



GLOBAL Management Accounting
Research Symposium

Incorporating an “Emerging Scholars Forum”

A research symposium that rotates annually around the world

- Copenhagen Business School
- Michigan State University
- University of New South Wales

This year hosted by

**UNSW Sydney
June 21-23, 2023**

at the

**Crowne Plaza Hotel
Arden Street
Coogee NSW**

Sponsored by:



**Wednesday
June 21**

**8:45am-
9:00am**

GMARS Emerging Scholars Forum

	Registration and Arrival Coffee (Experience Gallery, outside Bronte Room on Lower Ground Floor)	
9:00am-9:10am	Welcome to Emerging Scholars Forum and Acknowledgement of Country Yee Shih Phua and Di Yang (UNSW Sydney) (Bronte Room)	
	Parallel Session 1	
	Session A: Bronte Room Chair: Professor Mandy Cheng, UNSW Sydney	Session B: Watson Room Chair: Professor Jan Bebbington, Lancaster University
9:10am-10:30am	<ul style="list-style-type: none"> The impact of the invasiveness of EPM on employees' workplace isolation in the remote work context Chen Wang, The Australian National University The effects of incentive control and social presence on individual behaviour and performance in a multi-task environment Tao (Michael) Hu, Monash University 	<ul style="list-style-type: none"> Cultural identity and MCS – a case study in a multicultural Australian SME owned by Chinese immigrants Xiaoning (Cynthia) Wu, Monash University A field study of post-acquisition paradoxical tensions experienced by a subsidiary Saima Batool, Monash University
10:30am-10:50am	Coffee Break (Experience Gallery)	
	Session 2 (Bronte Room)	
10:50am-12:10pm	Chair: Professor David Smith, RMIT University	
	<ul style="list-style-type: none"> Accounting and Health IT Complementarities: Evidence from US Hospitals Fiona Roeslim, The University of Western Australia Organisational design choices for boundary spanner: Empirical evidence from inter-firm relations Phuong Vu, The University of Western Australia 	
12:10pm-1:10pm	Lunch (Experience Gallery)	
	Session 3 (Bronte Room)	
1:10pm-3:00pm	Chairs: Professor Clara Chen, University of Illinois at Urbana-Champaign; Professor Kerry Humphreys, UNSW Sydney	
	<ul style="list-style-type: none"> Compliance or conformity? The effects of peer information on firms' responses to regulatory interventions Jiali (Yolanda) Lin, University of Technology Sydney Show me my future! The effect of forecast performance source and accuracy on employees' willingness to acquire distal skills Fangbin Lin, UNSW Sydney The effect of sunk costs, core competency, and asset specificity on the outsourcing decision: An experimental study Yalin Han, The University of Adelaide 	
3:00pm-3:20pm	Coffee Break (Experience Gallery)	
3:20pm-4:20pm	Panel Discussion and Concluding Remarks (Bronte Room) Moderators: Yee Shih Phua and Di Yang Professor Jan Bebbington Professor Clara Chen Professor David Smith	
05:30pm – 06:30pm	GMARS Welcome Reception Open to all Emerging Scholars and Conference Participants (Pool Terrace)	

Thursday June 22				
08.00 am – 08.50 am	Global Management Accounting Research Symposium Registration (Experience Gallery)			
08.50 am – 09.00 am	Welcome to GMARS and Acknowledgement of Country Mandy Cheng and Kerry Humphreys (UNSW)			
09.00 am – 10.00 am	Plenary Session (Coogee Room) Moderator: Mandy Cheng (UNSW) Professor Clara Chen University of Illinois Urbana-Champaign “Management Accounting Research Addressing Grand Challenges”			
10.00 am – 10.30 am	Coffee Break (Experience Gallery)			
10.30 am – 12.00 pm	Parallel Sessions			
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06.30 pm – 09:30 pm	Reception and Dinner (Coogee Room)			

Friday June 23	
Global Management Accounting Research Symposium	
08.00 am - 09:00am	Registration (Experience Gallery)
09.00 am - 10.00 am	Plenary Session Moderator: Kerry Humphreys (UNSW) Professor David Smith RMIT University “Enterprise Artificial Intelligence- Implications for Management Control Systems”
10.00 am - 10.30 am	Coffee Break (Experience Gallery)
Parallel Sessions	
10.30 am - 12.00 pm	Watson/Waverly Room Moderator: Greg Richins (UNSW) <ul style="list-style-type: none"> “How managerial abilities affect controllability in incentive contracting” by Stefan Edlinger-Bach <i>[Discussant: Christo Karuna, Monash University]</i> “CEO-CFO personality differences and team incentives in compensation contract design” by Clara Chen, Minjeong (MJ) Kim and Jiaquan Yao <i>[Discussant: Naomi Soderstrom, Melbourne University]</i>
	Maroubra Room Moderator: Yee Shih Phua (UNSW) <ul style="list-style-type: none"> “Management Control in Hierarchies” by Konstantin Flassak, Christian Hoffmann, Melissa Martin and Nina Schwaiger <i>[Discussant: David Bedford, UTS]</i> “Do management practices complement R&D investments?” by Finoa Roeslim, David Bedford, Vincent Chong and Stijn Masschelein <i>[Discussant: Linda Chang, UNSW]</i>
12.00 pm - 01.30 pm	Lunch (Shutters Restaurant)
Parallel Sessions	
01.30 pm - 03.00 pm	Watson/Waverly Room Moderator: Nicole Ang (UNSW) <ul style="list-style-type: none"> “An fMRI investigation of the neurocognitive processing of measures and strategic objectives” by Paul Black, Brock Kirwan, Thomas Meservy, William Tayler, and Jeffrey Williams <i>[Discussant: Theresa Libby, University of Central Florida]</i> “Time will tell: The effects of timing and information on employee effort in teams” by Eddy Cardinaels, Qinwei Chi, Wenjing Li and Huaxiang Yin <i>[Discussant: William Tayler, Brigham Young University]</i>
	Maroubra Room Moderator: Mario Schabus (MSU) <ul style="list-style-type: none"> “The influence of supplier scorecard performance on supply chain management control practices” by Neale O’Connor, Jorge Romero, Kaveh Asiaei, and Anne Wu <i>[Discussant: Nicole Sutton, UTS]</i> “Australia’s climate change policies and high emitters’ repores: Evidence from the coalface” by Jayanthi Kumarasiri, Christine Jubb and Christo Karuna <i>[Discussant: Conor Clune, UNSW]</i>
03.00 pm - 03.30 pm	Coffee Break (Experience Gallery)
03.30 pm - 04.30 pm	Plenary Session (Coogee Room) Moderator: Paul Andon (UNSW) Professor Jan Bebbington Lancaster University “Business and Biodiversity: Management Accounting’s Role in Making Ambitions Real”
04.30 pm - 04.40 pm	Symposium closing and GMARS 2024 Paul Andon (UNSW)