

Program ERMAC 2019 Summer School and Research Conference

Conference Location: WU Campus, Clubraum (LC), Welthandelsplatz 1, 1020 Vienna

Sun, June 30, 2019

06:00 – 10:00 p.m.	Come together and Early Bird Check-in at Kung WU (WU Campus/EA Building)
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Mon, July 01, 2019

09:00 – 09:30 a.m.	pre-Conference Coffee
09:30 – 10:30 a.m.	Key Note 1 – Jasmijn Bol (Tulane University) "Synthesizing Research on Management Control Systems: A Modern Approach"
10:45 – 12:00 p.m.	<u>Coaching Session & Paper Development Workshop 1</u> <ul style="list-style-type: none"> • Karen Sedatole: Einhorn/Fietz/Günther/Günther (Paper), Klein/Lindner/Wabnegg (Paper) • J. Bol & Ch. Feichter: Altenburger (Paper), Höchenberger (Paper) • Frank Moers: Leitner/Wall (Paper), Parshukova (Proposal) • Isabella Grabner: Jacobi (Proposal), Illich-Edlinger (Proposal)
12:00 – 01:00 p.m.	Lunch
01:00 – 02:00 p.m.	Key Note 2 – Frank Moers (Maastricht University) "Management accounting research by non-management accounting researchers: where are we?"
02:15 – 03:30 p.m.	<u>Coaching Session & Paper Development Workshop 2</u> <ul style="list-style-type: none"> • Karen Sedatole: Paul/Reimer/Schäffer (Paper), Hegers (Proposal) • Jasmijn Bol: Maske/Sohn/Hirsch (Paper), Cardinaels/Feichter (Paper) • Frank Moers: Weigel/Hiebl (Paper), Firk/Hennig (Proposal) • Isabella Grabner: Lebelhuber/Greiling (Paper), Baumgartner/Ernst/Fischer (Paper) • A. Posch & G. Speckbacher: Smertschnig/Nell (Proposal), Gutschi/Klarner (Paper)
03:30 – 04:30 p.m.	Key Note 3 – Isabella Grabner (WU Vienna) "How to do (and publish) high quality research in Management Accounting and Control"
05:30 p.m.	Heuriger "10er Marie" in Ottakring (traditional Vienna Heuriger)

Tue, July 02, 2019

08:30 – 09:00 a.m.	pre-Conference Coffee
09:00 – 11:15 a.m.	Thought Bridge 2019: "Forecasting and Predictive Analytics" CFOs discuss with ERMAC participants Keynote Presentations <i>Walid Mehanna</i> (Head of Data & Analytics, Finance Mercedes-Benz Cars): "Building an immersive Data & Analytics function at Mercedes-Benz Finance" <i>Karen Sedatole</i> (Emory University): "The folly of forecasting: Uncertainties, biases, and manipulation" Discussion
11:30 – 01:00 p.m.	<u>Coaching Session & Paper Development Workshop 3</u> <ul style="list-style-type: none"> • J. Bol & A. Posch: Altenburger/Mausser (Paper), Aschauer (Proposal) • Ch. Feichter & F. Moers: Hemling (Proposal), Jung (Proposal) • Isabella Grabner: Janka (Paper), Heinicke (Paper)
01:00 – 02:00 p.m.	Lunch, Coffee and Conference Closing Remarks

Coaching Session & Paper Development Workshop 1 (Mon., 10:45 a.m. – 12:00 p.m.)

Sedatole, Karen

Location: Teaching Center 5th Floor, TC.5.12

Einhorn/Fietz/Günther, E./Günther, Th.: The Relationship of Organizational Culture with Management Control Systems and Environmental Management Control Systems (Paper)

Klein/Lindner/Wabnegg: Decomposing Cost Asymmetry: The Role of Global Risk Preferences (Paper)

Bol, Jasmijn & Feichter, Christoph

Location: Teaching Center 5th Floor, TC.5.14

Altenburger: The Effect of Corporate Giving and Participation on Employee Performance and Performance Overstatement (Paper)

Höchenberger: Do competitive incentives foster or hinder creativity? Evidence from a laboratory experiment (Paper)

Moers, Frank

Location: Teaching Center 5th Floor, TC.5.16

Leitner/Wall: Factors influencing the effectiveness of outcome-based control systems: An agent-based variant of the standard hidden-action model (Paper)

Parshukova: The market reaction to "Say on pay" regulation in Germany (Proposal)

Grabner, Isabella

Location: Teaching Center 5th Floor, TC.5.04

Jacobi: Performance Management Systems – The role of perception (Proposal)

Illich-Edlinger: Controllability Assumptions: The Effects of Cross-understanding on the Provision of Relative Performance Information (Proposal)

Coaching Session & Paper Development Workshop 2 (Mon., 02:15 a.m. – 03:30 p.m.)

Sedatole, Karen

Location: Teaching Center 5th Floor, TC.5.12

Paul/Reimer/Schäffer: Reconsidering the Relationship of Tight Budgetary Control and Firm Performance (Paper)

Hegers: Financial Forecasts: Does information abundance improve the effectiveness of the controller? (Proposal)

Bol, Jasmijn

Location: Teaching Center 5th Floor, TC.5.14

Maske/Sohn/Hirsch: It's okay as long as you make a profit: Superiors managers' willingness to punish subordinates' unethical behavior depends upon the subordinates' financial performance (Paper)

Cardinaels/Feichter: Forced ranking systems from employee and supervisor perspectives (Paper)

Moers, Frank

Location: Teaching Center 5th Floor, TC.5.16

Weigel/Hiebl: The Impact of Controller Involvement in Strategy on Management Control Effectiveness (Paper)

Firk/Hennig: Just wait and see? How to manage impressions around M&As (Proposal)

Grabner, Isabella

Location: Teaching Center 5th Floor, TC.5.04

Lebelhuber/Greiling: Strategic response to institutional pressures of climate change. An exploration of decoupling among Austrian gas sector companies (Paper)

Baumgartner/Ernst/Fischer: How corporate reputation disclosures affect stakeholders' behavioral intentions: Mediating mechanisms of perceived organizational performance and corporate reputation (Paper)

Posch, Arthur & Speckbacher, Gerhard

Location: Teaching Center 5th Floor, TC.5.02

Smertschnig/Nell: Conflicting business model tandems: Antecedents, co-evolution, and convergence (Proposal)

Gutschi/Klarner: How does CEO curiosity influence strategic change? (Paper)

Coaching Session & Paper Development Workshop 3 (Tue., 11:30 a.m. – 01:00 p.m.)

Bol, Jasmijn & Posch, Arthur

Location: Teaching Center 5th Floor, TC.5.14

- Altenburger/Mausser:** Bonus or Penalty Contracts in Tournaments: A Question of Regulatory Focus (Paper)
Aschauer: On what does the choice of internal capital allocation strategy depend? (Proposal)

Feichter, Christoph & Moers, Frank

Location: Teaching Center 5th Floor, TC.5.16

- Hemling:** The process of implementing a tax-compliant transfer pricing system – A study on German companies in a post-BEPS world (Proposal)
Jung: Enabling Algorithmic Assisted Forecasts (Through Target Setting) (Proposal)

Grabner, Isabella

Location: Teaching Center 5th Floor, TC.5.04

- Janka:** The concept of enabling formalization in the accounting and management literature: a meta-synthesis of qualitative research on Adler and Borys (1996) (Paper)
Heinicke: Operationalization of management controls in survey studies: A systematic review (Paper)

Wi-Fi-CONFERENCE LOGIN

Wi-Fi-SSID: **wu-conference**

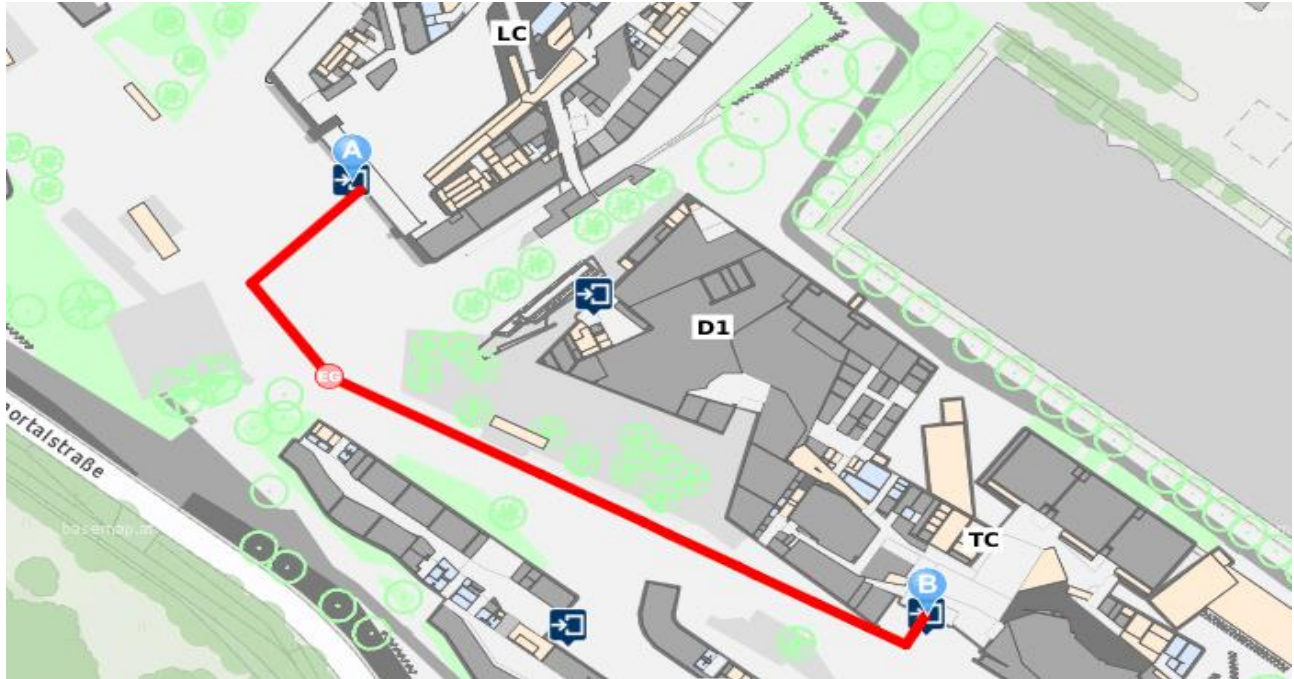
Username: **wu0032**

Password: **9m-jX3fydA**

Valid from **30.06.2019, 8 a.m.** to **02.07.2019, 6 p.m.**

Please connect to the network 'wu-conference'.

Coaching Session Location: Teaching Center (TC)



All Rooms are on the 5th floor

Sedatole, Karen: TC.5.12
Bol, J./Feichter, Ch.: TC.5.14
Moers, Frank: TC.5.16

Grabner, Isabella: TC.5.04
Posch, A./Speckbacher, G.: TC.5.02



List of Participants

Surname	Name	Company/University
Abou Ahmed	Jasmin	WU
Altenburger	Martin	Universität Wien
Aschauer	Florian	Universität der Bundeswehr München
Baruah	Raginee	Maastricht University
Becker	Philipp Benedikt	WU
Binder	Rosan	Universität Ulm
Bischof	Jürgen	Hochschule Aalen
Bol	Jasmijn	Tulane University
d'Arcy	Anne	WU
Einhorn	Stefanie	TU Dresden
Ernst	Carolin	Universität Erlangen-Nürnberg
Feichter	Christoph	Maastricht University
Fiala	Markus	Universität Ulm
Fischer	Thomas M.	Universität Erlangen-Nürnberg
Grabner	Isabella	WU
Grün	Konstantin	WU
Gutschi	Dieter	WU
Hegers	Oliver	Universität St. Gallen
Heinicke	Xaver	TU Dresden
Hemling	Lars	TU Dortmund
Hennig	Jan	Universität Göttingen
Höchenberger	Ralf	Universität Ulm
Illich-Edlinger	Stefan	Universität St. Gallen
Jacobi	Jan Martin	Universität St. Gallen
Janka	Marc	TU Dresden
Janschek	Otto	WU
Jung	Markus	IPRI - International Performance Research Institute
Kamber	Martin	WU
Klein	Aleksandra	Stockholm School of Economics Riga
Lebelhuber	Christian	Johannes-Kepler-Universität Linz
Leitner	Stephan	Alpen-Adria-Universität Klagenfurt
Maske	Miriam	Universität der Bundeswehr München
Mauser	Sandra	Universität Wien
Moers	Frank	Maastricht University
Ott	Manuel	Universität Ulm
Parshukova	Olga	WU
Paul	Christian	WHU - Otto Beisheim School of Management
Posch	Arthur	Universität Bern
Sailer	Mariana	WU
Sedatole	Karen	Emory University's Goizueta Business School
Seiter	Mischa	Universität Ulm
Smertschnig	Florian	McKinsey & Company
Speckbacher	Gerhard	WU
Wabnegg	Markus	Alpen-Adria-Universität Klagenfurt
Wall	Friederike	Alpen-Adria-Universität Klagenfurt
Weigel	Christine	University of Siegen
Weis	Maximilian	WU
Weiser	Michael Johannes	Universität St. Gallen
Wentges	Paul	Universität Ulm
Zwickl	Lea	WU

Heuriger 10er Marie



The "**10er Marie**" is the oldest wine tavern in Vienna, first mentioned in 1740!

The heritage protection house is since 1993 owned by the family Fuhrgassl-Huber. Fine wine tavern tradition is maintained, many prominent guests stayed here for good times - even today is the "10er Marie" meeting place of prominent artists and politicians.

Reachability by public transportation:

We're going together to the Heurigen "10erMarie", departure from WU (in front of LC) is around 5:00 p.m. For all those, who like to come individually there is a description to the location below.



Take underground U2 and U3 (from Messe-Prater (U2) to Volkstheater (U3) to Ottakring and get off at the final stop in **Ottakring** and walk the last few metres, which takes about three minutes.

or

Take underground U2 and Tram-Line 44 (from Messe-Prater (U2) to Schottentor (Tram 44) to Marolt-Ingasse and get off at **Johannes-Krawarik-Gasse** and walk the last few steps.