

ERMAC 2021

Summer School and Research Conference



Mon, June 21, 2021

08:45 – 09:00 **WELCOME:** *Isabella Grabner and Gerhard Speckbacher* (WU Vienna)

09:00 – 10:15 **PLENARY:** *Markus Arnold* (University of Bern)
 “Conducting experimental research: Emerging topics and methodological issues”

10:25 – 11:45 **PARALLEL SESSIONS:**

	<i>Proposal/Paper Development Workshop 1 Chair: Markus Arnold</i>	<i>Proposal/Paper Development Workshop 2 Chair: Martin Messner</i>	<i>Proposal/Paper Development Workshop 3 Chair: Isabella Grabner</i>
10:25 – 10:45	Behavioral Consequences of Managerial Punishments: The Effect of Termination Notices on Employee Absenteeism Jakob Alfitian , Timo Vogelsang Universität Köln	“Difficult Political Work”: Strategic Responses to Climate Risk by Carbon-intensive Corporations Marcell Metzner , Anette Mikes Oxford University	Usage of Artificial Intelligence-based Forecasting Tools in Management Accounting: The Role of Accuracy and Explainability Peter Kotzian , Sonja Emme, Barbara Weißenberger Heinrich-Heine-Universität Düsseldorf
10:45 – 11:05	Biases in Peer Performance Assessments in Diverse Teams: The Role of Social Comparisons in the Attribution of Joint Success or Failure Martin Wiernsperger , Gerhard Speckbacher WU	The management control tool - a boundary object reconciling tensions between control, creativity and societal and environmental challenges Sophie Bollinger & Marion Neukam , University of Strasbourg Coach: Anette Mikes	Augmented Intelligence in Cash Forecasting: Optimizing the controller-machine interaction in machine learning based forecasting Michael J. Weiser Universität St. Gallen
11:05 – 11:25	Incentive or Gift? A Firm-Level Field Experiment on Bonuses Timo Vogelsang , Raoul Isselhard, Kathrin Manthei Frankfurt School of Finance & Management	Sustainability accounting and control in the automotive and construction/real estate industry Daniela Cortés , Johannes-Kepler-Universität Linz Coach: Anette Mikes	Management Accountants' Traits and Attitudes and Their Willingness to do “Dirty Work” - A Quantitative Study Nicole Hoffmann , Anja Schwering Universität Potsdam
11:25 – 11:45	The gender pay gap in the financial sector examined from a performance management perspective Claudia Marini , Isabella Grabner WU	The application of change management principles in the implementation of performance measurement systems Lorenzo Leto , Pisa University Coach: Anette Mikes	

12:45 – 14:00 **PLENARY:** *Frank Moers* (Maastricht University)
“Management Accounting and Labor Economics”

14:15 – 15:15 **PARALLEL SESSIONS:**

	<i>Proposal/Paper Development Workshop 4 Chair: Frank Moers</i>	<i>Proposal/Paper Development Workshop 5 Chair: Arthur Posch</i>	<i>Proposal/Paper Development Workshop 6 Chair: Christoph Feichter</i>	<i>Proposal/Paper Development Workshop 7 Chair: Alexander Brüggen</i>
14:15 – 14:35	The effect of forecast disaggregation and environmental uncertainty on internal financial forecast accuracy Oliver Hegers , Frank Verbeeten, Klaus Möller University of Amsterdam	Compliance Violation in German Family Businesses – Frequency – Detection – Counter Measure Relevance Nicole Bartosch TU Dortmund	Does the Composition of Peer Group Affect the Effectiveness of Relative Performance Information? A Field Experiment in Advanced Vocational Training Philip Autenrieth , Mischa Seiter Universität Ulm	Multi-Rater Performance Evaluation and Calibration: Managing Multiple Opinions Daniel Schaupp , Jasmijn C. Bol, Maximilian Margolin WHU - Otto Beisheim School of Management
14:35 – 14:55	Performance measures in senior executive incentive contracts for platform businesses Leo Strauß WU	Inner Struggle or Work-Role-Fit? An Analysis of Management Accountant's Role Fit in Family and Non-Family Firms Janine Burghardt Universität St. Gallen	Productivity effects of working from home and the role of management controls Konstantin Flassak , Julia Haag, Christian Hofmann, Christopher Lechner, Nina Schwaiger, Rafael Zacherl LMU München	Women's Quota – Support or Obstruction? Mariana Sailer WU
14:55 – 15:15	Firms' Market Entry Mode Disclosures, Capital Market Performance, and Investor Decisions – Textual Analysis of MD&As in Form 10-Ks of US-listed firms Sebastian Gaschler Universität Erlangen-Nürnberg	The Emergence of Artificial Intelligence in Accounting: A Process View on Automation–Augmentation Complementarity Stefan Edlinger-Bach WU	Individual error handling and organizational escalation of commitment – A comprehensive analysis Pia Gruber , Jennifer Kunz Universität Augsburg	Effects of agile project management on customer outcome and financial performance: A case study in the manufacturing industry Jasmin Schmid Universität St. Gallen Discussant: Isabella Grabner

15:30 – 16:30 **PLENARY DISCUSSION:** *Christoph Feichter* (WU Vienna), Chair; Katlijn Haesebrouck (Maastricht University), Daniel Schaupp (WHU)
“Current developments and experiences of the (European) job market in Management Accounting”

Tue, June 22, 2021

THOUGHT BRIDGE

„Artificial Intelligence and Machine Learning: Opportunities and Threats for their Use in Finance and Controlling”

09:00 – 09:10 **OPENING:** *Gerhard Speckbacher* (WU Vienna)

09:10 – 09:20 *Maggie Hall* | Explaining the Black Box: The Problem of AI Accountability

09:20 – 09:30 *Christian Haas* | Fairness in Automated Decisions

09:30 – 09:45 **DISCUSSION:** What are the skills we need for dealing with heterogeneous data types and tool landscape?

09:45 – 10:00 **BREAK**

10:00 – 10:30 *Carsten Bork* | Verovis | Practical applications of AI/ML in Controlling & Finance

10:30 – 11:00 **DISCUSSION**