

Manufacturing & Service Accounting Research conference, Oslo, June 15-16, 2018

BI Norwegian Business School, Nydalsveien 37, Oslo; metro station Nydalen

-- version 3/June 14 --

Programme
Friday, June 15, 2018

When	Where	What	Whom
09:00 - 09:30	Executive A-block	Registration	
09:30 - 10:00	A2 - 020	Welcome address	Prof Ingunn Myrteit, Head of Dept
	A2 - 020	Practicalities	Prof Hanno Roberts, organizer
10:00 - 10:30	A2 - 020	Keynote 1	Lind Mulhamn, EVP Insr insurance
10:30 - 11:00	A2 - 020	Keynote 2	John-Martin Dervås, LEAP
11:00 - 11:15	Executive A-block	Coffee break	
11:15 - 12:00	A2 - 020	Keynote 3	Prof Markus Granlund, Dean, Turku School of Economics
12:00 - 13:00	Executive A-block	Lunch	

When	Where	What	Whom
PhD SESSION Chair: Hanno Roberts, BI Norwegian Business School			
13:00 - 13:45	A2 - 020	Fit for Purpose - a review of management control literature in the growing economic context; an exploratory note	Wangshu Chen, Newcastle University, U.K. DISCUSSANT: Hanno Roberts, BI Norwegian Business School
13:45 - 14:30	A2 - 020		
14:30 - 15:15	A2 - 020	Digitalization in Accounting: a systematic literature review	Dan-Richard Knudsen, NHH Norwegian School of Economics, Norway. DISCUSSANT: Markus Granlund, Turku School of Economics
15:15 - 15:45	Executive A-block	Coffee break	

When	Where	What	Whom
SESSION 1 Chair: Petri Soumala, Tampere University of Technology			
15:45 - 16:30	A2 - 020	The paradoxical implications of comprehensive performance measurement systems for the generation and management of TMT conflict	Josep Bisbe, ESADE Business School, Spain. DISCUSSANT: James Mackey, California State University
16:30 - 17:15	A2 - 020	Information system integration, enabling control and performance: stability or change?	Lili-Anne Kihn, University of Tampere, Finland. DISCUSSANT: Josep Bisbe, ESADE
17:15 - 18:00	A2 - 020	The role of incomplete measurement behaviors as a part of a package of controls in ambidextrous firms	James Mackey, California State University, U.S.A. DISCUSSANT: Lili-Anne Kihn, University of Tampere
18:00 - 19:00	7th floor restaurant	reception and speech by David Hackett, CIMA	
19:00: - 21:00	7th floor restaurant	Conference dinner	

Saturday, June 16, 2018

When	Where	What	Whom
SESSION 3 Chair: Josep Bisbe, ESADE			
09:00 - 09:45	A2 - 020	The case analysis of profitability management role in the subsidiary	Jari Paranko, Tampere University of Technology, Finland. DISCUSSANT: Marco Gatti, Polytechnic University of Marche
09:45 - 10:30	A2 - 020	20 years Beyond Budgeting: developments in the use of budgets	Lili-Anne Kihn, University of Tampere, Finland. DISCUSSANT: Katarina Kaarbøe, NHH
10:30 - 11:15	A2 - 020	Analytical pricing for user-oriented servitized relationships	Franco Visani, University of Bologna, Italy. DISCUSSANT: Ana Mickovic, Karlsruhe Institute of Technology
11:15 - 11:45	Executive A-block	Coffee break	

When	Where	What	Whom
SESSION 5 Chair: Lili-Anne Kihn, University of Tampere			
11:45 - 12:30	A2 - 020	Institutional reasons for adopting and adapting the ABC technique: a qualitative study in a Portuguese company	Paulo Afonso, University of Minho, Portugal. DISCUSSANT: Jari Paranko, Tampere University of Technology
12:30 - 13:15	A2 - 020	Hopes and promises	Christian Andvik, NHH Norwegian School of Economics, Norway. DISCUSSANT: Lauri Lepistö, Turku School of Economics
13:15 - 14:15	Executive A-block	Lunch	

When	Where	What	Whom
SESSION 7 Chair: Paulo Afonso, Universty of Minho			
14:15 - 15:00	A2 - 020	How to transfer real-time and big-data management control methods of the industry to the service	Amauray Gayet, Paris X Nanterre University, France. DISCUSSANT: Lino Cinquini, University of Pisa
15:00 - 15:45	A2 - 020	Performance measurement in servitization: results from a structured iterture review	Lino Cinquini, University of Pisa, Italy. DISCUSSANT: Daniel Johanson, NHH Norwegian School of Economics
16:00 - 16:30	A2 - 020	Closure	

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All papers and participant list downloadable from http://www.eiasm.org/frontoffice/event_announcement.asp?event_id=1285

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When	Where	What	Whom
SESSION 2 Chair: Lino Cinquini, University of Pisa			
15:45 - 16:30	A2 - 035	Professional knowledge-intensive business service: insights on the short-term transfer of management control knowledge and practices	Andrea dello Sbarba, University of Pisa, Italy. DISCUSSANT: Hanno Roberts, Norwegian Business School
16:30 - 17:15	A2 - 035	"I am no longer happy": on the turnover of accountants in a Philippine shared services center	Lauri Lepistö, Turku School of Economics, Finland. DISCUSSANT: Christian Andvik, NHH Norwegian School of Economics
17:15 - 18:00	A2 - 035	Enhancing strategic learning through the design of a strategic performance measurement system: the case of an Italian retailer	Marco Gatti, Polytechnic University of Marche, Italy. DISCUSSANT: Hanno Roberts, Norwegian Buiness School
18:00 - 19:00	7th floor restaurant	reception and speech by David Hackett, CIMA	
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Saturday, June 16, 2018

When	Where	What	Whom
SESSION 4 Chair: James Mackey, California State University			
09:00 - 09:45	A2 - 035	Interdependencies between autonomy and cost management in hospitals	Paulo Afonso, University of Minho, Portugal. DISCUSSANT: Sylvia Hsu, York University
09:45 - 10:30	A2 - 035	Goal-setting as an impression management tactic: a case study of Ontario Hospitals' Quality Improvement Plans	Sylvia Hsu, York University, Canada. DISCUSSANT: Maria Serena Chiucchi, Polytechnic University of Marche
10:30 - 11:15	A2 - 035	Innovation strategy, Balanced Scorecard diagnostic and interactive use, and performance	Minmin Xi, Coventry University Business School, U.K. DISCUSSANT: Paulo Afonso, Univrsity of Minho
11:15 - 11:45	Executive A-block	Coffee break	

When	Where	What	Whom
SESSION 6 Chair: Franco Visani, University of Bologna			
11:45 - 12:30	A2 - 035	Chained target costing in the automative components industry	Paulo Afonso, University of Minho, Portugal. DISCUSSANT: Wangshu Chen, Newcastle University
12:30 - 13:15	A2 - 035	The impact of input market dynamics on the accuracy of costing systems over time	Ana Mickovic, Karlsruhe Institute of Technology, Germany. DISCUSSANT: Minmin Xi, Coventry University Business School
13:15 - 14:15	Executive A-block	Lunch	