



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:



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**American
Accounting
Association**
Management
Accounting



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 by Dean Sanjay Gupta (Michigan State University) location: Heritage Room						
09.00am - 10.00am	Plenary session 1 (Location: Heritage Room) Moderator: Kyonghee Kim, Michigan State University Karen Sedatole, Emory University "The folly of forecasting: Uncertainties, biases, and manipulation"						
'10.00am - 10.30am	Coffee break						
10.30am - 12.00am	Parallel Sessions						
	<table border="1"> <thead> <tr> <th>Parallel Session A (Room B106)</th> <th>Parallel Session B (Room: B107)</th> <th>Parallel Session C (Room B119)</th> </tr> </thead> <tbody> <tr> <td>Incentives 1 (Moderator: Victor Maas) 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*, Stubbs, Yang: Show Me the Money! Supply and Demand Misalignment for Rewards</td> <td>Creativity (Moderator: Mandy Cheng) 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</td> <td>Control 1 (Moderator: Jonas Heese) 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</td> </tr> </tbody> </table>	Parallel Session A (Room B106)	Parallel Session B (Room: B107)	Parallel Session C (Room B119)	Incentives 1 (Moderator: Victor Maas) 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*, Stubbs, Yang: Show Me the Money! Supply and Demand Misalignment for Rewards	Creativity (Moderator: Mandy Cheng) 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	Control 1 (Moderator: Jonas Heese) 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
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12.00am - 01.30pm	Lunch location: Atrium (A150)						

01.30pm - 03.00pm	Parallel Sessions		
	Parallel Session D (Room B106) Cooperation (Moderator: Jan Mouritsen) 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 (Moderator: Martin Holzacker) Kim*, Chen, Li, Zhu: Target Difficulty and Corporate Risk Taking Yasukata, Baek, Matsamura: 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 (Moderator: Kyonghee Kim) Carter, 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 (Moderator: Xue Yang) 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 (Moderator: Tyler Thomas) Boland* Ewelt-Knauer Schneider: The gift that keeps on giving 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 (Moderator: Susanna Gallani) Cai Gallani* Shin: Incentive Contracts and Extra-Role Behaviors: Evidence from Employee-Initiated Innovation 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 Holzacker, Michigan State University Michael Gibbs, University of Chicago "Organizational Design for Learning"		
10.00am - 10.30am	Coffee break		

10.30am - 12.00am	Parallel Sessions		
	Parallel Session J (Room B106) Feedback (Moderator: Aishwaryya Deore) Erickson, Holderness, Olsen, Thornock*: Feedback with Feeling? Arshad*, Dierynck: Real-time Feedback Systems, recordkeeping and task selection bias Martin*, Thomas, Yatsenko: Shielding the Workforce: Does Subordinate Contract Frame Induce Leniency in Superiors' Decisions?	Parallel Session L (Room B107) Emerging Topics (Moderator: Richard Saouma) Cao: 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 La Economies of Specialization and Franchising in the Lodging Industry O Economies of Specialization and Franchising in the Lodging Industry Predictive Analytics and	Parallel Session M (Room B119) Trust (Moderator: Ranjani Krishnan) 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	Parallel Session K (Room B106)		
01.30pm - 03.00pm	Sessions		
	Parallel Session N (Room B106) Cost Behavior (Moderator: Andre Hoppe) 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 (Moderator: Luke Weiler) 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 (Moderator: Yee Phua) 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: Richard Saouma, Michigan State University Robert Bloomfield, Cornell University "The Philosopher King's Accountant"		
04.30pm - 04.40pm	Symposium closing and 2020 GMARS (Heritage Room)		