

Parallel sessions / PhD track

Monday, 21 June 2010, 11.15 – 12.45

Parallel session 1: MANAGEMENT CONTROL TECHNIQUES		
ROOM RECTOR VERMEYLEN – Chair: MAGDY ABDEL-KADER		
Author(s)	Title	Discussant
KLAUS DERFUSS	Does budgetary participation increase performance? A meta-analysis considering level of analysis, measurement and industry influences	<i>TEEMU MALMI</i>
TEEMU MALMI et al.	Making sense of a new management accounting innovation: putting beyond budgeting into practice	<i>FALCONER MITCHELL</i>
FALCONER MITCHELL & CHRIS PONG	Inventory investment and control: how have UK companies been doing?	<i>KLAUS DERFUSS</i>

Parallel session 2: ACCOUNTING EDUCATION		
PRIOR ROOM – Chair: JEAN MARC FABRE		
Author(s)	Title	Discussant
MAHMOUD ALSAYED & DAVID DUGDALE	The need for better understanding of activity-based techniques in education	<i>PATRICIA EVERAERT</i>
PATRICIA EVERAERT & DAN SWENSON	Truck design game	<i>MAHMOUD ALSAYED</i>
EVELIEN OPDECAM et al.	Team learning in a university accounting course	<i>DAN SWENSON</i>

PHD TRACK 1		
ROOM: FORMER INFIRMARY – Chair: POUL ISRAELSEN		
Author(s)	Title	Discussant
BINH BUI	Management control for climate change risks	<i>MAURICE GOSSELIN</i>
ARVIND UPADHYAY & GIUSEPPE PEDELIENTO	Regional innovation in global competition	<i>MARTINE COOLS</i>
CHRISTINA ZECHER	Institutional change and resistance: a case study on how competing institutional logics unfold in management control practices	<i>POUL ISRAELSEN</i>

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Monday, 21 June 2010, 14.15 – 15.45

Parallel session 3: ACTIVITY-BASED COSTING		
ROOM RECTOR VERMEYLEN – Chair: TIMM HOLTERMANN		
Author(s)	Title	Discussant
MAURICE GOSSELIN & YVES LEVANT	Time-driven ABC: the proof of the pudding is in the eating	<i>DJERBI ZOUHAIR</i>
SOPHIE HOOZÉE et al.	Comparing the accuracy of ABC and time-driven ABC in complex and dynamic environments: a simulation analysis	<i>MAURICE GOSSELIN</i>
DJERBI ZOUHAIR	Implementing an ABC-CRM dialogue for cost-value management: the case of a micronutrition firm	<i>WERNER BRUGGEMAN</i>

Parallel session 4: COSTING AND PROFITABILITY		
PRIOR ROOM – Chair: THOMAS KRISTENSEN		
Author(s)	Title	Discussant
NICOLA DALLA VIA	Do sticky costs really matter? Evidence from Italian companies	<i>LUCREZIA SONGINI</i>
ULF SCHILLER et al.	Cost based transfer pricing	<i>NICOLA DALLA VIA</i>
LUCREZIA SONGINI & ANNA PISTONI	The profitability of the product-service-system: the role of strategic management control systems in servitization strategy	<i>ULF SCHILLER</i>

Parallel session 5: BUDGETING AND SUPPLY CHAINS		
ROOM: FORMER INFIRMARY – Chair: MARIO THATEN		
Author(s)	Title	Discussant
OLIVER SKIBA et al.	Rediscovery of the budget – Changes in the use of budgeting and budgetary planning as an organizational crisis response	<i>ROLF BRÜHL</i>
ROLF BRÜHL & NILS HORCH	Exploring management control systems for supply chains	<i>STELLA ZOUNTA</i>
STELLA ZOUNTA et al.	Using budgets for performance evaluation and control: evidence from Greece	<i>OLIVER SKIBA</i>

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Tuesday, 22 June 2010, 10.30 – 12.00

Parallel session 6: MANAGEMENT CONTROL SYSTEMS ROOM RECTOR VERMEYLEN – Chair: MARC WOUTERS		
Author(s)	Title	Discussant
THOMAS KRISTENSEN & POUL ISRAELEN	Contagion effect of enabling or coercive use of costing model within the managerial couple in lean organizations	<i>SATOKA YAMANE</i>
SANDER VAN TRIEST & ANTON VAN ZANDVOORT	Control patterns and control tightness in a knowledge intensive services firm	<i>POUL ISRAELEN</i>
SATOKA YAMANE & TAKAYUKI ASADA	Using inter-organizational relationship theory to study the function of MCS as a tool enabling effective environmental SCM: an empirical study of Japanese companies	<i>SANDER VAN TRIEST</i>

Parallel session 7: RESEARCH AND DEVELOPMENT PRIOR ROOM – Chair: KJELL GUNNAR HOFF		
Author(s)	Title	Discussant
TUOMAS KORHONEN et al.	The multifaceted relationship between management accounting and R&D: an interventionist case study at a machinery manufacturer	<i>LUISA PELLEGRINI</i>
BILL NIXON et al.	The role of management accounting in new product design and development	<i>TEEMU LAINE</i>
LUISA PELLEGRINI et al.	Measuring performance in R&NPD: the case of Whitehead Alenia Sistemi Subacquei - A Finmeccanica company	<i>BILL NIXON</i>

PHD TRACK 2 ROOM: FORMER INFIRMARY – Chair: FALCONER MITCHELL		
Author(s)	Title	Discussant
MATS CARLBACK	An analysis of the measurement and possible use of intangible asset value in the Swedish hotel and restaurant industry	<i>ALEXANDER BRUGGEN</i>
HANNE-MARI HÄLINEN	An approach for estimating total logistics costs at a company level	<i>FALCONER MITCHELL</i>
SOFIE VERBIEREN et al.	Management control and type of service design: the case of franchising	<i>PETER KAJUTER</i>

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Tuesday, 22 June 2010, 13.30 – 15.00

Parallel session 8: MANAGEMENT CONTROL SYSTEMS ROOM RECTOR VERMEYLEN – Chair: MARC WOUTERS		
Author(s)	Title	Discussant
JOSEP BISBE et al.	Beyond strategy implementation: the influence of the use of strategic performance measurement systems on performance through strategy formulation processes	<i>PAULA VAN VEEN-DIRKS</i>
MARTINE COOLS et al.	Management control in inter-organizational relationships: lessons learnt from public-private partnerships	<i>JOSEP BISBE</i>
PAULA VAN VEEN-DIRKS & ANNE LILLIS	Do the motives for adoption of the balanced scorecard affect its use?	<i>MARTINE COOLS</i>

Parallel session 9: TYPOLOGICAL AND CONCEPTUAL ISSUES PRIOR ROOM – Chair: PHILIP SMITH		
Author(s)	Title	Discussant
JOUNI LYL-YRJÄNÄINEN & PETRI SUOMALA	Towards understanding the role played by the intensity of research interventions in creation of theory contribution	<i>GERNOT MOEDRITSCHER</i>
MICHAEL TAYLES & SIRINUCH NIMTRAKOON	Strategic typologies and implications for management accounting practices	<i>JOUNI LYL-YRJÄNÄINEN</i>
GERNOT MOEDRITSCHER	Limitations in common customer valuation and guidelines to further approaches	<i>MICHAEL TAYLES</i>

PHD TRACK 3 ROOM: FORMER INFIRMARY – Chair: FRANK HARTMANN		
Author(s)	Title	Discussant
EVELYN VAN DER HAUWAERT & WERNER BRUGGEMAN	The impact of the development and use of the balanced scorecard on middle managers' motivation	<i>FRANK HARTMANN</i>
ROBIN SUNDQVIST et al.	A profitability assessment method for the electronics manufacturing industry	<i>WERNER BRUGGEMAN</i>
PAPER CANCELLED		

Parallel sessions / PhD track

Wednesday, 23 June 2010, 9.00 – 11.00

Parallel session 10: COST ACCOUNTING		
ROOM RECTOR VERMEYLEN – Chair: ROBERT VAN DER WAL		
Author(s)	Title	Discussant
PAULO AFONSO & MANUEL NUNES	Target cost management in practice: the supplier's perspective	SO YOUNG SOHN
PETER KAJUTER & MATTHIAS MOESCHLER	International differences of cost accounting: a review of empirical research	PAULO AFONSO
MATTI SIEVANEN et al.	Cost and pricing principles for service configurators	PETER KAJUTER
SO YOUNG SOHN et al.	Cost of ownership analysis for RFID system in a superstore	MATTI SIEVANEN

Parallel session 11: MISCELLANEOUS		
PRIOR ROOM – Chair: IOANNIS SERAIDARIS		
Author(s)	Title	Discussant
DAVID WALTERS & JEFFERY NEWTON	Managing "value" in the business model: a meeting place for marketing, operations management, strategy and management accounting?	SVEN ASMUS
EMAD AWADALLAH & MAGDY ABDEL-KADER	The role of the management accountant in risk management in virtual organisations: implications for corporate governance	DAVID WALTERS
WERNER SEIDENSCHWARZ	The second wave of target costing - Renaissance of an intelligent development method	EMAD AWADALLAH
SIMON CADEZ & ALBERT CZERNY	Cost implications of corporate compliance strategies with EU ETS: an exploratory study	WERNER SEIDENSCHWARZ
SVEN ASMUS et al.	Cost and performance management in textile production - new approaches for energy-efficient operations	SIMON CADEZ

Parallel session 12: ACCOUNTING INFORMATION AND PUBLIC SECTOR		
ROOM: FORMER INFIRMARY – Chair: MOSTAFA JAZAYERI		
Author(s)	Title	Discussant
MARINA SERAFIMOSKA & MIJALCE SANTA	Implementation of ERP system in the government institutions – the case of Macedonian government institution	MIRIAM GANDARILLAS-IGLESIAS
JARI PARANKO et al.	Profitability analysis of manufacturers based on public data: Atlas Copco and Sandvik	MARINA SERAFIMOSKA
KRISTER WIHINEN et al.	The role of cost information in supporting the pricing process - An empirical illustration	BERNHARD HIRSCH
MIRIAM GANDARILLAS-IGLESIAS et al.	Users' characteristics and impact of ERP. An exploratory study of Cantabrian SMEs	JARI PARANKO
BERNHARD HIRSCH & MARTINA VOLNHALS	Volume-induced information overload in reporting– The quantitative report volume as an operative parameter for the controller	KRISTER WIHINEN