

**2022 Management Accounting Section Midyear Meeting:
IMA Doctoral Colloquium
Generously supported by the Institute of Management Accountants
Wednesday, January 5, 2022**

6:00 pm–7:30 pm PST

Welcome Reception

Thursday, January 6, 2022

7:00 am–8:00 am PST

Registration for Doctoral Colloquium

7:30 am–8:00 am PST

Continental Breakfast

8:00 am–8:30 am PST

Welcome and Small Group Introductions

Martin Holzhaecker, Michigan State University, Co-Director of the 2020 IMA Doctoral Colloquium
Willie Choi, University of Wisconsin–Madison, MAS President

8:30 am–10:00 am PST

Pitching Your Research (Panel Discussion)

Accounting - 1.8 CH

Panelists: Michal Matejka, Arizona State University
Sven Modell, The University of Manchester
Kristy Towry, Emory University
Tatiana Sandino, Harvard University

10:00 am–10:30 am PST

Break

Thursday, January 6, 2022 (continued)

10:30 am–12:00 am PST

A Primer on Textual Analysis

Accounting 1.8 CH

Ties de Kok, University of Washington

12:00 am–1:00 pm PST

Lunch

1:00pm–1:30 pm PST

Advancing Research Development

Loreal Jiles, Vice President of Research and Thought Leadership, IMA
Laurie Burney, Baylor University and IMA Professor-in-Residence

1:30 pm–3:00 pm PST

Embracing Failure and Adversity (Panel Discussion)

Personal Development - 1.8 CH

Shane Dikolli, University of Virginia
Katlijn Haesebrouck, Maastricht University
M.J. Kim, University of Illinois at Urbana-Champaign
James Omartian, University of Michigan

3:00 pm–3:30 pm PST

Break

Thursday, January 6, 2022 (continued)

3:30 pm–4:15 pm PST

MAS Ph.D. Student Mentorship Program/Roundtable Q&A

CPE - 0.0 CH

Mentorship Program participants will meet with assigned faculty mentor teams.

Other students will engage in a roundtable Q&A with resident faculty in one of the following groups:

1st and 2nd year students

3rd and 4th year students

5th year students and beyond

4:15 pm–4:20 pm PST

Closing Comments

Laura Wang, University of Illinois-Urbana Champagne, Co-Director of the 2020 IMA Doctoral Colloquium

**2022 Management Accounting Section Midyear Meeting:
Research Conference
Friday, January 7, 2022**

7:00 am–5:00 pm PST

Registration

7:00 am–8:15 am PST

**IMA Sponsored Breakfast
Leverage IMA Resources for Research and Teaching**

Loreal Jiles, Vice President of Research and Thought Leadership, IMA
Laurie Burney, Baylor University and IMA Professor-in-Residence

8:30 am–10:00 am PST

Plenary Session

Accounting - 1.8 CH

Speaker: TBA

10:00 am–10:30 am PST

Break

10:30 am–12:00 pm PST

Concurrent Sessions

1.01: IMA Panel on “Essential Management Accounting Competencies for All Entry-Level Accountants”

Accounting - 1.8 CH

Moderator: TBA

Panelists: TBA

1.02: Performance Pressures

CPE - 1.8 CH

Moderator: Eugie Lee, The Arizona State University

Under Pressure: Overproduction by Newly Appointed CEOs and Organizational Misconduct

Jan Lampe, WHU–Otto Beisheim School of Management

Utz Schaeffer, WHU–Otto Beisheim School of Management

Daniel Schaupp, WHU–Otto Beisheim School of Management

Discussant: Brandon Gipper, Stanford University

Where Are the Clawbacks?

Dane M. Christensen, University of Oregon

Lance Gabrielsen, University of Oregon

Kyle M. Peterson, University of Oregon

Discussant: David Tsui, University of Southern California

Top Human Resources Executives and CEO Compensation

Natalie Kyung Won Kim, IE University

Sewon Kwon, Ewha Women's University

Jae Yong Shin, Seoul National University

Discussant: Brian A. Vasant, Auburn University

1.03: Contracting

Accounting - 1.8 CH

Moderator: Spencer Nicholas Palmer, The University of Utah

Assessing the Social Impact of Corporations: Evidence from Management Control

Interventions in the Supply Chain to Increase Worker Wages

Jee-Eun Shin, University of Toronto

Gregory Distelhorst, University of Toronto

Discussant: Arthur Posch, University of Bern

Why Do U.S. Films Underperform in China: Making Sense of Cents Abroad

Aner Zhou, University of Southern California

Eric J. Allen, University of California, Riverside

Fei Du, University of Illinois at Urbana-Champaign

Mark Young, University of Southern California

Discussant: Harlow Loch, Michigan State University

Friday, January 7, 2022 (continued)

10:30 am–12:00 pm PST

Asset Control Rights and the Independent Contractor

Martin K. Holzhacker, Michigan State University

Harlow Loch, Michigan State University

Jason Miller, Michigan State University

Alex Scott, The University of Tennessee

Discussant: Eva Labro, The University of North Carolina at Chapel Hill

1.04: Fraud/Misreporting

Accounting - 1.8 CH

Moderator: Helen Lu, No Affiliation

The Devil Is in the Details. Participative Budgeting, Honesty Norms, and Recipients' Overreliance

Dominik Kemska, Technische Universität München

Peter Schaefer, Technische Universität München

Andreas Ostermaier, University of Southern Denmark

Discussant: Todd A. Thornock, University of Nebraska–Lincoln

The Importance of Social Mechanisms in the Commission of or Resistance to Group Fraud: A Field Study

Pujawati M. Gondowijoyo, Queen's University

Christie Hayne, University of Illinois at Urbana-Champaign

Pamela R. Murphy, Queen's University

Discussant: Margaret H. Christ, University of Georgia

What Do You Recommend? The Effects of Communication and Dark Personality on Misreporting in Autonomous Teams

Anna Ressi, WHU–Otto Beisheim School of Management

Daniel Schaupp, WHU–Otto Beisheim School of Management

Victor van Pelt, WHU–Otto Beisheim School of Management

Discussant: Kyle Mao, The University of Arizona

1.05: Labor Force Management

Personal Development - 1.8 CH

Moderator: Li Yang, University of Illinois at Urbana-Champaign

Reliance on Part-Time Labor and Operating Efficiency

Joanna Golden, The University of Memphis

Raj Mashruwala, University of Calgary

Mikhail Pevzner, University of Baltimore

Discussant: James Gong, California State University, Fullerton

Friday, January 7, 2022 (continued)

10:30 am–12:00 pm PST

The Effect of an Electronic Monitoring System on Employees' Productivity in Telecommuting Arrangements

In Gyun Baek, National University of Singapore

Yea Hee Ko, University of Wisconsin–Madison

Discussant: Clara Chen, University of Illinois at Urbana-Champaign

Employee Selection and Training: A Complementarity View

Raginee Baruah, EDHEC Business School

Frank Moers, Maastricht University

Isabella Grabner, WU Vienna University of Economics and Business

Discussant: Wei Cai, Columbia University

1.06: Employee Motivation

Accounting - 1.8 CH

Moderator: Katharine Patterson, University of Waterloo

A Boo is Louder Than a Cheer: How Rejection and Feedback Type Influence Misreporting

Florian Becker, Heinrich Heine University Düsseldorf

Barbara E. Weißenberger, Heinrich Heine University Düsseldorf

Discussant: Liliana Dewaele, Georgia State University

Motivating Low Performers with Input-Based Relative Performance Feedback: Evidence from a Field Experiment

Rainer M. Rilke, WHU–Otto Beisheim School of Management

Victor van Pelt, WHU–Otto Beisheim School of Management

Sebastian Lehnen, WHU–Otto Beisheim School of Management

Christina Guenther, WHU–Otto Beisheim School of Management

Discussant: Michael Majerczyk, California State University, Fullerton

Does “Walking the Talk” Enable Pro-Environmental Behavior at Work? The Combined Effects of Value Statement and Role Model

Andson Braga de Aguiar, University of Sao Paulo

Myrna Modolon Lima, University of Sao Paulo

Discussant: Tyler F. Thomas, University of Wisconsin–Madison

1.07: Performance Measures and Innovation

Personal Development - 1.8 CH

Moderator: Ala Ahmed Mokhtar, University of Waterloo

Business as Usual: Working from Home During the Pandemic Did Not Lead to Large Changes in Employee-Level Management Control

Sander van Triest, University of Amsterdam

Discussant: TBA

Friday, January 7, 2022 (continued)

10:30 am–12:00 pm PST

Too Much of a Good Thing? Enabling Performance Measurement Systems and the Implications for Business Function Ambidexterity

Michael Farrell, University College Cork

Breda Sweeney, National University of Ireland Galway

Discussant: Markus Wabnegg, WU Vienna University of Economics and Business

Innovation Performance Measure Tension and Absorptive Capacity: Unintended Consequences and How to Overcome Them

Christian Garaus, University of Natural Resources and Life Sciences

Arthur Posch, University of Bern

Markus Wabnegg, WU Vienna University of Economics and Business

Discussant: Laurie Burney, Baylor University

12:00 pm–1:00 pm PST

Lunch

Accounting - 1.8 CH

1:00 pm–1:30 pm PST

Award Presentation and President's Report on Management Accounting Section

1:30 pm–3:00 pm PST

JMAR Forum

Accounting - 1.8 CH

Speakers: Ivo D. Tafkov, Georgia State University

Kristy L. Towry, Emory University

Incomplete Contracts and Employee Opportunism: How Machiavellianism Moderates the Effects of Impacting an Uncompensated Objective

Timothy Brown, University of South Carolina

Tracie Majors, University of Southern California

Thomas W. Vance, Colorado State University

Management Controls and Intrinsic Motivation: Insights from a Lean Organizational Setting

Amy Donnelly, Clemson University

Frances A. Kennedy, Clemson University

Sally K. Widener, Clemson University

Friday, January 7, 2022 (continued)

1:30 pm-3:00 pm PST

The Moderating Effect of Achievement Motive on Performance Feedback in Choices of Challenging Tasks

Sergeja Slapničar, The University of Queensland

Karla Oblak, University of Ljubljana

Mina Ličen, University of Ljubljana

3:00 pm-3:30 pm PST

Break

3:30 pm-5:00 pm PST

Concurrent Sessions

2.01: Incentives and Retention

Accounting - 1.8 CH

Moderator: Hashim Zaman, Harvard University

Target Ratcheting and Retention Concerns in Financially Distressed Firms

Isabella Grabner, WU Vienna University of Economics and Business

Konstantin Gruen, WU Vienna University of Economics and Business

Arthur Posch, University of Bern

Markus Wabnegg, WU Vienna University of Economics and Business

Discussant: Pablo Casas-Arce, Arizona State University

Disturbing the Quiet Life? Competition, Incentives, and Performance Target Difficulty

Stephan Kramer, RSM Erasmus University

Michal Matejka, Arizona State University

Discussant: Jan Bouwens, University of Amsterdam

Managing Employee Retention Concerns: Evidence from U.S. Census Data

Eva Labro, The University of North Carolina at Chapel Hill

James Omartian, University of Michigan

Discussant: Hashim Zaman, Harvard University

2.02: ESG Issues

Accounting - 1.8 CH

Moderator: Emma E. Cole, Loyola University

Risk from the Air: Climate Change and Corporate Performance

Jing Kong, Michigan State University

Discussant: Ewelina Forker, Emory University

Friday, January 7, 2022 (continued)

3:30 pm–5:00 pm PST

Workplace Harassment Risk, Non-Disclosure Agreements, and Information Flow

Menghan Zhu, Vrije Universiteit Amsterdam

Xiang Zheng, NHH Norwegian School of Economics

Yuping Jia, Frankfurt School of Finance & Management

Discussant: Ruidi Shang, Tilburg University

Workplace Safety Incentives, Board Risk Oversight, and Employee Safety

Russell Han, University of Illinois at Urbana-Champaign

David Park, Seoul National University

Discussant: Peter Schaefer, Technische Universität München

2.03: Social Mission

Accounting - 1.8 CH

Moderator: Wenqian Hu, Georgia Institute of Technology

Because I Care: The Effect of Superiors' Value Congruence and Compensation Scheme on Target Setting in Social Mission Organizations

Wioleta C. Olczak, Marquette University

Tyler F. Thomas, University of Wisconsin–Madison

Dimitri Yatsenko, University of Wisconsin–Whitewater

Discussant: Darin K. Holderness, West Virginia University

When Being Thanked Makes Employees Feel Less Appreciated: Evidence Regarding When and Why Peer-to-Peer Recognition Could Backfire

Paul Black, Auburn University

Mark Cecchini, University of South Carolina

Andrew H. Newman, University of South Carolina

Discussant: Elien Voermans, KU Leuven

Tend to One's Own House: The Effect of Firm CSR on Employee Effort

Jeremy Douthit, The University of Arizona

Zhiping Mao, The University of Arizona

Patrick R. Martin, University of Pittsburgh

Discussant: Conner R. Blake, University of Massachusetts Amherst

2.04: Knowledge Sharing

Personal Development - 1.8 CH

Moderator: Hayden Gunnell, Emory University

Advice Seeking under Objective versus Subjective Performance Evaluation: The Role of Advice Type

Elien Voermans, KU Leuven

Alexandra Van den Abbeele, KU Leuven

Martine Cools, KU Leuven

Discussant: Ivo D. Tafkov, Georgia State University

Knowledge Sharing: The Spillover Effects of Process versus Outcome Accountability

Suyun (Sue) Wu, Georgia Institute of Technology

Discussant: Flora H. Zhou, Bentley University

“Let Me Recognize You for Your Advice” Peer Recognition Design to Reduce Feelings of Indebtedness Associated with Seeking Advice.

Elien Voermans, KU Leuven

Alexandra Van den Abbeele, KU Leuven

Martine Cools, KU Leuven

Discussant: Paul Black, Auburn University

2.05: Panel on Moral Accounting

Accounting - 1.8 CH

Moderator: TBA

Panelists: TBA

2.06: Cost Structure

Accounting - 1.8 CH

Moderator: Ginger Scanlon, Kenan-Flagler Business School

Creditors' Role in Shaping Asymmetric Cost Behavior: Evidence from Debt Covenant Violation

Jie Zhou, California State University, Fullerton

Discussant: Sangmok Lee, Michigan State University

Do Management Revenue Forecasts Explain the Asymmetrical Behavior of Operating Costs?

Kenji Yasukata, Kindai University

In Gyun Baek, National University of Singapore

Ella Mae Matsumura, University of Wisconsin–Madison

Discussant: Ana Mickovic, University of Amsterdam

Friday, January 7, 2022 (continued)

3:30 pm–5:00 pm PST

Do Mandatory Disclosures Affect a Firm's Decision to Contract with Outside Suppliers?

In Gyun Baek, National University of Singapore

Mary Lee, The University of Utah

Discussant: Gerardo Perez Cavazos, Harvard University

2.07: Managerial Topics in Analytical Research

Accounting - 1.8 CH

Moderator: Tien-Wei Hwang, National Chengchi University and National Tsing Hua University

Subjective Leading Indicator Variables and Long-Term Investment

Jonathan Glover, Columbia University

Wei Li, University of Washington Bothell

Hao Xue, Duke University

Discussant: Mirko S. Heinle, University of Pennsylvania

The Effect of Career Concerns on Team Assignment

Konstantin Flassak, Ludwig Maximilian University of Munich

Christian Hofmann, Ludwig Maximilian University of Munich

Discussant: Ulrich Schaefer, University of Zurich

Financial Transparency, Internal Controls, and Impression Management

Abhishek Ramchandani, The University of Texas at Austin

Discussant: Christian Schmid, University of Vienna

2.08: IMA Best Case Winner: "Pueblo Hospitality, Inc.: Rethinking Performance Measurement"

Presenter: Ann C. Dzurainin, Northern Illinois University

Saturday, January 8, 2022

7:00 am–5:00 pm PST

Registration

7:00 am–8:15 am PST

AICPA/CGMA Breakfast

Speaker: Tom Hood, CPA, CITP, CGMA, EVP Business Growth & Engagement for the Association of International Certified Professional Accountants and the Business Learning Institute

8:30 am–10:00 am PST

Concurrent Sessions

3.01: CGMA Teaching Symposium—Practitioner Panel: Data-Driven Decision-Making in Practice

Personal Development 1.8 CH

CorDarryl Hall, Intel
Spencer Hong, Alteryx
Eric Jenkins, Umpqua Bank
Kyle Schlabach, Intel

The panel will discuss data-driven decision-making from a practitioner's standpoint. Topics include data-modeling and real-life examples of data-driven decision-making. Lessons and gaps between academic programs and practice. The power of visualization and corresponding tools (e.g. Tableau).

3.02: Subjective Performance Evaluation

Accounting - 1.8 CH

Moderator: Elien Voermans, KU Leuven

Narrative Feedback in Subjective Performance Evaluations: Do Ratings Change the Narrative?
Kyle Stubbs, Utah Valley University

Discussant: Robert A. Grasser, University of South Carolina

Managerial Discretion in Promotion Tournaments

Hashim Zaman, Harvard University

Discussant: Nathan Waddoups, University of Denver

Saturday, January 8, 2022 (continued)

8:30 am–10:00 am PST

Narrative Reporting in a Team Environment

Jeremiah Bentley, University of Massachusetts Amherst

Conner R. Blake, University of Massachusetts Amherst

Discussant: Kyle Stubbs, Utah Valley University

3.03: Top Executive Performance and Pay

Accounting - 1.8 CH

Moderator: Jan Lampe, WHU–Otto Beisheim School of Management

Corporate Culture and the Design of CEO Compensation Contracts

Ruidi Shang, Tilburg University

Dennis Campbell, Harvard University

Zhifang Zhang, The University of Warwick

Discussant: Jen Choi, Emory University

CEO Pay Ratio Voluntary Disclosures and Investor Reactions

Lisa LaViers, Tulane University

Jason Sandvik, Tulane University

Da Xu, Tulane University

Discussant: Natalie Kyung Won Kim, IE University

Executive Sessions, Director Communications, and CEO Turnover

Yijing Jiang, Concordia University

Discussant: Leah Baer, University of Missouri

3.04: Transparency

Accounting - 1.8 CH

Moderator: Margaret H. Christ, University of Georgia

Peer Evaluations: The Effects of System Design and Outcome Transparency on Employee Effort

Liliana Dewaele, Georgia State University

Eddy Cardinaels, Tilburg University

Alexandra Van den Abbeele, KU Leuven

Discussant: Jonathan Gay, University of South Carolina

Examining the Benefits of an Open Reporting Environment in Aggregated Budget Settings

Michael Majerczyk, California State University, Fullerton

Wioleta C. Olczak, Marquette University

Joel Owens, Portland State University

Ke Xu, Siena College

Discussant: Andrew H. Newman, University of South Carolina

Saturday, January 8, 2022 (continued)

8:30 am–10:00 am PST

Does Pay Transparency Help or Hurt? Evidence on Employee Motivation

Robert A. Grasser, University of South Carolina

Andrew H. Newman, University of South Carolina

Grazia Xiong, University of South Carolina

Discussant: Florian Elsinger, RSM Erasmus University

3.05: Qualitative Research in Management Accounting

Specialized Knowledge - 1.8 CH

Moderator: Leonard Strauss, WU Vienna University of Economics and Business

Investigating the Differences in Performance Measurement and Control Systems of Global Audit Firms across Countries—Comparative Case Studies from Germany, Italy.

Angelo Ditillo, Bocconi University

Christoph Eendenich, ESSEC Business School

Andreas Hoffjan, TU Dortmund University

Discussant: Utz Schaeffer, WHU–Otto Beisheim School of Management

Management Accountants and Identity Work: The Emergence of System Partners

Mahmoud Alsayed, SBS

Pingli Li, University of Southampton

Sameh Ammar, Qatar University

Discussant: Martin Messner, University of Innsbruck

The Role of Predictive Analytics in Making Organizational Futures

Lukas Löhlein, WHU–Otto Beisheim School of Management

Utz Schaeffer, WHU–Otto Beisheim School of Management

Leona Wiegmann, Monash University

Discussant: Christopher Chapman, University of Bristol

3.06: Relative Performance Evaluation

Personal Development - 1.8 CH

Moderator: Sue Yang, No Affiliation

Why Do Companies Use Different Peers for Compensation Benchmarking than for Relative Performance Evaluation?

James Gong, California State University, Fullerton

Anthony Chen, California State University, Fullerton

Chuchu Liang, University of California, Irvine

Discussant: Jee-Eun Shin, University of Toronto

Saturday, January 8, 2022 (continued)

8:30 am–10:00 am PST

Playing It Safe: Relative Performance Evaluation and Peer Imitation

Steffen Burkert, Ludwig Maximilian University of Munich

Nina Schwaiger, Ludwig Maximilian University of Munich

Discussant: Xiaozhe Gu, The University of Texas at Arlington

Relative Performance Evaluation and CEOs' Incentives for Strategic Differentiation

Peter Schaefer, Technische Universität München

Discussant: Melissa Martin, University of Illinois at Chicago

3.07: The Intersection of Managerial and Financial Accounting in Analytical Research

Accounting - 1.8 CH

Moderator: Tyler Atanasov, The Ohio State University

Strategic Use of Tone in Disclosures

Lisa Knacker, Goethe University

Anna Rohlfing-Bastian, Goethe University

Discussant: Matt Bloomfield, University of Pennsylvania

Reliability-Relevance Trade Offs with an Attention-Constrained Manager

Sebastian Fler, University of Basel

Ulrich Schaefer, University of Zurich

Discussant: Aysa Dordzhieva, The University of Texas at Austin

Incentive Contracting with Multiple Directorships

Guoyu Lin, Clarkson University

Discussant: Christian Hofmann, Ludwig Maximilian University of Munich

10:00 am–10:30 am PST

Break

Concurrent Sessions

4.01: CGMA Teaching Symposium—Teaching Data-Driven Decision-Making: Lessons from a Practitioner-Turned-Faculty Member

Personal Development 1.8 CH

Jim Hoover, Director of Business Analytics and Artificial Intelligence Center, University of Florida

Jim will discuss his experience as an Analytics Consultant at Accenture and Analytics Professor at the University of Florida, offering practical teaching tips. The session will conclude with time for questions and answers.

4.02: Social Responsibility

Accounting - 1.8 CH

Moderator: Isabella Grabner, WU Vienna University of Economics and Business

Public Integrity, Monitoring, and Budget Ratcheting in Government Organizations

Seung-Youb Han, Hongik University

Sun-Moon Jung, Seoul National University

Sohee Park, Seoul National University

Jae Yong Shin, Seoul National University

Discussant: Peter Kroos, University of Amsterdam

Socially Oriented Misreporting in Mission-Driven Firms

Gwan-Hee Kim, Seoul National University

Jae Yong Shin, Seoul National University

Sun-Moon Jung, Seoul National University

Discussant: Jeremiah Bentley, University of Massachusetts Amherst

The Role of Skills Development and Relative Performance Information to Support Underperforming Agents

Jan Bouwens, University of Amsterdam

Peter Kroos, University of Amsterdam

Jingwen Zhang, Erasmus University

Discussant: Isabella Grabner, WU Vienna University of Economics and Business

10:30 am–12:00 pm PST

4.03: Covid and Management Control

Accounting - 1.8 CH

Moderator: Aaron McCullough, University of Central Florida

Balancing Controllability for Understanding Ambidexterity

Stefan Edlinger-Bach, WU Vienna University of Economics and Business

Discussant: Michael Farrell, University College Cork

The Effects of the COVID-19 Pandemic on Action Controls

Markus C. Arnold, University of Bern

Arthur Posch, University of Bern

Discussant: Roland F. Spekle, Nyenrode Business Universiteit

Budgeting and Employee Stress in Times of Crisis: Evidence from the Covid-19 Pandemic

David S. Bedford, University of Technology, Sydney

Roland F. Spekle, Nyenrode Business Universiteit

Sally K. Widener, Clemson University

Discussant: Pinky Rusli, Western Kentucky University

4.04: Performance Management

CPE - 1.8 CH

Moderator: Miranda Hugie, University of Georgia

The Effect of Relative Performance Information Level on Team Performance

Bei Shi, University of Amsterdam

Ivo D. Tafkov, Georgia State University

Flora H. Zhou, Bentley University

Discussant: Katlijn Haesebrouck, Maastricht University

To Give Up or Not to Give Up: The Effect of Contract Frame and Target Difficulty on Effort Provision and Performance

Rachel Martin, Utah State University

Tyler F. Thomas, University of Wisconsin–Madison

Dimitri Yatsenko, University of Wisconsin—Whitewater

Discussant: Elien Voermans, KU Leuven

Promote Internally or Hire Externally? The Role of Gift Exchange and Performance Measurement Precision

Eric W. Chan, The University of Texas at Austin

Jeremy Lill, The University of Kansas

Victor Maas, University of Amsterdam

Discussant: Jacob T. Zureich, Tilburg University

10:30 am–12:00 pm PST

4.05: The Future and Past of Management Accounting

Accounting - 1.8 CH

Moderator: Eva Labro, The University of North Carolina at Chapel Hill

Firm Responses to the Content and Emotions Expressed in Social Media Word of Mouth

Aishwarya Deore, Michigan State University

Discussant: James N. Cannon, Utah State University

(When) Does Human Intervention in Predictive Analytics Judgments Help or Hurt?

Jen Choi, Emory University

Ewelina Forker, Emory University

Isabella Grabner, WU Vienna University of Economics and Business

Karen L. Sedatole, Emory University

Discussant: Eva Labro, The University of North Carolina at Chapel Hill

A Historical View of Management Accounting in the Early Years of Ford Motor Company

Yvette Lazdowski, University of New Hampshire

Discussant: Frank Moers, Maastricht University

4.06: Performance Effects

Personal Development - 1.8 CH

Moderator: Richard David Mautz, The University of North Carolina at Wilmington

Do Supervisors Reward Observable Luck?

Razvan S. Ghita, University of Amsterdam

Discussant: Donald Moser, Pittsburg University

I'm Working Hard, But It's Hardly Working: Negative Effects of Effort Intensity on Employee Behavior

Darin K. Holderness, West Virginia University

Kari J. Olsen, Utah Valley University

Todd A. Thornock, University of Nebraska–Lincoln

Discussant: Serena Loftus, Kent State University

Performance Effects of Insulating and Non-Insulating Cost Allocations

Jason Brown, Indiana University Bloomington

Geoff B. Sprinkle, Indiana University Bloomington

Dan Way, Clemson University

Discussant: Karl Schuhmacher, Emory University

Saturday, January 8, 2022 (continued)

10:30 am–12:00 pm PST

4.07: CEO Compensation

Accounting - 1.8 CH

Moderator: Leah Matzner, Goethe University

CEOs Under Dismissal Threat: The Case of Setting Stretch Earnings Guidance

Doron Hadass, Tel Aviv University

Dan Weiss, Tel Aviv University

Discussant: Nina Schwaiger, Ludwig Maximilian University of Munich

Giving to Get: How Self-Serving Interests of CEO Directors Drive up CEO Pay

Charlotte Antoons, KU Leuven

Liesbeth Bruynseels, KU Leuven

Eddy Cardinaels, Tilburg University

Discussant: Dan Weiss, Tel Aviv University

Compensation for Generalist versus Specialist CFOs

Kristin M. Stack, The University of Kansas

Joshua Gunn, University of Pittsburgh

Chan Li, The University of Kansas

Discussant: Eddy Cardinaels, Tilburg University

12:00 pm–1:00 pm PST

Lunch

Accounting - 1.8 CH

1:00 pm–1:30 pm PST

Awards Ceremony

Saturday, January 8, 2022 (continued)

1:30 pm-3:00 pm PST

5.01: CGMA Teaching Symposium—Engaging and Connecting in a Hybrid World

Personal Development 1.8 CH

Julie Hasson, Founder of Chalk and Chances

Great professors and instructors make a lasting impact on students' lives. By helping students feel safe, seen, and stretched in the classroom, we prepare students for the professional challenges ahead. We inspire students to become collaborators in their own learning and career preparation. The field of managerial accounting is full of high stakes decisions. This presentation is packed with strategies for helping students become more competent and confident decision makers. We can all make a greater and more consistent impact on our students and our field.

3:00 pm–3:30 pm PST

Break

3:30 pm–5:00 pm PST

Concurrent Sessions

6.01: CGMA Teaching Symposium—The Future of Management Accounting: Faculty Panel

Personal Development 1.8 CH

Jim Hoover, University of Florida

Mike Majerczyk, Georgia State University

Monte Swain, Brigham Young University

The panel will discuss the future of management accounting, both in practice and in academic settings, and will include time for Q&A.

6.02: Managerial Decisions

Accounting - 1.8 CH

Moderator: Ted Ahn, No Affiliation

Real Effects of Internal Information Allocation: Evidence from a Field Experiment

Amadeus Bach, University of Mannheim

Jannis Bischof, University of Mannheim

Discussant: Yucheng Liang, Carnegie Mellon University

Saturday, January 8, 2022 (continued)

3:30 pm–5:00 pm PST

Reasonable versus Rational: The Effects of Judgment Standards on Managerial Decisions

McKay Jones, University of Wisconsin–Madison

Theresa A. Libby, University of Central Florida

Steven D. Smith, Brigham Young University

Discussant: Christoph Hörner, University of Tilburg

Taking the Blinders Off: The Behavioral Effects of Process versus Goal-Oriented Accountability on Managerial Decision Quality

Ziyang Li, Sichuan University

Xiqiong He, Southwestern University of Finance and Economics

Jordan Samet, University of Illinois Urbana-Champaign

Jason Kuang, Georgia Institute of Technology

Discussant: Evelien Reusen, Erasmus University

6.03: Performance Evaluation

Personal Development - 1.8 CH

Moderator: Susanna Gallani, Harvard University

The Effects of Real-Time Feedback on Effort and Performance: Evidence from a Natural Quasi-Experiment

Maximilian Margolin, RSM Erasmus University

Marko Reimer, WHU–Otto Beisheim School of Management

Daniel Schaupp, WHU–Otto Beisheim School of Management

Discussant: Marshall Vance, Virginia Polytechnic Institute and State University

Rating Behavior in Multi-Rater Evaluation Systems: Mutual versus. One-Sided Ratings and Supervisor Adjustments

Martin Artz, University of Münster

Carolyn Victoria Deller, University of Pennsylvania

Sinja Sussek, The University of Chicago

Discussant: Michal Matejka, Arizona State University

Multi-Rater Performance Evaluation and Calibration: Managing Multiple Opinions

Jasmijn Bol, Tulane University

Maximilian Margolin, RSM Erasmus University

Daniel Schaupp, WHU–Otto Beisheim School of Management

Discussant: Susanna Gallani, Harvard University

6.04: Gender Diversity

Accounting - 1.8 CH

Moderator: Yuxia Zou, University of Cambridge

Senior Leadership over Financial Reporting: Does Female Representation on the Board Impact the Association between Executive Gender and Reporting Failures?

Adrienne C. Rhodes, The University of Iowa

Daniel Russomanno, The University of Arizona

Discussant: Aner Zhou, University of Southern California

“Office Glamour Work versus Office Housework”: Gender Differences in Participation in and Subjective Evaluation of Non-Core Job Responsibilities

Jasmijn Bol, Tulane University

Hila Fogel-Yaari, The University of Texas at Arlington

Isabella Grabner, WU Vienna University of Economics and Business

Karen L. Sedatole, Emory University

Discussant: Adrienne C. Rhodes, The University of Iowa

Inclusive Managers

Wei Cai, Columbia University

Ethan Rouen, Harvard University

Yuan Zou, Harvard University

Discussant: Aishwaryya Deore, Michigan State University

6.05: Nonprofit and Government

Accounting (Governmental) - 1.8 CH

Moderator: Xiaoting Hao, University of Wisconsin–Milwaukee

Nonprofit Board Network and Total Contributions

Xiaoting Hao, University of Wisconsin–Milwaukee

Daniel Gordon Neely, University of Wisconsin–Milwaukee

Discussant: Martine Cools, KU Leuven

The Relation Between Cash Reserves, Governance, and Donations in Nonprofit Organizations

Mina Pizzini, Texas State University

Mikhail Sterin, Texas State University

Discussant: Minjeong Kim, University of Wisconsin–Madison

Compensation and Bureaucrat Corruption: Evidence from City Manager Cash Benefits in California

Yuan Ji, The University of Texas at Arlington

Discussant: Xiaoting Hao, University of Wisconsin–Milwaukee

6.06: Contracts

Accounting - 1.8 CH

Moderator: Tara Baggett, The University of Mississippi

Are Constraints Good for Creativity? The Effect of Decision Rights and Performance-Dependent Incentives on Creativity

Alisa Gabrielle Brink, Virginia Commonwealth University

Erin Masters, Northern Kentucky University

Bernhard E. Reichert, Virginia Commonwealth University

J. Matthew Sarji, Virginia Commonwealth University

Discussant: Jeremy Douthit, The University of Arizona

The Interactive Effect of Reward Type and Taxation on Employee Effort

Tim David Bauer, University of Waterloo

Aishwaryya Deore, Michigan State University

Adam Presslee, University of Waterloo

Joanna Shaw, Michigan State University

Discussants: Jordan Samet, University of Illinois Urbana-Champaign

Theresa Libby, University of Central Florida

Paying Employees to Quit: An Experimental Study of Sorting and (De)motivational Effects

Leslie Berger, Wilfrid Laurier University

Lan Guo, Wilfrid Laurier University

Kelsey Matthews, Wilfrid Laurier University

Bradley Ruffle, McMaster University

Discussant: Ke Xu, Siena College

6.07: Supply Chain

Accounting - 1.8 CH

Moderator: Jen Choi, Emory University

Sales-Based CEO Pay and Its Effect across the Supply Chain

Jen Choi, Emory University

Discussant: Matt Bloomfield, University of Pennsylvania

Inter-Firm Executive Connections in Supply Chains and Suppliers' Voluntary Disclosures

Yuan Ji, The University of Texas at Arlington

Xiaozhe Gu, The University of Texas at Arlington

Nandu J. Nagarajan, The University of Texas at Arlington

Xiaoxiao Yu, Monash University

Discussant: Raj Mashruwala, University of Calgary

Saturday, January 8, 2022 (continued)

3:30 pm–5:00 pm PST

Major Customers' Long-Term CEO Incentives and Suppliers' Performance
Sohee Park, Seoul National University
Sun-Moon Jung, Seoul National University
Discussant: Yi Liang, Temple University

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