



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:



Think Ahead



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**American
Accounting
Association**
Management
Accounting

**Wednesday
June 21**

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

GMARS Emerging Scholars Forum

	Registration and Arrival Coffee (Bronte and Watson rooms, Lower Ground Floor)	
9:00am-9:10am	Welcome and Acknowledgement of Country (Bronte Room)	
9:10am-10:30am	Parallel Session 1	
	Session A: Bronte Room Chair: Professor Mandy Cheng, UNSW Sydney	Session B: Watson Room Chair: Professor Jan Bebbington, Lancaster University
	<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	Morning tea break (Experience Gallery, outside Bronte Room)	
10:50am-12:10pm	Session 2 (Bronte Room)	
	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 Phung Vu, The University of Western Australia 	
12:10pm-1:10pm	Lunch (Experience Gallery, outside Bronte Room)	
1:10pm-3:00pm	Session 3 (Bronte Room)	
	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	Afternoon tea break (Experience Gallery, outside Bronte Room)	
3.20pm-4.20pm	Panel Discussion and Concluding Remarks (Bronte Room) Moderator: TBA 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 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	
	Watson/Waverly Room Moderator: Linda Chang (UNSW) <ul style="list-style-type: none"> “How charged language and feedback valence influence engagement and performance in a learning task” by Jeremy Lill, Alice Muncy, and Todd Thornock. [Discussant: Nicole Ang, UNSW] “The effect of outcome feedback on creativity: How incentive design influences future creative effort” by Alisa Brink, Bernhard Reichert, Mathew Sarji and Todd Thornock [Discussant: Alex Brügger, Maastricht University] 	Maroubra Room Moderator: Conor Clune (UNSW) <ul style="list-style-type: none"> “The provocations of profit: organisational identity & public measures” by Mathew Hall, Sarah Adams, Paul Thambar, and Millo Yuval [Discussant: Clinton Free, University of Sydney] “Management controls and logic multiplicity within Vietnamese accounting faculties” by Binh Bui, Duc Phan and Hien Hoang [Discussant: Paul Thambar, Monash University]
12:00 pm – 01:30 pm	Lunch (Shutters Restaurant)	
01.30 pm – 03:00 pm	Parallel Sessions	
	Watson/Waverly Room Moderator: Di Yang (UNSW) <ul style="list-style-type: none"> “The impact of compensation and anonymity on peer feedback distortions, Thorsten Knauer, Svenja Marsula, Sandra Winkelmann [Discussant: Greg Richins, UNSW] “To ask, or not to ask: the effects of broadly and narrowly adopted peer-recognition systems on help seeking” by Joe Burke, Ryan Sommerfeldt, and Laura Wang. [Discussant: Alisa Brink, Virginia Commonwealth University] 	Maroubra Room Moderator: Sander De Groote (UNSW) <ul style="list-style-type: none"> “The impact of competition on reward practices: Evidence from public schools” by Yile (Anson) Jiang and Sujay Nair [Discussant: Ruidi Shang, Tilburg University] “Corporate Culture heterogeneity and top executive contracting: Evidence from CEO compensation contracts” by Dennis Campbell, Ruidi Shang, and Zhifang Zhang [Discussant: Chung-Yu Hung, Melbourne University]
03:00 pm – 03:30 pm	Coffee Break (Experience Gallery)	
03.30 pm – 05:00 pm	Parallel Sessions	
	Watson/Waverly Room Moderator: Rachael Lewis (UNSW) <ul style="list-style-type: none"> “The 'deflect effect' - the effects of event foreseeability, employee casual attribution, and supervisors' empathy levels on ex-post discretionary adjustment decisions” by Joanna Andrejko and Kevin Veenstra [Discussant: Todd Thornock, University of Nebraska-Lincoln] “Real disciplinary effects of external regulatory monitoring: firms responses to complaint investigations in aged care” by Jiali (Yolanda) Lin, Nicole Sutton, and David Brown [Discussant: Mario Schabus, MSU] 	Maroubra Room Moderator: Robyn King (UQ) <ul style="list-style-type: none"> “The role of performance management systems in logic blending: Insights from a non-governmental organization” by Paul Thambar, Aldonio Ferreira and Prabanga Thoradeniya [Discussant: Robyn King, University of Queensland] “Performance management and boundary spinning roles: A process perspective on lateral coordination in the cross-functional project” by Keita Inoue [Discussant: Binh Bui, Macquarie University]
06.30 pm – 09:30 pm	Reception and Dinner (Coogee Room)	

Friday June 27		
08.00 am - 09:00am	Global Management Accounting Research Symposium	
	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)	
10.30 am - 12.00 pm	Parallel Sessions	
	Watson/Waverly Room Moderator: Greg Richins (UNSW) <ul style="list-style-type: none"> “Management Control in Hierarchies” by Konstantin Flassak, Christian Hoffmann, Melissa Martin and Nina Schwaiger [Discussant: David Bedford, UTS] “CEO-CFO personality differences and team incentives in compensation contract design” by Clara Chen, Minjeong (MJ) Kim and Jiaquan Yao [Discussant: Naomi Soderstrom, Melbourne University] 	Maroubra Room Moderator: Yee Shih Phua (UNSW) <ul style="list-style-type: none"> “How managerial abilities affect controllability in incentive contracting” by Stefan Edlinger-Bach [Discussant: Christo Karuna, Monash University] “Do management practices complement R&D investments?” by Finoa Roeslim, David Bedford, Vincent Chong and Stijn Masschelein [Discussant: Linda Chang, UNSW]
12.00 pm - 01.30 pm	Lunch (Shutters Restaurant)	
01.30 pm - 03.00 pm	Parallel Sessions	
	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 [Discussant: Theresa Libby, University of Central Florida] “Time will tell: The effects of timing and information on employee effort in teams” by Eddy Cardinaels, Qinwei Chi, Wenjing Li and Huaxiang Yin [Discussant: William Tayler, Brigham Young University] 	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 [Discussant: Nicole Sutton, UTS] “Australia's climate change policies and high emitters' repos: Evidence from the coalface” by Jayanthi Kumarasiri, Christine Jubb and Christo Karuna [Discussant: Conor Clune, UNSW]
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 2024 GMARS Paul Andon (UNSW) and Mario Schabus (MSU)	