

Kent Academic Repository

Full text document (pdf)

Citation for published version

Bisbe, J. and Kruis, A. and Madini, P.M. (2016) Coercive, enabling, diagnostic, and interactive control: Unravelling the puzzle of their connections. In: 10th Conference on New Directions in Management Accounting, 14-16 Dec 2016, Bruxelles, Belgium. (Submitted)

DOI

Link to record in KAR

<http://kar.kent.ac.uk/59720/>

Document Version

UNSPECIFIED

Copyright & reuse

Content in the Kent Academic Repository is made available for research purposes. Unless otherwise stated all content is protected by copyright and in the absence of an open licence (eg Creative Commons), permissions for further reuse of content should be sought from the publisher, author or other copyright holder.

Versions of research

The version in the Kent Academic Repository may differ from the final published version.

Users are advised to check <http://kar.kent.ac.uk> for the status of the paper. **Users should always cite the published version of record.**

Enquiries

For any further enquiries regarding the licence status of this document, please contact:

researchsupport@kent.ac.uk

If you believe this document infringes copyright then please contact the KAR admin team with the take-down information provided at <http://kar.kent.ac.uk/contact.html>

Conference on New Directions in Management Accounting 2016

Parallel sessions program

Wednesday 14 December

Room	Excelsior	Ambassadeur	Alban Chambon	Bourgmestre
14.30-16.00	Budget revisions	Organizational culture	Public sector and social issues	Experience and repeated interaction
Chair	Karen Sedatole	Albrecht Becker	Sven Modell	Peter Kroos
	<p>Martin Artz & Markus Arnold: The use of a single budget or separate budgets for planning and performance evaluation</p> <p>Discussant: Lorenzo Patelli</p> <p>Frank Moers & Isabella Grabner: Determinants and consequences of budget reallocations: Evidence from the consumer goods industry</p> <p>Discussant: Jan Bouwens</p>	<p>Tommaso Palermo, Michael Power & Simon Ashby: Accounting for risk culture</p> <p>Discussant: Wai Fong Chua</p> <p>Terhi Chakhovich: Values and targets in relation to “the self” in management control: The case of a CEO and a company fighting for survival</p> <p>Discussant: Hiroyuki Suzuki</p>	<p>Jaromir Junne: The mediating role of accounting in personalised public services</p> <p>Discussant: Martin Carlsson-Wall</p> <p>Cristiana Parisi: Social return on investment and the controversies of social impact assessment</p> <p>Discussant: Matt Hall</p>	<p>Nathalie Beckers, Eddy Cardinaels, Bart Dierynck & Huaxiang Yin: How managers' on-the-job experience affects compensation design</p> <p>Discussant: Dennis Fehrenbacher</p> <p>Stijn Masschelein, Vincent K. Chong, Chanel Y. Loy & David R. Woodliff: Repeated interactions in transfer pricing negotiations</p> <p>Discussant: Christoph Feichter</p>

Room	Excelsior	Ambassadeur	Alban Chambon	Bourgmestre
16.30-18.00	Culture around the world	Social context of performance measurement	Communicating and sharing information	Accountability
Chair	Chris Chapman	Jan Mouritsen	Stephan Kramer	Eddy Cardinaels
	<p>Teemu Malmi et al.: The use of management controls in different cultural regions: An empirical study of Anglo-Saxon, Germanic and Nordic practices</p> <p>Discussant: Ricardo Malagueno</p> <p>Masafumi Fujino, Norio Sawabe & Li Yan: Incomplete performance indicators in the cultural context</p> <p>Discussant: Sinikka Moilanen</p>	<p>Sven Modell: Institutional performance: Towards a social framing perspective on performance measurement and management</p> <p>Discussant: Martin Messner</p> <p>Samuel Sponem, Stéphanie Chatelain-Ponroy, Stéphanie Mignot-Gérard & Christine Musselin: Do performance measurement systems erode collegiality? Empirical evidence from French universities</p> <p>Discussant: Jaromir Junne</p>	<p>Ryan Hudgins, Clara Chen & William F. Wright: The effect of directional goals on the perceived credibility of data analytics</p> <p>Discussant: Peter Kroos</p>	<p>Dennis D. Fehrenbacher & Steven E. Kaplan: The influence of subordinate bonus and supervisor accountability on managerial attention and judgment in performance evaluation</p> <p>Discussant: Bart Dierynck</p> <p>Hiroyuki Suzuki: Accountability and the problem of self-interest</p> <p>Discussant: Cristiana Parisi</p>

Thursday 15 December

Room	Excelsior	Ambassadeur	Alban Chambon	Bourgmestre
10.30-12.00	Interaction of controls I	Financial and value-based management control	Risk management	Budget pressure and slack
Chair	Lorenzo Patelli	Matt Hall	Sally Widener	Jan Bouwens
	<p>Marcel Guenoun, Nicolas Berland & Angele Renaud: Exploring the linkages between the management control systems package elements: The case of a French local authority</p> <p>Discussant: Teemu Malmi</p> <p>Evita Paraskevopoulou, Lluís Santamaría & Bing Guo: Disentangling the role of management control systems for innovation's attributes, outcomes and context</p> <p>Discussant: Clara Chen</p>	<p>Jane Baxter, Martin Carlsson-Wall, Wai Fong Chua & Kalle Kraus: Accounting, financial managing and attachments in affective nets: The case of a Swedish football club</p> <p>Discussant: Jan Mouritsen</p> <p>Andrea Dello Sbarba, Riccardo Giannetti & Alessandro Marelli: Ownership, management control diffusion and framing processes: A multiple case study in private equity firms</p> <p>Discussant: Sandra Tillema</p>	<p>Jason Edward Crawford & Fredrik Nilsson: Risk management and management control systems integration in banks: The role of regulation and strategy</p> <p>Discussant: Tommaso Palermo</p> <p>Thomas Keusch & Christopher D. Ittner: The implications of board risk oversight for risk management and firm risk-taking</p> <p>Discussant: Josep Bisbe</p>	<p>Klaus Derfuss: Budget slack: Some meta-analytic evidence on its relations with the components of budgetary control systems</p> <p>Discussant: Sophie Hoozée</p> <p>Jeremy Douthit & Ashley Sauciuc: Budgetary pressure and performance in unstable production environments</p> <p>Discussant: Martin Artz</p>

Room	Excelsior	Ambassadeur	Alban Chambon	Bourgmestre
13.15-14.45	Performance measurement and evaluation I	Coercive and enabling controls	Rethinking management control	Entrepreneurship and innovation
Chair	Frank Moers	Martin Messner	Allan Hansen	Utz Schäffer
	<p>Tim Hermans, Martine Cools & Alexandra Van Den Abbeele: Subjective performance evaluation: The role of managerial discretion and employer-employee compensation inequality</p> <p>Discussant: Stephan Kramer</p> <p>Breda Sweeney, David Bedford & Josep Bisbe: How firms translate intended ambidexterity into innovation outcomes: The role of performance measurement systems</p> <p>Discussant: Yannick de Harlez</p>	<p>Natalie Buckmaster & Jan Mouritsen: How managers craft enabling performance measurement systems in public settings</p> <p>Discussant: Kalle Kraus</p> <p>Marjo Väisänen, Erik Strauss, Sophie Tessier & Janne Järvinen: Overcoming the dualism of enabling and coercive controls – The role of interrelatedness and perception</p> <p>Discussant: Paula van Veen-Dirks</p>	<p>Carl Henning Christner & Torkel Strömsten: Count on us: Accounting and neoliberal control in a contemporary multinational organisation</p> <p>Discussant: Albrecht Becker</p> <p>Stéphane Deschaintre & Fabien De Geuser: Bringing work back in management control - Some theoretical contributions of ergonomics to management control</p> <p>Discussant: Terhi Chakhovich</p>	<p>Christoph Eendenich: Management control systems in the entrepreneurial arena – Refining the new control paradigm</p> <p>Discussant: Jan Pfister</p> <p>Thomas Günther & Marc Janka: Management control of product innovation and perceived environmental uncertainty: Exploring heterogeneity of control</p> <p>Discussant: Karen Sedatole</p>

Room	Excelsior	Ambassadeur	Alban Chambon	Bourgmestre
15.15-16.45	Interaction of controls II	Management accountants' communication and influence	Targets	Outsourcing
Chair	Teemu Malmi	Wai Fong Chua	Clara Chen	Marc Wouters
	<p>Josep Bisbe, Anne-Marie Kruis & Paola Madini: Coercive, enabling, diagnostic and interactive control: Unravelling the puzzle of their connections</p> <p>Discussant: Chris Chapman</p> <p>Berend van der Kolk, Paula van Veen-Dirks & Henk ter Bogt: When tensions aren't dynamic: Conflicts between management control elements</p> <p>Discussant: Breda Sweeney</p>	<p>Ralf Gebhardt, Pascal Nevries & Christian Pfennig: Talking to managers: Confusing or stimulating? The impact of manager contact frequency on management accountants' role conflicts, role ambiguity and innovative behavior in the presence of superiors' performance feedback</p> <p>Discussant: Utz Schäffer</p> <p>Lukas Goretzki & Simone Mack: How management accountants exert influence on managers – A micro-level analysis of management accountants' influence tactics in budgetary control meetings</p> <p>Discussant: Jane Baxter</p>	<p>Christoph Feichter: The effect of superiors' prior task experience on employees' targets</p> <p>Discussant: Klaus Derfuss</p> <p>Peter Kroos, Jan Bouwens & Jingwen Zhang: Pursuing business models and target setting: The interplay between customized and uniform targets</p> <p>Discussant: Evita Paraskevopoulou</p>	<p>Sinikka Moilanen, Justyna Dobroszek, Lauri Lepistö & Ewelina Zarzycka: Controlling outsourced management accounting: Combining control archetypes for seeking legitimacy</p> <p>Discussant: Allan Hansen</p> <p>Peter Skaerbaek, Kjell Tryggestad & Mark Christensen: The role of accounting in shaping project - Program dynamics in military outsourcing trials of strength</p> <p>Discussant: Carl Henning Christner</p>

Friday 16 December

Room	Excelsior	Ambassadeur	Alban Chambon	Bourgmestre
9.00-10.20	Performance measurement and evaluation II	Benchmarking and performance management	Performance measures	Management accountants as business partners
Chair	Wim van der Stede	Norio Sawabe	Jeremy Douthit	Jane Baxter
	<p>Stephan Kramer, Martin Holz hacker, Michal Matejka & Nick Hoffmeister: Relative performance evaluation and synergies from cooperation</p> <p>Discussant: Alex Brüggen</p> <p>Gabriella Wennblom: The relationship between diagnostic and value based control and the effect on firm performance</p> <p>Discussant: Sally Widener</p>	<p>Allan Hansen, Ivar Friis & Tamas Vámosi: Performance information and external benchmarking: On the problems of comparability in the process of bringing the market inside the firm</p> <p>Discussant: Torkel Strömsten</p> <p>Kati Stormi, Teemu Laine & Tuomas Korhonen: Agile methods in performance management system development process</p> <p>Discussant: Thomas Günther</p>	<p>Bart Diernyck, Eddy Cardinaels & Victor Van Pelt: Improving performance measures through managerial rotation</p> <p>Discussant: Stijn Masschelein</p> <p>Lorenzo Patelli & Dworkis Kelsey Kay: Do personality traits influence individual performance under balanced incentive systems? An experimental investigation using amazon mechanical turk</p> <p>Discussant: Eddy Cardinaels</p>	<p>Paula van Veen-Dirks & Sandra Tillema: The impact of personality traits on the role of management accountants - A job crafting perspective</p> <p>Discussant: Lukas Goretzki</p>

Room	Excelsior	Ambassadeur	Alban Chambon	Bourgmestre
10.40-12.00	Management accounting research and publication	Narrative communication	Levers of control	Controllers' work
Chair	Eva Labro	Kalle Kraus	Anne-Marie Kruis	Martin Carlsson-Wall
	<p>Terje Berg & Marit Terese Balstad: Influential journals in management accounting - A bibliometric study based on citation data from web of science</p> <p>Discussant: Wim van der Stede</p> <p>Kristian Mohr Røge: Questionable research practices (QRPS) within quantitative management accounting research: A meta-analysis from 2010-2015</p> <p>Discussant: Frank Moers</p>	<p>Teemu Laine, Ekaterina Nyuppieva & Jouni Lyly-Yrjänäinen: Visual narratives in the value chain of new management accounting knowledge</p> <p>Discussant: Norio Sawabe</p> <p>David Smith, Matthew Hall & Robert H. Chenhall: Questioning the numbers: Epistemic authority, narrative and performance evaluation</p> <p>Discussant: Sven Modell</p>	<p>Carl Deschamps: Encouraging managerial autonomy with control systems: A study of middle managers in a large public organization</p> <p>Discussant: Peter Skaerbaek</p> <p>Jan Greve: Are levers of control always complements?</p> <p>Discussant: Isabella Grabner</p>	<p>Daniel Guessow, Sebastian Fourné & Utz Schäffer: How do controller roles shape strategic decision-making? - The importance of cognitive flexibility in the controller-manager interaction</p> <p>Discussant: Victor Maas</p> <p>Ricardo Malagueno, Yannick De Harlez & Olaf Hoffmann: Collaboration with controllers in a project management setting: Effects on project success</p> <p>Discussant: Samuel Sponem</p>

Room	Excelsior	Ambassadeur	Alban Chambon	Bourgmestre
13.15-14.45	Participation	Nonfinancial performance measures	Interventionist research and change	Opportunism and fraud
Chair	Josep Bisbe	Isabella Grabner	Torkel Strömsten	Alex Brügger
	<p>Sophie Hoozée & Quang-Huy Ngo: The impact of participation in costing system design on process improvements</p> <p>Discussant: Johan Dergård</p> <p>Anne-Marie Kruis, Roland F. Speklé & Sally K. Widener: Reciprocity, ethical climate, and role duality: Another look at budgetary participation</p> <p>Discussant: Jan Greve</p>	<p>Utz Schäffer, Maximilian Margolin & Matthias Mahlendorf: Nonfinancial and financial performance – Leading indicators or virtuous circle?</p> <p>Discussant: Otto Janschek</p>	<p>Maria Serena Chiucchi & Sonia Quarchioni: Exploring the relevance of interventionist research in management accounting: The contribution of generative dialogic encounters</p> <p>Discussant: Teemu Laine</p> <p>Claudio Wanderley, John Cullen & Mathew Tsamenyi: Management accounting change in the context of structural reforms and institutional instability</p> <p>Discussant: Angela Liew</p>	<p>Katlijn Haesebrouck: Great effort, some concern. How making effort to acquire information influences managerial reporting</p> <p>Discussant: Jeremy Douthit</p> <p>Victor Maas & Huaxiang Yin: Finding partners in crime: How reciprocity and internal transparency affect employee collusion</p> <p>Discussant: Katlijn Haesebrouck</p>