

Management Accounting Section



**American
Accounting
Association**

Management
Accounting

2022 Management Accounting Section Virtual Midyear Meeting: Research Conference, IMA Doctoral Colloquium, and CGMA Teaching Symposium

January 6–8, 2022

#AAA2022MAS

#AAAbacktogether

A Special Thank You to Our Meeting Sponsors

We are grateful to the Association of International Certified Professional Accountants, the unified voice of AICPA and CIMA, for their sponsorship of the CGMA Teaching Symposium. We are also grateful for their support of the Lifetime Contribution to Management Accounting Award and the Impact on Management Accounting Practice Award.



Association
of International
Certified Professional
Accountants®

The unified voice of AICPA and CIMA



CGMA®

We are grateful to the IMA for their sponsorship of the Doctoral Colloquium. We are also grateful for their support for the Jim Bulloch Award and Outstanding Doctoral Dissertation Award.



The Association of
Accountants and
Financial Professionals
in Business

We are grateful to Chartered Professional Accountants Canada for their sponsorship of the JMAR Best Paper Award.



We are grateful to Wiley for their sponsorship of Friday Morning Break.

WILEY

Table of Contents

Officers	2
Outstanding Reviewer Award.....	3
Reviewers	5
Speaker Biography	12
IMA Doctoral Colloquium	13
Daily Schedule	15
IMA Doctoral Colloquium Attendees	36
Meeting Attendees	38
Future Meetings	47
At-A-Glance	48



American Accounting Association is registered with the National Association of State Boards of Accountancy (NASBA), as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.NASBARegistry.org

Officers

President

Willie Choi, University of Wisconsin–Madison

President-Elect

Michael G. Williamson, University of Illinois at Urbana-Champaign

Past President

Isabella Grabner, WU Vienna University of Economics and Business

Secretary/Treasurer

William T. Mitchell, University of Massachusetts

Midyear Meeting Coordinators

Midyear Meeting Co-Coordinator

Markus C. Arnold, University of Bern

Midyear Meeting Co-Coordinator

Margaret H. Christ, University of Georgia

Midyear Meeting Teaching Symposium-Co-Coordinator

Romana L. Autrey, Willamette University

Midyear Meeting Teaching Symposium-Co-Coordinator

Matthew T. Sooy, Western University

IMA Doctoral Colloquium Co-Chair

Martin Holzhacker, Michigan State University

IMA Doctoral Colloquium Co-Chair

Laura Wang, University of Illinois at Urbana-Champaign

CGMA Teaching Symposium Planning Committee

Matthew Sooy (Lead), Ivey Business School at Western University

Romana Autrey (Co-Lead), Atkinson Graduate School of Business at Willamette University

Vic Anand, Gies College of Business at University of Illinois Urbana-Champaign

Jennifer Cainas, Muma College of Business at University of South Florida

Joel A. Owens, Portland State University

For a complete listing of 2022 Management Accounting Leadership, please see
aaahq.org/MAS/About/Officers

Outstanding Reviewer Award

This year we would like to recognize the following reviewers whose contribution was particularly valuable to the organizers and who had a large impact on their decisions.

Hami Amiraslani, INSEAD
Ashley Austin, University of Richmond
Dirk Black, University of Nebraska–Lincoln
Conner Blake, University of Massachusetts Amherst
Alisa Brink, Virginia Commonwealth University
Hrishikesh Desai, Arkansas State University
Shane Dikolli, University of Virginia
Florian Droese, University of Münster
Annie Farrell, Miami University
Ewelina Forker, Emory University
Susanna Gallani, Harvard University
Robert Grasser, University of South Carolina
Lawrence Grasso, Central Connecticut State University
Mirko Heinle, University of Pennsylvania
Janina Hornbach, Uppsala University
Wenqian Hu, Georgia Institute of Technology
Kun Huo, Western University
Judith Künneke, Tilburg University
Eva Labro, University of North Carolina
Mary Lee, The University of Utah
Theresa Libby, University of Central Florida
Harlow Loch, Michigan State University
Serena Loftus, Kent State University
Zhiping Mao, The University of Arizona
Maximillian Margolin, Erasmus University
Patrick Martin, University of Pittsburgh
Cardin Masselink, Tilburg University
Michal Matejka, Arizona State University
Mina Pizzini, Texas State University
Arthur Posch, University of Bern
Adam Presslee, University of Waterloo
Qinnan Ruan, Tilburg University
Steve Salterio, Queen's University
Jordan Samet, University of Illinois at Urbana-Champaign
Peter Schaefer, Technische Universität München
Utz Schaeffer, WHU–Otto Beisheim School of Management
Nina Schwaiger, Ludwig Maximilian University of Munich
Jee-Eun Shin, University of Toronto
Thomas Simon, University of Mannheim
Ryan Sommerfeldt, University of Illinois at Urbana-Champaign
Kyle Stubbs, Utah Valley University
Matthäus Tekathen, Concordia University
Oscar Timmermans, Maastricht University

Outstanding Reviewer Award (continued)

Markus Wabnegg, WU Vienna University of Economics and Business

Nathan Waddoups, University of Denver

Laura Wang, University of Illinois at Urbana-Champaign

Dan Way, Clemson University

Alan Webb, University of Waterloo

Martin Wiernsperger, WU Vienna University of Economics and Business

James Wilhelm, Chapman University

Marc Wouters, Karlsruhe Institute of Technology

Jake Zureich, Tilburg University

Reviewers

We wish to thank the following reviewers for their assistance with the conference submissions this year.

Khaled Abdulsalam, University of Oregon
Seung Kyo Ahn, University of Wisconsin–Madison
Christopher Akroyd, University of Canterbury
Hami Amiraslani, INSEAD
Ben Angelo, Ball State University
Charlotte Antoons, KU Leuven
Markus C. Arnold, University of Bern
Martin Artz, University of Münster
Tyler Atanasov, The Ohio State University
Ashley Austin, University of Richmond
In Gyun Baek, National University of Singapore
Leah Baer, University of Missouri
Young Il Baik, University of Illinois at Urbana-Champaign
Wendy J. Bailey, Arizona State University
Ramji Balakrishnan, The University of Iowa
Nicole Bastian Johnson, No Affiliation
Sudipta Basu, Temple University
Kai Alexander Bauch, University of Bern
David S. Bedford, University of Technology Sydney
Jeremiah Bentley, University of Massachusetts Amherst
Leslie Berger, Wilfrid Laurier University
Dirk E. Black, University of Nebraska–Lincoln
Paul Black, Auburn University
Conner R. Blake, University of Massachusetts Amherst
Jonathan David Bonham, The University of Chicago
Sara Bormann, Goethe University
Jan Bouwens, University of Amsterdam
Andson Braga de Aguiar, University of Sao Paulo
Kristine M. Brands, United States Air Force Academy
Alisa Gabrielle Brink, Virginia Commonwealth University
Jason Brown, Indiana University Bloomington
Alexander Bruggen, Maastricht University
Steve Buchheit, The University of Alabama
Joe Burke, Indiana University Bloomington
Michael Burkert, No Affiliation
Laurie Burney, Baylor University
Dmitri Byzalov, Temple University
Wei Cai, Columbia University
Jennifer M. Cainas, University of South Florida
James N. Cannon, Utah State University
Eric W. Chan, The University of Texas at Austin
Hsihui Chang, Drexel University
Christopher Chapman, University of Bristol

Reviewers (continued)

Clara Chen, University of Illinois at Urbana-Champaign
Mandy Man-sum Cheng, UNSW Sydney
Stephanie Cheng, University of Wyoming
Qinwei Chi, Jinan University
Jeh-Hyun Cho, The University of Scranton
Jen Choi, Emory University
Margaret H. Christ, University of Georgia
Dane M. Christensen, University of Oregon
Christopher Dahlvig, Linfield University
Nicola Dalla Via, Libera Università di Bolzano
Antonio Davila, No Affiliation
Henri C. Dekker, Vrije Universiteit Amsterdam
Will Demere, University of Missouri
Aishwarya Deore, Michigan State University
Hrshikesh Desai, Arkansas State University
Liliana Dewaele, Open Universiteit
Bart Dierynck, Tilburg University
Shane S. Dikolli, University of Virginia
Angelo Ditillo, Bocconi University
Hannes Doering, No Affiliation
Jeremy Douthit, The University of Arizona
Andrea R. Drake, Louisiana Tech University
Florian Droese, No Affiliation
Kelsey Kay Dworkis, University of Denver
Ann C. Dzurainin, Northern Illinois University
Emrah Ekici, University of Wisconsin–Eau Claire
Florian Elsinger, RSM Erasmus University
Christoph Enderich, ESSEC Business School
Ellen Engel, The University of Illinois at Chicago
Shihui Fan, Kent State University
Shunlan Fang, Kent State University
Anne M. Farrell, Miami University
Michael Farrell, University College Cork
Sukari Farrington, Monash University
Christoph Feichter, WU Vienna University of Economics and Business
Andrew J. Felo, Susquehanna University
Nicholas J. Fessler, Western Kentucky University
Krista Fiolleau, University of Waterloo
Konstantin Flassak, Ludwig Maximilian University of Munich
Ewelina Forker, Emory University
Henry L. Friedman, University of California, Los Angeles
Susanna Gallani, Harvard University
Virginia Viktoria Galster, WHU–Otto Beisheim School of Management
Jace Garrett, Clemson University
Jonathan Gay, University of South Carolina
Walaa Ghazy, Auckland University of Technology
Razvan S. Ghita, University of Amsterdam

Reviewers (continued)

Brandon Gipper, Stanford University
Nathan Chad Goldman, North Carolina State University
James Gong, California State University, Fullerton
Maurice Gosselin, Université Laval
Isabella Grabner, WU Vienna University of Economics and Business
Robert A. Grasser, University of South Carolina
Lawrence P. Grasso, Central Connecticut State University
Konstantin Gruen, WU Vienna University of Economics and Business
Hayden Gunnell, Emory University
Lan Guo, Wilfrid Laurier University
Katlíjn Haesebrouck, Maastricht University
Haihong He, California State University, Los Angeles
Gary W. Hecht, University of Illinois at Urbana-Champaign
Mirko S. Heinle, University of Pennsylvania
Christoph Hoerner, Tilburg University
Christian Hofmann, Ludwig Maximilian University of Munich
Darin K. Holderness, West Virginia University
Martin K. Holzhaecker, Michigan State University
André Hoppe, KU Leuven
Janina Hornbach, Uppsala University
Wenqian Hu, Georgia Institute of Technology
Yaqin Hu, McMaster University
Rong Huang, Fudan University
Kun Huo, Western University
Jacqueline Jarosz Wukich, Case Western Reserve University
Yuan ji, The University of Texas at Arlington
Nan Jiang, Universitat Pompeu Fabra
Joseph Johnson, University of Central Florida
Jason Jordan, University of North Texas
Monica Kabutey, University of North Texas
Khim Kelly, University of Central Florida
Kassian Kenner, International Performance Research Institute
Thomas Keusch, INSEAD
Hwa Young Kim, University of California, Los Angeles
Kyonghee Kim, Michigan State University
Minjeong Kim, University of Wisconsin–Madison
Natalie Kyung Won Kim, IE University
Sohee Kim, University of Kentucky
Aleksandra Klein, WU Vienna University of Economics and Business
Lisa Knacker, Goethe University
Thorsten Knauer, No Affiliation
Peter Kroos, University of Amsterdam
Anil S. Kshatriya, University of Amsterdam
Jason Kuang, Georgia Institute of Technology
Jonathan Kugel, Christopher Newport University
Judith Künneke, Tilburg University
Makoto Kuroki, Yokohama City University

Reviewers (continued)

Eva Labro, The University of North Carolina at Chapel Hill
Jan Lampe, WHU–Otto Beisheim School of Management
Eugie Lee, Arizona State University
Mary Lee, The University of Utah
Sangmok Lee, Michigan State University
Justin Leiby, University of Illinois at Urbana-Champaign
Pingli Li, The University of Southampton
Shelley Xin Li, No Affiliation
Tianpei Li, Florida Atlantic University
Wei Li, University of Washington, Bothell
Yucheng Liang, Carnegie Mellon University
Theresa A. Libby, University of Central Florida
Jeremy Lill, The University of Kansas
Jaeseong Lim, Coastal Carolina University
Ting-Ting Lin, Ohio University
Jiahe Liu, Louisiana State University
Peina Liu, Georgia Institute of Technology
Xiaotao Kelvin Liu, Northeastern University
Harlow Loch, Michigan State University
Serena Loftus, Tulane University
Sofia Lourenco, No Affiliation
Shuqing Luo, The University of Hong Kong
Frank Yuelong Ma, University of Western Australia
Mark Ma, University of Pittsburgh
Victor Maas, University of Amsterdam
Habib Mahama, Qatar University
Matthias D. Mahlendorf, Frankfurt School of Finance & Management
Zhiping Mao, The University of Arizona
Maximilian Margolin, RSM Erasmus University
Melissa Martin, University of Illinois at Chicago
Patrick R. Martin, University of Pittsburgh
Rachel Martin, Utah State University
Raj Mashruwala, University of Calgary
Stijn Masschelein, The University of Western Australia
Cardin Masselink, Tilburg University
Michal Matejka, Arizona State University
Sophie Maussen, Ghent University
Richard David Mautz, University of South Florida
Aaron McCullough, University of Central Florida
Nathan William Mecham, University of Pittsburgh
Martin Messner, University of Innsbruck
Ana Mickovic, University of Amsterdam
Frank Moers, Maastricht University
Donald Moser, Pittsburgh University
Andrew H. Newman, University of South Carolina
Takeshi Nishii, Senshu University
Wioleta C. Olczak, Marquette University

Reviewers (continued)

Kari J. Olsen, Utah Valley University
Andreas Ostermaier, University of Southern Denmark
Joel Owens, Portland State University
Sohee Park, Seoul National University
Alexander Paulus, Ludwig Maximilian University of Munich
Michael Thomas Paz, Cornell University
Paolo Perego, Free University of Bozen-Bolzano
Heather Lynn Pesch, Oregon State University
Mina Pizzini, Texas State University
Arthur Posch, University of Bern
Gordon S. Potter, Cornell University
Adam Presslee, University of Waterloo
Robin Rae Radtke, Clemson University
Hariharan Ramasubramanian, Frankfurt School of Finance & Management
Abhishek Ramchandani, The University of Texas at Austin
Bernhard E. Reichert, Virginia Commonwealth University
Evelien Reusen, Rotterdam School of Management
Adrienne C. Rhodes, The University of Iowa
Anna Rohlfing-Bastian, Goethe University
Jacob Rossing, No Affiliation
Qinnan Ruan, Tilburg University
Marina Y. Ruseva, Lamar University
Pinky Rusli, Western Kentucky University
Tomohiro Sakuma, Matsuyama University
Steven E. Salterio, Queen's University
Jordan Samet, University of Illinois at Urbana-Champaign
Jason Sandvik, Tulane University
J. Matthew Sarji, Virginia Commonwealth University
Mario Schabus, Michigan State University
Peter Schaefer, Technische Universität München
Ulrich Schaefer, University of Zurich
Utz Schaeffer, WHU–Otto Beisheim School of Management
Daniel Schaupp, WHU–Otto Beisheim School of Management
Karl Schuhmacher, Emory University
Nina Schwaiger, Ludwig Maximilian University of Munich
Anja Christiane Schwering, University of Potsdam
Mischa Seiter, Ulm University
Margaret B. Shackell, Ithaca College
Ruidi Shang, Tilburg University
Jee-Eun Shin, University of Toronto
Thomas Simon, University of Mannheim
Bhavya Singhvi, Indian Institute of Management
Peter Skaerbaeck, Copenhagen Business School
Dieter Smeulders, Open Universiteit
Steven D. Smith, Brigham Young University
Matthias Sohn, European University Viadrina Frankfurt
Ryan David Sommerfeldt, University of Illinois at Urbana-Champaign

Reviewers (continued)

Gerhard Speckbacher, WU Vienna University of Economics and Business
Roland F. Spekle, Nyenrode Business Universiteit
Kristin M. Stack, The University of Kansas
Nathan V. Stuart, University of Wisconsin–Oshkosh
Kyle Stubbs, Utah Valley University
Monte R. Swain, Brigham Young University
Mate Szeles, Tilburg University
Ivo D. Tafkov, Georgia State University
Matthäus Tekathen, No Affiliation
Tyler F. Thomas, University of Wisconsin–Madison
Todd A. Thornock, University of Nebraska–Lincoln
Yu Tian, University of Central Florida
Keng-Ming Tien, Shippensburg University
Oscar Timmermans, Maastricht University
Mary Valdes, University of Ottawa
Marshall Vance, Virginia Polytechnic Institute and State University
Thomas W. Vance, Colorado State University
Alexandra Van den Abbeele, KU Leuven
Victor van Pelt, WHU–Otto Beisheim School of Management
Marcel Van Rinsum, RSM Erasmus University
Brian A. Vansant, Auburn University
Sander van Triest, University of Amsterdam
Frank Verbeeten, University of Amsterdam
Mathilde Verschaeve, KU Leuven
Elien Voermans, KU Leuven
Markus Wabnegg, WU Vienna University of Economics and Business
Nathan Waddoups, University of Denver
Fiona Wang, National University of Singapore
Laura W. Wang, University of Illinois at Urbana-Champaign
Suye Wang, The University of Texas at Arlington
Dan Way, Clemson University
Alan Webb, University of Waterloo
Catherine K. Weber, University of Houston
Katrin Weiskirchner-Merten, WU Vienna University of Economics and Business
Dan Weiss, Tel Aviv University
Kim D. Westermann, California Polytechnic State University, San Luis Obispo
Brian Joseph White, The University of Texas at Austin
Sally K. Widener, Clemson University
Martin Wiernsperger, WU Vienna University of Economics and Business
James Wilhelm, Chapman University
Jeffrey Williams, Utah Valley University
Michael Glenn Williamson, University of Illinois at Urbana-Champaign
Alexander Woods, The College of William & Mary
Marc Wouters, No Affiliation
Anne Wu, National Chengchi University
Suyun (Sue) Wu, Georgia Institute of Technology
Yuching Wu, Western University

Reviewers (continued)

James Xede, Xiamen University
Harper Xing Xing, Florida Atlantic University
Grazia Xiong, University of South Carolina
Da Xu, Tulane University
Ke Xu, Siena College
Daniel Yang, The Ohio State University
Di Yang, UNSW Sydney
Li Yang, University of Illinois at Urbana-Champaign
Dimitri Yatsenko, University of Wisconsin-Whitewater
Huaxiang Yin, Nanyang Technological University
Michael Yip, University of Illinois at Urbana-Champaign
Donald R. Young, Indiana University
Kimberly Zahller, Appalachian State University
Hashim Zaman, Harvard University
Bo Zhang, Renmin University of China
Eliza Zhang, University of Washington Tacoma
Li Zhang, University of Illinois at Urbana-Champaign
Xinyu Zhang, The University of Texas at Austin
Aner Zhou, University of Southern California
Flora H. Zhou, Bentley University
Jacob T. Zureich, Tilburg University

Speaker Biography

Julie Hasson, Chalk and Chances

CGMA Teaching Symposium—Engaging and Connecting in a Hybrid World

Saturday, January 8, 2022, 1:30 pm–3:00 pm PST / 4:30 pm–6:00 pm EST

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.

Dr. Julie Hasson was a teacher and school principal before moving into higher education. Julie currently teaches graduate courses in Leadership and School Administration at Appalachian State University. She also conducts qualitative research focused on teacher impact, student-teacher relationships, and developing trust in schools and organizations. That research is the focus of her engaging professional development programs and her new book, "Safe, Seen, and Stretched in the Classroom: The Remarkable Ways Teachers Shape Students' Lives."

<http://www.chalkandchances.com>

**2022 Management Accounting Section Midyear Meeting:
IMA Doctoral Virtual Colloquium
Generously supported by the Institute of Management Accountants
Thursday, January 6, 2022**

8:00 am–8:30 am PST / 11:00 am–11:30 am EST

Welcome and Small Group Introductions

Martin Holzacker, 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 / 11:30 am–1:00 pm EST

Pitching Your Research (Panel Discussion)

Accounting - 1.8 CH

Panelists: Michal Matejka, Arizona State University
Sven Modell, The University of Manchester
Michael Williamson, University of Illinois at Urbana
Tatiana Sandino, Harvard University

10:00 am–10:30 am PST / 1:00 pm–1:30 pm EST

Break

10:30 am–12:00 pm PST / 1:30 pm–3:00 pm EST

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 Wisconsin–Madison
James Omartian, University of Michigan

12:00 pm–1:00 pm PST / 3:00 pm–4:00 pm EST

Break

1:00 pm–1:30 pm EST / 4:00 pm–4:30 pm EST

Advancing Research Development

Personal Development - 0.6 CH

Susie Duong, Director of Research, Institute of Management Accountants
Laurie Burney, Baylor University and IMA Professor-in-Residence

Thursday, January 6, 2022 (continued)

1:30 pm–3:00 pm PST / 4:30 pm–6:00 pm EST

A Primer on Textual Analysis

Accounting 1.8 CH

Ties de Kok, University of Washington

3:00 pm–3:30 pm PST / 6:00 pm–6:30 pm EST

Break

3:30 pm–4:15 pm PST / 6:30 pm–7:15 pm EST

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

Personal Development - 0.8 CH

Mentorship Program participants will meet with assigned faculty mentor.

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 / 7:15 pm–7:20 pm EST

Closing Comments

Laura Wang, University of Illinois at Urbana-Champaign, Co-Director of the 2022 IMA
Doctoral Colloquium

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

8:30 am–10:00 am PST / 11:30 am–1:00 pm EST

The New Algorithmic Ceiling: How to Understand Bias and Fairness with Algorithmic Governance

Accounting - 1.8 CH

Introduction: Margaret H. Christ, University of Georgia

Speaker: Anjana Susarla, Michigan State University

10:00 am–10:30 am PST / 1:00 pm–1:30 pm EST

Research Exhibition 1

Breakout Room 1

Moderator: Christoph Hörner, Tilburg University

Performance Assessments in Diverse Teams: Who Gets Unfair Credit for Joint Team Performance?

Gerhard Speckbacher, WU Vienna University of Economics and Business

Martin Wiernsperger, WU Vienna University of Economics and Business

The Lost Productivity: An Experimental Investigation of Human Versus Algorithm-Based Discretion in Incomplete Contracts

Wenqian Hu, Georgia Institute of Technology

How Do Corporate Social Goals Materialize in Management Control Systems? An Exploratory Study in German Family Businesses

Marvin Kalla, International Performance Research Institute

Mischa Seiter, Universität Ulm

Experimental Evidence on the Effect of Clawback Provision Strength and Discretion in Clawing Back Performance-Based Payment on Honesty in Reporting

Müller Fabian, Universität Stuttgart

Burkhard Pedell, Universität Stuttgart

Ann Katarina Tank, Universität Stuttgart

Performance Measures in Senior Executive Incentive Contracts for Platform Businesses

WU Vienna University of Economics and Business

Breakout Room 2

Moderator: Florian Elsinger, University of Rotterdam

Using the Lemonade Stand Game to Teach the Data Process Chain

Christopher Dahlvig, Linfield University

Friday, January 7, 2022 (continued)

10:00 am–10:30 am PST / 1:00 pm–1:30 pm EST

Bridging Organizational Resilience and Management Control Systems—A Systematic Review

Maximilian Weber, Technische Hochschule Aschaffenburg

Peter Gordon Roetzel, University of Aschaffenburg

A Deep Dive into an AI Start-Up Company in the Pandemic

Li Zhang, University of Illinois at Urbana Champaign

Austin Kewei Chen, New York University

To Share or Not to Share? Financial Analysts' Questioning in Conference Calls

Julia Haag, Ludwig Maximilian University of Munich

Christian Hofmann, Ludwig Maximilian University of Munich

Alexander Paulus, Ludwig Maximilian University of Munich

Nina Schwaiger, Ludwig Maximilian University of Munich

Thorsten Sellhorn, Ludwig Maximilian University of Munich

10:00 am–10:30 am PST / 1:00 pm–1:30 pm EST

Wiley Sponsored Coffee Break featuring Karen Farmer and Amy Fredin

10:30 am–12:00 pm PST / 1:30 pm–3:00 pm EST

Concurrent Sessions

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

Accounting - 1.8 CH

Moderator: Susie Duong, Director of Research, Institute of Management Accountants

Panelists: Laurie Burney, Associate Professor, Baylor University, IMA Professor-in-Residence

Monte Swain, Deloitte Professor of Accounting, Brigham Young University

Roopa Venkatesh, University of Nebraska Omaha

1.02: Performance Pressures

Accounting - 1.8 CH

Moderator: Eugie Lee, The Arizona State 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

Friday, January 7, 2022 (continued)

10:30 am–12:00 pm PST / 1:30 pm–3:00 pm EST

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: ESG Issues

Accounting - 1.8 CH

Moderator: Emma E. Cole, Creighton University

Risk from the Air: Climate Change and Corporate Performance

Jing Kong, Michigan State University

Discussant: Ewelina Forker, Emory University

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

1.04: Fraud/Misreporting

Accounting - 1.8 CH

Moderator: Jiahui (Helen) Lu, West Virginia University

Participative Budgeting: Disaggregate the Plans, the Reports, or Both?

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

Friday, January 7, 2022 (continued)

10:30 am–12:00 pm PST / 1:30 pm–3:00 pm EST

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

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, Open Universiteit

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

Friday, January 7, 2022 (continued)

10:30 am–12:00 pm PST / 1:30 pm–3:00 pm EST

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

Accounting - 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: Dieter Smeulders, Open Universiteit

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

12:10 pm–1:25 pm PST / 3:10 pm–4:25 pm EST

Leverage IMA Resources for Research and Teaching

Lisa Beaudoin, Sr. Director, Institute of Management Accountants

Laurie Burney, Baylor University and IMA Professor-in-Residence

MAS Awards Ceremony

Friday, January 7, 2022 (continued)

1:30 pm–3:00 pm PST / 4:30 pm–6:00 pm EST

JMAR Forum

Accounting - 1.8 CH

Chair: Ivo D. Tafkov, Georgia State University

Plenary Speaker: Kristy L. Towry, Emory 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

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

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 / 6:00 pm–6:30 pm EST

Research Exhibition 2

Breakout Room 1

Moderator: Katlijn Haesebrouck, Maastricht University

Social Comparison and the Value of Performance Trajectory Information: A Field Experiment in the Workplace

Yucheng Liang, Carnegie Mellon University

Unintended Consequences of Budget Participation and Performance Misreporting: An Experimental Study

Yusuke Sawada, Doshisha University

Satoshi Taguchi, Doshisha University

Behavioral Contagion and Gender Differences: The Effect of Reflection

Eddy Cardinaels, Tilburg University

Katlijn Haesebrouck, Maastricht University

Nela Rakic Milosevic, KU Leuven

Friday, January 7, 2022 (continued)

3:00 pm–3:30 pm PST / 6:00 pm–6:30 pm EST

Too Much Feedback? The Effects of Relative Performance Information on Task Performance and Task Persistence

Puya Kahhali, University of California, Riverside

Numan Aksanyar, Uludag University

Boris Maciejovsky, University of California, Riverside

Birendra Kumar Mishra, University of California, Riverside

Breakout Room 2

Moderator: Robert Grasser, University of South Carolina

The Relationship between Customer Incentive Design and Future Customer Value

Keng-Ming Tien, Shippensburg University

Understanding Corporate Governance in Business Groups: Lobbying by Subsidiary CEO for R&D Investment

Jun Shao, Shanghai Lixin University of Accounting and Finance

Anne Wu, National Chengchi University

Wai Fong Boh, Nanyang Technological University

Cheng Jen Huang, National Chengchi University

The Effect of Tax Deferral Election on Competition for the Employee

Tien-Wei (Daniel) Hwang, National Chengchi University and National Tsing Hua University

3:30 pm–5:00 pm PST / 6:30 pm–8:00 pm EST

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

Friday, January 7, 2022 (continued)

3:30 pm–5:00 pm PST / 6:30 pm–8:00 pm EST

2.02: 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

Asset Control Rights and the Independent Contractor

Martin K. Holzhaecker, Michigan State University

Harlow Loch, Michigan State University

Jason Miller, Michigan State University

Alex Scott, The University of Tennessee

Discussant: James Omartian, University of Michigan

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: Jordan Samet, University of Illinois at Urbana-Champaign

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

Friday, January 7, 2022 (continued)

3:30 pm–5:00 pm PST / 6:30 pm–8:00 pm EST

2.04: Subjective Performance Evaluation

Accounting - 1.8 CH

Moderator: Elien Voermans, KU Leuven

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

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

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

Michael Majerczyk, Georgia State University

Wioleta C. Olczak, Marquette University

Joel Owens, Portland State University

Ke Xu, Siena College

Discussant: Andrew H. Newman, University of South Carolina

Narrative Feedback in Subjective Performance Evaluations: Do Ratings Change the Narrative?

Kyle Stubbs, Utah Valley University

Discussant: Robert A. Grasser, University of South Carolina

2.05: Panel on Moral Accounting

Behavioral-Ethics - 1.8 CH

Panelists: Robert Bloomfield, Cornell University

Margaret Christ, University of Georgia

Jennifer Joe, University of Delaware

Marietta Peytcheva, Lehigh University

Andrea Romi, Texas Tech University

Friday, January 7, 2022 (continued)

3:30 pm–5:00 pm PST / 6:30 pm–8:00 pm EST

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

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: Amoray Riggs-Cragun, University of Chicago

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"

Accounting - 1.8 CH

Presenter: Ann C. Dzurainin, Northern Illinois University

2022 Management Accounting Section Midyear Meeting: Research Conference and CGMA Teaching Symposium Saturday, January 8, 2022

8:30 am–10:00 am PST / 11:30 am–1:00 pm EST

Concurrent Sessions

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

Personal Development 1.8 CH

Introduction: Jennifer Cainas, University of South Florida

CorDarryl Hall, Intel
Spencer Hong, Alteryx
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: 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

Saturday, January 8, 2022 (continued)

8:30 am–10:00 am PST / 11:30 am–1:00 pm EST

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

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

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, Open Universiteit

Eddy Cardinaels, Tilburg University

Alexandra Van den Abbeele, KU Leuven

Discussant: Jonathan Gay, University of South Carolina

Managerial Discretion in Promotion Tournaments

Hashim Zaman, Harvard University

Discussant: Nathan Waddoups, University of Denver

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

Saturday, January 8, 2022 (continued)

8:30 am–10:00 am PST / 11:30 am–1:00 pm EST

3.05: Qualitative Research in Management Accounting

Accounting - 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: Christie Hayne, University of Illinois at Urbana-Champaign

3.06: Relative Performance Evaluation

Accounting - 1.8 CH

Moderator: Sue (Xue) Yang, Michigan State University

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

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

Saturday, January 8, 2022 (continued)

8:30 am–10:00 am PST / 11:30 am–1:00 pm EST

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 / 1:00 pm–1:30 pm EST

Break

10:30 am–12:00 pm PST / 1:30 pm–3:00 pm EST

Concurrent Sessions

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

Personal Development 1.8 CH

Introduction: Matthew T. Sooy, Western University

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

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

Mina Pizzini, Texas State University

Mikhail Sterin, Texas State University

Discussant: Xinyu Zhang, Cornell University

Saturday, January 8, 2022 (continued)

10:30 am–12:00 pm PST / 1:30 pm–3:00 pm EST

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

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: Daniel Schaupp, WHU–Otto Beisheim School of Management

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

4.04: Performance Management

Accounting - 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

Saturday, January 8, 2022 (continued)

10:30 am–12:00 pm PST / 1:30 pm–3:00 pm EST

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

4.05: The Future and Past of Management Accounting

Accounting - 1.8 CH

Moderator: Mary Valdes, University of Ottawa

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: Michael Farrell, University College Cork

4.06: Managerial Decisions

Accounting - 1.8 CH

Moderator: Ted (Seung Kyo) Ahn, University of Wisconsin–Madison

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

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

Saturday, January 8, 2022 (continued)

10:30 am–12:00 pm PST / 1:30 pm–3:00 pm EST

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

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

12:10 pm–1:25 pm PST / 3:10 pm–4:25 pm EST

Re-Introducing the AICPA-CIMA and the CGMA for Management Accounting and Beyond

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

MAS Awards Ceremony and President's Report on Management Accounting Section

Saturday, January 8, 2022 (continued)

1:30 pm–3:00 pm PST / 4:30 pm–6:00 pm EST

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

Personal Development 1.8 CH

Introduction: Joel A. Owens, Portland State University

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 / 6:00 pm–6:30 pm EST

Break

3:30 pm–5:00 pm PST / 6:30 pm–8:00 pm EST

Concurrent Sessions

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

Personal Development - 1.8 CH

Introduction: Romana Autrey, Willamette University

Panelists: Laurie Burney, Baylor University and IMA Professor-in-Residence

Jim Hoover, University of Florida

Margaret Shackell, Ithaca College

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: Performance Effects

Accounting - 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, Pittsburgh University

Saturday, January 8, 2022 (continued)

3:30 pm–5:00 pm PST / 6:30 pm–8:00 pm EST

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

6.03: Performance Evaluation

Accounting - 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

Saturday, January 8, 2022 (continued)

3:30 pm–5:00 pm PST / 6:30 pm–8:00 pm EST

“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: Aishwarya 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: Xinyu Zhang, Cornell University

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

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

The Interactive Effect of Reward Type and Taxation on Employee Effort

Tim David Bauer, University of Waterloo

Aishwarya 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

Saturday, January 8, 2022 (continued)

3:30 pm–5:00 pm PST / 6:30 pm–8:00 pm EST

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

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

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

IMA Doctoral Colloquium Attendees

Seung Kyo Ahn	University of Wisconsin–Madison	sahn54@wisc.edu
Jacob Andrassy	Indiana University Bloomington	andrassyjake@gmail.com
Tyler Atanasov	The Ohio State University	atanasov.3@buckeyemail.osu.edu
Tara L. Baggett	The University of Mississippi	taralbaggett@gmail.com
Young-Il Baik	University of Illinois at Urbana-Champaign	baik7@illinois.edu
Jen Choi	Emory University	jen.choi@emory.edu
Emma E. Cole	Creighton University	ecolecpa@yahoo.com
Aishwaryya Deore	Michigan State University	deoreais@msu.edu
Liliana Dewaele	Open Universiteit	liliana.dewaele@ou.nl
Ewelina Forker	Emory University	ewelina.forker@emory.edu
Jonathan Gay	University of South Carolina	jonathan.gay@grad.moore.sc.edu
Konstantin Gruen	WU Vienna University of Economics and Business	konstantin.gruen@wu.ac.at
Hayden Gunnell	Emory University	hayden.gunnell@emory.edu
Wenqian Hu	Georgia Institute of Technology	whu65@gatech.edu
Kaitlin Hudspeth	Georgia State University	khudspeth2@student.gsu.edu
Miranda T. Hugie	University of Georgia	miranda.hugie@uga.edu
Tien-Wei Hwang	National Chengchi University and National Tsing Hua University	ladtwh@gmail.com
Sun-Moon Jung	Seoul National University	sunmoonj22@snu.ac.kr
Monica Kabutey	University of North Texas	monikie2007@yahoo.com
Sohee Kim	University of Kentucky	sohee.kim@uky.edu
Lisa Knacker	Goethe University Frankfurt	knacker@econ.uni-frankfurt.de
Rodney Koch	Pepperdine University–Malibu	rodney.koch@pepperdine.edu
Anil S. Kshatriya	University of Amsterdam	a.kshatriya@uva.nl
Jan Lampe	WHU-Otto Beisheim School of Management	jan.lampe@whu.edu
Julian Langenhagen	Goethe University Frankfurt	langenhagen@econ.uni-frankfurt.de
Eugie Lee	Arizona State University	eugie.lee@asu.edu
Sangmok Lee	Michigan State University	leesa108@msu.edu
Harlow Loch	Michigan State University	lochrami@msu.edu
Cody Lu	University of Massachusetts Amherst	codylu@umass.edu
Jiahui Lu	West Virginia University	jlu1017helen@gmail.com
Timothy Mallon	Indiana University	trmallon@iu.edu
Zhiping Mao	The University of Arizona	zhipingmao@email.arizona.edu
Kelsey Matthews	Wilfrid Laurier University	kirb2460@mylaurier.ca
Leah Matzner	Goethe University Frankfurt	matzner@econ.uni-frankfurt.de
Aaron McCullough	University of Central Florida	aaron.mccullough@ucf.edu
Tina S. Owens	The University of Mississippi	towens2@olemiss.edu
Spencer Palmer	The University of Utah	spencer.palmer@eccles.utah.edu
Sohee Park	Seoul National University	psh9263@snu.ac.kr
J. M. Sarji	Virginia Commonwealth University	sarjjm@vcu.edu

IMA Doctoral Colloquium Attendees (continued)

Ginger Scanlon	The University of North Carolina at Chapel Hill	ginger_scanlon@kenan-flagler.unc.edu
Bret Sheeley	University of Nebraska–Lincoln	bret.sheeley@huskers.unl.edu
Leonard Strauss	WU Vienna University of Economics and Business	leonard.strauss@wu.ac.at
Mary A. Valdes	University of Ottawa	mvald030@uottawa.ca
Elien Voermans	KU Leuven	elien.voermans@kuleuven.be
Kelly L. Wellman	University of Central Florida	kelly.wellman@ucf.edu
Martin Wiernsperger	WU Vienna University of Economics and Business	martin.wiernsperger@wu.ac.at
Suyun Wu	Georgia Institute of Technology	suyun.wu@scheller.gatech.edu
Grazia Xiong	University of South Carolina	grazia.xiong@grad.moore.sc.edu
Li Yang	University of Illinois at Urbana-Champaign	liyang3@illinois.edu
Xue Yang	Michigan State University	yangxue3@msu.edu
Michael Yip	University of Illinois at Urbana-Champaign	myip5@illinois.edu
Yuxia Zou	University of Cambridge	yz548@cam.ac.uk

Attendees

Khaled Abdulsalam	University of Oregon	kabdulsa@uoregon.edu
Seung Kyo Ahn	University of Wisconsin–Madison	sahn54@wisc.edu
Mahmoud Alsayed	University of Southampton	m.al-sayed@soton.ac.uk
Jacob Andrassy	Indiana University Bloomington	andrassyjake@gmail.com
Charlotte Antoons	KU Leuven	charlotte.antoons@kuleuven.be
Markus C. Arnold	University of Bern	markus.arnold@iuc.unibe.ch
Martin Artz	University of Münster	martin.artz@wiwi.uni-muenster.de
Tyler Atanasov	The Ohio State University	atanasov.3@buckeyemail.osu.edu
Romana L. Autrey	Willamette University	rautrey@willamette.edu
Amadeus Bach	University of Mannheim	ambach@uni-mannheim.de
In Gyun Baek	National University of Singapore	igbaek@nus.edu.sg
Leah Baer	University of Missouri	baerlm@missouri.edu
Tara L. Baggett	The University of Mississippi	taralbaggett@gmail.com
Young-Il Baik	University of Illinois at Urbana-Champaign	baik7@illinois.edu
Ramji Balakrishnan	The University of Iowa	ramji-balakrishnan@uiowa.edu
Raginee Baruah	EDHEC Business School	raginee.baruah@edhec.edu
Lisa Beaudoin	Institute of Management Accountants	lbeaudoin@imanet.org
Florian Becker	Heinrich Heine University Düsseldorf	fl.becker@hhu.de
Jeremiah Bentley	University of Massachusetts Amherst	bentley.jw@gmail.com
Leslie Berger	Wilfrid Laurier University	lberger@wlu.ca
Paul Black	Auburn University	pwb0013@auburn.edu
Conner Blake	University of Massachusetts Amherst	crblake@umass.edu
Matthew Bloomfield	University of Pennsylvania	mjbloom@wharton.upenn.edu
Robert J. Bloomfield	Cornell University	rjb9@cornell.edu
Jan Bouwens	University of Amsterdam	j.f.m.g.bouwens@uva.nl
Andson B. Braga de Aguiar	University of São Paulo	abraga@usp.br
Albie Brooks	The University of Melbourne	albieb@unimelb.edu.au
Jason Brown	Indiana University Bloomington	browjaso@indiana.edu
Joe Burke	Indiana University Bloomington	joeburk@iu.edu
Laurie Burney	Baylor University	laurie_burney@baylor.edu
Wei Cai	Columbia University	wcai1988@gmail.com
Jennifer M. Cainas	University of South Florida	jmcainas@usf.edu
James N. Cannon	Utah State University	james.cannon@usu.edu
Eddy Cardinaels	Tilburg University	e.cardinaels@uvt.nl
Pablo Casas-Arce	Arizona State University	casas.arce@gmail.com
Eric W. Chan	The University of Texas at Austin	eric.chan@mcombs.utexas.edu
Xiaoling Chen	University of Illinois at Urbana-Champaign	cxchen@illinois.edu
Yaxuan Chen	Harvard University	yachen@hbs.edu
Mandy M. Cheng	UNSW Sydney	m.cheng@unsw.edu.au
Stephanie Cheng	University of Wyoming	scheng1@uwyo.edu
Jen Choi	Emory University	jen.choi@emory.edu

Attendees (continued)

Jongwoon Choi	University of Wisconsin–Madison	willie.choi@wisc.edu
Margaret H. Christ	University of Georgia	mchrist@uga.edu
Jeffrey D. Clark	Indiana University	clarje@iu.edu
Emma E. Cole	Creighton University	ecolecpa@yahoo.com
Zoe Craig	Wiley	zcraig@wiley.com
Christopher Dahlvig	Linfield College	cdahlvig@linfield.edu
Nicola Dalla Via	Libera Università di Bolzano	nicola.dallavia@unibz.it
Carolyn V. Deller	University of Pennsylvania	cdeller@wharton.upenn.edu
Christine A. Denison	Iowa State University	caw@iastate.edu
Aishwarrya Deore	Michigan State University	deoreais@msu.edu
Liliana Dewaele	Open Universiteit	liliana.dewaele@ou.nl
Angelo Ditillo	Bocconi University	angelo.ditillo@unibocconi.it
Aysa Dordzhieva	The University of Texas at Austin	aysa.dordzhieva@mcombs.utexas.edu
Jeremy Douthit	The University of Arizona	jdouthit2@email.arizona.edu
Andrea R. Drake	Louisiana Tech University	adrake@latech.edu
Ann C. Dzurinin	Northern Illinois University	adzuranin@niu.edu
Stefan Edlinger-Bach	WU Vienna University of Economics and Business	stefan.edlinger-bach@wu.ac.at
Florian Elsinger	RSM Erasmus University	elsinger@rsm.nl
Robert Ewing	New Mexico State University	rewing@nmsu.edu
Henry Eyring	London School of Economics	h.eyring@lse.ac.uk
Shihui Fan	Kent State University	sfan6@kent.edu
Karen C. Farmer	Texas A&M University	kfarmer@tamu.edu
Anne M. Farrell	Miami University	anne.farrell@miamioh.edu
Michael Farrell	University College Cork	michael_farrell@ucc.ie
Joanne Fiore	AICPA	joanne.fiore@aicpa-cima.com
Konstantin Flassak	Ludwig Maximilian University of Munich	flassak@lmu.de
Hila Fogel-Yaari	The University of Texas at Arlington	hila.fogelyaari@uta.edu
Ewelina Forker	Emory University	ewelina.forker@emory.edu
Amy J. Fredin	St. Cloud State University	ajfredin@stcloudstate.edu
Felix Fritsch	Frankfurt School of Finance & Management	f.fritsch@fs.de
Lance Gabrielsen	University of Oregon	lgabriel@uoregon.edu
Susanna Gallani	Harvard University	sgallani@hbs.edu
Jonathan Gay	University of South Carolina	jonathan.gay@grad.moore.sc.edu
Walaa Ghazy	Auckland University of Technology	walaa.ghazy@aut.ac.nz
Razvan S. Ghita	University of Southern Denmark	raz@sdu.dk
Brandon Gipper	Stanford University	gipperbr@stanford.edu
Joanna Golden	The University of Memphis	joanna.golden@memphis.edu
Guojin Gong	University of Connecticut	guojin.gong@uconn.edu
Jianxin Gong	California State University, Fullerton	jigong@fullerton.edu
Maurice Gosselin	Université Laval	maurice.gosselin@fsa.ulaval.ca

Attendees (continued)

Isabella Grabner	WU Vienna University of Economics and Business	isabella.grabner@wu.ac.at
Robert A. Grasser	University of South Carolina	robert.grasser@moore.sc.edu
Else Grech	Ryerson University	egrech@ryerson.ca
Konstantin Gruen	WU Vienna University of Economics and Business	konstantin.gruen@wu.ac.at
Xiaozhe Gu	The University of Texas at Arlington	xiaozhe.gu@mavs.uta.edu
Hayden Gunnell	Emory University	hayden.gunnell@emory.edu
Lan Guo	Wilfrid Laurier University	laguo@wlu.ca
Doron Hadass	Tel Aviv University	doron.hadass@gmail.com
Katlijn Haesebrouck	Maastricht University	k.haesebrouck@ maastrichtuniversity.nl
Curtis Hall	Drexel University	cmh463@drexel.edu
Russell W. Han	University of Illinois at Urbana-Champaign	jhan24@illinois.edu
Xiaoting Hao	University of Wisconsin–Milwaukee	haox@uwm.edu
Christie Hayne	University of Illinois at Urbana-Champaign	hayne@illinois.edu
David Hinrichs	Lehigh University	djh404@lehigh.edu
Yvonne L. Hinson	American Accounting Association	yvonne.hinson@aaahq.org
Christoph Hoerner	Tilburg University	c.hoerner@uvt.nl
Christian Hofmann	Ludwig Maximilian University of Munich	hofmann@bwl.lmu.de
Darin K. Holderness	West Virginia University	kip.holderness@gmail.com
Martin K. Holz hacker	Michigan State University	holz hacker@broad.msu.edu
Wenqian Hu	Georgia Institute of Technology	whu65@gatech.edu
Cheng Jen Huang	National Chengchi University	cjhuang@nccu.edu.tw
Jizhang Huang	Shanghai University of Finance & Economics	huang.jizhang@sufe.edu.cn
Kaitlin Hudspeth	Georgia State University	khudspeth2@student.gsu.edu
Miranda T. Hugie	University of Georgia	miranda.hugie@uga.edu
Chia-Hsin Hung	National Chengchi University	godloveme0103@gmail.com
Tien-Wei Hwang	National Chengchi University and National Tsing Hua University	ladtwh@gmail.com
Raffi J. Indjejikian	University of Michigan	raffii@umich.edu
Yuan J. Ji	The University of Texas at Arlington	yuanji.bozeman@gmail.com
Nan Jiang	Pompeu Fabra University	nan.jiang@upf.edu
Yijing Jiang	Concordia University	yijing.jiang@concordia.ca
Loreal Jiles	Institute of Management Accountants	loreal.jiles@imanet.org
McKay Jones	University of Wisconsin–Madison	mdjones8@wisc.edu
Jason Jordan	University of North Texas	jason.jordan@unt.edu
Sun-Moon Jung	Seoul National University	sunmoonj22@snu.ac.kr
Monica Kabutey	University of North Texas	monikie2007@yahoo.com
Marvin Kalla	International Performance Research Institute	mkalla@ipri-institute.com

Attendees (continued)

Timothy M. Keune	University of Dayton	tkeune1@udayton.edu
Gwan-Hee Kim	Seoul National University	sop6211@snu.ac.kr
Hoyoung Kim	The University of Texas at Tyler	hoyoungkim@uttyler.edu
Jonghwan Kim	Yonsei University	jonghwan.kim@yonsei.ac.kr
Minjeong Kim	University of Wisconsin–Madison	mkim747@wisc.edu
Natalie K. Kim	IE University	natalie.kim@ie.edu
Sohee Kim	University of Kentucky	sohee.kim@uky.edu
Lisa Knacker	Goethe University Frankfurt	knacker@econ.uni-frankfurt.de
Rodney Koch	Pepperdine University–Malibu	rodney.koch@pepperdine.edu
Jing Kong	Michigan State University	kongjin1@broad.msu.edu
Nicholle Kovach	Wilfrid Laurier University	kova4160@mylaurier.ca
Mami Koyama	Osaka City University	mamikoyama.phd@gmail.com
Ranjani Krishnan	Michigan State University	krishnan@bus.msu.edu
Anil S. Kshatriya	University of Amsterdam	a.kshatriya@uva.nl
Makoto Kuroki	Yokohama City University	kuroki@yokohama-cu.ac.jp
Eva Labro	The University of North Carolina at Chapel Hill	eva_labro@unc.edu
Jan Lampe	WHU-Otto Beisheim School of Management	jan.lampe@whu.edu
Dorian Lane	Wilfrid Laurier University	dlane@wlu.ca
William N. Lanen	University of Michigan	lanen@mac.com
Julian Langenhagen de	Goethe University Frankfurt	langenhagen@econ.uni-frankfurt.
Robert K. Larson	University of Cincinnati	larsonrt@ucmail.uc.edu
Lisa LaViers	Tulane University	llaviers@tulane.edu
Yvette J. Lazdowski	University of New Hampshire	yvette.lazdowski@unh.edu
Thomas A. Lechner	Tennessee State University	proflechner@yahoo.com
Eugie Lee	Arizona State University	eugie.lee@asu.edu
Mary Lee	The University of Utah	mary.lee@utah.edu
Sangmok Lee	Michigan State University	leesa108@msu.edu
Wei Li	University of Washington, Bothell	weili19@uw.edu
Wulung Li	Texas A&M International University	wulung.li@tamiu.edu
Yelin Li	Virginia Commonwealth University	yelin.jenny.li@gmail.com
Yi Liang	Temple University	liangyi06@gmail.com
Yucheng Liang	Carnegie Mellon University	liangyucheng1993@gmail.com
Theresa A. Libby	University of Central Florida	theresa.libby@ucf.edu
Chueh-Hua Lin	National Chengchi University	chlin38@gmail.com
Guoyu Lin	Clarkson University	glin@clarkson.edu
Harlow Loch	Michigan State University	lochrami@msu.edu
Serena Loftus	Kent State University	sloftus2@kent.edu
Lukas Löhlein	WHU-Otto Beisheim School of Management	lukas.loehlein@whu.edu
Sofia Lourenco	Lisbon School of Economics and Management	slourenco@iseg.ulisboa.pt

Attendees (continued)

Cody Lu	University of Massachusetts Amherst	codylu@umass.edu
Jiahui Lu	West Virginia University	jlu1017helen@gmail.com
Zhenzhong L. Lu	University of Illinois	zllu2@illinois.edu
Shuqing Luo	University of Hong Kong	shuqing@hku.hk
Nora Luquer	AICPA	nora.luquer@aicpa-cima.com
Victor Maas	University of Amsterdam	vmaas@uva.nl
Matthias D. Mahlendorf	Frankfurt School of Finance & Management	m.mahlendorf@fs.de
Michael J. Majerczyk	Georgia State University	mmajerczyk@gsu.edu
Tracie M. Majors	University of Southern California	tmajors@marshall.usc.edu
Timothy Mallon	Indiana University	tmallon@iu.edu
Zhiping Mao	The University of Arizona	zhipingmao@email.arizona.edu
Maximilian Margolin	Erasmus University	margolin@rsm.nl
Melissa Martin	University of Illinois at Chicago	mamarti@uic.edu
Rachel M. Martin	Utah State University	rachel.martin@usu.edu
Raj Mashruwala	University of Calgary	raj.mashruwala@haskayne. ucalgary.ca
Michal Matejka	Arizona State University	michal.matejka@asu.edu
Ella Mae Matsumura	University of Wisconsin–Madison	ematsumura@bus.wisc.edu
Kelsey Matthews	Wilfrid Laurier University	kirb2460@mylaurier.ca
Steve C. Matzke	American Accounting Association	steve.matzke@aaahq.org
Leah Matzner	Goethe University Frankfurt	matzner@econ.uni-frankfurt.de
Richard D. Mautz	University of South Florida	mautzr@usf.edu
Susan M. McCarthy	Loyola University Chicago	smccarthy7@luc.edu
Aaron McCullough	University of Central Florida	aaron.mccullough@ucf.edu
Danielle McLimore	McGraw Hill	danielle.mclimore@ mheducation.com
Lisa McLuckie Thain	University of North Texas	lisa.mcluckie@unt.edu
Gregory P. McPhee	Clemson University	gmcphee@clemson.edu
Nathan Mecham	University of Pittsburgh	nwm11@pitt.edu
Danya Mi	Emporia State University	dmi@emporia.edu
Ana Mickovic	University of Amsterdam	a.mickovic@uva.nl
Chandler Miller	University of South Florida	chandler14@usf.edu
William T. Mitchell	University of Massachusetts	tmitchell@isenberg.umass.edu
Hiroshi Miya	Kobe University	hm@kobe-u.ac.jp
Myrna Modolon Lima	University of São Paulo	myrnalima@usp.br
Ala A. Mokhtar	University of Waterloo	ala.mokhtar@uwaterloo.ca
Donald V. Moser	University of Pittsburgh	dmoser@katz.pitt.edu
Alice Muncy	Baylor University	alice.m.muncy@gmail.com
Marc P. Neri	Texas Christian University	marc.neri@tcu.edu
Andrew H. Newman	University of South Carolina	andrew.newman@moore.sc.edu
Kwadwo H. Ofori-Mensah	Fort Hays State University	khoforimensah@fhsu.edu
Wioleta C. Olczak	Marquette University	wioleta.olczak@marquette.edu
Andreas Ostermaier	University of Southern Denmark	ostermaier@sam.sdu.dk

Attendees (continued)

Joel A. Owens	Portland State University	joel.owens@pdx.edu
Tina S. Owens	The University of Mississippi	towens2@olemiss.edu
Spencer Palmer	The University of Utah	spencer.palmer@eccles.utah.edu
Sohee Park	Seoul National University	psh9263@snu.ac.kr
Kate Patterson	Vienna University of Economics and Business	katharine.patterson@wu.ac.at
Alexander Paulus	Ludwig Maximilian University of Munich	paulus@bwl.lmu.de
Paolo Perego	Free University of Bozen-Bolzano	paolo.perego@unibz.it
Gerardo Perez Cavazos	University of California, San Diego	gp@ucsd.edu
Yee Shih Phua	UNSW Sydney	y.phua@unsw.edu.au
Mina Pizzini	Texas State University	wjp23@txstate.edu
Kelly R. Pope	DePaul University	kpope2@depaul.edu
Arthur Posch	University of Bern	arthur.posch@iuc.unibe.ch
Adam Presslee	University of Waterloo	capressl@uwaterloo.ca
Hariharan Ramasubramanian	Frankfurt School of Finance & Management	h.ramasubramanian@fs.de
Abhi Ramchandani	The University of Texas at Austin	abhi30196@gmail.com
Anna Ressi	WHU-Otto Beisheim School of Management	anna.ressi@whu.edu
Evelien Reusen	Erasmus University	reusen@rsm.nl
Adrienne C. Rhodes	The University of Iowa	adrienne-rhodes@uiowa.edu
Greg R. Richins	UNSW Sydney	greg.richins@gmail.com
Amoray Riggs-Cragun	University of Chicago	amoray.riggs.cragun@gmail.com
Steven E. Salterio	Queen's University	salterio@queensu.ca
Jordan Samet	University of Illinois Urbana-Champaign	jsamet@illinois.edu
Tatiana Sandino	Harvard University	tsandino@hbs.edu
J. M. Sarji	Virginia Commonwealth University	sarjijm@vcu.edu
Ashley Sauciuc	Indiana University Bloomington	asauciuc@iu.edu
Yusuke Sawada	Doshisha University	yusuke.sawad@gmail.com
Ginger Scanlon	The University of North Carolina at Chapel Hill	ginger_scanlon@kenan-flagler. unc.edu
Peter Schaefer	Technical University of Munich	peter.schaefer@tum.de
Ulrich Schaefer	University of Zurich	ulrich.schaefer@business.uzh.ch
Utz Schaeffer	WHU-Otto Beisheim School of Management	utz.schaeffer@whu.edu
Daniel Schaupp	WHU-Otto Beisheim School of Management	daniel.schaupp@whu.edu
Christian Schmid	University of Vienna	christian.schmid@univie.ac.at
Veronica Schram	Wiley	vgrupico@wiley.com
Karl Schuhmacher	Emory University	kschuhm@emory.edu
Nina Schwaiger	Ludwig Maximilian University of Munich	nina.schwaiger@bwl.lmu.de

Attendees (continued)

Winifred D. Scott	California State University, San Bernardino	winifred.scott@csusb.edu
Karen L. Sedatole	Emory University	ksedatole@emory.edu
Mischa Seiter	Ulm University	mischa.seiter@uni-ulm.de
Yigit B. Senyigit	King's College	borasenyigit@kings.edu
Margaret B. Shackell	Ithaca College	shackell@ithaca.edu
Ruidi Shang	Tilburg University	r.shang@uvt.nl
Bret Sheeley	University of Nebraska–Lincoln	bret.sheeley@huskers.unl.edu
Bei Shi	University of Amsterdam	b.shi@uva.nl
Jee-Eun Shin	University of Toronto	jee-eun.shin@rotman.utoronto.ca
Sergeja Slapnicar	University of Queensland	s.slapnicar@uq.edu.au
Dieter Smeulders	KU Leuven	dieter.smeulders@kuleuven.be
Ryan D. Sommerfeldt	Washington State University	ryan.sommerfeldt@wsu.edu
Kristin M. Stack	The University of Kansas	kristin.stack@ku.edu
Leonard Strauss	WU Vienna University	leonard.strauss@wu.ac.at
Nathan V. Stuart	University of Wisconsin–Oshkosh	stuartn@uwosh.edu
Kyle Stubbs	Utah Valley University	kstubbs@uvu.edu
Martin Stuebs	Baylor University	marty_stuebs@baylor.edu
Anjana Susarla	Michigan State University	asusarla@msu.edu
Monte R. Swain	Brigham Young University	monte@byu.edu
Breda Sweeney	National University of Ireland Galway	breda.sweeney@nuigalway.ie
Ivo D. Tafkov	Georgia State University	itafkov@gsu.edu
Satoshi Taguchi	Doshisha University	staguchi@mail.doshisha.ac.jp
Ann K. Tank	University of Stuttgart	ann.tank@bwi.uni-stuttgart.de
Bill B. Tayler	Brigham Young University	tayler@byu.edu
Jan Taylor	AICPA	jan.taylor-morris@aicpa-cima.com
Tyler F. Thomas	University of Wisconsin–Madison	tthomas@bus.wisc.edu
Todd A. Thornock	University of Nebraska–Lincoln	tthornock2@unl.edu
Yu Tian	University of Central Florida	yu.tian@ucf.edu
Keng-Ming Tien	Shippensburg University	drtienk@gmail.com
Kristy L. Towry	Emory University	ktowry@emory.edu
David Tsui	University of Southern California	david.tsui@marshall.usc.edu
Mary A. Valdes	University of Ottawa	mvald030@uottawa.ca
Victor V. van Pelt	WHU-Otto Beisheim School of Management	victor.vanpelt@whu.edu
Sander van Triest	University of Amsterdam	s.p.vantriest@uva.nl
Marshall D. Vance	Virginia Polytechnic Institute and State University	mdvance@vt.edu
Brian A. Vansant	Auburn University	bvansant@auburn.edu
Elien Voermans	KU Leuven	elien.voermans@kuleuven.be
Markus Wabnegg	Danube University Krems	markus.wabnegg@ donau-uni.ac.at
Nathan Waddoups	University of Denver	nathan.waddoups@du.edu
Fiona Wang	National University of Singapore	fionawang@nus.edu.sg

Attendees (continued)

Laura W. Wang	University of Illinois at Urbana-Champaign	lauraww@illinois.edu
Shan Wang	Loyola Marymount University	shan.wang@lmu.edu
David Watson	University of South Florida	davidwatson@usf.edu
Dan Way	Clemson University	dtway@clemson.edu
Alan Webb	University of Waterloo	a2webb@uwaterloo.ca
Catherine K. Weber	University of Houston	ckweber@uh.edu
Michael J. Weiser	University of St. Gallen	michael.weiser@unisg.ch
Dan Weiss	Tel Aviv University	weissd@tauex.tau.ac.il
Kelly L. Wellman	University of Central Florida	kelly.wellman@ucf.edu
Paul J. Wentges	Ulm University	paul.wentges@uni-ulm.de
Sara Wick	University of Guelph	sarawick@uoguelph.ca
Sally K. Widener	Clemson University	kwidene@clemson.edu
Martin Wiernsperger	WU Vienna University of Economics and Business	martin.wiernsperger@wu.ac.at
Michael G. Williamson	University of Illinois at Urbana-Champaign	migwilli@illinois.edu
Kenneth W. Witt	AICPA	ken.witt@aicpa-cima.com
Susan K. Wolcott	WolcottLynch	swolcott@wolcottlynch.com
Anne Wu	National Chengchi University	anwu@nccu.edu.tw
Suyun Wu	Georgia Institute of Technology	suyun.wu@scheller.gatech.edu
Yuching Wu	Western University	swu@ivey.ca
Grazia Xiong	University of South Carolina	grazia.xiong@grad.moore.sc.edu
Ke Xu	Siena College	kxu@siena.edu
Di Yang	UNSW Sydney	yangdi27@gmail.com
Li Yang	University of Illinois at Urbana-Champaign	liyang3@illinois.edu
Xue Yang	Michigan State University	yangxue3@msu.edu
Dimitri Yatsenko	University of Wisconsin–Whitewater	yatsenk@uww.edu
Huaxiang Yin	Nanyang Technological University	hxyin@ntu.edu.sg
Michael Yip	University of Illinois at Urbana-Champaign	myip5@illinois.edu
Xiaoxiao Yu	Monash University	xiaoxiao.yu@monash.edu
Cha Yunshil	University of New Hampshire	yunshil.cha@unh.edu
Hashim Zaman	Harvard University	hzaman@hbs.edu
Wei Zeng	Australian National University	wei.zeng@anu.edu.au
Jingwen Zhang	Erasmus University Rotterdam	j.zhang@ese.eur.nl
Li Zhang	University of Illinois at Urbana Champaign	lzhang70@illinois.edu
Xinyu Zhang	Cornell University	xz687@cornell.edu
Kenneth W. Zheng	University of Wyoming	kzheng@uwyo.edu
Aner Zhou	California State University, San Marcos	azhou@csusm.edu
Flora H. Zhou	Bentley University	fzhou@bentley.edu
Jie Zhou	California State University, Fullerton	jizhou@fullerton.edu

Attendees (continued)

Menghan Zhu
Yuxia Zou
Jacob T. Zureich
Md Zubair Zuven

Vrije Universiteit Amsterdam
University of Cambridge
Tilburg University
The University of Texas Rio
Grande Valley

m.zhu@vu.nl
yz548@cam.ac.uk
j.t.zureich@uvt.nl
zuvenzubair@gmail.com

Future AAA Annual Meetings

July 29–August 3, 2022

Annual Meeting—San Diego, California

August 9–14, 2024

Annual Meeting—Washington, DC

August 4–9, 2023

Annual Meeting—Denver (Aurora), Colorado

Other AAA Meetings

January 13–15, 2022

Auditing Section Midyear Meeting

Las Vegas, Nevada

January 20–22, 2022

Financial Accounting and Reporting Section Midyear Meeting

Denver, Colorado

January 20-22, 2022

Joint Midyear Meeting of the AIS and SET Sections

Orlando, FL

January 27–29, 2022

International Accounting Section Midyear Meeting

Las Vegas, Nevada

February 10–12, 2022

American Taxation Association Midyear Meeting

St. Louis, Missouri

February 18–19, 2022

APLG/FSA Annual Seminar

Dallas, Texas

February 25, 2022

Historians Section Webinar: Learning from Accounting History

Virtual

March 2–5, 2022

Southwest Region Meeting

New Orleans, Louisiana

March 4–5, 2022

Forensic Accounting Research Conference

Naperville, Illinois

March 11–12, 2022

Government and Nonprofit Section Midyear Meeting

Washington, DC

Thursday, January 6, 2022

8:00 am–4:20 pm PST / 11:00 am–7:20 pm EST

IMA Doctoral Colloquium, Generously supported by the Institute of Management Accountants

Friday, January 7, 2022

8:30 am–10:00 am PST / 11:30 am–1:00 pm EST

The New Algorithmic Ceiling: How to Understand Bias and Fairness with Algorithmic Governance

10:00 am–10:30 am PST / 1:00 pm–1:30 pm EST

Research Exhibition 1

Wiley Sponsored Coffee Break featuring Karen Farmer and Amy Fredin

10:30 am–12:00 pm PST / 1:30 pm–3:00 pm EST

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

1.02: Performance Pressures

1.03: ESG Issues

1.04: Fraud/Misreporting

1.05: Labor Force Management

1.06: Employee Motivation

1.07: Performance Measures and Innovation

12:10 pm–1:25 pm PST / 3:10 pm–4:25 pm EST

Leverage IMA Resources for Research and Teaching

MAS Awards Ceremony

1:30 pm–3:00 pm PST / 4:30 pm–6:00 pm EST

JMAR Forum

3:00 pm–3:30 pm PST / 6:00 pm–6:30 pm EST

Research Exhibition 2

3:30 pm–5:00 pm PST / 6:30 pm–8:00 pm EST

2.01: Incentives and Retention

2.02: Contracting

2.03: Social Mission

2.04: Subjective Performance Evaluation

2.05: Panel on Moral Accounting

2.06: Cost Structure

2.07: Managerial Topics in Analytical Research

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

Saturday, January 8, 2022

8:30 am–10:00 am PST / 11:30 am–1:00 pm EST

- 3.01: CGMA Teaching Symposium— Practitioner Panel: Data-Driven Decision-Making in Practice**
- 3.02: Knowledge Sharing**
- 3.03: Top Executive Performance and Pay**
- 3.04: Transparency**
- 3.05: Qualitative Research in Management Accounting**
- 3.06: Relative Performance Evaluation**
- 3.07: The Intersection of Managerial and Financial Accounting in Analytical Research**

10:00 am–10:30 am PST / 1:00 pm–1:30 pm EST

Break Sponsored by Wiley

10:30 am–12:00 pm PST / 1:30 pm–3:00 pm EST

- 4.01: CGMA Teaching Symposium—Teaching Data-Driven Decision-Making: Lessons from a Practitioner-Turned-Faculty Member**
- 4.02: Social Responsibility**
- 4.03: Covid and Management Control**
- 4.04: Performance Management**
- 4.05: The Future and Past of Management Accounting**
- 4.06: Managerial Decisions**
- 4.07: CEO Compensation**

12:10 pm–1:25 pm PST / 3:10 pm–4:25 pm EST

**Re-Introducing the AICPA-CIMA and the CGMA for Management Accounting and Beyond
MAS Awards Ceremony and President's Report on Management Accounting Sectiony**

1:30 pm–3:00 pm PST / 4:30 pm–6:00 pm EST

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

3:00 pm–3:30 pm PST / 6:00 pm–6:30 pm EST

Break

3:30 pm–5:00 pm PST / 6:30 pm–8:00 pm EST

- 6.01: CGMA Teaching Symposium—The Future of Management Accounting: Faculty Panel**
- 6.02: Performance Effects**
- 6.03: Performance Evaluation**
- 6.04: Gender Diversity**
- 6.05: Nonprofit and Government**
- 6.06: Contracts**
- 6.07: Supply Chain**