



GLOBAL Management / Accounting
Research Symposium

GMARS 2026 Programme

**Copenhagen Business School
June 22-23, 2026**

Sunday June 21	
07.00 pm – 09.00 pm	Early Bird Reception PHR Raavarebygningen 4 th floor

Monday June 22		
08.00 am – 08.50 am	Registration and Coffee Kilen Atrium	
08.50 am – 09.00 am	Welcome (Room: Ks43)	
09.00 am – 10.00 am	Plenary Session 1 (Room: Ks43) <i>Moderator: Allan Hansen, Copenhagen Business School</i> Navigating the Defence scaling-up journey through management control systems Kalle Kraus, Stockholm School of Economics	
10.00 am – 10.30 am	Coffee Break (Kilen Atrium)	
10.30 am – 12.00 pm	Parallel Sessions	
	Parallel session A (Room Ks43) <i>Chair: Mandy Cheng, University of New South Wales</i> Artificial Intelligence Bol & Liu: Incentive design for human–AI collaboration Discussant: Ranjani Krishnan, Michigan State University Kohler, Mahlendorf & Spang: AI-enabled real-time operational transparency: Implications for worker performance and attendance Discussant: Jeremy Bentley, The University of Oklahoma	Parallel session B (Room Ks71) <i>Chair: Martin Holzhaecker, Michigan State University</i> Sustainability Ringgaard, Bukh & Carr: The compromise between collectivity and individuality: A management control perspective on social sustainability Discussant: Annemarie Conrath-Hargreaves, Monash University Bedford, Bisbe & Guasch: Incentive design and firm motives for environmental sustainability Discussant: Thomas Borup Kristensen, Aalborg University
12.00 pm – 01.30 pm	Lunch (Balcon, Solbjerg Plads 3) Parallel Sessions	
01.30 pm – 03.00 pm	Parallel session C (Room: Ks43) <i>Chair: Allan Hansen, Copenhagen Business School</i> Evaluation/Judgment King & Salterio: The effects of state curiosity on managerial judgment: Creative problem solving and pay scheme Discussant: Jasmijn Bol, Tulane University Schaupp: When multi-raters compete: Gender differences in strategic behavior during multi-rater performance evaluation Discussant: Josef Bisbe, ESADE	Parallel session D (Room: Ks71) <i>Chair: Felix Fritsch, Michigan State University</i> Budgeting Jensen, Kristensen, Sandalgaard & Toldbod: Does the reduction of budgetary details reduce clinical stress? A longitudinal study Discussant: Jan Pfister, University of Turku Lee, Majerczyk & Tian: Career concerns and honesty in budgetary reporting Discussant: Greg Richins, University of New South Wales
03.00 pm – 03.30 pm	Coffee Break (Kilen Atrium)	
03.30 pm – 05.00 pm	Parallel Session	
	Parallel session E (Room: Ks43) <i>Chair: Christian Huber, Copenhagen Business School</i> Digitalization Yu, Chua & Mouritsen: Big data management accounting and posthuman doubt: decision making in formula one racing Discussant: Chinyere Uche, University of Bristol Chen, Hung, Jiang & Wu: AI camera as a control technology: Evidence from the field Discussant: Thomas Toldbod, Aarhus University	Parallel session F (Room: Ks71) <i>Chair: Kerry Humphreys, University of New South Wales</i> Firm boundaries and control systems Jiang, Liu, Ormazabal & Wu: Vertical integration and executive compensation arrangements Discussant: Mischa Seiter, Ulm University Distelmans, Cools, Grabner, Southuysen, Van den Abbeele: Customization of interfirm controls: How partner experience shapes contract language Discussant: Felix Fritsch, Michigan State University
06.30 pm – 10.00 pm	Dinner Salon, The Black Diamond, Royal Danish Library	

Tuesday June 23		
08.30 am – 09.00 am	Coffee (Kilen Atrium)	
09.00 am – 10.00 am	Plenary Session 2 (Room: Ks43) Moderator: <i>Ranjani Krishnan, Michigan State University</i> Structured empowerment: How to scale without losing agility Tatiana Sandino, Harvard Business School	
10.00 am – 10.30 am	Coffee Break (Kilen Atrium)	
10.30 am – 12.00 pm	Parallel Sessions	
	Parallel session G (Room: Ks43) Chair: <i>Kerry Humphreys, University of New South Wales</i> <i>Controllability</i> Conrath-Hargreaves, Ghio & Baker: When fairness becomes control: Identity work and the credibility calculus when opt-in correctives enter academic performance measurement Discussant: Amalie Ringgaard, University College Cork Ghita: Incorporating observable luck into discretionary evaluations: Employee and supervisor perspectives Discussant: Steven Salterio, Quinn's University	Parallel session H (Room: Ks71) Chair: <i>Martin Holzhaecker</i> <i>Information, delegation and control</i> Fritsch, Jiang & Schwaiger: Site-level hiring discretion and speed in tight labor markets Discussant: Daniel Schaub, WU Vienna University of Economics and Business Wang: Echoing employee reviews: a complement to interactive control systems Discussant: André Hoppe, KU Leuven
12.00 pm – 01.30 pm	Lunch (Balcon Solbjerg Plads 3)	
	Parallel Sessions	
01.30 pm – 03.00 pm	Parallel session I (Room: Ks43) Chair: <i>Greg Richins, University of New South Wales</i> <i>Learning and Innovation</i> Hoppe, Holzhaecker, Lee & Schabus: Managerial hierarchies and patent innovation Discussant: Wenxin Wang, Harvard University Samet & Zureich: The effects of performance targets on employee learning Discussant: Michael Majerczyk, Georgia State University	Parallel session J (Room: Ks71) Chair: <i>Allan Hansen, Copenhagen Business School</i> <i>Incentives</i> Bentley, Cannon, & Thornock: Shaking things up: The effect of compensation scheme change on employee effort Discussant: Linda Chang, University of New South Wales Braumann, Dekker, Kawai, Sakaguchi & Wiersma: The effect of enterprise risk management on performance measure contractibility and incentive provision Discussant: Michelle Carr, University College Cork
03.00 pm – 03.30 pm	Coffee Break (Kilen Atrium)	
03.30 pm – 04.30 pm	Plenary Session 3 (Room: Ks43) Moderator: <i>Mandy Cheng, University of New South Wales</i> Who goes where? Management control systems and personnel allocation decisions Victor Maas, University of Amsterdam	
4.30 pm – 4.40 pm	Symposium closing and GMARS 2027	