2021 Management Accounting Section Midyear Meeting: Research Conference
Tuesday, January 5, 2021

7:00 am–8:30 am EST

Concurrent Sessions

1.01: Teams and Employee Performance (Experimental)
Accounting - 1.8 CH

Moderator: Nathan Mecham, University of Pittsburgh

*All Show and No Know? The Effects of Outcome Transparency and Learning Path on Employee Learning Behaviors*
Eddy Cardinaels, Tilburg University
Jongwoon Choi, University of Wisconsin–Madison
Qinnan Ruan, Tilburg University
Discussant: Alisa Gabrielle Brink, Virginia Commonwealth University

*Candidate Selection in Teams: Be the Best or Surround Yourself with the Best?*
Jeremy Lill, The University of Kansas
Michael John Majerczyk, Georgia State University
Ivo D. Tafkov, Georgia State University
Discussant: Nathan Mecham, University of Pittsburgh

*The Impact of Input Information in the Performance Report on Employee Performance*
Tyler F. Thomas, University of Wisconsin–Madison
Todd A. Thornock, University of Nebraska–Lincoln
Discussant: Ivo D. Tafkov, Georgia State University

1.02: Corporate Boardrooms (Archival)
Accounting - 1.8 CH

Moderator: Lu Yang, Monash University

*Big Shoes to Fill: CEO Turnover and Pre-Appointment Firm Performance*
Miguel A. Minutti-Meza, University of Miami
Dhananjay Nanda, University of Miami
Rosy Xu, University of Miami
Discussant: Dan Weiss, Tel Aviv University

*Board Risk Oversight and Environmental and Social Responsibility*
Carolyn Victoria Deller, University of Pennsylvania
Christopher Ittner, University of Pennsylvania
Hami Amiraslani, INSEAD
Thomas Keusch, INSEAD
Discussant: Lu Yang, Monash University
Board Meetings and the Information Gap Between Managers and Independent Directors
Yijing Jiang, Boston University
Discussant: Xiaotao Kelvin Liu, Northeastern University

1.03: Control Systems (Experimental)
Accounting - 1.8 CH
Moderator: Lan Guo, Wilfrid Laurier University

Identified Motivation and the Asymmetric Effects of Informal Control Systems on Subordinate Behavior
Jonathan Kugel, Georgia Institute of Technology
Discussant: Tyler F. Thomas, University of Wisconsin–Madison

Who Gets Stitches? The Effects of Rewarding Whistleblowers and Protecting Their Identity on Subsequent Cooperation
Ryan David Sommerfeldt, University of Illinois at Urbana-Champaign
Discussant: Jonathan Kugel, Georgia Institute of Technology

The Effects of Return on Investment and Residual Income Measures on Risk-Taking in Capital Investment Decisions
Jason Brown, Indiana University Bloomington
Patrick Ryan Martin, University of Pittsburgh
Geoff B. Sprinkle, Indiana University Bloomington
Dan Way, Clemson University
Discussant: Lan Guo, Wilfrid Laurier University

1.04: Costing Systems and Cost Behavior (Mixed Methods)
Accounting - 1.8 CH
Moderator: Ranjani Krishnan, Michigan State University

Cost Stickiness and Credit Risk
Carsten Homburg, University of Cologne
André Hoppe, University of Cologne
Julia Nasev, Ludwig Maximilian University of Munich
Kristina Reimer, University of Cologne
Marliese Uhrig-Homburg, Karlsruhe Institute of Technology
Discussant: Sangmok Lee, Michigan State University

Do Tax Differences Benefit or Hurt Internal Decision Making? The Effects of Controller Compensation on Costing System Design
Eddy Cardinaels, Tilburg University
Qinwei Chi, Tilburg University
Wenjing Li, Jinan University
Huaxiang Yin, Nanyang Technological University
Discussant: Ranjani Krishnan, Michigan State University
Managerial Ability and Cost Rigidity
Rong Huang, Fudan University
Yan Yan, Fairleigh Dickinson University
Discussant: Raj Mashruwala, University of Calgary

1.05: Firm Behavior
Accounting - 1.8 CH

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

Operating Decisions in the Afterglow of Spike in Business Activities: Evidence from Banks
Hariharan Ramasubramanian, Michigan State University
Discussant: Rong Huang, Fudan University

Operating Leverage and Discretionary Investment
Kyonghee Kim, Michigan State University
Sangmok Lee, Michigan State University
Discussant: Matthias D Mahlendorf, Frankfurt School of Finance & Management

Management Accounting and Marketing Capabilities of Firms—The Role of Competition
Timur Pasch, Utrecht University
Paula Van Veen-Dirks, University of Groningen
Frank Verbeeten, University of Amsterdam
Discussant: Markus Wabnegg, WU Vienna University of Economics and Business

2021 CGMA Teaching Symposium
Tuesday, January 5, 2021

2:30 pm–3:20 pm EST
Three Quick and Easy Ways to Add Data Analytics to Your Managerial Course
Accounting - 1.0 CH

Introduction: Thomas W. Vance, Colorado State University
Margaret Shackell, Ithaca College

3:30 pm–4:20 pm EST
Materials for Teaching Lean Accounting
Accounting - 1.0 CH

Introduction: Thomas W. Vance, Colorado State University
Larry Grasso, Central Connecticut State University
Concurrent Sessions

2.01: IMA Session: Current Developments in Revenue and Profitability Analytics
Moderator: Monte R. Swain, Brigham Young University

Panelists: Julie Harrison, The University of Auckland
Larry White, Resource Consumption Accounting Institute
Jennifer Wolfenbarger, VP, CFO Global Quality & Business Operations, Stryker Corp.
Robert Ycmat, CFO, Revere Health

The session will begin by introducing IMA Profitability Analytics (PA) Framework as context, and then provide an overview of a recent IMA Statement of Management Accounting (SMA), “Revenue Management Fundamentals.” The SMA provides an essential foundation for understanding revenue management (RM) and how management accountants can work effectively with their organizations to design systems that capture and analyze revenue drivers to improve their organizations’ profitability. It includes a descriptive framework for identifying improvement opportunities in an organization’s RM practices. The professionals on the panel will share their thoughts on the PA and RM models and how they might be applied in their companies, followed by Q&A.

Learning objectives—attend this session to:

• Connect to a new comprehensive model for management accounting practice and curricula
• Introduce a self-assessment process for identifying improvement opportunities in an organization’s revenue management practices
• Expand the scope of traditional cost and management curriculum to include revenue management
• Develop causal models for both revenues drivers and cost drivers to improve the value of the FP&A process

Monte R. Swain, Moderator, Brigham Young University

Panelists: Larry White, Resource Consumption Accounting Institute
Julie Harrison, The University of Auckland, New Zealand
Robert Ycmat, CFO, Revere Health
Jennifer Wolfenbarger, VP, CFO Global Quality & Business Operations, Stryker Corp.
2.02: Control Systems (Experimental)

Accounting - 1.8 CH

Moderator: Kun Huo, Western University

What Are You Hiding? The Strategic Use of Pay Secrecy and its Effects on Managerial Honesty
Conor Brown, University of Pittsburgh
Discussant: James Wilhelm, Chapman University

The Effect of Pay Dispersion Reduction Explanation on Fairness and Effort of Lower- and Higher-Paid Employees
Hsihui Chang, Drexel University
Lei (Tony) Chen, Peking University
Dhinu Srinivasan, University of Pittsburgh
Todd A. Thornock, University of Nebraska–Lincoln
Discussant: Sohee Kim, University of Kentucky

Do Performance-Contingent Incentives Help or Hinder Divergent Thinking?
Michael Glenn Williamson, University of Illinois at Urbana-Champaign
Steven J. Kachelmeier, The University of Texas at Austin
Alan Webb, University of Waterloo
Discussant: Kun Huo, Western University

2.03: Beyond Profits (Archival)

Accounting - 1.8 CH

Moderator: Steve Wu, Western University

Spread the ESG Wealth: An Examination of the Role of Shared Directors in the Diffusion of ESG Reporting Practices
Jacqueline J. Wukich, Case Western Reserve University
Erica Neuman, Case Western Reserve University
Discussant: Eddy Cardinaels, Tilburg University

Adopting CSR Performance Measures into Executives’ Compensation Contracts: Does Board Experience Matter?
Lu Yang, Monash University
Discussant: Aishwarrya Deore, Michigan State University

Copycat Behavior in CSR Incentive Contracts: The Role of Board Interlocks
Charlotte Antoons, KU Leuven
Liesbeth Bruynseels, KU Leuven
Eddy Cardinaels, Tilburg University
Discussant: Steve Wu, Western University
Tuesday, January 5, 2021 (continued)

5:00 pm–6:30 pm EST

2.04: Product Markets and Customers (Mixed Methods)

Accounting - 1.8 CH

Moderator: Fei Du, University of Illinois at Urbana-Champaign

Common Ownership, Executive Compensation, and Product Market Competition
Matthew Bloomfield, University of Pennsylvania
Henry L. Friedman, University of California, Los Angeles
Hwa Young Kim, University of California, Los Angeles
Discussant: MJ Kim, University of Illinois at Urbana-Champaign

Mary Ellen Carter, Boston College
Jen Choi, Emory University
Karen L. Sedatole, Emory University
Discussant: Michal Matejka, Arizona State University

Is Tone at the Top Heard by Customers? The Effects of a Cultural Control on Non-Financial Outcomes
Mathilde Verschaeve, KU Leuven
Alexandra Van den Abbeele, KU Leuven
Eddy Cardinaels, Tilburg University
Dieter Smeulders, KU Leuven
Discussant: Fei Du, University of Illinois at Urbana-Champaign

2.05: Control Systems (Mixed Methods)

Accounting - 1.8 CH

Moderator: Farah Maham Arshad, University of Manchester

Organizational Identity and Performance in Compensation Contracts: Theory and Evidence
Toshiaki Wakabayashi, Sophia University
Makoto Kuroki, Yokohama City University
Discussant: Farah Maham Arshad, The University of Manchester

Costing System Design and the Opportunistic Consumption of Slack: Can Reporting the Cost of Unused Capacity Direct Effort to Extra-Role Behavior?
Sophie Maussen, Ghent University
Discussant: Qinwei Chi, Tilburg University

From Online Content to Offline Results: Effects of a Best Practices Initiative on an Enterprise Social Network
Shelley Li, University of Southern California
Tatiana Sandino, Harvard University
Discussant: Ewelina Forker, Emory University

6:30 pm–7:00 pm

IMA Break
Concurrent Sessions

3.01: Executives and Supervisors (Mixed Methods)
Accounting - 1.8 CH

Moderator: TBA

When Your Supervisor Underperforms: The Role of Process Feedback and The Formality of Feedback
Kristof Stouthuysen, Vlerick Business School / KU Leuven
Tineke Distelmans, Vlerick Business School / KU Leuven
Hendrik Slabbinck, Universiteit Gent
   Discussant: Wenqian Hu, Georgia Institute of Technology

Concavity of Firm Performance Along CEO Tenure
Lior Adam, Tel-Aviv University
Dan Weiss, Tel Aviv University
   Discussant: Stefan Illich-Edlinger, University of St. Gallen

Implications of a CFO’s Dual Accountability for Communication in Strategic Decision-Making
Stefan Illich-Edlinger, University of St. Gallen
   Discussant: Dan Way, Clemson University

3.02: Employee Rewards and Feedback (Mixed Methods)
Accounting - 1.8 CH

Moderator: Ala Ahmed Mokhtar, University of Waterloo

Work for Money: the Behavioral Effects of Feedback Format on Employees’ Performance
Lulu Di, Jinan University
Wei Jiang, Jinan University
Jason Kuang, Georgia Institute of Technology
Suyun (Sue) Wu, Georgia Institute of Technology
   Discussant: Todd A. Thornock, University of Nebraska–Lincoln

Does the Effect of Reward Frequency on Performance Depend on Reward Type?
Andrew H. Newman, University of South Carolina
Ivo D. Tafkov, Georgia State University
Nathan Waddoups, University of Denver
Grazia Xiong, University of South Carolina
   Discussant: Wioleta Celina Olczak, Marquette University
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: Ala Ahmed Mokhtar, University of Waterloo

3.03: Performance Measurement and Evaluation (Mixed Methods)
Accounting - 1.8 CH
Moderator: Maximilian Margolin, RSM Erasmus University

Disentangling the Bright and Dark Sides of Transparency—An Integrated Analysis of Psychological Consequences
Daniel Schaupp, WHU–Otto Beisheim School of Management
Utz Schaeffer, WHU–Otto Beisheim School of Management
Till Remmers, WHU–Otto Beisheim School of Management
Discussant: Hrishikesh Desai, Arkansas State University

Managers’ Self-Serving Incentives: Information Avoidance in Performance Evaluation
Farah Maham Arshad, The University of Manchester
Discussant: Margaret B Shackell, Ithaca College

Delegation of Task Allocation Authority and the Value of Communication When Performance Measures are Imperfect
Anna Rohlfing-Bastian, Goethe-Universität Frankfurt
Anja Schöttner, Humboldt University of Berlin
Discussant: Maximilian Margolin, RSM Erasmus University

3.04: Innovation and Creativity (Mixed Methods)
Accounting - 1.8 CH
Moderator: David Stubing, George Mason University

Nonfinancial Performance Measures and Risk Taking: Evidence from the Oil and Gas Industry
M. J. Kim, University of Illinois at Urbana-Champaign
Discussant: Isabella Grabner, WU Vienna University of Economics and Business

Innovation Orientation and Employee Non-Wage Compensation
Yingfei (Fiona) Wang, National University of Singapore
Discussant: Christoph Feichter, WU Vienna University of Economics and Business

Team Structure for Tough Cookies: An Empirical Study of Team Resilience in Creative Teams
Aleksandra Klein, WU Vienna University of Economics and Business
Discussant: Tineke Distelmans, Vlerick Business School / KU Leuven
### 3.05: Incentives and Compensation (Experimental)

*Accounting - 1.8 CH*

**Moderator:** Michael Majerczyk, Georgia State University

*The Joint Effects of a Manager's Level of Narcissism and Incentive Scheme on Employee Effort*

Miriam Kristina Maske, Bundeswehr University Munich  
Matthias Sohn, European University Viadrina  
Bernhard Hirsch, Bundeswehr University Munich  
**Discussant:** Darin Holderness, West Virginia University

*Pay for Quantity or Time? Implications for Worker Speed and Quality*

Carolyn Victoria Deller, University of Pennsylvania  
Santiago Gallino, University of Pennsylvania  
**Discussant:** Jacob Theodore Zureich, Emory University

*Uncertain Gifts: How Much Does Good Intent Matter?*

Andreas Ostermaier, University of Southern Denmark  
Peter Schaefer, Technical University of Munich  
**Discussant:** Michael Majerczyk, Georgia State University

### 2021 CGMA Teaching Symposium

**Wednesday, January 6, 2021**

#### 2:30 pm–3:20 pm EST

**Six Strategies for Increasing Engagement in Any Accounting Class**  
*Accounting - 1.0 CH*

**Introduction:** Matthew T. Sooy, Western University  
Wendy Tietz, Kent State University

#### 3:30 pm–4:20 pm EST

**Course Design, Assessment, and Academic Integrity: A Student Panel**  
*Accounting - 1.0 CH*

**Moderator:** Matthew T. Sooy, Western University

Panelists: Alaa Malik, Undergraduate, Tulane University  
Anna Mar, Recent Graduate, Portland State University  
Divine Nwaokocha, Graduate, Western University  
Zach Wagner Taylor, Graduate, The Pennsylvania State University
Concurrent Sessions

4.01: Performance Measurement and Evaluation (Experimental)
Accounting - 1.8 CH

Moderator: Michael Yip, University of Illinois-Urbana-Champaign

An fMRI Investigation of the Neurocognitive Processing of Strategies and Measures
William B. Tayler, Brigham Young University
Paul W. Black, Auburn University
Jeffrey Williams, Utah Valley University
Thomas O. Meservy, Brigham Young University
C. Brock Kirwan, Brigham Young University
Discussant: Brian Joseph White, The University of Texas at Austin

Relative Performance Information, Advice-Seeking, and Trust in the Supervisor
Ta-Tung Stephanie Cheng, University of Wyoming
Discussant: Andrew H. Newman, University of South Carolina

Differing Perceptions of and Preferences for Human-Driven and Artificial Intelligence-Driven Evaluation Systems
Jasmijn Bol, Tulane University
Conner Brown, University of Pittsburgh
Lisa LaViers, Tulane University
Discussant: Michael Yip, University of Illinois at Urbana-Champaign

4.02: Monitoring and Incentives (Archival)
Accounting - 1.8 CH

Moderator: Fei Du, University of Illinois-Urbana-Champaign

Gender Differences in Monitoring and the Leadership Gap
Fei Du, University of Illinois at Urbana-Champaign
David Hendrik Erkens, Georgetown University
Kehan Xu, The Chinese University of Hong Kong
Discussant: Jianxin Gong, California State University, Fullerton

How Does Supplemental Employment Impact Primary Employment?
Hashim Zaman, Harvard University
Discussant: Michal Matejka, Arizona State University

Social Performance Incentives in Mission-Driven Firms.
Sun-Moon Jung, Seoul National University
Jae Yong Shin, Seoul National University
Discussant: Fei Du, University of Illinois at Urbana-Champaign
4.03: Control Systems (Experimental)

**Accounting - 1.8 CH**

Moderator: Jeremy Douthit, The University of Arizona

*The Effect of Internal Information Quality on Corporate Social Responsibility Performance*
Brent Lao, Illinois State University
Gregory P. McPhee, Clemson University
   Discussant: Jordan Samet, University of Illinois at Urbana-Champaign

*The Effect of Enabling Controls on Learning-by-Doing*
Yuelong Ma, The University of Western Australia
Stijn Masschelein, The University of Western Australia
   Discussant: Khim Kelly, University of Central Florida

*Rethinking Positive versus Negative Reciprocity: Father Time Weighs In*
Jordan Samet, University of Illinois at Urbana-Champaign
Karl Schuhmacher, Emory University
Kristy L Towry, Emory University
Jacob Theodore Zureich, Emory University
   Discussant: Jeremy Douthit, The University of Arizona

4.04: Control Systems (Archival)

**Accounting - 1.8 CH**

Moderator: Will Demere, University of Missouri

*An Empirical Analysis of Subordinate Performance When the Supervisor Works from Home*
In Gyun Baek, University of Wisconsin–Madison
   Discussant: Ayung Tseng, Indiana University Bloomington

*CEO Overconfidence, Moral Hazard and Investment*
Jie Tian, University of Waterloo
Ramji Balakrishnan, The University of Iowa
George Drymiotes, Texas Christian University
Konduru Sivaramakrishnan, Rice University
Joyce Tian, University of Waterloo
   Discussant: Luke Weiler, San Jose State University

*When and Where Does the Tournament Prize Matter?*
Sang Woo Ahn, Seoul National University
Jeong-Hoon Hyun, NEOMA Business School
Jae Yong Shin, Seoul National University
   Discussant: Will Demere, University of Missouri
4.05: Control Systems (Mixed Methods)

Accounting - 1.8 CH

Moderator: Florian Elsinger, RSM Erasmus University

Communicated Value Statements, Personal Norms and the Intention to Follow Pro-Environmental Behavior
Andson Braga de Aguiar, University of Sao Paulo
   Discussant: Florian Elsinger, RSM Erasmus University

Does Learning by Disaggregating Accelerate Learning by Doing? The Effect of Disaggregation on Demand Forecast Accuracy
Ewelina Forker, Emory University
Isabella Grabner, WU Vienna University of Economics and Business
Karen L. Sedatole, Emory University
   Discussant: Julia Nasev, Ludwig-Maximilians-Universität, Munich

“Faith at Work”: The Role of Religious/Spiritual Values in Management Control
Chris Akroyd, Oregon State University
Heather Lynn Pesch, Oregon State University
   Discussant: Huaxiang Yin, Nanyang Technological University

2021 AAA Management Accounting Section
IMA Doctoral Consortium
Generously Supported by the Institute of Management Accountants
Thursday. January 7, 2021

10:00 am–10:30 am EST

Welcome and Small Group Introductions
Jason Brown, Indiana University, Co-Director of the 2021 IMA Doctoral Colloquium

10:30 am–11:30 am EST

Surviving, Thriving in the PhD Program and Beyond
Personal Development - 1.2 CH

Wei Cai, Columbia University
Khim Kelly, University of Central Florida
Melissa Martin, University of Illinois at Chicago

11:30 am–12:00 pm EST

Break
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<tr>
<th>Time</th>
<th>Session</th>
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| 12:00 pm–1:00 pm EST | Researching Outside the Box  
*Accounting - 1.2 CH*  
Christopher Ittner, University of Pennsylvania |                                                                                   |
| 1:00 pm–1:30 pm EST | A Message from the IMA   
Kip Krumwiede, IMA |                                                                                   |
| 1:30 pm–2:00 pm EST | Break |                                                                                   |
| 2:00 pm–3:00 pm EST | Navigating a Turbulent Job Market  
*Personal Development 1.2 CH*  
Anne Farrell, Miami University  
Christoph Feichter, WU Vienna University of Economics and Business  
Adam Presslee, University of Waterloo |                                                                                   |
| 3:00 pm–3:30 pm EST | Break |                                                                                   |
| 3:30 pm–4:30 pm EST | 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 |                                                                                   |
| 4:30 pm–4:35 pm EST | Closing Comments  
Martin Holzhacker, Michigan State University, Co-Director of the 2021 IMA Doctoral Colloquium | Notes on MAS PhD Student Mentorship Program: Mentorship Program participants should reach out to their assigned faculty mentor to schedule a meeting at their own time. |
2021 CGMA Teaching Symposium
Thursday, January 7, 2021

2:30 pm–3:20 pm EST
Accounting for Slavery: Lessons and Legacies from the Archives of Plantation Slavery
Accounting - 1.0 CH

Introduction: Serena Loftus, Tulane University
Caitlin Rosenthal, Author

3:30 pm–4:20 pm EST
Creating an Anti-Racist Learning Environment
Behavioral Ethics - 1.0 CH

Introduction: Romana Autrey, Willamette University
Alexis Braly James, Construct the Present

5:00 pm–5:50 pm EST
Anti-Racist Classroom Training
Space is limited. Separate registration is required.
Behavioral Ethics - 1.0 CH

Introduction: Romana Autrey, Willamette University
Alexis Braly James, Construct the Present

2021 Management Accounting Section Midyear Meeting:
Research Conference
Friday, January 8, 2021

7:00 am–8:30 am EST
Concurrent Sessions

5.01: IMA Case Presentation: The 360
Margaret H. Christ, The University of Georgia

5.02: Budgeting and Target Setting (Experimental)
Accounting - 1.8 CH

Moderator: Ann C. Dzuranin, Northern Illinois University

The Ratchet Effect in Teams: The Impacts of Learning and Inequity Aversion
Mami Koyama, Kobe University
Discussant: Jongwoon Choi, University of Wisconsin–Madison
Friday, January 8, 2021 (continued)

7:00 am–8:30 am EST

The Effects of Forecast Uncertainty and Time Pressure on Honesty and Hedging in Budget Slack
Anne M. Farrell, Miami University
Sean A. Peffer, University of Kentucky
Kristian Rotaru, Monash University
Axel Klaus-Dieter Schulz, La Trobe University
   Discussant: Grazia Xiong, University of South Carolina

The Effect of Past Performance and Task Type on Managers’ Target Setting Decisions: An Experimental Investigation
Markus C. Arnold, University of Bern
Martin Artz, University of Münster
Ivo D. Tafkov, Georgia State University
   Discussant: Ann C. Dzuranin, Northern Illinois University

5.03: Chief Executive Officers (Archival)
Accounting - 1.8 CH

Moderator: Mirko Stanislav Heinle, University of Pennsylvania

Structure Homogeneity in CEO Compensation.
Danya Mi, Georgia State University
   Discussant: Ana Maria Albuquerque, Boston University

The Conflict Between Chief Executive Officer Power and Different Measures of Environmental Disclosure.
Jacqueline J. Wukich, Case Western Reserve University
   Discussant: Monica Kabutey, University of North Texas

Relative Performance Evaluation and Disclosure Substitution
Melissa Martin, University of Illinois at Chicago
Oscar Timmermans, Maastricht University
   Discussant: Mirko Stanislav Heinle, University of Pennsylvania

5.04: Incentives and Compensation (Experimental)
Accounting - 1.8 CH

Moderator: Victor Maas, University of Amsterdam

Enhancing the Sorting Role of Promotions: The Effect of Learning Responsibility
Virginia Galster, WHU–Otto Beisheim School of Management
Utz Schaeffer, WHU–Otto Beisheim School of Management
Victor van Pelt, WHU–Otto Beisheim School of Management
   Discussant: Heba Yousef M. Abdel-Rahim, University of Toledo
7:00 am–8:30 am EST

The Effects of Managerial Discretion in Settings with Multiple Effort Dimensions: Experimental Evidence
Markus C. Arnold, University of Bern
Kai Alexander Bauch, University of Bern
Discussant: Gregory P. McPhee, Clemson University

In Search of Informed Discretion (Revisited): Are Managers Concerned about Appearing Selfish?
Bart Dierynck, Tilburg University
Jesse van der Geest, Tilburg University
Victor van Pelt, WHU–Otto Beisheim School of Management
Discussant: Victor Maas, University of Amsterdam

5.05: Performance Measures and Innovation (Mixed Methods)
Accounting - 1.8 CH
Moderator: Karl Schuhmacher, Emory University

The Impact of Private Channel on Information Disclosure - Evidence from Board Network and R&D Narrative
Jing Dai, Southwestern University of Finance and Economics
Nan Hu, Xi’an Jiaotong University
Rong Huang, Fudan University
Xingnan Xue, Xi’an Jiaotong University
Discussant: Jeremiah Bentley, University of Massachusetts Amherst

Performance Evaluation for R&D-Employees: The Drawbacks of Nonfinancial Measures and How to Mitigate Them
Markus Wabnegg, WU Vienna University of Economics and Business
Discussant: Daniel Schaupp, WHU–Otto Beisheim School of Management

The Oscar Curse in the Open Innovation Community: The Effects of Discretionary Recognition Reward on the User’s Subsequent Innovation Performance
Erdem Dogukan Yilmaz, INSEAD
Shanming Liu, ESSEC Business School
Discussant: Karl Schuhmacher, Emory University

8:30 am–9:00 am EST

Wiley Coffee Break
2021 CGMA Teaching Symposium
Friday, January 8, 2021

2:30 pm–3:20 pm EST

Accounting Education: Looking Back and Looking Ahead
*Accounting - 1.0 CH*

Moderator: Joel A. Owens, Portland State University
Panelists: Tracie Miller-Nobles, Austin Community College
Martin E. Persson, University of Illinois at Urbana-Champaign

3:30 pm–4:20 pm EST

On the Future of Academia: Hearing from Chairs and Deans
*Accounting - 1.0 CH*

Moderator: Joel A. Owens, Portland State University
Panelists: Markus Ahrens, Saint Louis Community College, Meramec
Ella Mae Matsumura, University of Wisconsin
Lynnette Woods, Shaw University

2021 Management Accounting Section Midyear Meeting: Research Conference
Friday, January 8, 2021 (continued)

5:00 pm–6:30 pm EST

Concurrent Sessions

6.01: Informal Control and Contract Framing (Experimental)
*Accounting - 1.8 CH*

Moderator: Elien Voermans, KU Leuven

_The Effect of Charitable Prosocial Contracts versus Cash Contracts on Employee Effort and Misreporting_
Joseph Johnson, University of Central Florida
Khim Kelly, University of Central Florida
Yu Tian, University of Central Florida

_Discussant:_ Zhiping Mao, The University of Arizona

_Ambiguous Sticks and Carrots: The Effect of Contract Framing and Payoff Ambiguity on Employee Effort_
Joe Burke, Indiana University Bloomington
Kristy L. Towry, Emory University
Donald Young, Indiana University
Jacob Theodore Zureich, Emory University

_Discussant:_ Conor Brown, University of Pittsburgh
5:00 pm–6:30 pm EST

Moving from Carrots and Sticks to Peas and Carrots: The Importance of Organizational Culture When Choosing Contract Frames
Jeffrey Hales, The University of Texas at Austin
Wenqian Hu, Georgia Institute of Technology
Jordan Samet, University of Illinois at Urbana-Champaign
Discussant: Elien Voermans, KU Leuven

6.02: White Collar Crime (Mixed Methods)
Accounting - 1.8 CH
Moderator: Hariharan Ramasubramanian, Michigan State University

Layers of Accountability: The Influential Mechanisms that Push Individuals to Participate in Group Fraud or Support Their Resistance
Christie Hayne, University of Illinois at Urbana-Champaign
Pujawati Mariestha Gondowijoyo, Queen’s University
Pamela Rae Murphy, Queen’s University
Discussant: Heather Lynn Pesch, Oregon State University

Seeking Justice: CEO Pay Ratio and Employee Whistleblowing
John H. Evans III, University of Pittsburgh
Mark Ma, University of Pittsburgh
Discussant: Hariharan Ramasubramanian, Michigan State University

Contract Features and the Informativeness of Insider Trades
Brian Cadman, The University of Utah
Mate Szeles, University of Amsterdam
Discussant: Peter Demerjian, University of Illinois at Chicago

6.03: Budgeting and Target Setting (Mixed Methods)
Accounting - 1.8 CH
Moderator: Pablo Casas-Arce, Arizona State University

Budgetary Process from the Perspective of Clinical Managers
Gisele Cristina Santos, University of Sao Paulo
Carlos Alberto Grespan Bonacim, University of Sao Paulo
Discussant: Staci Kenno, University of Detroit Mercy

Target Setting in Hierarchies: The Role of Middle Managers
Jan Bouwens, University of Amsterdam
Christian Hofmann, Ludwig Maximilian University of Munich
Nina Schwaiger, Ludwig Maximilian University of Munich
Discussant: Pablo Casas-Arce, Arizona State University

Capital Budgeting Decisions, Cash Flow Forecasts, and Management Accountants’ Motivated Reasoning: A Field Study
Marc Wouters, Karlsruhe Institute of Technology
Discussant: Christie Hayne, University of Illinois at Urbana-Champaign
Friday, January 8, 2021 (continued)

5:00 pm–6:30 pm EST

6.04: Management Control (Mixed Methods)
Accounting - 1.8 CH

Moderator: J. Christian Plesner Rossing, University of Tampa

Measurement Diversity and Subjectivity of Performance Targets: A Field Study of Goal Perceptions, Feedback-Seeking Behavior, and Extrinsic Satisfaction
Lorenzo Patelli, University of Denver
   Discussant: Jasmijn Bol, Tulane University

Framing of Healthcare Performance in China’s Public Hospital Field: An Ethnographic Study
Pingli Li, University of Southampton
Xuegang Cui, Beijing Normal University
   Discussant: Ryan Stack, Queens University

How to Mitigate the Loss of Creative Talent: A Multilevel Management Control Perspective
Isabella Grabner, WU Vienna University of Economics and Business
Mischa Seiter, University of Ulm
Markus Wabnegg, WU Vienna University of Economics and Business
Henning Wirth, Zeppelin University
   Discussant: J. Christian Plesner Rossing, University of Tampa

6.05: Feedback and Team Dynamics
Accounting - 1.8 CH

Moderator: Richard D. Mautz, The University of Georgia

Demand-Driven Feedback Systems and Employee Creativity
Bart Dierynck, Tilburg University
Cardin Masselink, Tilburg University
   Discussant: Xinyu Zhang, Cornell University

Role of Team Identity and Transactive Memory in Team Effectiveness
Aishwarya Deore, Michigan State University
Ranjani Krishnan, Michigan State University
Xue Yang, Michigan State University
   Discussant: Suyun Wu, Georgia Institute of Technology

Does Feedback Matter? The Impact of Incentive Type and Feedback on Creativity
Alisa Gabrielle Brink, Virginia Commonwealth University
Bernhard E. Reichert, Virginia Commonwealth University
Matt Matthew Sarji, Virginia Commonwealth University
   Discussant: Richard D. Mautz, The University of Georgia
Award Presentations
Midyear Meeting Awards

Midyear Meeting Best Paper Award

*CPA Canada Journal of Management Accounting Research* Best Paper

AICPA Impact on Management Accounting Practice Award

AICPA Lifetime Contribution to Management Accounting Award

Annual Meeting Awards

Best Early Career Researcher

Best Management Accounting Paper

IMA Jim Bulloch Award

IMA Outstanding Doctoral Dissertation

IMA Outstanding Doctoral Dissertation Runner Up

Notable Contribution to Management Accounting Literature

Management Accounting Section President Service Award
JMAR Forum: The Interface between Managerial Accounting and Tax
Saturday, January 9, 2021

10:45 am–12:15 pm EST

**JMAR Forum: The Interface between Managerial Accounting and Tax**

*Tax - 1.8 CH*

Chair: Eva Labro, *JMAR* Senior Editor, The University of North Carolina at Chapel Hill

Plenary Speaker: Scott Dyreng, Duke University, *JMAR* Special Interest Forum on the Interface between Managerial Accounting and Tax, Guest Editor

*Board Risk Oversight and Corporate Tax-Planning Practices*
Mark Beasley, North Carolina State University
Nathan Goldman, North Carolina State University
Kristin Lewellen, North Carolina State University
Michelle McAllister, Northern Arizona University

*Transfer Pricing and Location Choice of Intangibles—Spillover and Tax Avoidance Through Profit Shifting*
Rebecca Reineke, Leibniz University Hannover
Katrin Weiskirchner-Merten, WU Vienna University of Economics and Business

*International Transfer Pricing: MNE Dependency on Knowledge of External Tax Consultants*
Martine Cools, KU Leuven
J. Christian Plesner Rossing, University of Tampa

Panelists: Martine Cools, KU Leuven
Scott Dyreng, Duke University
Nathan Goldman, North Carolina State University
Katrin Weiskirchner-Merten, WU Vienna University of Economics and Business