2005 Global Management Accounting Research Symposium

Swiss-Grand Resort and Spa, Bondi Beach, Sydney

Wednesday 15 June

7.00pm – 9.00pm Welcome Reception (Bellevue Terrace)

Thursday 16 June

8.15am – 8.50am Registration

8.50am – 9.00am Welcome to Delegates (Pavilion Ballroom 1)

9.00am – 10.00am Plenary Session 1 (Pavilion Ballroom 1)
  Joan Luft (Michigan State University)
  Thinking about Management Accounting: Cognitive Psychology and Management Accounting Research
  Moderator: Jan Mouritsen (Copenhagen Business School)

10.00am – 10.30am Morning Tea

10.30am – 12.00pm Concurrent Sessions
  Session A (Pavilion Ballroom 1)
  Moderator: Wai Fong Chua (University of New South Wales)

Session B (Pavilion Ballroom 2)
  Moderator: Mike Shields (Michigan State University)
  Aldónio Ferreira (Monash University) and David Otley (Lancaster University). The Antecedents of Management Accounting and Control Systems (Discussant: Neale O’Connor, City University of Hong Kong).

12.00pm – 1.30pm Lunch (Bellevue Terrace)
Thursday 16 June (continued)

1.30pm – 3.00pm  Concurrent Sessions

Session A (Pavilion Ballroom 1)

Moderator: Jan Mouritsen (Copenhagen Business School)

Anette Mikes (London School of Economics). Interactive Control Use as a Political and Institutional Phenomenon – The Case of Divisional Control in a Financial Services Organization (Discussant: Deryl Northcott, The Auckland University of Technology).

Laura M Caccia (Bocconi University), Mariannunziata Liguori (Bocconi University) and Ileana Steccolini (Bocconi University). The Dynamics of Accounting Change: Comparing the Cases of Two Local Governments (Discussant: Louise Kloot, Swinburne University of Technology).

Session B (Pavilion Ballroom 2)

Moderator: Peter Luckett (University of New South Wales)

Frederick Rankin (Washington University), Steven Schwartz (SUNY-Binghampton) and Richard Young (Ohio State University). The Effect of Honesty Preferences and Superior Authority on Budget Proposals (Discussant: Peter Luckett, University of New South Wales).

Sandra C. Vera-Muñoz (University of Notre Dame), Margaret Shackell-Dowell (University of Notre Dame) and Marc Buehner (Cardiff University). Can Experienced Accountants Interpret Causal Information? (Discussant: Joan Luft, Michigan State University).

3.00pm – 3.30pm  Afternoon Tea

3.30pm – 5.00pm  Concurrent Sessions

Session A (Pavilion Ballroom 1)

Moderator: Peter Luckett (University of New South Wales)

Mina Pizzini (The University of Texas at Dallas). Team-Based Compensation in Professional Service Firms (Discussant: Peter Luckett, University of New South Wales).

Shane S Dikolli (University of Texas at Austin), Susan L Kulp (Harvard Business School) and Karen L Sedatole (University of Texas at Austin). Transient Institutional Investor Concentration and Pay-for-Performance Sensitivity of CEO Cash Compensation to Stock Returns and Accounting Earnings (Discussant: Michael Shields, Michigan State University).

Session B (Pavilion Ballroom 2)

Moderator: Wai Fong Chua (University of New South Wales)

Niels Dechow (Said Business School, University of Oxford). Forgotten but not Forgiven: On the Balanced Scorecard as Strategic Practice (Discussant: Norio Sawabe, Kyoto University).


7.00pm for 7.30pm  Dinner (Bellevue Terrace)
Friday 17 June

9.00am – 10.00am  Plenary Session 2 (Pavilion Ballroom 1)
   Al Bhimani (London School of Economics and Political Science)
   Accounting Pursuits and Managerial Outcomes: Emerging Issues
   Moderator: Wai Fong Chua (University of New South Wales)

10.00am – 10.30am  Morning Tea

10.30am – 12.00pm  Concurrent Sessions
   Session A (Pavilion Ballroom 1)
   Moderator: Mike Shields (Michigan State University)
   Ramji Balakrishnan (University of Iowa), Naomi J Soderstrom (University of Colorado at Boulder) and Timothy D West (University of Arkansas). Spending Patterns with Lapsing Budgets: Evidence from U.S. Army Hospitals (Discussant: Robert Chenhall, Monash University).
   Eelke Wiersma (Vrije Universiteit Amsterdam). For Which Purposes Do Managers Use Balanced Scorecards?: An Empirical Analysis of Drivers and Purposes of BSC Use (Discussant: David Emsley, University of Sydney).

   Session B (Pavilion Ballroom 2)
   Moderator: Wai Fong Chua (University of New South Wales)
   Jan Mouritsen (Copenhagen Business School) and Sof Thrane (Copenhagen Business School). Accounting, Network Complementarities and the Development of Inter-organisational Relations (Discussant: Wai Fong Chua, University of New South Wales).

12.00pm – 1.30pm  Lunch (Bellevue Terrace)

1.30pm – 3.00pm  Final Paper Session (Pavilion Ballroom 1)
   Moderator: Jan Mouritsen (Copenhagen Business School)
   Josep Bisbe (ESADE Business School, Barcelona), Joan-Manuel Batista-Foguet (ESADE Business School, Barcelona) and Robert Chenhall (Monash University). What Do We Really Mean by Interactive Control Systems? The Risks of Theoretical Misspecification (Discussant: Michael Shields, Michigan State University).
   Teemu Malmi (University of Technology, Sydney and Helsinki School of Economics) and Markus Granlund (Turku School of Economics and Business Administration). In Search of Management Accounting Theory (Discussant: Jan Mouritsen, Copenhagen Business School).

3.00pm – 3.30pm  Afternoon Tea

3.30pm – 4.30pm  Plenary Session 3 (Pavilion Ballroom 1)
   David Larcker (University of Pennsylvania)
   Corporate Governance and Management Accounting Research
   Moderator: Michael Shields (Michigan State University)