



European Accounting Association
 35th Annual Congress
 9–11 May 2012, Ljubljana – Slovenia

Session	Date	Time	Room	Chair	ID	Author	Discussant	Paper Title
MA.PSD. Session 01	10 th May 2012	09:00 - 10:30	P-021	Sophie Hoozee	15382	Christian Hofmann	Dirk Simons	Accounting For Net Performance In Compensation Contracts
					16332	François Larmande	Marco Trombetta	Voluntary Ambiguity In Compressed Incentive Contracts
MA.PSD. Session 02	10 th May 2012	11:00 - 12:30	P-021	Hanna Silvola	16463	Zhan Gao	Francesca Franco	The Determination And Interdependence Of Contractual Features Of Executive Equity Compensation
					15735	Daniel Kaiser	Christian Riegler	Negotiated Versus Cost-Based Transfer Pricing For Storable Products
MA.PSD. Session 03	10 th May 2012	14:00 - 15:30	P-021	Victor Maas	16275	Fabian Kleinschmit	Gary Cunningham	Relative Performance Information, Social Identity And Perceived Organizational Support – A Social Exchange Perspective
					17686	Jodie Moll	Silvia Jordan	Research & Development, Globalization And The Limits Of Management Control Systems: An Empirical Study
MA.PSD. Session 04	10 th May 2012	16:00 - 17:30	P-021	Marc Wouters	16557	Martin Holzhacker	Andrea Szczesny	The Impact Of Regulation On Cost Behavior



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Session	Date	Time	Room	Chair	ID	Author	Discussant	Paper Title
					15280	Victor Maas	Marjorie Shelley	How Control System Design Influences Performance Misreporting
MA.PS. Session 01	9 th May 2012	14:00 - 15:30	P-126	Aldonio Ferreira	15848	Francesco Bova		Organizational Structure And Gray Markets
					16820	Arthur Posch		The Effect Of Stakeholder Pressure And Top Management Sustainability Orientation On Organizational Controls
					17237	Christer Kullman		Managing Relations Through A Balanced Use Of Management Control System: A Field Study Of Management Control Systems In Relations With An Accountancy Agency.
MA.PS. Session 02	9 th May 2012	16:00 - 17:30	P-126	Simon Cadez	16135	Yannick De Harlez De Deulin		Do The Top-level Managers Adapt The Use Of Management Control Systems To The Strategic Priorities? The Interaction Effect Of Professionalism In A Hospital Setting



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					15963	Yan Du		Headquarters-Subsidiary Interdependencies And The Design Of Performance Evaluation And Reward Systems In Multinational Enterprises
					16804	Aldonio Ferreira		Design And Use Of Management Control Systems: An Analysis Of The Interaction Between Design Misfit And Intensity Of Use
MA.PS. Session 03	10 th May 2012	09:00 - 10:30	P-126	Mikko Sandelin	15624	Marco Giuliani		The Relevance Of Time In Accounting. The Case Of Intangibles From A Management Accounting Perspective
					16023	John Dumay		Un-Locking Intellectual Capital
					16665	Cristiana Parisi		A Structural Model Of Intellectual Capital In Supply Chains
MA.PS. Session 04	10 th May 2012	09:00 - 10:30	P-127	Shahzad Uddin	15575	Rosanna Spanò		Ceo Performance Evaluation Systems: Empirical Findings From The Italian Regional Health Services



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Session	Date	Time	Room	Chair	ID	Author	Discussant	Paper Title
					15634	Marc Wouters		How To Increase Employee Performance With Incentives After Employees Participated In Developing Operational Performance Indicators?
					15993	Huaxiang Yin		Does Incentive Contract Speak In The Budgeting Process? Evidence From An Experimental Study
MA.PS. Session 05	10 th May 2012	11:00 - 12:30	P-126	Will Seal	15727	Thomas Günther		The Interplay Of The Levers Of Control In Product Development
					17390	Rolf Brühl		Information Pursuit Bias In Management Accounting
					16177	Sven Siverbo		The Role Of Management Accounting And Control In Process Oriented Health Care – An Explorative Study
MA.PS. Session 06	10 th May 2012	11:00 - 12:30	P-127	Dipankar Ghosh	17056	Sergeja Slapnicar		Boon Or Bane: The Human Brain? Exploring The Prospects Of Neuroscientific Methods For Management Accounting Research



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					16429	Matthias Sohn		Visualization Of Data In Management Accounting Reports: How Supplementary Graphs Improve Every-Day Management Decisions
					17393	Sofia Lourenço		Intrinsic Motivation, Extrinsic Motivation And Extrinsic Rewards
MA.PS. Session 07	10 th May 2012	14:00 - 15:30	P-126	Christiana Parisi	15979	Bernhard Hirsch		The Sources Of Trust Between Managers And Management Accountants
					15884	Philipp Schreck		Honesty In Managerial Reporting: How Economic Competition And Rivalry Affect Benefits And Costs Of Lying
					17550	Theresa Libby		The Effects Of Fixed Performance Contracts, Budgetary Controls And Trust On Budget Gaming And Budget Value
MA.PS. Session 08	10 th May 2012	16:00 - 17:30	P-126	Juhani Vaivio	16635	Javier Arellano Gil		Coordinated Use Of Ex-Ante And Ex-Post Subjectivity In Budget-Based Incentive Contracts To Improve Performance



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					17573	Yasheng Chen		The Performance Implication Of Incentive Contracts And Feedback: Experimental Evidence
					17605	Francesca Franco		Premium Pay For Executive Talent: An Empirical Analysis
MA.PS. Session 09	11 th May 2012	09:00 - 10:30	P-126	Andrea Szczesny	15819	Ingrid Jeacle		Fast Fashion: Calculative Technologies And The Governance Of Dress
					16640	Silvia Jordan		Mediating Figures: Risk Mapping In Inter-Organizational Project Control
					16622	Ruediger W. Waldkirch		Differences Between Rankings Of Accounting Professors – The Effects Of Local Publication Traditions, Data Source And Measure Selection
MA.PS. Session 10	11 th May 2012	11:00 - 12:30	P-125	Zahirul Hoque	16536	David Bedford		Controlling Contradictory Modes Of Innovation And Implications For Firm Performance
					17641	Silvana Revellino		Accounting For Creativity And The Valorisation Of Ideas: The Roles Of The 'ideas Database' In Making Creativity Visible, Disributable And Valuable



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					16678	Nico Peter Berhausen		Controlling And Converging Of Design And Product Development– Competition And Compromising In A Process Of Designing
MA.PS. Session 11	11 th May 2012	11:00 - 12:30	P-126	Robin Roslender	17477	Allan Hansen		Performance Targets And External Market Prices: Information And Motivation Problems Of Bringing The Market Inside The Firm
					16657	Yuping Jia		Variable Compensation, Decision Rights, And Performance Measurement At The Production Level
					15670	Dipankar Ghosh		Incentive Instruments And The Weighting Of Performance Measures For Long-Term Time Horizon Employees
MA.PS. Session 12	11 th May 2012	14:00 - 15:30	P-125	Hanno Roberts	16468	Anatoli Bourmistrov		Tensions In Using Information From Budgets And Balanced Scorecard: A Case Study Of A Telecom Company In Distress



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					16169	Tiina Henttu-Aho		Field Study Of Emerging Beyond Budgeting Practice In Industrial Companies; An Institutional Perspective
					15930	Magdy Abdel-Kader		The Impact Of Enterprise Risk Management On Capital Allocation In Insurance Companies
MA.PS. Session 13	11 th May 2012	14:00 - 15:30	P-126	Yan Du	17382	Ann Jorissen		Control Choices In Smes: The Impact Of Family Involvement And Family Commitment On The Design And Use Of Mcs
					17453	Zamzulaila Zakaria		The Construction Of The Roles Of Finance Function
					15332	Johnny Jermias		Investigating The Joint Effects Of Strategy, Environment And Control Structure On Performance