



GLOBAL Management Accounting Research Symposium

A research symposium that rotates annually around the world

- Michigan State University
- The University of New South Wales
- Copenhagen Business School

This year hosted by

Michigan State University,
June 20-21, 2019

We gratefully acknowledge the support of:



CIMA[®]



**American
Accounting
Association**
Management
Accounting



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| Wednesday June 19 | | | |
| 06.30pm - 08.30pm | Early bird reception and registration location: Four Seasons room (A159) | | |
| Thursday June 20 | | | |
| 08.00am - 08.50am | Registration and coffee location: Heritage Room | | |
| 08.50am - 09.00am | Welcome location: Heritage Room | | |
| 09.00am - 10.00am | Plenary session 1 (Location: Heritage Room) Moderator: Kyonghee Kim, Michigan State University Karen Sedatole, Emory University | | |
| '10.00am - 10.30am | Coffee break | | |
| 10.30am - 12.00am | Parallel Sessions | | |
| | Parallel Session A (Room B106) Incentives 1 Cardinaels Chi Li Yin*: The Impact of Raising Employee Pay on Manager-Employee Relationships Mitchell * Presslee Schulz Webb: Needs Versus Wants: Which Motivates More Effort? Bentley*: Show Me the Money! | Parallel Session B (Room: B107) Creativity Huo* Berger: The benefit of partial RPI on creative problem-solving performance Chen: The impact of monetary incentives on creativity: An fMRI study Baek * Kwon Matsumura: Unintended Consequences of Creative Corporate Culture | Parallel Session C (Room B119) Control 1 Hoerner: Agency Costs of Moral Accounting in Hierarchical Relationships Bouwens * Jiang: Adding controls: Do junior managers respond the same as senior managers? Heese: When the boss comes to town: Effect of HQ visits on facility misconduct |
| 12.00am - 01.30pm | Lunch location: Atrium (A150) | | |

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| 01.30pm - 03.00pm | Parallel Sessions | | |
| | Parallel Session D (Room B106) Cooperation Khajehnejad* Linder: Internal Reporting Openness, Relative Performance Evaluation and Performance Misreporting Bills Hayne * Stein: Collaborating with Competitors Suzuki: Managerial accountability in a Japanese corporation | Parallel Session E (Room B107) Targets Kim* Chen Li Zhu: Target Difficulty and Corporate Risk Taking Yasukata: Do Management Revenue Forecasts Explain the Asymmetrical Behavior of Operating Costs? Potter* Banker Oh: Economies of Specialization and Franchising in the Lodging Industry | Parallel Session F (Room: B119) Incentives 2 Choi * Sedatole: The effect of supplier industry competition on pay-for-performance incentive intensity Martin * Drake: The dynamic role of earnings and returns in executive contracting Vance* Tsui: Sorting Effects of Broad-Based Equity Compensation |
| 03.00pm - 03.30pm | Coffee break | | |
| 03.30pm - 05.00pm | Parallel Sessions | | |
| | Parallel Session G (Room B106) Control 2 Hung * Lee: Corporate investment policy and distance van Pelt: Asymmetric Adjustment of Control Phua * Cheng Anderson: The Influence of Control Choice and Partner's Prior Transactional Experience on Partner's Trust | Parallel Session H (Room B107) Strategy Boland* Ewelt-Knauer Schneider: The gift that keeps on giving: Corporate giving and excessive risk-taking Thomas* Smith: Performance Effects of Strategic Alignment and Clarity Andrejkow* Berger Guo: The Effects of Value Statement and Nonconscious Goal Priming on Performance | Parallel Session I (Room: B119) Innovation Cai Gallani* Shin: Incentive Contracts and Employee-Initiated Innovation: Evidence from the Field Cai *Sandino Buell: Learning or Playing? The Effect of Gamified Training on Performance Li * Merchant Wang: Performance Metrics and Innovation Dependency |
| 06.30pm - 09.00pm | Reception sponsored by JMAR and symposium dinner location: Atrium (A150) | | |
| Friday June 21 | | | |
| 09.00am - 10.00am | Plenary session 2 (Heritage Room) Moderator: Martin Holzhaecker, Michigan State University Michael Gibbs, University of Chicago | | |
| 10.00am - 10.30am | Coffee break | | |

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| 10.30am - 12.00am | Parallel Sessions | | |
| | Parallel Session J (Room B106) Feedback Erickson Holderness Olsen Thornock*: Feedback with Feeling? Arshad * Dierynck: Real-time Feedback Systems, recordkeeping and task selection bias Martin: Shielding the Workforce: Does Subordinate Contract Frame Induce Leniency in Superiors' Decisions? | Parallel Session L (Room B107) Emerging Topics Zhang: Copycatting and Public Disclosure: Direct Evidence from Peer Companies' Digital Footprints Bentley * Stubbs: Biased by Big Data: The Effect of Performance Information Aggregation on Subjective Performance Evaluation Bias Labro Lang Omartian*: Predictive Analytics and Organizational Architecture | Parallel Session M (Room B119) Trust Maussen* Cardinaels Hoozée: Costing System Design and Honesty in Managerial Reporting Cianci Reichert* Sedatole Tsakumis: Trusting Behavior Following a Violation of Trust Abdel-Rahim* Liu Stevens: Crowding Out Intrinsic Motivation to be Honest in Participative Budgeting |
| 12.00am - 01.30pm | Lunch location: Atrium (A150) | | |
| 01.30pm - 03.00pm | Parallel Sessions | | |
| | Parallel Session N (Room B106) Cost Behavior Wongsunwai: The Information Content of Cost Behavior Components: Evidence from Labor Market Flows Homburg Schick Hoppe: The Effects of Asymmetric Cost Behavior on Cost of Equity Watanabe* Cannon: Do Firms Pass Commodity Cost Savings to Consumers? | Parallel Session O (Room B107) Incentives 3 Maas* van Rinsum Hecht: You Promoted Who? Brown* Moser Evans Presslee: The Effect of Performance Measurement Induced Pay Dispersion on Employee Effort Chan* Evans Hong: Intended and Unintended Consequences of Executive Promotion Tournaments | Parallel Session P (Room B119) Reporting Chan* Zhang: Why do Nonprofits Misreport So Much? Douthit* Majerczyk Thain: Updated Theory and New Evidence on the Effect of Information System Precision on Managerial Reporting Yatsenko*: Performance Effects of RPI and Mutual Monitoring |
| 03.00pm - 03.30pm | Coffee break | | |
| 03.30pm - 04.30pm | Plenary session 3 (Heritage Room) Moderator: Ranjani Krishnan, Michigan State University Robert Bloomfield, Cornell University | | |
| 04.30pm - 04.40pm | Symposium closing and 2020 GMARS (Heritage Room) | | |