino: In search of organizational alignment using a 360° assessment system: Evidence from a retail chain Discussant: Antonio Dávila, IESE Business School</p>	<p style="text-align: center;"><b>Parallel session F (PH408)</b> <i>Moderator: Jan Mouritsen, Copenhagen Business School</i></p> <p><i>Creativity</i></p> <p>Cardinaels, Dierynck &amp; Hu: Rejections, incentives, and employee creativity: When chocolate is better than cash Discussant: Steven Salterio, Queen’s University</p> <p>Stouthuysen, Van Den Abbeele, van der Meer-Kooistra &amp; Roodhooft: Management control design in long-term buyer-supplier relationships: Unpacking the learning process Discussant: Maurice Gosselin, Université Laval</p>
06.30 pm- 10.00 pm	<b>Reception sponsored by JMAR and symposium dinner</b> Copenhagen Zoo, Special entrance Roskildevej 34, 2000 Frederiksberg C	

<b>Friday June 22</b>		
09.00 am – 10.00 am	<b>Plenary session 2 PHRs20</b> <i>Moderator: Allan Hansen, Copenhagen Business School</i>  <b>"Beyond the for-profit firm: the role of nonprofits, mutuals and cooperatives in understanding management accounting"</b> Matthew Hall, Monash University	
10.00 am – 10.30 am	<b>Coffee break</b> Porcelaenshaven PH 4 <sup>th</sup> floor, (Lobby PH407/PH408)	
10.30 am – 12.00 am	<b>Parallel sessions</b>	
	<p style="text-align: center;"><b>Parallel session G (PH407)</b></p> <p style="text-align: center;"><i>Moderator: Mandy Cheng, University of New South Wales</i></p> <p><i>Planning</i></p> <p>Arnold, Elsinger &amp; Rankin: The unintended consequences of headquarters' Involvement in decentralized transfer price negotiations: Experimental Evidence Discussant: Theresa Libby, University of Central Florida</p> <p>Kroos, Verbeeten &amp; Schabus: The relation between internal forecasting, misreporting, and the importance of meeting performance benchmarks Discussant: Martin Holzhaecker, Michigan State University</p>	<p style="text-align: center;"><b>Parallel session H (PH408)</b></p> <p style="text-align: center;"><i>Moderator: Jane Baxter, University of New South Wales</i></p> <p><i>Early stage firms</i></p> <p>Akroyd &amp; Kober: The impact of imprinting founders' blueprints on the adoption of management control systems Discussant: James Mackey, California State University Sacramento</p> <p>Schachel &amp; Breucker: External financiers' valuation on management control systems in startup companies Discussant: Isabella Grabner, Maastricht University</p>
12.00 am – 01.30 pm	<b>Lunch</b> Gallery Porcelaenshaven	
	<b>Parallel sessions</b>	
01.30 pm – 03.00 pm	<p style="text-align: center;"><b>Parallel session I (PH407)</b></p> <p style="text-align: center;"><i>Moderator: Kyonghee Kim, Michigan State University</i></p> <p><i>Relative performance evaluation</i></p> <p>Casas-Arce, Deller, Martínez-Jerez &amp; Narciso: Going public: Employee responses to relative performance disclosure Discussant: Peter Kroos, University of Amsterdam</p> <p>Douthit, Hewitt &amp; Sauciuc: Multi-level relative performance incentives in teams Discussant: Eddy Cardinaels, KU Leuven</p>	<p style="text-align: center;"><b>Parallel session J (PH408)</b></p> <p style="text-align: center;"><i>Moderator: Jan Mouritsen, Copenhagen Business School</i></p> <p><i>Risk management</i></p> <p>Tekathen: Accounting bricolage, or how the risk-based planning concept "corridor planning" was invented by a big-four accounting firm Discussant: Chris Akroyd, Oregon State University</p> <p>Mikes: Field-level confusion, local beginnings and the dynamics of new accounting: The case of making up "risk appetite" Discussant: Jane Baxter, University of New South Wales</p>
03.00 pm – 03.30 pm	<b>Coffee break</b> Ground floor in Raavarebygningen in front of PHRs20	
03.30 pm – 04.30 pm	<b>Plenary session 3 PHRs20</b> <i>Moderator: Mandy Cheng, University of New South Wales</i>  <b>"The role of supervisor incentives in performance management and compensation"</b> Jasmijn Bol, Freeman School of Business, Tulane University	
4.30 pm – 4.40 pm	<b>Symposium closing and 2019 GMARS</b>	