

EUROPEAN ACCOUNTING ASSOCIATION
34rd ANNUAL MEETING
 19-22 APRIL 2011
 Auditorium Parco della Musica & LUISS
 University
 Rome, ITALY

Session Nr	DATE	TIME	ROOM	Chair	ID	Author	Discussant	Paper title
MAPS01	21 April 2011	09.00-10.30	303	DIETER PFAFF	11603	Diane-Laure Arjaliès		Explaining Practice Variation When Faced With Institutional Change: The Example Of Socially Responsible Investment
					11994	Erik Strauss		THE EMERGENCE OF MANAGEMENT CONTROL SYSTEMS - A RESOURCE DEPENDENCY PERSPECTIVE
					12867	Eiichiro Kudo		How Was "new" Technology Introduced To Japan? : Social And Cultural Significance Of Double-Entry Bookkeeping In The Meiji Period
MAPS02	21 April 2011	09.00-10.30	401	MICHAEL BROMWICH	12434	Antonio Leotta		The Role Of Control In New Product Development Processes.A Structuration Approach

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					13373	Sof Thrane		Calculating The Future: Innovation, Cost And The Environment In The Automotive Industry.
					11770	Sander Van Triest		Control Patterns And Control Tightness In A Knowledge Intensive Services Firm
MAPS03	21 April 2011	09.00-10.30	403	ROLF BRÜHL	12548	Martin Artz		Performance Measurement System Design And Departmental Strategic Decision Influence: The Role Of Performance Measure Properties
					12500	Suzanne Landry		Perceptions of fairness and outcome controllability in performance evaluation
					12111	David Marginson		Examining A Positive Role For Performance Measures

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MAPS04	21 April 2011	11.00-12.30	206A	KENNETH EUSKE	12531	Sofia Lourenço		Do Monetary Incentives, Feedback And Recognition Matter For Performance? Evidence From A Field Experiment In A Retail Services Company
					11814	Mahfud Sholihin		Investigating The Antecedents Of Procedural Fairness
					12337	Lili-Anne Kihn		Reporting Field Research Methods In Management Accounting
MAPS05	21 April 2011	11.00-12.30	303	ANTONIO LEOTTA	13641	Linda Chang		The Effect Of Cost Driver Framing On Power Dynamics In Customer-Supplier Negotiations
					13632	Yasheng Chen		Partners' Common And Private Interests And The Use Of Accounting- Based Compensation In Joint Ventures In

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								China
					12045	Rong Ding		The role of partner selection and contractual control in managing interfirm relationships
MAPS06	21 April 2011	14.00-15.30	403	PAOLA MART	12296	Luís Marques		The Complementary Use Of Network And Bilateral Management Control Mechanisms By A Network Coordinator: The Case Of The Aveiro Port Authority
					12828	Ikuko Sasaki		Inter-Organizational Relationships, Corporate Equity Ownership, And Financial Performance
					13171	Evangelia Varoutsas		The Governance Of Inter-Organisational Relationships During Different Supply Chain

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								Maturity Phases
MAPS07	21 April 2011	14.00-15.30	303	SILVANA REVELLINO	12805	Angelo Ditillo		Uncovering Combinations In The Control Of Local Public Services: Empirical Forms And Their Determinants
					12561	Breda Sweeney		Creative Spaces, Control And Efficiency
					11380	William Tayler		Norms, Conformity, And Controls
MAPS08	21 April 2011	11.00-12.30	401	HANNA SILVOLA	11228	Johnny Jermias		Budgetary Participation: The Effects Of Information Asymmetry, Goal Commitment, And Role Ambiguity On Job Satisfaction And Performance

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					13556	Julia Kornacker		The Design of Budgeting and Complementary Management Controls in a Sino-German Context: Evidence from German Multinational Enterprises
					12036	Stephan Kramer		The Interaction Effect Between Social Exchange Perceptions And Budget-Based Incentives On In-Role Performance
MAPS09	21 April 2011	16.00-17.30	303	TOM GROOT	12032	Michele Leong		The Effects Of Accountability And Types Of Budget Agreement On Slack And Performance: An Experimental Investigation
					12503	Oliver Skiba		Organizational Effectiveness Of Participative Budgeting Under Varying Degrees Of Decentralization

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					11892	Samuel Sponem		The Design and Use of Budgeting Systems: Impact on Roles and Criticisms.
MAPS10	21 April 2011	16.00-17.30	403	MALCOLM SMITH	11993	Domenico Perozzi		The Performance Consequences Of The Balanced Scorecard
					12722	Prabhu Sivabalan		An Experimental Study On The Effect Of Budgets On The Balanced Scorecard – An Individual Learning Perspective
					13518	Paula Van Veen-Dirks		Do The Motives For Adoption Of The Balanced Scorecard Affect Its Use?
MAPS11	22 April 2011	09.00-10.30	206A	MICHELE LEONG	12613	Irene Georgescu		Explaining Data-Manipulation By Physicians: 'tell Me Who Presses You And I Will Predict Your Manipulation'.

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					12926	Sophie Hoozée		Comparing The Accuracy Of Abc And Time-Driven Abc In Complex And Dynamic Environments: A Simulation Analysis
					12329	Gero Holthoff		Accounting As A Language: The Impact Of Cognitive Style On Perceived Meaning
MAPS12	22 April 2011	09.00-10.30	401	ANGELO DITILLO	12806	Yves Habran		Making Financial Accountability A Continuous And Collective Concern Through Time/space Reordering Practices - The Case Of The Implementation Of Pseudo Micro-Profit Centers At Kitahinon
					12259	Shogo Kimura		Conflict Resolution Model Of Cost Management At Japanese Companies

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					12895	Gomez Ruiz Laura M ^a		Management Control System Use And Team Commitment
MAPS13	22 April 2011	11.00-12.30	206A	SOPHIE HOOZÉE	12381	Yan Li		The Role Of Management Accounting In Strategizing: A Case Study On Formulating Corporate Strategy
					13622	Luis Vilela Pimentel		Bundling And Diffusion Of Management Control Innovations In The Public Sector: A Case Study In A Portuguese Government Agency
					12996	Rainer Lueg		Diffusion And Sophistication Of Value-Based Management Among German Companies – The Role Of Perceived Environmental Uncertainty And Top Management

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MAPS14	22 April 2011	11.00-12.30	401	LINO CINQUINI	11803	Thomas Pfeiffer		Market-Based Transfer Pricing
					13212	Jim Rooney		Accounting And Accountability In Evaluating Credit Risk: Insights From The Australian Residential Home Loan Industry Practice.
					11230	Victor Maas		How Uncertainty Influences The Role Of Bu Controllers: An Exploratory Study Of Direct And Indirect Effects
MAPS15	22 April 2011	11.00-12.30	403	IRENE GEORGESCU	13692	Anja Kern		A Practice Perspective On Management Accounting Tools

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					12192	Ülle Päril		Acting By Accounting – How Misunderstandings Are Misunderstood
MAPS16	22 April 2011	14.00-15.30	303	AZIZA LAGUECIR-DERUJINSKY	11819	Eija Vinnari		A Three-Dimensional Roadmap For Structuring Accounting Research: How To Locate Actor-Network Theory?
					11881	Yves Levant		Can Management And Financial Accounting Be Fully Re-Integrated In France?
MAPS17	22 April 2011	16.00-17.30	203	KIRSI-MARI KALLIO	11229	Lindawati Gani		Linking Budgeting, Evaluation And Compensation Systems With Performance: An Extended Expectancy Theory Perspective
					12477	Andrea Tenucci		Management Accounting In Web Services: Issues And Challenges For A Research Agenda

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					13335	Sofie Verbieren		Type Of Service And Organizational Design In Franchising Chains
MAPS18	22 April 2011	16.00-17.30	303	YVES HABRAN	13693	Antoni Vaello-Sebastià		Does Stock Return Predictability Affect Eso Fair Value?
					12104	Kenji Yasukata		Are "sticky Costs" The Result Of Deliberate Decision Of Managers?
					13295	Chia-Ling Lee		The Relations Among Uncertainty, Strategy, Strategic Performance Measurement System Characteristics And Organizational Performance: A Path Analysis
MAPSD01	22 April 2011	11.00-12.30	210	JOHANNES ASEL	13663	Ana M. Albuquerque	ROBERT RIEG	Peer Choice In Ceo Compensation

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					12892	Anne-Marie Kruis	Tom Groot	Managing Autonomy: What If Results Aren't Measurable?
MAPSD02	21 April 2011	11.00-12.30	210	ANNE-MARIE KRUIS	12391	Barbara Schoendube-Pirchegger	Christian Hofmann	The Value Of Extended Delegation In A Dynamic Agency
					11911	Pattarin Adithipyangkul	ROBERT GOEX	The Optimal Use Of Non-Verifiable Information Regarding The Agent's Action In Compensation Contracts
MAPSD03	21 April 2011	14.00-15.30	210	SINIKKA JANKALA	11693	Sebastian Becker	Samuel Sponem	Towards Understanding The Deinstitutionalization Of Management Accounting Practices: The Case Of Budget Abandonment
					12117	Paola Madini	DAVID MARGINSON	Determinants Of Company Adoption Of A Top Down - Bottom Up Budget Process Procedure

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MAPSD04	21 April 2011	16.00-17.30	210	VICTOR MAAS	12765	Jeremy Morales	TBA	In Search Of Consensus. How Accountants Enforce Legitimate Definitions To Establish And Reproduce Symbolic Domination
					12979	Terhi Chakhovich	ANN- CHRISTINE FRANSEN	Moving targets and sitting ducks: The differing nature of target levels in two companies with focuses on financial and product markets
MAPSD05	22 April 2011	09.00-10.30	210	OLIVER SKIBA	12649	Dipankar Ghosh	THOMAS GÜNTHER	Strategy, Incentive Design And Performance: Empirical Evidence
					12512	François Larmande	TBA	Fishing For Excuses And Performance Evaluation

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MAPSD06	21 April 2011	09.00-10.30	210	RAINER LUEG	13543	Jan Noeverman	MARTIN MESSNER	Supervisor's Evaluative Behaviours And Level Of Analysis Issues: Do Evaluative 'styles' Exist?
					12166	Andreas Weiler	LARMANDE FRANÇOIS	Managerial Performance Evaluation, Internal Trade, And Organizational Design