

MA.PS.Session 1	Wednesday 14.00-15.30	Tre Hall Sonaatti 1
Chair: Malmi Teemu		
4126 Stouthuysen		The impact of interfirm control mechanisms on supplier performance in a service environment: a survey analysis
3474 Pellinen		Contracting Out Municipal Accounting: The Role Of Institutional Entrepreneurship
4139 Brignall		Strategic Performance Measurement And Strategic Enterprise Management Systems
MA.PS.Session 2	Wednesday 14.00-15.30	Tre Hall Sonaatti 2
Chair: Wömpener Andreas		
3155 Triantafylli		Management Control Systems In The Greek Shipping Industry
3437 Feichter		The Provision Of Incentives And The Impact Of National Culture
3528 Obermaier		Long Term Trends In Disaggregated And Variable And Fixed Weighted Aggregated In-Ventory To Sales Ratios Of German Corpora-Tions 1993–2005: Insights And Implications
MA.PS.Session 3	Wednesday 14.00-15.30	Tre Hall Basso
Chair: Van Triest Sander		
3395 Hernandez Madrigal		Internal Control And Risk Disclosure: An Analysis Of The Corporate Governance Reports' Spanish Firms Listed In The Ibex 35 Index
3061 Jermias		Board Capital, Board Characteristics, And Managerial Ownership: Impact On Performance
3977 Reheul		A Board's Organizational Context – Towards Opening The Black Box Of Board Processes: The Link Between Outsider Presence On The Board And Management Control Characteristics
MA.PS.Session 4	Wednesday 16.00-17.30	Tre Hall Sonaatti 1
Chair: Suomala Petri		
3970 Karlsson		The Power Of Formal And Informal Feedback In Management Accounting: A Case Study With Bourdieu's Practice Theory
3013 Bollecker		Contribution To The Study Of The Management Controller's Legitimacy: A Literature Review
3797 Lambert		The Management Control Function: Proposing A Typology
MA.PS.Session 5	Wednesday 16.00-17.30	Tre Hall Sonaatti 2
Chair: Hofmann Christian		
3223 Hoque		Research In Management Accounting Innovations: An Overview Of Its Recent Development
3819 Ditillo		Management Control And Knowledge Management In Knowledge-intensive Firms
3653 Grabner		Does Creativity Matter In Management Control System Design? Contrasting Creative And Non-Creative Industries
MA.PS.Session 6	Wednesday 16.00-17.30	Tre Hall Basso
Chair: Kral Bohumil		
3192 Lohmann		Revenue Sharing As Strategic Advantage
3328 Ghosh		Management Control Systems, Environmental Uncertainty, And Organizational Slack: Empirical Evidence
3343 Renders		The Influence Of Earnings Management Incentives On The Asymmetric Behavior Of Labor Costs: Evidence For A Non-Us Setting

MA.PS.Session 7	Thursday 09.00-10.30	Tre Hall Sonaatti 1
Chair: Joao Major Maria		
3811 Malmi		Management Control Configurations In Practice: An Exploratory Analysis
3826 Suomala		Interventionist Management Accounting Research - The Scope And Intensity In Three Series Of Empirical Research
3739 Beusch		The Consequences Of Colliding Management Control Ideologies And Communication Inconsistencies
MA.PS.Session 8	Thursday 09.00-10.30	Tre Hall Sonaatti 2
Chair: Hoque Zahirul		
3759 Taylor		Understanding Stability And Resistance To Management Accounting Change - The Role Of Identity And Image.
3776 Solstad		The Role Of Learning In Planned Organizational Change. A Story Of Reverse Actions From Three Hospitals.
3877 Quattrone		Putting Management (and Accounting) Tools To Work: Making The Leap From Concept To Successful Best Practice
MA.PS.Session 9	Thursday 09.00-10.30	Tre Hall Basso
Chair: Lohmann Christian		
3708 Huikka		Design Of Post-Completion Auditing System For Organizational Learning
3622 Zurwehme		Does Management Accounting And Control Influence Organisational Performance Of Service Units? – The Case Of Training Institutions
3573 Szczesny		Were Commonly Used Coordination Instruments To Improve Operating Room Performance Effective? - Data Evidence From German Hospitals
MA.PS.Session 10	Thursday 11.00-12.30	Tre Hall Sonaatti 2
Chair: Rohde Carsten		
3346 Angelkort		Integration Of Financial And Management Accounting Systems: The Mediating Influence Of A Unified Financial Language On Controllershship Effectiveness
3444 Taipaleenmäki		On The Convergence Of Financial Accounting And Management Accounting
3540 Malagueño		Assessing Performance In Management Accounting Research: Review And Evaluation
MA.PS.Session 11	Thursday 11.00-12.30	Tre Hall Basso
Chair: Günther Thomas		
3815 Derfuss		The Influence Of Context Variables On Budgetary Participation And Reliance On Accounting Performance Measures: A Meta-Analysis
3510 Arnold		Using Negotiated Budgets For Planning And Performance Evaluation: An Experimental Study
3758 Sivabalan		On The Question Of Budget Relevance
MA.PSD.Session 12	Thursday 14.00-15.30	Tre Hall Studio
Chair: Scapens Robert		
Disc: Roslender Robin		
Disc: Brignall Stan		
3020 Cadez		Strategy And Strategic Management Accounting: An Investigation Of Organizational Configurations
3218 Ferreira		Does The Involvement Of Management Accountants In Strategic Management Processes Enhance Organisations' Strategic Effectiveness? An Empirical Analysis

MA.PS.Session 13	Thursday 14.00-15.30	Tre Hall Sonaatti 2
Chair: Sundem Gary		
3183 Gervais		Time Driven Activity Based Costing: New Wine, Or Just New Bottles?
3578 Al-Omiri		An Empirical Study On Motivation For Activity-Based Costing Systems In UK Environment
3627 Guenther		Drivers For The Application Of Value-Based Management In German Smes:
MA.PSD.Session 14	Thursday 16.00-17.30	Tre Hall Studio
Chair: Lukka Kari		
Disc: Cools Martine		
Disc: Bruggen Alexander		
3069 Maas		Subjective Performance Evaluation And Social Preferences: An Empirical Investigation Of Fairness And Trust Reciprocity
3535 Sandner		Differences In Social Preferences: Are They Profitable For The Firm?
MA.PS.Session 15	Thursday 16.00-17.30	Tre Hall Sonaatti 2
Chair: Arnold Markus		
3737 Nielsen		Performance Management Through A Balanced Scorecard Concept – A Systems Dynamics Modelling Approach
3565 Major		The Balanced Scorecard In A Pharmaceutical Company: A Case Study
3824 Guah		Information Systems: Accountability Tool For Healthcare Delivery
MA.PSD.Session 16	Friday 09.00-10.30	Tre Hall Studio
Chair: Järvinen Janne		
Disc: Christensen John		
Disc: Nielsen Steen		
3388 Hofmann		Delegated Contracting
3426 Dierynck		The Role Of Formal And Informal Control In Supplier Selection: Experimental Evidence
MA.PS.Session 17	Friday 09.00-10.30	Tre Hall Sonaatti 2
Chair: Bruggen Alexander		
4011 Espejo		The Managerial Accounting Under A Contingent Perspective: The Influence Of Contingent Factors In The Budgeting System Shaped By Structural Equations
4202 Pavlatos		The Relation Between Cost System Functionality And Contingent Factors: An Empirical Study Of Greek Hotels
3407 Hoozée		A Risk Analysis Approach For Time Equation-Based Costing
MA.PS.Session 18	Friday 11.00-12.30	Tre Hall Sonaatti 2
Chair: Brignall Sten		
3860 Kroos		Managerial Horizon And The Choice For Insiders Versus Outsiders: Evidence From Compensation Structures Of Ceo Successors
4039 Zamora		Do Managers Benefit From Superior Forecasting?
3590 Virtanen		Management Control: A Parenting Theory Approach



MA.PSD.Session 19	Friday 14.00-15.30	Tre Hall Studio
Chair: Riviere Anne		
Disc: Maas Victor		
Disc: Scapens Robert		
3849 Van Der Meer-Kooistra	Dynamic Aspects Of Joint Venture Relationships	
4071 Nicolaou	Information System Integration As A Determinant Of Partner Trust In Inter-Organizational Alliances: The Role Of Control And Coordination Information Use	
MA.PS.Session 20	Friday 14.00-15.30	Tre Hall Sonaatti 2
Chair: Wiersma Eelke		
3195 Gago	Sharing Information, Trust On Supervisor And The Reduction Of Budgetary Slack: Testing A Psychological Model	
3245 Vuorenmaa	Fate as an Organising Principle: Reasons and Outcomes of Imbalanced Trust and Control Relationships	