

Conference Programme ACMAR March 8th, 2012

| Time | Plenum | Speaker | Room |
|-------------------|---|-----------------------------------|-----------|
| 10.00 h - 11.00 h | Check-in | | Foyer G+H |
| 11.00 h - 11.15 h | Welcome address | Utz Schäffer, Jürgen Weber | H-001 |
| 11.15 h - 12.00 h | Keynote: Earnings Targets and Annual Bonus Incentives | Michal Matejka | H-001 |

| Parallel Session 1 A - English | | | | Parallel Session 1 B - English | | | |
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| Moderation: R. Brühl | | | | Moderation: A. Wömpener | | | |
| Time | Title | Speaker | Room | Time | Title | Speaker | Room |
| 12.00 h - 13.00 h | Light lunch | | | | | | Foyer G+H |
| 13.00 h - 13.30 h | Triangulating the accuracy of comparable company valuations | Friedrich Sommer, Arnt Wöhrmann | H-001 | 13.00 h - 13.30 h | Drivers of citations in top-tier accounting journals: universalistic and/or particularistic attributes? | Irina Duscher, Alexander Just, Matthias Meyer | G-003 |
| 13.30 h - 14.00 h | Effects of the Likeability Bias on Internal Audits in Capital Budgeting | Markus C. Arnold, Dominik Schreiber, Stefan Thies | H-001 | 13.30 h - 14.00 h | Beyond Publication Counts - The Impact of Citations and Combined Metrics on the Performance Measurement of German Scholars | Matthias Meyer, Rüdiger Waldkirch, Michael Zaggl | G-003 |
| 14.00 h - 14.30 h | Visualization of Data in Management Accounting Reports: How Supplementary Graphs Improve Everyday Management Decisions | Anna Bassler, Bernhard Hirsch, Matthias Sohn | H-001 | 14.00 h - 14.30 h | Management Accounting and Control in Hospitals - Survey Results from Germany | Nils Crasselt, Christian Heitmann, Björn Maier | G-003 |
| 14.30 h - 15.15 h | Coffee break | | | | | | Foyer G+H |

| Parallel Session 2 A (English with Discussant) | | | | Parallel Session 2 B (English with Discussant) | | | |
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| Moderation: T. Scheydt | | | | Moderation: T. Fischer | | | |
| Time | Title | Speaker | Room | Time | Title | Speaker | Room |
| 15.15 h - 16.00 h | Does Language Matter? An Experimental Investigation of the Effect of IFRS Translation on Accounting Judgement | Gero Holthoff, Florian Hoos, Barbara E. Weißenberger Discussant: Bernhard Hirsch | H-001 | 15.15 h - 16.00 h | Accounting for Net Performance in Compensation Contracts | Shane Dikolli, Christian Hofmann, Thomas Pfeiffer Discussant: Anna Rohlfing | G-003 |
| 16.00 h - 16.45 h | Conceptual design of cost accounting systems – A cross-national study of German and Japanese firms | Peter Kajüter, Matthias Moeschler, Shinsuke Wada Discussant: Thomas Günther | H-001 | 16.00 h - 16.45 h | Target Difficulty, Target Revisions, and Firm Performance: Evidence from Business Units' Targets | Markus Arnold, Martin Artz Discussant: Michal Matejka | G-003 |
| 16.45 h - 17.15 h | Coffee break | | | | | | Foyer G+H |
| 17.15 h - 18.00 h | Relevance re-focused - a preliminary exploration of management accounting in "new" business models | Gerhard Kristandl, Martin Quinn Discussant: Albrecht Becker | H-001 | 17.15 h - 18.00 h | Relative Performance Information, Social Identity and Perceived Organizational Support – A Social Exchange Perspective | Fabian Kleinschmit, Matthias D. Mahlendorf, Paolo Perego Discussant: Markus Arnold | G-003 |

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| 18.05 h - 18.50 h | Keynote: Performance Indicators and the Problem of Incompleteness | Martin Messner | H-001 |

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| 19.00 h | Champagne Reception & Dinner Vaulted cellar of the WHU - Otto Beisheim School of Management | | |
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Conference Programme ACMAR March 9th, 2012

| Time | Plenum | Speaker | Room |
|-------------------|---|--------------------------------------|-----------|
| 08.15 h - 08.30 h | Welcome coffee | | Foyer G+H |
| 08.30 h - 09.30 h | Keynote: Creating Impact – New Challenges for Controllers @ SAP | Mark Deinert SAP AG | H-001 |

| Parallel Session 3 A - English | | | | Parallel Session 3 B - English | | | |
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| Moderation: M. Grüning | | | | Moderation: P. Kajüter | | | |
| Time | Title | Speaker | Room | Time | Title | Speaker | Room |
| 09.45 h - 10.15 h | Budgeting under the Influence of Context Factors in China: Empirical Results from German Multinational Enterprises Operating in China | Julia Kornacker | H-001 | 09.45 h - 10.15 h | The Family's Financial Conscious – Exploring the Role of Non-Family CFOs in Family Businesses | Martin Hiebl | G-003 |
| 10.15 h - 10.45 h | Exploring management accounting change in a rules-based environment | Julie Griffin, Martin Quinn | H-001 | 10.15 h - 10.45 h | Behavioural Effects of Participation and Transparency for Young Employees | Jennifer Kunz | G-003 |
| 10.45 h - 11.15 h | Coffee break | | | | | | Foyer G+H |

| Parallel Session 4 A - English | | | | Parallel Session 4 B - German | | | |
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| Moderation: P. Nevries | | | | Moderation: J. Littkemann | | | |
| Time | Title | Speaker | Room | Time | Title | Speaker | Room |
| 11.15 h - 11.45 h | Improving the Odds: How Strategic Planning helps at Reaping the Benefits of Participatory Management for Risk Management | Johanna Sax, Stefan Linder | H-001 | 11.15 h - 11.45 h | Geprüfte Kultur: zur begrifflichen Konstruktion von Unternehmenskultur als Element interner Kontrollsysteme | Christian Huber, Jaromir Junne, Tobias Scheytt | G-003 |
| 11.45 h - 12.15 h | Use of Monte Carlo Simulation in Controlling | Cathérine Grisar, Matthias Meyer | H-001 | 11.45 h - 12.15 h | Leistungsbündelgestaltung bei Planungsunsicherheit | Alexander Baumeister | G-003 |
| 12.15 h - 12.45 h | Combinations of the levers of control in product development | Lucia Bellora | H-001 | 12.15 h - 12.45 h | Gestaltung von Produktänderungen im Kontext hybrider Produkte – eine Analyse an den Beispielen der Groß- und Kleinserienfertigung im Maschinenbau | Christian Gille | G-003 |

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| 12.45 h - 13.00 h | Closing words | Utz Schäffer/ Jürgen Weber | Foyer G+H |
| 13.00 h - 14.00 h | Light lunch | | Foyer G+H |